# RENUKA HOLDINGS PLC

## INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED

## 31ST DECEMBER 2025

**CONTENT:**

## Operational Review

### Interim Financial Statements for the Quater Ended 31st December 2025

### Analysis on Statement of Financial Position

#### Total Assets

Total Assets of the Group have increased by Rs. 2,656Mn to Rs. 23,880Mn as at 31st December 2025 from Rs. 21,224Mn as at 31st March 2025. Total Non-Current Assets were Rs. 12,002Mn and Total Current Assets were Rs. 11,877Mn as at 31st December 2025.

#### Equity Attributable to Owners of the Company

Equity attributable to owners of the Company has increased by Rs. 1,159Mn to Rs. 10,861Mn as at 31st December 2025 from Rs. 9,702Mn as at 31st March 2025.

#### Net Assets Per Share (NAPS)

The NAPS has increased to Rs. 57.26 as at 31st December 2025 compared with Rs. 51.15 per share recorded as at 31st March 2025.

### Analysis on Statement of Profit or Loss and Other Comprehensive Income

#### Revenue & Expenses

Group Revenue has increased by 37% to Rs. 4,887 Mn for the quarter ended 31st December 2025 compared with Rs. 3,547 Mn in the corresponding quarter of the previous year. The composition of the Group Revenue for the quarter is 54% from export revenue and 46% from local revenue.

Total admin and selling expenses have increased by 22% to Rs. 577 Mn for the quarter ended 31st December 2025 compared with Rs.472 Mn in the comparable period in the previous year.

#### Profit / (Loss) After Tax

The Group reported a profit of Rs.875 Mn for the quarter ending 31st December 2025 compared with a profit of Rs. 455 Mn in the corresponding quarter of the previous year.

#### Earnings / (Loss) Per Share

Group earning per share was Rs. 0.61 for the quarter ended 31st December 2025 compared with earnings per share of Rs. 0.62 in the corresponding quarter of the previous year.

