

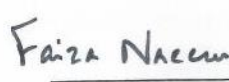
UNITED BRANDS LIMITED

UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2026

		2026	2025
	Note	Rupees '000	
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	4	-	529
Investment in subsidiary	6	25,000	25,000
		<u>25,000</u>	<u>25,529</u>
CURRENT ASSETS			
Inventories	7	122,587	379,085
Trade and other receivables	8	46,379	190,850
Taxation - payments less provision	9	18,213	35,693
Prepayments and advances	10	126	13,636
Sales tax refunds due from Government - net	11	70,843	79,361
Accrued interest		1,527	305
Cash and bank balances	12	47,677	93,092
		<u>307,352</u>	<u>792,022</u>
TOTAL ASSETS		<u>332,352</u>	<u>817,551</u>
SHARE CAPITAL AND RESERVES			
Issued, subscribed and paid-up capital	13	918,000	918,000
Accumulated losses		(1,227,768)	(1,156,281)
		<u>(309,768)</u>	<u>(238,281)</u>
CURRENT LIABILITIES			
Trade and other payables	14	641,767	980,599
Short-term borrowings	15	-	74,002
Accrued mark-up		-	878
Unclaimed dividend		353	353
		<u>642,120</u>	<u>1,055,832</u>
TOTAL LIABILITIES		<u>642,120</u>	<u>1,055,832</u>
CONTINGENCIES AND COMMITMENTS			
TOTAL EQUITY AND LIABILITIES	16	<u>332,352</u>	<u>817,551</u>

The annexed notes from 1 to 36 form an integral part of these unconsolidated financial statements.


Chief Executive Officer


Director


Chief Financial Officer



UNITED BRANDS LIMITED

UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 ----- Rupees '000 -----	2025 ----- Rupees '000 -----
Revenue from contracts with customers	17	236,690	1,176,764
Cost of sales	18	(213,556)	(1,013,954)
Gross profit		<u>23,134</u>	<u>162,810</u>
Marketing and distribution expenses	19	(23,818)	(141,004)
Administrative and general expenses	20	(22,072)	(36,037)
Recognition of loss allowance on trade receivables	8.1.4	(58,191)	(30,778)
Other operating income / (expenses)	21	1,626	(23,979)
		<u>(102,455)</u>	<u>(231,798)</u>
Other income	22	13,827	19,584
Operating loss		<u>(65,494)</u>	<u>(49,404)</u>
Finance cost	23	(4,076)	(19,462)
Loss before levies and income tax		<u>(69,570)</u>	<u>(68,866)</u>
Levies - minimum tax	24	(1,917)	(2,974)
Loss before income tax		<u>(71,487)</u>	<u>(71,840)</u>
Income tax	25	-	1,393
Loss for the year		<u>(71,487)</u>	<u>(70,447)</u>
Other comprehensive income		-	-
Total comprehensive loss for the year		<u>(71,487)</u>	<u>(70,447)</u>
		----- (Rupees) -----	
Loss per share - Basic and diluted	26	<u>(0.78)</u>	<u>(0.77)</u>

The annexed notes from 1 to 36 form an integral part of these unconsolidated financial statements.

MEL

Chief Executive Officer

Faiza Naeem
Director

Chief Financial Officer



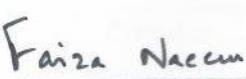
UNITED BRANDS LIMITED

UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

		RESERVE REVENUE	
	Issued, subscribed and paid up capital	Accumulated losses	Total
	----- (Rupees '000) -----		
Balance as at July 01, 2024	918,000	(1,085,834)	(167,834)
Loss for the year ended June 30, 2025	-	(70,447)	(70,447)
Other comprehensive income for the year ended June 30, 2025	-	-	-
Total comprehensive loss for the year ended June 30, 2025	-	(70,447)	(70,447)
Balance as at July 01, 2025	918,000	(1,156,281)	(238,281)
Loss for the year ended June 30, 2026	-	(71,487)	(71,487)
Other comprehensive income for the year ended June 30, 2026	-	-	-
Total comprehensive loss for the year ended June 30, 2026	-	(71,487)	(71,487)
Balance as at June 30, 2026	918,000	(1,227,768)	(309,768)

The annexed notes from 1 to 36 form an integral part of these unconsolidated financial statements.


Chief Executive Officer


Faiza Naeem
Director


Chief Financial Officer



UNITED BRANDS LIMITED

UNCONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

Note 2026 2025
----- Rupees '000 -----

CASH FLOWS FROM OPERATING ACTIVITIES

Cash generated from operations	27	15,734	62,735
Income tax and levy paid		15,563	(6,351)
Finance cost paid		(3,729)	(18,409)
Net cash generated from operating activities		27,568	37,975

CASH FLOWS FROM INVESTING ACTIVITIES

Payment for acquisition of property and equipment	-	(238)
Interest income received on term deposit receipt	1,019	4,093
Net cash generated from investing activities	1,019	3,855

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of short term financing	(74,002)	(24,106)
Net cash used in financing activities	(74,002)	(24,106)
Net (decrease) / increase in cash and cash equivalents	(45,415)	17,724
Cash and cash equivalents at the beginning of the year	61,000	43,276
Cash and cash equivalents at the end of the year	28 15,585	61,000

The annexed notes from 1 to 36 form an integral part of these unconsolidated financial statements.


