

UNITED BRANDS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

	Note	(Unaudited) Sep 30, 2025	(Audited) Jun 30, 2025
		Rupees '000	
ASSETS			
Non-current assets			
Property and equipment		465	529
Investment in subsidiary		25,000	25,000
		<u>25,465</u>	<u>25,529</u>
Current assets			
Inventories	4	196,929	379,085
Trade and other receivables	5	164,679	190,850
Prepayments and advances	6	8,064	13,636
Taxation - payments less provision		36,642	35,693
Tax refunds due from Government - sales tax	7	81,556	79,361
Accrued interest		305	305
Cash and bank balances		67,152	93,092
		<u>555,327</u>	<u>792,022</u>
Total assets		<u><u>580,792</u></u>	<u><u>817,551</u></u>
EQUITY AND LIABILITIES			
Equity			
Share capital		918,000	918,000
Accumulated loss		(1,160,070)	(1,156,281)
		<u>(242,070)</u>	<u>(238,281)</u>
Liabilities			
Current liabilities			
Trade and other payables	8	745,828	980,599
Short-term borrowing	9	74,002	74,002
Unclaimed dividend		353	353
Accrued mark-up		2,679	878
Total liabilities		<u>822,862</u>	<u>1,055,832</u>
CONTINGENCIES AND COMMITMENTS			
	10		
Total equity and liabilities		<u><u>580,792</u></u>	<u><u>817,551</u></u>

The annexed notes 1 to 15 form an integral part of these condensed interim financial statements.



Chief Executive Officer



Director



Chief Financial Officer

**UNITED BRANDS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME (UNAUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2025**

	Note	Quarter ended	
		September 30, 2025	September 30, 2024
Revenue from contracts with customers	11	149,906	422,491
Cost of sales		<u>(140,863)</u>	<u>(359,808)</u>
Gross profit		9,043	62,683
Marketing and distribution expenses		(6,166)	(36,806)
Administrative and general expenses		(4,008)	(7,828)
Other income		-	9
(Loss) / Profit from operations		(1,131)	18,058
Finance costs		<u>(1,849)</u>	<u>(5,930)</u>
(Loss) / Profit before levies and income tax		(2,980)	12,128
Levies minimum tax		<u>(809)</u>	<u>(1,480)</u>
(Loss) / Profit before income tax		(3,788)	10,648
Income tax expense		-	(2,037)
(Loss) / Profit after income tax		(3,789)	8,611
Other comprehensive income		-	-
Total comprehensive loss for the period		<u>(3,789)</u>	<u>8,611</u>
Basic and diluted (Loss) / Profit per share (Rupees)		<u>(0.04)</u>	<u>0.09</u>

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Chief Executive Officer



Director



Chief Financial Officer

UNITED BRANDS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2025

		September 30, 2025	September 30, 2024
	Note	----- Rupees '000 -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash used in operations	12	(24,139)	(15,711)
Income taxes paid		(1,758)	259
Finance costs paid		(48)	(396)
Net cash used in operating activities		<u>(25,945)</u>	<u>(15,848)</u>
CASH FLOWS FROM INVESTING ACTIVITY			
Interest received		5	28
Net cash generated from investing activities		<u>5</u>	<u>28</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash used in financing activities		-	-
Net decrease in cash and cash equivalents		<u>(25,940)</u>	<u>(15,820)</u>
Cash and cash equivalents at beginning of the period		61,000	43,276
Cash and cash equivalents at end of the period	13	<u><u>35,060</u></u>	<u><u>27,456</u></u>

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Chief Executive Officer

Director

Chief Financial Officer

UNITED BRANDS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2025

	Share Capital	Accumulated Losses	Total
	----- Rupees '000 -----		
Balance as at July 01, 2024	918,000	(1,085,834)	(167,834)
Total comprehensive loss for the quarter ended September 30, 2024	-	8,611	8,611
Balance at September 30, 2024	<u>918,000</u>	<u>(1,077,223)</u>	<u>(159,223)</u>
Balance as at July 01, 2025	918,000	(1,156,281)	(238,281)
Total comprehensive loss for the quarter ended September 30, 2025	-	(3,789)	(3,789)
Balance at September 30, 2025	<u>918,000</u>	<u>(1,160,070)</u>	<u>(242,070)</u>

