

UNITED BRANDS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

		(Unaudited) Sep 30, 2026	(Audited) Jun 30, 2026
	Note		
		Rupees '000	
ASSETS			
Non-current assets			
Investment in subsidiary		<u>25,000</u>	<u>25,000</u>
		25,000	25,000
Current assets			
Inventories	4	<u>116,637</u>	<u>122,587</u>
Trade and other receivables	5	<u>42,073</u>	<u>46,379</u>
Prepayments and advances	6	<u>1,511</u>	<u>126</u>
Taxation - payments less provision		<u>18,576</u>	<u>18,213</u>
Sales tax refunds due from Government - net	7	<u>70,798</u>	<u>70,843</u>
Accrued interest		<u>2,752</u>	<u>1,527</u>
Cash and bank balances		<u>51,852</u>	<u>47,677</u>
		304,199	307,352
Total assets		<u><u>329,199</u></u>	<u><u>332,352</u></u>
Equity			
Share capital		918,000	918,000
Accumulated loss		<u>(1,228,870)</u>	<u>(1,227,768)</u>
		(310,870)	(309,768)
Liabilities			
Current liabilities			
Trade and other payables	8	<u>639,716</u>	<u>641,767</u>
Unclaimed dividend		<u>353</u>	<u>353</u>
Total liabilities		640,069	642,120
CONTINGENCIES AND COMMITMENTS			
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Total equity and liabilities		<u><u>329,199</u></u>	<u><u>332,352</u></u>

The annexed notes 1 to 14 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, 2026

	Note	Quarter ended	
		September 30, 2026	September 30, 2025
Revenue from contracts with customers	10	13,848	149,906
Cost of sales		<u>(11,287)</u>	<u>(140,863)</u>
Gross profit		2,561	9,043
Marketing and distribution expenses		(1,463)	(6,166)
Administrative and general expenses		(3,082)	(4,008)
Other income		<u>1,233</u>	<u>-</u>
Loss from operations		(751)	(1,131)
Finance costs		<u>(278)</u>	<u>(1,849)</u>
Loss before levies and income tax		(1,029)	(2,980)
Levies minimum tax		<u>(73)</u>	<u>(809)</u>
Loss before income tax		(1,102)	(3,789)
Income tax expense		<u>-</u>	<u>-</u>
Loss after income tax		(1,102)	(3,789)
Other comprehensive income		-	-
Total comprehensive loss for the period		<u>(1,102)</u>	<u>(3,789)</u>
Basic and diluted loss per share (Rupees)		<u>(0.01)</u>	<u>(0.04)</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, 2026

	Share Capital	Accumulated Losses	Total
	----- Rupees '000 -----		
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>
Balance as at July 01, 2026	918,000	(1,227,768)	(309,768)
Total comprehensive loss for the quarter ended September 30, 2026	-	(1,102)	(1,102)
Balance at September 30, 2026	<u>918,000</u>	<u>(1,228,870)</u>	<u>(310,870)</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, 2026

		September 30, 2026	September 30, 2025
	Note	----- Rupees '000 -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from / (used in) operations	11	4,881	(24,139)
Income taxes paid		(436)	(1,758)
Finance costs paid		(278)	(48)
Net cash generated from / (used in) operating activities		<u>4,167</u>	<u>(25,945)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		8	5
Net cash generated from investing activities		<u>8</u>	<u>5</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash used in financing activities		-	-
Net increase / (decrease) in cash and cash equivalents		<u>4,175</u>	<u>(25,940)</u>
Cash and cash equivalents at beginning of the period		15,585	61,000
Cash and cash equivalents at end of the period	12	<u><u>19,760</u></u>	<u><u>35,060</u></u>

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UNITED BRANDS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

		(Unaudited) September 30, 2026	(Audited) June 30, 2026
	Note	----- Rupees '000 -----	
Non-current assets			
Property and equipment		8,333	8,816
Deferred tax asset		15,668	15,668
Long-term deposits		1,365	1,465
		<u>25,366</u>	<u>25,949</u>
Current assets			
Inventories	6	262,970	268,065
Trade and other receivables	7	141,801	175,675
Prepayments and advances	8	37,714	37,268
Taxation - payments less provisions		6,196	5,556
Sales tax refunds due from Government - net	9	77,290	82,446
Accrued interest		2,752	1,527
Cash and bank balances		126,519	113,219
		<u>655,242</u>	<u>683,756</u>
Total assets		<u><u>680,608</u></u>	<u><u>709,705</u></u>
EQUITY AND LIABILITIES			
Equity			
Share capital		918,000	918,000
Accumulated losses		(1,023,393)	(1,017,680)
		<u>(105,393)</u>	<u>(99,680)</u>
Liabilities			
Current liabilities			
Trade and other payables	10	785,648	809,032
Unclaimed dividend		353	353
		<u>786,001</u>	<u>809,385</u>
Total liabilities		<u>786,001</u>	<u>809,385</u>
CONTINGENCIES AND COMMITMENTS	11		
Total equity and liabilities		<u><u>680,608</u></u>	<u><u>709,705</u></u>

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.



Chief Executive Officer



Director



Chief Financial Officer

UNITED BRANDS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME (UNAUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Note	Quarter ended	
		September	September
		30, 2026	30, 2025
		---- Rupees '000 ----	
Revenue from contracts with customers	12	46,457	313,728
Cost of sales and services		(32,727)	(272,857)
Gross profit		13,730	40,871
Marketing and distribution expenses		(12,653)	(25,426)
Administrative and general expenses		(6,814)	(7,104)
Other operating expenses	13	(458)	-
Other income		1,265	401
(Loss) / Profit from operations		(4,930)	8,742
Finance cost		(302)	(1,849)
(Loss) / Profit before levies and income tax		(5,232)	6,893
Levies minimum tax		(481)	(4,055)
(Loss) / Profit before income tax		(5,713)	2,838
Income tax expense		-	(2,843)
Loss for the period		(5,713)	(5)
Other comprehensive income		-	-
Total comprehensive income / (loss)		(5,713)	(5)
		(Rupees)	
Basic and diluted (loss) / earnings per share		(0.06)	(0.0001)

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Chief Executive Officer


Director


Chief Financial Officer

UNITED BRANDS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Share Capital	Accumulated Losses	Total
	----- Rupees '000 -----		
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>
Balance as at July 1, 2026	918,000	(1,017,680)	(99,680)
Total comprehensive loss for the quarter ended September 30, 2026	-	(5,713)	(5,713)
Balance at September 30, 2026	<u>918,000</u>	<u>(1,023,393)</u>	<u>(105,393)</u>

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Chief Executive Officer



Director



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UNITED BRANDS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

		September 30, 2026	September 30, 2025
	Note	----- Rupees '000 -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from / (used in) operations	13	14,583	(21,680)
Income taxes paid		(1,121)	(10,825)
Finance costs paid		(302)	(48)
Long-term deposits - refunded		100	-
Net cash generated from / (used in) operating activities		13,260	(32,553)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		40	401
Net cash generated from / (used in) investing activities		40	401
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash used in financing activities		-	-
Net increase / (decrease) in cash and cash equivalents		13,300	(32,152)
Cash and cash equivalents at beginning of the period		81,127	86,466
Cash and cash equivalents at end of the period	14	94,427	54,314

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