Chief Executive Officer


Faiza Naeem
Director


Chief Financial Officer



UNITED BRANDS LIMITED

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2026

	Note	2026	2025
		Rupees '000	
ASSETS			
Non-current assets			
Property and equipment	4	8,816	17,411
Deferred taxation	6	15,668	13,495
Long-term deposits	7	1,465	4,685
		<u>25,949</u>	<u>35,591</u>
Current assets			
Inventories	8	268,065	549,562
Trade and other receivables	9	175,675	597,190
Prepayments, deposits and advances	10	37,268	51,296
Taxation - payments less provision		5,556	45,014
Sales tax refunds due from Government - net	11	82,446	16,360
Accrued interest		1,527	305
Cash and bank balances	12	113,219	118,558
		<u>683,756</u>	<u>1,378,285</u>
Total assets		<u><u>709,705</u></u>	<u><u>1,413,876</u></u>
EQUITY AND LIABILITIES			
Share capital and reserves			
Issued, subscribed and paid-up capital	13	918,000	918,000
Accumulated losses		(1,017,680)	(941,008)
		<u>(99,680)</u>	<u>(23,008)</u>
Current Liabilities			
Trade and other payables	14	809,032	1,361,651
Short-term borrowings	15	-	74,002
Accrued mark-up		-	878
Unclaimed dividend		353	353
		<u>809,385</u>	<u>1,436,884</u>
Total liabilities		<u>809,385</u>	<u>1,436,884</u>
Contingencies and commitments	16		
Total equity and liabilities		<u><u>709,705</u></u>	<u><u>1,413,876</u></u>

The annexed notes from 1 to 37 form an integral part of these consolidated financial statements.

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Chief Executive Officer

Faiza Naccun
Director



Chief Financial Officer



UNITED BRANDS LIMITED

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees '000	2025
Revenue from contracts with customers	17	685,844	2,660,444
Cost of sales and services	18	(582,199)	(2,247,676)
Gross profit		<u>103,645</u>	<u>412,768</u>
Marketing and distribution expenses	19	(53,331)	(212,272)
Administrative and general expenses	20	(33,459)	(85,384)
Recognition of loss allowance on trade receivables	9.1.4	(61,952)	(59,120)
Other operating expenses	21	(21,711)	(48,225)
(Loss) / profit from operations		<u>(66,808)</u>	<u>7,767</u>
Other income	22	37,864	21,487
Finance costs	23	(4,909)	(20,427)
(Loss) / profit before levies and income tax		<u>(33,853)</u>	<u>8,827</u>
Levies - minimum tax	24	(19,589)	(51,261)
Loss before income tax		<u>(53,442)</u>	<u>(42,434)</u>
Income tax expense	25	(23,230)	36,022
Loss for the year after taxation		<u>(76,672)</u>	<u>(6,412)</u>
Other comprehensive income		-	-
Total comprehensive loss for the year		<u>(76,672)</u>	<u>(6,412)</u>
		(Rupees)	
Basic and diluted loss per share	26	<u>(0.84)</u>	<u>(0.07)</u>

The annexed notes from 1 to 37 form an integral part of these consolidated financial statements.

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Chief Executive Officer

Faiza Naeem

Director



Chief Financial Officer



UNITED BRANDS LIMITED

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Issued, subscribed and paid up capital	Reserves Revenue Accumulated losses	Total equity
	(Rupees '000)		
Balance as at July 01, 2024	918,000	(934,596)	(16,596)
Loss for the year ended June 30, 2025	-	(6,412)	(6,412)
Other comprehensive income for the year	-	-	-
Total comprehensive loss for the year ended June 30, 2025	-	(6,412)	(6,412)
Balance as at June 30, 2025	918,000	(941,008)	(23,008)
Loss for the year ended June 30, 2026	-	(76,672)	(76,672)
Other comprehensive income for the year	-	-	-
Total comprehensive loss for the year ended June 30, 2026	-	(76,672)	(76,672)
Balance as at June 30, 2026	918,000	(1,017,680)	(99,680)

The annexed notes from 1 to 37 form an integral part of these consolidated financial statements.

17/06/26



Chief Executive Officer

Faiza Naeem

Director



Chief Financial Officer



UNITED BRANDS LIMITED

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026**

	Note	2026 Rupees '000	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	27	77,331	113,355
Decrease in long-term deposits		3,220	9,278
Income tax and levies paid		(5,534)	(51,632)
Finance costs paid		(3,729)	(18,409)
Net cash generated from operating activities		71,288	52,592
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for acquisition of property and equipment		(3,644)	(10,843)
Interest income received		1,019	4,093
Net cash used in investing activities		(2,625)	(6,750)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of short term financing		(74,002)	(24,106)
Net cash used in financing activities		(74,002)	(24,106)
Net (decrease) / increase in cash and cash equivalents		(5,339)	21,736
Cash and cash equivalents at the beginning of the year		86,466	64,730
Cash and cash equivalents at the end of the year	28	81,127	86,466

The annexed notes from 1 to 37 form an integral part of these consolidated financial statements.

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Chief Executive Officer

Faiza Naeem

Director



Chief Financial Officer