RENUKA GROUP

**RENUKA HOLDINGS PLC**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

| FOR THE PERIOD ENDED 31ST DECEMBER | GROUP | | | | COMPANY | | | |
|---|---|---|---|---|---|---|---|---|
| | Rs.'000' QUARTER ENDED | | Rs.'000' PERIOD ENDED | | Rs.'000' QUARTER ENDED | | Rs.'000' PERIOD ENDED | |
| | 31.12.2025 | 31.12.2024 | 31.12.2025 | 31.12.2024 | 31.12.2025 | 31.12.2024 | 31.12.2025 | 31.12.2024 |
| | UNAUDITED | UNAUDITED | UNAUDITED | UNAUDITED | UNAUDITED | UNAUDITED | UNAUDITED | UNAUDITED |
| Revenue | 4,887,448 | 3,547,319 | 13,756,392 | 10,091,491 | - | | - | - |
| Cost of Sales | (3,754,770) | (3,096,125) | (10,710,238) | (8,686,255) | - | - | - | - |
| **Gross Profit** | **1,132,678** | **451,194** | **3,046,154** | **1,405,236** | **-** | **-** | **-** | **-** |
| Other Operating Income | 13,635 | 9,610 | 79,216 | 131,871 | - | 27 | 18,797 | 45 |
| Administrative Expenses | (229,925) | (221,805) | (693,930) | (753,205) | (1,179) | (1,640) | (3,364) | (2,816) |
| Selling and Distribution Expenses | (346,769) | (249,725) | (883,798) | (749,844) | - | - | - | - |
| **Profit / (Loss) from Operations** | **569,619** | **(10,726)** | **1,547,642** | **34,058** | **(1,179)** | **(1,613)** | **15,433** | **(2,771)** |
| Finance Income | 60,073 | 114,558 | 81,802 | 230,782 | 760 | - | 1,147 | - |
| Finance Cost | (120,554) | (189,934) | (327,825) | (379,108) | - | (4,242) | - | (4,242) |
| Net Finance Income / (Cost) | (60,481) | (75,376) | (246,023) | (148,326) | 760 | (4,242) | 1,147 | (4,242) |
| Fair Value Gain / (Loss) on Investments - Measured at Fair through Proft or Loss | 366,313 | 541,435 | 1,156,249 | 665,164 | - | - | - | - |
| Share of Profit / (Loss) of Equity Accounted Investee | - | - | - | - | - | - | - | - |
| **Profit / (Loss) before Taxation** | **875,451** | **455,333** | **2,457,868** | **550,896** | **(419)** | **(5,855)** | **16,580** | **(7,013)** |
| Taxation | - | (3,296) | (53) | (3,296) | - | (3) | - | (3) |
| **Profit / (Loss) for the Period** | **875,451** | **452,037** | **2,457,815** | **547,600** | **(419)** | **(5,858)** | **16,580** | **(7,016)** |
| **Other Comprehensive Income / (Expense)** | - | - | - | - | - | - | - | - |
| **Total Comprehensive Income / (Expense) for the Period** | **875,451** | **452,037** | **2,457,815** | **547,600** | **(419)** | **(5,858)** | **16,580** | **(7,016)** |
| **Profit / (Loss) Attributable to :** | | | | | | | | |
| Equity Holder of the Parent | 116,649 | 118,457 | 981,518 | 221,481 | (419) | (5,858) | 16,580 | (7,016) |
| Non Controlling Interest | 758,802 | 333,580 | 1,476,297 | 326,119 | - | - | - | - |
| **Profit / (Loss) for the Period** | **875,451** | **452,037** | **2,457,815** | **547,600** | **(419)** | (5,858) | 16,580 | **(7,016)** |
| **Total Comprehensive Income / (Expense) attributable to :** | | | | | | | | |
| Equity Holder of the Parent | 116,649 | 118,457 | 981,518 | 221,481 | **(419)** | (5,858) | 16,580 | (7,016) |
| Non Controlling Interest | 758,802 | 333,580 | 1,476,297 | 326,119 | - | - | - | - |
| **Total Comprehensive Income / (Expense) for the Period** | **875,451** | **452,037** | **2,457,815** | **547,600** | **(419)** | (5,858) | 16,580 | **(7,016)** |
| **Earnings / (Loss) Per Share (Rs.)** | **0.61** | **0.62** | **5.17** | **1.17** | **(0.00)** | **(0.03)** | **0.09** | **(0.04)** |
| **Dividend Per Share (Rs.)** | - | - | | | - | | | |

