PAPER CONVERTING CO LTD
UNAUDITED STATEMENT OF FINANCIAL POSITION
AT 30 SEPTEMBER 2026

		THE COMPANY	
		Unaudited 30 Sept 2026	**Audited 31 Dec 2025**
Assets		Rs	Rs
Non-Current assets		559,283,830	645,481,685
Current assets		305,809,869	207,580,420
Total assets	Rs	865,093,699	853,062,105
Equity and liabilities			
Total equity		421,834,597	413,195,458
Non-current liabilities		134,669,075	151,862,406
Current liabilities		308,590,027	288,004,241
Total liabilities		443,259,102	439,866,647
Total equity and liabilities	Rs	865,093,699	853,062,105

PAPER CONVERTING CO LTD
UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2026

		Unaudited 3 Months to 30 Sept 2026	Unaudited 3 Months to 30 Sept 2025	Unaudited 9 Months to 30 Sept 2026	Unaudited 9 Months to 30 Sept 2025
		Rs	Rs	Rs	Rs
Revenue		98,820,965	88,503,896	272,647,588	246,443,848
Profit from operations		8,471,048	8,206,839	23,917,656	20,053,950
Finance Costs		(5,253,316)	(5,235,522)	(15,278,517)	(13,871,274)
Profit before tax		3,217,732	2,971,317	8,639,139	6,182,676
Taxation		-	-	-	-
Profit after tax		3,217,732	2,971,317	8,639,139	6,182,676
Other comprehensive income					
Deferred tax		-	-	-	-
Other comprehensive income for the year		-	-	-	-
Total comprehensive income for the year		3,217,732	2,971,317	8,639,139	6,182,676
Attributable to:					
-Equity holders of the company		3,217,732	2,971,317	8,639,139	6,182,676
-Non-controlling interest		-	-		
		3,217,732	2,971,317	8,639,139	6,182,676
Earnings per share	Rs	0.32	0.30	0.86	0.62

PAPER CONVERTING CO LTD
UNAUDITED STATEMENT OF CHANGES IN EQUITY
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2026

		Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	TOTAL
		Rs	Rs	Rs	Rs	Rs
Balance at 1st Jan 2025		100,000,000	14,900,866	84,022,239	201,348,674	400,271,779
Profit for the period					6,182,676	6,182,676
Balance at 30th Sept 2025	Rs	100,000,000	14,900,866	84,022,239	207,531,350	406,454,455
Balance at 1st Jan 2026		100,000,000	14,900,866	86,222,239	212,072,353	413,195,458
Profit for the period					8,639,139	8,639,139
Balance at 30th Sept 2026	Rs	100,000,000	14,900,866	86,222,239	220,711,492	421,834,597

PAPER CONVERTING CO LTD
UNAUDITED CASH FLOW STATEMENT
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2026

		Unaudited 30 Sept 2026	Unaudited 30 Sept 2025
		Rs	Rs
Net cash (used in)/generated from operating activities		19,842,389	103,052,282
Net cash used in investing activities		-	(114,657,628)
Net cash (used in)/generated from financing activities		(4,504,569)	7,898,800
Net increase/(decrease) in cash and cash equivalents		15,337,820	(3,706,546)
Cash and Cash Equivalent @ 1 Jan		(46,008,673)	(47,423,305)
Cash and Cash Equivalent @ 30 Sept	Rs	(30,670,853)	(51,129,851)
Analysis of cash and cash equivalents;			
Cash at Bank and in Hand		1,226,944	149,416
Bank Overdraft		(31,897,797)	(51,279,267)
	Rs	(30,670,853)	(51,129,851)

For and on behalf of the Board

St James Secretaries Ltd
Corporate secretary

November 12th, 2026

Copies of the unaudited abridged financial statements are available to the public free of charge at the registered office of the Company, Bonne Terre, Vacoas.

The unaudited abridged financial statements for the quarter ended 30 September 2026 are in compliance with International Financial Reporting Standards (IFRS) and are issued pursuant to DEM rule 17.

The Board of Directors accepts full responsibility of the accuracy of the information contained in the report.

The statement of direct and indirect directors and senior officers pursuant to section 8(2)M of the Securities (disclosure obligations of reporting issuers) rules 2005 is available free of charge at the registered office of the company, Bonne Terre, Vacoas.