

PAKISTAN PVC LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT SEPTEMBER 30, 2026

	Unaudited Sept 30, 2026	Audited June 30, 2026
Note	-----Rupees-----	
SHARE CAPITAL AND RESERVES		
Authorized capital		
15,000,000 (June 30, 2026 : 15,000,000) ordinary shares of Rs. 10/- each.	150,000,000	150,000,000

Issued, subscribed and paid up capital	149,580,000	149,580,000
Accumulated loss	(430,700,089)	(429,085,303)
Surplus on revaluation of fixed assets	233,189,565	234,361,860
	(47,930,524)	(45,143,443)

NON CURRENT LIABILITIES

Long term financing

CURRENT LIABILITIES

Trade and other payables	88,597,556	88,241,176
Unclaimed Dividend	45,980	45,980
Accrued interest / markup	122,076,416	121,169,163
Short term borrowings	56,300,383	56,008,825
Current portion of long term financing	32,991,000	32,991,000
Provision for taxation - net	6,866,558	7,622,434

CONTINGENCIES AND COMMITMENTS

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258,947,369	260,935,135
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NON CURRENT ASSETS

Property, plant and equipment

Long term investments

CURRENT ASSETS

Stock in trade	727,048	949,110
Trade debts	612,696	1,059,382
Loans and advances	1,739,102	575,734
Trade deposits	100,000	100,000
Other receivables	1,965,686	1,393,702
Tax refunds due from Government	11,229,478	12,721,636
Cash and bank balances	415,731	517,876

	Unaudited Sept 30, 2026	Audited June 30, 2026
Note	-----Rupees-----	

7	241,238,280	242,699,076
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919,348	918,619
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16,789,741	17,317,440
258,947,369	260,935,135

The annexed notes form an integral part of these financial statements.


CHIEF EXECUTIVE


DIRECTOR


CHIEF FINANCIAL OFFICER

PAKISTAN PVC LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2026

	Note	Quarter Ended	
		Un-audited	Un-audited
		Sept 30, 2026	Sept 30, 2025
		-----Rupees-----	
Sales - Net	8	911,506	1,043,270
Cost of sales	9	(7,606,384)	(7,724,806)
Gross Profit/ (loss)		<u>(6,694,878)</u>	<u>(6,681,536)</u>
Other income		8,958,788	9,583,403
Distribution cost		(1,808,143)	(1,727,712)
Administrative expenses		(2,329,203)	(1,952,900)
Finance costs		(907,253)	(907,253)
loss before levies and income tax		<u>(2,780,689)</u>	<u>(1,685,998)</u>
Levies		(6,392)	(13,041)
Loss before income tax		<u>(2,787,081)</u>	<u>(1,699,039)</u>
Income tax expense		-	-
Loss for the period		<u><u>(2,787,081)</u></u>	<u><u>(1,699,039)</u></u>
Loss per share - basic and diluted		<u>(0.19)</u>	<u>(0.11)</u>

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CHIEF EXECUTIVE

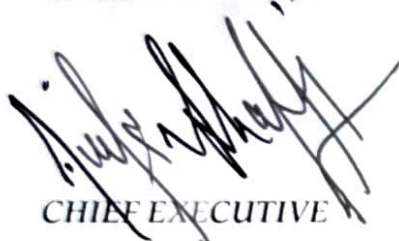

DIRECTOR


CHIEF FINANCIAL OFFICER

PAKISTAN PVC LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2026

	Un-audited Sept 30, 2026	Un-audited Sept 30, 2025
Note	-----Rupees-----	
Loss for the Period	(2,787,081)	(1,813,720)
Items that will not be subsequently reclassified to statement of profit or loss		
Gain on revaluation of land and buildings	-	-
Impact of deferred tax	-	-
	(2,787,081)	(1,813,720)

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CHIEF EXECUTIVE

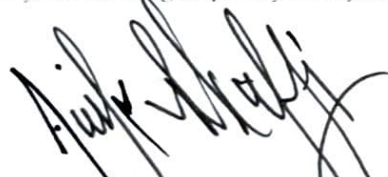

DIRECTOR


CHIEF FINANCIAL OFFICER

PAKISTAN PVC LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2026

	Issued, subscribed and paid up capital	Revenue Reserve Accumulated loss	Capital Reserve Revaluation Surplus	Total
	-----Rupees-----			
Balance as at July 1, 2025	149,580,000	(421,709,206)	239,572,058	(32,557,148)
Transfer from surplus on revaluation on account of incremental depreciation	-	5,210,198	(5,210,198)	-
Total comprehensive income/(loss) for the year ended June 30, 2026				
Profit / (Loss) for the year ended June 30, 2026	-	(12,586,295)	-	(12,586,295)
Other comprehensive income / (loss) for the year ended June 30, 2026	-	-	-	-
Balance as at June 30, 2026-Audited	149,580,000	(429,085,303)	234,361,860	(45,143,443)
Transfer from surplus on revaluation on account of incremental depreciation	-	1,172,295	(1,172,295)	-
Total comprehensive income/(loss) for the period ended September 30, 2026				
Profit / (Loss) for the Quarter ended September 30, 2026	-	(2,787,081)	-	(2,787,081)
Other comprehensive income / (loss) for the quarter ended 30, 2026	-	-	-	-
Balance as at September 30, 2026 Un-Audited	149,580,000	(430,700,089)	233,189,565	(47,930,524)

The annexed notes form an integral part of these financial statements.


CHIEF EXECUTIVE

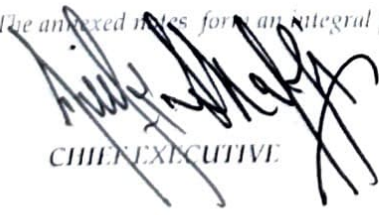

DIRECTOR


CHIEF FINANCIAL OFFICER

PAKISTAN PVC LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2026

	Un-audited Sept 30, 2026	Un-audited Sept 30, 2025
	-----Rupees-----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before levies and income tax	(2,780,689)	(1,685,998)
<i>Adjustments for :</i>		
Depreciation	1,304,802	1,415,610
Accrued Interest	-	-
Finance cost	907,253	907,253
Rental income	(8,958,788)	(9,583,403)
Operating cash flows before changes in working capital	(9,527,422)	(8,946,538)
(Increase) / decrease in current assets		
Stock in trade	222,062	(402,629)
Trade debts	446,686	(377,003)
Loans and advances	(1,163,368)	619,492
Tax refunds due from Government	(104,168)	(105,064)
Increase/ (decrease) in current liabilities		
Trade and other payables	356,380	(1,126,742)
	(242,408)	(1,391,946)
Net cash used in operation	(9,769,830)	(10,338,484)
Income tax paid	(466,756)	-
Finance cost paid	-	-
	(466,756)	-
Cash used in operating activities	(10,236,586)	(10,338,484)
CASH FLOWS FROM INVESTING ACTIVITIES		
Rent received	9,842,883	9,720,482
Security deposit received against rent	-	123,100
Net cash generated from investing activities	9,842,883	9,843,582
CASH FLOWS FROM FINANCING ACTIVITIES		
Short term borrowings - net	291,558	722,884
Net cash generated from /(used) in financing activities	291,558	722,884
Net increase/(decrease) in cash and cash equivalents	(102,145)	227,982
Cash and cash equivalent at the beginning of the period	517,876	59,382
Cash and cash equivalent at the end of the period	415,731	287,364

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CHIEF EXECUTIVE


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