1 The above figures are provisional and subject to audit.
2 Figures in brackets indicate deductions.

RENUKA GROUP

## RENUKA HOLDINGS PLC
## STATEMENT OF FINANCIAL POSITION

| | GROUP | | COMPANY | |
|---|---|---|---|---|
| **AS AT** | **31.12.2025 Rs.'000' UNAUDITED** | **31.03.2025 Rs.'000' AUDITED** | **31.12.2025 Rs.'000' UNAUDITED** | **31.03.2025 Rs.'000' AUDITED** |
| **Assets** | | | | |
| **Non-Current Assets** | | | | |
| Property, Plant and Equipment | 5,558,281 | 5,480,130 | - | - |
| Intangible Assets | 123,489 | 124,683 | - | - |
| Investments Property | 5,744,862 | 5,744,862 | - | - |
| Right to Use Assets | 285,540 | 285,540 | - | - |
| Biological Assets | 256,858 | 244,172 | - | - |
| Investment In Subsidiaries | - | - | 2,477,088 | 2,526,518 |
| Other Investment | - | - | 166,090 | - |
| Deferred Tax Asset | 33,479 | 33,479 | - | - |
| **Total Non-Current Assets** | 12,002,509 | 11,912,866 | 2,643,178 | 2,526,518 |
| **Current Assets** | | | | |
| Inventories | 3,278,552 | 2,558,410 | - | - |
| Trade and Other Receivables | 3,253,633 | 2,939,453 | 23 | 152,763 |
| Income Tax Refund Due | 3,809 | 15,492 | - | 7 |
| Investment - Measured at Fair Value through Profit or Loss | 3,914,576 | 2,882,619 | - | - |
| Amounts due from Related Companies | - | 28 | - | - |
| Cash and Cash Equivalent | 1,420,633 | 906,631 | 4,252 | 4,898 |
| Short Term Investments in Deposits | 6,246 | 8,160 | 154,603 | 7,740 |
| **Total Current Assets** | 11,877,449 | 9,310,793 | 158,878 | 165,408 |
| **Total Assets** | **23,879,958** | **21,223,659** | **2,802,056** | **2,691,926** |
| **Equity and Liabilities** | | | | |
| **Equity** | | | | |
| Stated Capital | 2,368,480 | 2,368,480 | 2,368,480 | 2,368,480 |
| Revaluation Reserve | 820,145 | 820,145 | - | - |
| Capital Reserve | 313,818 | 313,818 | | - |
| Retained Earnings | 7,358,911 | 6,199,374 | 335,196 | 318,616 |
| **Equity attributable to owners of the Company** | 10,861,354 | 9,701,817 | 2,703,676 | 2,687,096 |
| Non Controlling Interest | 6,160,824 | 4,672,680 | - | - |
| **Total Equity** | 17,022,178 | 14,374,497 | 2,703,676 | 2,687,096 |
| **Non Current Liabilities** | | | | |
| Deferred Tax Liability | 1,027,791 | 1,027,791 | - | - |
| Interest Bearing Borrowings Due After One Year | 77,105 | 143,055 | - | - |
| Non Current Portion of Lease Obligation | 143,446 | 127,248 | - | - |
| Retirement Benefit Obligations | 138,439 | 135,396 | - | - |
| **Total Non Current Liabilities** | 1,386,781 | 1,433,490 | - | - |
| **Current Liabilities** | | | | |
| Trade and Other Payables | 887,476 | 951,267 | 1,320 | 3,691 |
| Interest Bearing Borrowings Due Within One Year | 4,290,187 | 4,304,139 | - | - |
| Current Portion of Lease Obligation | 15,286 | 12,712 | - | 560 |
| Amount Due To Related Companies | - | - | - | - |
| Income Tax Payable | - | 6,289 | - | - |
| Bank Overdraft | 278,049 | 141,265 | 94,743 | 580 |
| **Total Current Liabilities** | 5,470,998 | 5,415,672 | 98,380 | 4,831 |
| **Total Liabilities** | 6,857,780 | 6,849,162 | 98,380 | 4,831 |
| **Total Equity & Liabilities** | **23,879,958** | **21,223,659** | **2,802,056** | **2,691,927** |
| **Net Assets per Share (Rs.)** | **57.26** | **51.15** | **14.25** | **14.53** |

The above figures are provisional and subject to audit.
I certify that the Interim Financial Statements have been prepared in compliance with the requirements of the Companies Act No.7 of 2007.

**Sgn**
**Chief Financial Officer**

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.
These Financial Statements were approved and signed for and on behalf of of the Board of Directors of Renuka Holdings PLC.

