



**OLYMPIA CAPITAL CORPORATION LIMITED**

**UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD ENDED 30 JUNE 2026**

|                               | Jun-26            | Jun-25            |
|-------------------------------|-------------------|-------------------|
| Revenue                       | 25,422,237        | 23,502,815        |
| Cost of Sales                 | (10,382,502)      | (8,698,589)       |
| Gross Profit                  | <b>15,039,735</b> | <b>14,804,226</b> |
| Other Income                  | 795,408           | 562,125           |
| Operating Expenses            | (13,870,783)      | (13,754,744)      |
| Operating Profit              | <b>1,964,361</b>  | <b>1,611,607</b>  |
| Investment Income             | 28,339            | 28,339            |
| Finance costs                 | (739,934)         | (648,702)         |
| Net Finance income/(cost)     | <b>(711,595)</b>  | <b>(620,364)</b>  |
| Profit/(loss) before taxation | <b>1,252,766</b>  | <b>991,243</b>    |
| Income tax expense            |                   |                   |
| Profit/loss for the period    | <b>1,252,766</b>  | <b>991,243</b>    |

**UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026**

|                                     | Jun-26            | Jun-25            | Dec-25            |
|-------------------------------------|-------------------|-------------------|-------------------|
| <b>ASSETS</b>                       |                   |                   |                   |
| <b>Non-current assets</b>           |                   |                   |                   |
| Property, plant and equipment       | 31,739,918        | 27,938,966        | 32,250,847        |
| Investment properties               | 16,600,000        | 16,350,000        | 16,600,000        |
| Intangible assets(Goodwill )        | 1,284,488         | 1,284,488         | 1,284,488         |
| Other Financial Assets              | 700,000           | 580,000           | 640,000           |
|                                     | <b>50,324,407</b> | <b>46,153,454</b> | <b>50,775,335</b> |
| <b>Current assets</b>               |                   |                   |                   |
| Inventories                         | 15,571,450        | 13,708,617        | 14,326,003        |
| Trade and other receivables         | 12,177,285        | 10,860,193        | 10,314,723        |
| Current Tax Assets                  |                   | 902,981           | -                 |
| Cash and bank balances              | 4,971,956         | 6,761,241         | 4,102,914         |
|                                     | <b>32,720,691</b> | <b>32,233,033</b> | <b>28,743,640</b> |
| <b>Total assets</b>                 | <b>83,045,098</b> | <b>78,386,486</b> | <b>79,518,975</b> |
| <b>EQUITY AND LIABILITIES</b>       |                   |                   |                   |
| Stated capital                      | 27,803,195        | 27,803,268        | 27,803,195        |
| Reserves                            |                   |                   |                   |
| Revaluation reserve                 | 16,140,584        | 12,793,785        | 16,140,584        |
| Accumulated Profit/ loss            | 20,023,659        | 18,722,733        | 20,023,659        |
| Retained Income (Accumulatd profit) | 1,252,771         | 991,243           |                   |
| <b>Shareholders equity</b>          | <b>65,220,209</b> | <b>60,311,029</b> | <b>63,967,438</b> |
| <b>Non-current liabilities</b>      |                   |                   |                   |
| Deferred income tax liability       | 4,040,216         | 3,610,670         | 4,040,216         |
| Finance lease                       | 7,119,194         | 6,914,565         | 7,466,257         |
| <b>Borrowings</b>                   | <b>11,159,410</b> | <b>10,525,235</b> | <b>11,506,473</b> |
| <b>Current liabilities</b>          |                   |                   |                   |
| Trade and other payables            | 3,923,505         | 4,902,523         | 1,805,051         |
| Current Tax Liability               | -                 |                   | 439,443           |
| Finance Lease                       | 875,024           | 863,476           | 875,024           |
| Bank Overdraft                      | 1,866,949         | 1,784,223         | 925,546           |
|                                     | <b>6,665,479</b>  | <b>7,550,222</b>  | <b>4,045,064</b>  |
|                                     | <b>17,824,889</b> | <b>18,075,457</b> | <b>15,551,537</b> |
| <b>Total liabilities</b>            |                   |                   |                   |
| <b>Total equity and liabilities</b> | <b>83,045,098</b> | <b>78,386,486</b> | <b>79,518,975</b> |

