

UNAUDITED CONDENSED FINANCIAL STATEMENTS FOR THE QUARTER ENDED SEPTEMBER 30, 2026

PIM LIMITED

CONDENSED STATEMENT OF COMPREHENSIVE INCOME

	THE GROUP	
	2026	2025
	RS'000	RS'000
TURNOVER	**77,012**	95,167
OPERATING (LOSS)/PROFIT	**(2,352)**	12,955
OTHER INCOME	**776**	4,693
FINANCE COSTS	**(2,223)**	(1,548)
(LOSS)/PROFIT BEFORE TAXATION	**(3,799)**	16,100
INCOME TAX	**743**	(4,321)
NET (LOSS)/PROFIT FOR THE PERIOD	**(3,056)**	11,779
OTHER COMPREHENSIVE INCOME	**-**	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	**(3,056)**	11,779

CONDENSED STATEMENT OF FINANCIAL POSITION

	THE GROUP	
	30 Sept 26	30 June 2026
	RS'000	RS'000
ASSETS		
NON-CURRENT ASSETS	**197,885**	203,664
CURRENT ASSETS	**169,465**	207,927
TOTAL ASSETS	**367,350**	411,591
EQUITY AND LIABILITIES		
CAPITAL AND RESERVES	**120,074**	123,130
NON-CURRENT LIABILITIES	**110,306**	108,705
CURRENT LIABILITIES	**136,970**	179,756
TOTAL EQUITY AND LIABILITIES	**367,350**	411,591

STATEMENT OF CHANGES IN EQUITY

THE GROUP	Stated Capital	Revaluation Reserve	Retained Earnings	Total
	Rs'000	**Rs'000**	**Rs'000**	**Rs'000**
At July 1, 2026	20,000	12,252	90,878	123,130
Profit for the year	–	–	(3,056)	(3,056)
Other comprehensive income for the period	–	–	–	–
Total comprehensive income for the period	–	–	(3,056)	(3,056)
At September 30, 2026	**20,000**	**12,252**	**87,822**	**120,074**
At July 1, 2026	20,000	12,252	75,258	107,510
Profit for the year	–	–	19,578	19,578
Other comprehensive income for the year	–	–	1,042	1,042
Total comprehensive income for the year	–	–	20,620	20,620
Dividends	–	–	(5,000)	(5,000)
At June 30, 2026	**20,000**	**12,252**	**90,878**	**123,130**

CONDENSED STATEMENT OF CASH FLOWS

	THE GROUP	
	30 Sept 2026	30 June 2026
	RS'000	RS'000
NET CASH GENERATED FROM OPERATING ACTIVITIES	**10,301**	12,542
NET CASH USED IN INVESTING ACTIVITIES	**(510)**	(17,683)
NET CASH GENERATED FROM FINANCING ACTIVITIES	**(4,976)**	(23,537)
INCREASE IN CASH & CASH EQUIVALENTS	**4,815**	(28,678)
AT THE BEGINNING OF THE PERIOD	**(53,281)**	(24,603)
AT THE END OF THE PERIOD	**(48,466)**	(53,281)

DATA PER SHARE

		30 Sept 26	30 Sept 25
EARNINGS PER SHARE	RS.	**(1.53)**	**5.89**
NET ASSETS PER SHARE	RS.	**60.04**	**61.57**
NUMBER OF ORDINARY SHARES (000)		**2,000**	**2,000**

BUSINESS ACTIVITY

The Principal activity of the group is the manufacture of plastic products for industrial and commercial business destined to the local and export markets. The range of products include mainly recycle products, household products and packaging for the chemical, detergent, paint, beverages, food and environment segments.

FINANCIAL RESULTS

1. Turnover for the period ended September 30, 2026 decreased by 19.07% compared to last year, resulting a loss after tax of Rs3.0M, mainly due to the unfavourable market situation and postponement of some major orders.
2. The unaudited condensed financial statements have been prepared in accordance with International Financial Reporting Standards.
3. The unaudited condensed financial statements have been prepared on the basis of similar accounting standards as set out in the statutory financial statements for the year ended June 30, 2026.

OUTLOOK

Management remains confident that the Group's performance will improve over the coming quarters with the fulfilment of postponed and pending orders. The Group continues to focus on cost control and working capital management.

BY ORDER OF THE BOARD

OneLink Ltd
Company Secretary

Date:

Notes:

Copies of these unaudited condensed financial statements for the period ended 30 September 2026 and the statement of Directors and Senior Officers' interest are available, free of charge, from the Company Secretary at the registered office of the Company, Level 3, Alexander House, 35 Cybercity, Ebene.

The unaudited condensed financial statements are issued pursuant to Listing Rule 12.14 and Rule 8 of the Securities (Disclosure Obligations of Reporting Issuers Rules 2007).

The Board of Directors of PIM Limited accepts full responsibility for the accuracy of the information contained in the unaudited condensed financial statements.