**Sgn**
**S. V. Rajiyah**
**Director**
**06.02.2026**

**Sgn**
**I. R. Rajiyah**
**Director**

RENUKA GROUP

## RENUKA HOLDINGS PLC
## STATEMENT OF CHANGES IN EQUITY

| FOR THE PERIOD ENDED | Equity Attributable to Owners of the Company | | | | | Non Controlling Interest | Total Equity |
|---|---|---|---|---|---|---|---|
| | Stated Capital | Revaluation Reserve | Capital Reserve | Retained Earnings | Total | | |
| | Rs.000 | Rs.000 | Rs.000 | Rs.000 | Rs.000 | Rs.000 | Rs.000 |
| **COMPANY** | | | | | | | |
| **Balance as at 1st April 2024** | **2,368,479** | **-** | **-** | **327,433** | **2,695,913** | **-** | **2,695,913** |
| Profit / (Loss) for the period | - | - | - | (7,016) | (7,016) | - | (7,016) |
| Other Comprehensive Income, net of Tax | - | - | - | - | - | - | - |
| **Total Comprehensive Income for the period** | - | - | - | (7,016) | (7,016) | - | (7,016) |
| **Transactions with the owners** | | | | | | | |
| Scrip Dividend | - | - | - | - | - | - | - |
| **Total Transactions with the owners** | - | - | - | - | - | - | - |
| **Balance as at 31st December 2024** | **2,368,480** | **-** | **-** | **320,417** | **2,688,897** | **-** | **2,688,897** |
| **Balance as at 1st April 2025** | **2,368,480** | **-** | **-** | **318,616** | **2,687,096** | **-** | **2,687,096** |
| Profit / (Loss) for the period | - | - | - | 16,580 | 16,580 | - | 16,580 |
| Other Comprehensive Income, net of Tax | - | - | - | - | - | - | - |
| **Total Comprehensive Income for the period** | - | - | - | 16,580 | 16,580 | - | 16,580 |
| **Transactions with the owners** | | | | | | | |
| Scrip Dividend | - | - | - | - | - | - | - |
| **Total Transactions with the owners** | - | - | - | - | - | - | - |
| **Balance as at 31st December 2025** | **2,368,480** | **-** | **-** | **335,196** | **2,703,676** | **-** | **2,703,676** |
| **GROUP** | | | | | | | |
| **Balance as at 1st April 2024** | **2,368,479** | **412,213** | **313,818** | **6,059,330** | **9,153,840** | **3,562,550** | **12,716,390** |
| Profit for the period | - | - | - | 221,481 | 221,481 | 326,119 | 547,600 |
| Other Comprehensive Income, net of Tax | - | - | - | - | - | - | - |
| **Total Comprehensive Income for the period** | - | - | - | 221,481 | 221,481 | 326,119 | 547,600 |
| **Transactions with the owners** | | | | | | | |
| Acquisition of NCI without change in control | - | - | - | - | - | - | - |
| Amalagamation reserve created based on business combination | - | - | - | - | - | - | - |
| Acquisition of Subsidiary with NCI | - | - | - | - | - | - | - |
| Changes in ownership interest that do not result in loss of control | | - | - | 777,142 | 777,142 | (777,142) | - |
| Scrip Dividend | - | - | - | - | - | - | - |
| **Total Transactions with the owners** | - | - | - | 777,142 | 777,142 | (777,142) | - |
| **Balance as at 31st December 2024** | **2,368,479** | **412,213** | **313,818** | **7,057,953** | **10,152,463** | **3,111,527** | **13,263,990** |
| **Balance as at 1st April 2025** | **2,368,480** | **820,145** | **313,818** | **6,199,374** | **9,701,817** | **4,672,680** | **14,374,497** |
| Profit / (Loss) for the period | - | - | - | 981,518 | 981,518 | 1,476,297 | 2,457,815 |
| Other Comprehensive Income, net of Tax | - | - | - | - | - | - | - |
| **Total Comprehensive Income for the period** | - | - | - | 981,518 | 981,518 | 1,476,297 | 2,457,815 |
| Acquisition / Disposal of Subsidiary | - | - | - | - | - | - | - |
| **Transactions with the owners** | | | | | | | |
| Changes in ownership interest that do not result in loss of control | - | - | - | 178,020 | 178,020 | 11,847 | 189,867 |
| **Total Transactions with the owners** | - | - | - | 178,020 | 178,020 | 11,847 | 189,867 |
| **Balance as at 31st December 2025** | **2,368,480** | **820,145** | **313,818** | **7,358,911** | **10,861,354** | **6,160,824** | **17,022,178** |