**OLYMPIA CAPITAL CORPORATION LIMITED**  
**UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR PERIOD ENDED 30 JUNE 2026**

| <b>Cash flows from operating activities</b>                         | <b>Jun-26</b>      | <b>Jun-25</b>      | <b>Dec-25</b>      |
|---------------------------------------------------------------------|--------------------|--------------------|--------------------|
| Profit for the Year                                                 | 1,252,766          | 991,243            | 1,300,926          |
| Adjustments -Increase/Decrease - Inventory                          | (1,245,447)        | (458,583)          | (1,075,969)        |
| Adjustments -Increase/Decrease - Trade Receivable                   | (1,120,830)        | (4,181,126)        | (2,911,993)        |
| Adjustments -Increase/Decrease - Trade Payable                      | 1,679,011          | 3,242,003          | (887,792)          |
| Other Receivables                                                   | 767,637            | (334,143)          | 1,002,149          |
| Adjustments -Depreciation                                           | 994,257            | 789,862            | 1,600,218          |
| <b>Total Adjustments to reconcile Profits</b>                       | <b>2,327,393</b>   | <b>49,256</b>      | <b>-972,461</b>    |
| <b>Cash generated from/used in operations</b>                       | <b>2,327,393</b>   | <b>49,256</b>      | <b>(972,461)</b>   |
| Interest Received                                                   | 28,339             | 38,750             | 134,693            |
| Interest paid                                                       | (235,434)          | (272,358)          | (317,420)          |
| Finance Cost                                                        |                    |                    | 348,730            |
| Income tax paid                                                     |                    |                    |                    |
| <b>Net cash generated from / (utilised) in operating activities</b> | <b>2,120,298</b>   | <b>(184,352)</b>   | <b>(806,458)</b>   |
| <b>Cash flows from investing activities</b>                         |                    |                    |                    |
| Acquisition of property, plant and equipment                        | (1,491,490)        | (911,575)          | (2,286,753)        |
| Investment in Financial instruments held at fair value              | (60,000)           | (60,000)           | (60,000)           |
| <b>Net cash generated from / (utilised in) investing activities</b> | <b>(1,551,490)</b> | <b>(971,575)</b>   | <b>(2,346,753)</b> |
| <b>Cash flows from financing activities</b>                         |                    |                    |                    |
| Proceeds from other Financial Liabilities                           |                    |                    | 131,502            |
| Repayment of borrowings                                             | (504,500)          | (381,605)          | (750,024)          |
| <b>Net cash generated from / (utilised in) financing activities</b> | <b>(504,500)</b>   | <b>(381,605)</b>   | <b>(618,522)</b>   |
| <b>Total Cash movement for the year</b>                             | <b>64,308</b>      | <b>(1,537,532)</b> | <b>(3,771,733)</b> |
| <b>Net increase / (decrease) in cash &amp; Cash Equivalent</b>      |                    |                    |                    |
| Cash and cash equivalents at the beginning of the year              | 3,177,368          | 6,645,468          | 6,645,468          |
| Effect of exchange rate movement                                    | (1,850)            | -130,918           | 303,633            |
| Cash and cash equivalents at the end of the Period.                 | <b>3,239,826</b>   | <b>4,977,018</b>   | <b>3,177,368</b>   |

**Basis of preparation and accounting policies**

This unaudited abridged financial statements for the half year ended 30 June 2026 have been prepared in accordance with International Financial Reporting Standards ("IFRS"), and presented according to the disclosure requirements of accounting standard IAS 34. The accounting policies applied in the preparation of the consolidated interim financial statements are consistent with those accounting policies applied in the preparation of the previous year's interim and consolidated annual financial statements. The abridged consolidated interim financial statements for the period ended 30 June 2026 were approved for issue by the board on 18th of September 2026.

**Commentary**

The Group delivered a resilient performance for the six months ended June 30, 2026, despite operating in a challenging and increasingly demanding economic environment. Trading conditions remained subdued, with pressure on consumer and business activity, elevated operating costs mostly arising from political global tensions and continued volatility across key markets placing pressure on revenue generation and profitability.

Some business lines continue to be impacted by softer demand, margin pressures and the broader constraints affecting our operating environment. Management continues to respond decisively to the prevailing conditions, with particular emphasis on cost containment, productivity, cash preservation and maintaining a strong focus on the areas of the business that offer the greatest potential for long-term value creation. These initiatives are intended not only to navigate the current cycle, but also to build greater resilience and flexibility into the Group's operating model.

We remain mindful that our economic operating environments are likely to remain challenging in the near term. Nevertheless, the underlying strength of the Group, the commitment of our people and the actions being taken across the business provide a solid foundation from which to navigate these conditions. Our focus remains firmly on disciplined execution, protecting shareholder value and positioning the Group to benefit as trading conditions improve.

**Dr Christopher W. Obura**  
**Group Chairman**  
**September 29, 2026**