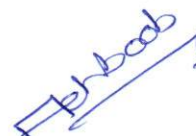
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Chief Executive Officer



Director



Chief Financial Officer

UNITED BRANDS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

		(Unaudited) September 30, 2025	(Audited) June 30, 2025
	Note	----- Rupees '000 -----	
Non-current assets			
Property and equipment		16,377	17,411
Deferred tax asset		13,495	13,495
Long - term deposits		4,685	4,685
		<u>34,557</u>	<u>35,591</u>
Current assets			
Inventories	6	388,302	549,562
Trade and other receivables	7	531,268	597,190
Prepayments and advances	8	30,156	51,296
Taxation - payments less provisions		48,941	45,014
Tax refund due from Government - sales tax	9	81,556	16,360
Accrued interest		305	305
Cash and bank balances		86,406	118,558
		<u>1,166,934</u>	<u>1,378,285</u>
Total assets		<u><u>1,201,491</u></u>	<u><u>1,413,876</u></u>
EQUITY AND LIABILITIES			
Equity			
Share capital		918,000	918,000
Accumulated losses		<u>(941,013)</u>	<u>(941,008)</u>
		(23,013)	(23,008)
Liabilities			
Trade and other payables	10	1,137,091	1,361,651
Short term borrowing	11	74,002	74,002
Sales Tax Payable		10,379	-
Accrued mark-up		2,679	878
Unclaimed dividend		353	353
		<u>1,224,504</u>	<u>1,436,884</u>
Total liabilities		<u>1,224,504</u>	<u>1,436,884</u>
CONTINGENCIES AND COMMITMENTS	12		
Total equity and liabilities		<u><u>1,201,491</u></u>	<u><u>1,413,876</u></u>

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.


Chief Executive Officer


Director


Chief Financial Officer

**UNITED BRANDS LIMITED
CONSOLIDATED CONDENSED INTERIM PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME - (UNAUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2025**

	Note	Quarter ended	
		September 30, 2025	September 30, 2024
		---- Rupees '000 ----	
Revenue from contracts with customers	13	313,728	820,306
Cost of sales and services		(272,857)	(723,282)
Gross profit		40,871	97,024
Marketing and distribution expenses		(25,426)	(48,864)
Administrative and general expenses		(7,104)	(11,515)
Other income		401	923
Profit from operations		8,742	37,568
Finance cost		(1,849)	(6,018)
Profit before levies and income tax		6,893	31,550
Levies minimum tax		(4,055)	(16,205)
Profit before income tax		2,838	15,345
Income tax expense		(2,843)	(5,272)
(Loss) / profit for the period		(5)	10,073
Other comprehensive income		-	-
Total comprehensive income / (loss)		(5)	10,073
(Rupees)			
Basic and diluted (loss) / earning per share		(0.0001)	0.11

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 Chief Executive Officer


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 Chief Financial Officer

UNITED BRANDS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2025

		September 30, 30, 2025	September 30, 30, 2024
	Note	----- Rupees '000 -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash used in operations	14	(21,680)	(5,402)
Income taxes paid		(10,825)	(13,671)
Finance costs paid		(48)	(485)
Net cash used in operating activities		<u>(32,553)</u>	<u>(19,558)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		401	-
Payment for long term deposit		-	(309)
Purchase of property and equipment		-	(1,009)
Net cash generated from / (used in) investing activities		<u>401</u>	<u>(1,318)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash used in financing activities		-	-
Net decrease in cash and cash equivalents		<u>(32,152)</u>	<u>(20,876)</u>
Cash and cash equivalents at beginning of the period		86,466	64,730
Cash and cash equivalents at end of the period	15	<u>54,314</u>	<u>43,854</u>

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Chief Executive Officer



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UNITED BRANDS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2025

	Share Capital	Accumulated Losses	Total
	----- Rupees '000 -----		
Balance as at July 1, 2024	918,000	(934,596)	(16,596)
Total comprehensive loss for the quarter ended September 30, 2024	-	10,073	10,073
Balance at September 30, 2024	<u>918,000</u>	<u>(924,523)</u>	<u>(6,523)</u>
Balance as at July 1, 2025	918,000	(941,008)	(23,008)
Total comprehensive loss for the quarter ended September 30, 2025	-	(5)	(5)
Balance at September 30, 2025	<u>918,000</u>	<u>(941,013)</u>	<u>(23,013)</u>

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