1 The above figures are provisional and subject to audit.
2 Figures in brackets indicate deductions

RENUKA GROUP

**RENUKA HOLDINGS PLC**
**STATEMENT OF CASH FLOWS**

| FOR THE PERIOD ENDED 30TH SEPTEMBER | GROUP | | COMPANY | |
|---|---|---|---|---|
| | 31.12.2025 Rs.'000 UNAUDITED | 31.12.2024 Rs.'000 AUDITED | 31.12.2025 Rs.'000 UNAUDITED | 31.12.2024 Rs.'000 AUDITED |
| **Cash Flow from Operating Activities** | | | | |
| Profit Before Tax | **2,457,815** | 547,599 | **16,580** | (7,013) |
| **Adjustments:** | | | | |
| Depreciation | **198,339** | 192,289 | **-** | - |
| Fair Value Gain from Investment - Measured at FVTPL | | (665,164) | **-** | - |
| Amortization of Intangible asset | **1,194** | 5,610 | **-** | - |
| Profit from Disposal of Subsidiary | **-** | | **(140,437)** | - |
| Provision for Retirement Benefit Obligation | **11,499** | 12,430 | **-** | - |
| Interest Income | **(81,802)** | (211,166) | **(1,147)** | |
| Interest Expense | **327,825** | 344,195 | **-** | 4,242 |
| **Operating Profit Before Working Capital Changes** | **2,914,870** | 225,793 | **(125,004)** | (2,771) |
| **Working Capital Changes** | | | | |
| (Increase)/Decrease in Inventories | **(720,142)** | (261,421) | **-** | - |
| (Increase)/Decrease in Trade and Other Receivables | **(314,180)** | (595,248) | **152,747** | (13) |
| (Increase)/Decrease Other Current Assets | **11,683** | (80,065) | **-** | - |
| Increase/(Decrease) in Dues from Related Parties | **-** | | **-** | - |
| (Increase)/Decrease Net Investment in Fair Through Profit / Loss Investments | **(1,031,957)** | (775,867) | **-** | - |
| Increase/(Decrease) in Trade and Other Payable | **(63,791)** | (206,603) | **(2,371)** | (1,062) |
| Increase/(Decrease) Other Current Liabilities | **-** | 5,210 | **2,318** | 637 |
| Increase/(Decrease) in Dues to Related Parties | **28** | | **-** | 161,775 |
| **Cash Generated from / (Used in) Operations** | **796,511** | (1,688,201) | **27,690** | 158,566 |
| Interest Received | **81,802** | 211,166 | **1,147** | - |
| Interest Paid | **(327,825)** | (344,195) | **-** | (4,242) |
| Income Tax Paid | **(6,289)** | (67,394) | **-** | (3) |
| Payment of Retirement Benefit Obligation | **(8,456)** | (16,471) | **-** | - |
| **Net Cash Flows Generated from / (Used in) Operating Activities** | **535,742** | (1,905,095) | **28,837** | 154,321 |
| **Cash Flows from Investing Activities** | | | | |
| Acquisition of Property, Plant and Equipment | **(276,490)** | (85,896) | **-** | - |
| Construction of / Additions to Investment Property | **-** | (11,710) | **-** | - |
| Other Investment- (Addition)/Disposal | **-** | | **(166,090)** | - |
| Acquisition of Biological Assets | **(12,686)** | (13,962) | **-** | - |
| Short Term Investments in Deposits | **-** | - | **7,740** | |
| Disposal of Investment in Subsidiaries | **189,867** | | **189,867** | |
| **Net Cash Used in Investing Activities** | **(99,309)** | (111,568) | **31,517** | - |
| **Cash Flows from Financing Activities** | | | | |
| Leasing Installments Paid | **18,772** | 53,033 | **(560)** | - |
| Long Term & Short Term Borrowings - Obtained | **6,261,306** | 12,266,146 | **-** | - |
| Long Term & Short Term Repayments | **(6,341,208)** | (10,158,741) | **-** | - |
| **Net Cash Flows Generated From in Financing Activities** | **(61,129)** | 2,160,438 | **(560)** | - |
| **Net Increase/ (Decrease) in Cash and Cash Equivalents** | **375,304** | 143,775 | **59,794** | 154,321 |
| **Cash and Cash Equivalents at the beginning of the period** | **773,526** | 877,007 | **4,318** | 2,491 |
| **Cash and Cash Equivalents at the end of the period** | **1,148,830** | 1,020,781 | **64,112** | 156,812 |

1 The above figures are provisional and subject to audit.
2 Figures in brackets indicate deductions

RENUKA GROUP

**RENUKA HOLDINGS PLC**
**SEGMENT ANALYSIS**

Amounts in Rs'000

| FOR THE PERIOD ENDED 30TH SEPTEMBER | AGRI FOOD EXPORTS | | CONSUMER BRANDS | | INVESTMENT | | GROUP TOTAL | |
|---|---|---|---|---|---|---|---|---|
| | **2025** | 2024 | **2025** | 2024 | **2025** | 2024 | **2025** | 2024 |
| Revenue | **8,244,587** | 5,023,532 | **5,930,996** | 5,368,972 | **137,113** | 156,223 | **14,312,696** | 11,783,491 |
| Intra Segment Revenue | **(533,739)** | (430,686) | **(14,118)** | (26,550) | **(8,447)** | - | **(556,304)** | (457,236) |
| **Segment Revenue** | **7,710,848** | 4,592,846 | **5,916,878** | 5,342,422 | **128,666** | 156,223 | **13,756,392** | 10,091,491 |
| Segment Results | **587,751** | (201,326) | **563,860** | (192,574) | **1,306,204** | 941,499 | **2,457,815** | 547,599 |
| Share of Profit of Equity Accounted Investees | - | - | - | - | - | - | - | - |
| **Profit / (Loss) for the period after Tax** | **587,751** | (201,326) | **563,860** | (192,574) | **1,306,204** | 941,499 | **2,457,815** | 547,599 |

Amounts in Rs'000

| AS AT | **31.12.2025** | **31.03.2025** | **31.12.2025** | **31.03.2025** | **31.12.2025** | **31.03.2025** | **31.12.2025** | **31.03.2025** |
|---|---|---|---|---|---|---|---|---|
| Segment Assets | **7,748,864** | 7,049,338 | **6,721,150** | 5,641,403 | **9,409,944** | 8,532,918 | **23,879,958** | 21,223,659 |
| Segment Liabilities | **3,291,367** | 3,316,646 | **2,840,741** | 2,942,076 | **725,673** | 590,440 | **6,857,780** | 6,849,162 |

1 The above figures are provisional and subject to audit.
2 Figures in brackets indicates deductions

**Renuka Holdings PLC**

## Notes to the Interim Financial Statements

### 01. Basis of preparation

The Interim Financial Statements of Renuka Holdings PLC have been prepared in compliance with Sri Lanka Accounting Standard LKAS 34 -Interim Financial Reporting. These Interim Financial Statements are to be read in conjunction with the annual financial statements for the year ended 31st March 2025.

### 02. Comparative figures

The presentation and classification of figures for the corresponding period of the previous year have been rearranged where relevant, to be comparable with those for the current period.

For management purposes, the Group is organized into business units based on their products and services and performance reported under three segments (i.e Agri Food Exports, Consumer Brands, Property and Investment) during the period under review.

### 03. Stated Capital

The stated capital of the company consists of 165,488,271 (31st March 2025 – 165,488,271) ordinary voting shares & 24,201,719 (31st March 2025 – 24,201,719) ordinary non-voting shares as at 31st December 2025.

### 04. Earnings per share

Earnings per share have been calculated by dividing profit attributable to equity holders (excluding non-controlling interest) by the weighted average number of ordinary shares outstanding during the period as given in the LKAS 33.

### 05. Market price per share

| | As at 31.12.2025 | | As at 30.09.2025 | |
|---|---|---|---|---|
| | Voting | Non Voting | Voting | Non Voting |
| Highest during the period Rs. | 50.00 | 41.00 | 31.50 | 26.40 |
| Lowest during the period Rs. | 31.00 | 24.80 | 18.00 | 14.50 |
| Last traded price Rs. | 48.90 | 39.50 | 30.90 | 26.10 |

### 06. Public shareholding

The percentage of shares held by the public as at 31st December 2025 was Voting 29.61% (30th September 2025- 29.61%) and Non-voting was 43.38% (30th September 2025- 44.41%). The number of shareholders representing the public holding as at 31st December 2025 was 2,401 (30th September 2025– 2,537) -Voting and 914 (30th September 2025 – 890)-Non-voting. The float adjusted market capitalization was Rs.2,811 Mn as at 31st December 2025. The company has over 20% public shareholding and over 500 public shareholders meeting the minimum thresholds for compliance on minimum public holding under the option 5 as per the Section 7.13.1(i) (a) of continuing listing requirement of Colombo Stock Exchange.

### Notes to the Interim Financial Statements (Contd.)

## 07. Directors' shareholding

The directors' shareholdings are as follows:

| Directors Name | As at 31st December 2025 | | As at 30th September 2025 | |
|---|---|---|---|---|
| | Voting | Non-Voting | Voting | Non-Voting |
| Dr. S. R. Rajiyah (Joint with Mrs. I.R.Rajiyah/Ms.S.R.Rajaiyah) | 16,598,427 | - | 16,598,427 | - |
| Dr. S. R. Rajiyah (Joint with Mrs. I.R.Rajiyah/Mrs.A.L.Rajaiyah) | 16,598,427 | - | 16,598,427 | - |
| Mrs.I. R. Rajiyah (refer above) | | - | | - |
| Mr. S. V. Rajiyah (Joint with Mrs. J.J.B.A. Rajiyah) | 5,250,900 | - | 5,250,900 | - |
| Mrs. J.J.B.A. Rajiyah (refer above) | | - | | - |
| Mr. M.S.Dominic | | - | | - |
| Mr. V.Samugam | | - | | - |
| Mrs. M.S.Thevaraperuma | | - | | - |
| Dr.J.A.S. Felix | | - | | - |
| Mr.S.Rajaratnam | | - | | - |
| Total | 38,447,754 | | 38,447,754 | |

## 08. Significant Events & Transactions

No significant events & transactions occurred during the period which requires disclosure to the Interim Financial Report.

## 09. Contingent Liabilities

There is no change in the nature of the contingent liabilities as at 31st December 2025 as compared to the contingent liabilities which were disclosed in the accounts for the year ended 31st March 2025.

## 10. Events Occurring After the Reporting Date

There have been no material events that have taken place subsequent to 31st March 2025 which require disclosure or adjustments to the Interim Financial Statements.

## 11. Investments - Measured at Fair Value through Profit or Loss

The Group has invested in listed equity securities. The fair value of quoted equity shares is determined with reference to published prices in the active market.

| Renuka Foods PLC - 20 Largest Shareholders | | Voting as at 31.12.2025 | | Voting as at 30.09.2025 | |
|---|---|---|---|---|---|
| **No.** | **Name** | **No. of shares** | **%** | **No. of shares** | **%** |
| 1 | Renuka Group Ltd | 77,603,102 | 46.89% | 77,603,102 | 46.89% |
| 2 | Dr. S.R. Rajiyah, Mrs I R Rajaiya (Jt) & Ms. S R Rajiyah (Jt) | 16,598,427 | 10.03% | 16,598,427 | 10.03% |
| 3 | Dr. S.R. Rajiyah, Mrs I R Rajaiya (Jt) & Ms. A. L. Rajiyah (Jt) | 16,598,427 | 10.03% | 16,598,427 | 10.03% |
| 4 | Mr. S.V. Rajiyah & Mrs J.J.B.A Rajiyah (Jt) | 5,250,900 | 3.17% | 5,250,900 | 3.17% |
| 5 | Hatton National Bank Plc - Capital Alliance Quantitative Equity Fund | 4,836,559 | 2.92% | - | 0.00% |
| 6 | Mr. S.C. Weerasooria | 4,200,681 | 2.54% | 1,236,232 | 0.75% |
| 7 | Mrs. T.T.A. De Silva Weerasooria | 2,830,298 | 1.71% | 5,000,000 | 3.02% |
| 8 | Mr. B.T. De S Weerasooria | 2,511,465 | 1.52% | 1,400,000 | 0.85% |
| 9 | Mr. R.P. Weerasooriya | 2,456,706 | 1.48% | - | 0.00% |
| 10 | Hatton National Bank Plc/Sarravanan Neelakandan | 2,095,414 | 1.27% | 2,095,414 | 1.27% |
| 11 | Finco Holdings (Private) Limited | 2,057,178 | 1.24% | 2,057,178 | 1.24% |
| 12 | Mr. M.M.S. Dawood | 1,955,143 | 1.18% | 1,955,143 | 1.18% |
| 13 | Employees Trust Fund Board | 1,917,303 | 1.16% | 3,095,343 | 1.87% |
| 14 | Hatton National Bank Plc/Dinesh Nagendra Sellamuttu | 1,699,484 | 1.03% | 1,699,484 | 1.03% |
| 15 | Mr. R.C.D. De Silva | 1,586,977 | 0.96% | 3,086,977 | 1.87% |
| 16 | Hnb Investment Bank (Pvt) Ltd/ Mr. Elayathamby Thavagnanasooriyam & Mr. Elayathamby Thavagnana | 1,007,953 | 0.61% | - | 0.00% |
| 17 | Adz Insurance Brokers Pvt Ltd | 1,000,000 | 0.60% | - | 0.00% |
| 18 | Sampath Bank Plc/Mr. Abishek Sithampalam | 907,863 | 0.55% | - | 0.00% |
| 19 | Hatton National Bank Plc/Arunasalam Sithampalam | 825,523 | 0.50% | 825,523 | 0.50% |
| 20 | Miss. S. Durga | 700,000 | 0.42% | 751,755 | 0.45% |
| | | **148,639,403** | **89.82%** | **139,253,905** | **84.15%** |

| Renuka Holdings PLC - 20 Largest Shareholders | | Non Voting as at 31.12.2025 | | Non Voting as at 30.09.2025 | |
|---|---|---|---|---|---|
| **No.** | **Name** | **No. of shares** | **%** | **No. of shares** | **%** |
| 1 | Hatton National Bank Plc/Almas Holdings (Pvt) Ltd | 9,485,174 | 39.19% | 7,888,756 | 32.60% |
| 2 | Almas Holdings (Pvt) Ltd | 2,531,668 | 10.46% | 3,878,390 | 16.03% |
| 3 | Renuka Group Ltd | 1,302,226 | 5.38% | 1,302,226 | 5.38% |
| 4 | Mrs. T.T.A. De Silva Weerasooria | 1,003,426 | 4.15% | - | 0.00% |
| 5 | Est.Of Lat K.C. Vignarajah | 903,392 | 3.73% | 1,179,984 | 4.88% |
| 6 | Sampath Bank Plc/Mr. Abishek Sithampalam | 592,022 | 2.45% | - | 0.00% |
| 7 | Pmf Finance Plc/M.S.Hamzadeen | 500,000 | 2.07% | - | 0.00% |
| 8 | Mr. A. Sithampalam | 446,014 | 1.84% | 446,014 | 1.84% |
| 9 | Mrs. F.R. Buhardeen | 425,000 | 1.76% | 833,468 | 3.44% |
| 10 | Mr. R. Gautam | 390,300 | 1.61% | 403,647 | 1.67% |
| 11 | Dr. G. Rajiyah | 383,852 | 1.59% | 383,852 | 1.59% |
| 12 | Mrs. S. Umeshwary | 366,362 | 1.51% | 366,362 | 1.51% |
| 13 | Tranz Dominion,L.L.C. | 325,000 | 1.34% | 325,000 | 1.34% |
| 14 | Macksons Holdings (Pvt) Ltd | 300,000 | 1.24% | | |
| 15 | Commercial Bank Of Ceylon Plc A/C No. 04 | 285,445 | 1.18% | 285,445 | 1.18% |
| 16 | Miss. S. Durga | 283,649 | 1.17% | 283,649 | 1.17% |
| 17 | Hallsville Frontier Equities Ltd. | 243,369 | 1.01% | 318,369 | 1.32% |
| 18 | Hatton National Bank Plc/Arunasalam Sithampalam | 243,098 | 1.00% | 243,098 | 1.00% |
| 19 | Mr. R.E. Rambukwelle | 220,000 | 0.91% | 253,000 | 1.05% |
| 20 | A.T. Cooray Pvt Ltd | 210,212 | 0.87% | 210,212 | 0.87% |
| | | **20,440,209** | **84.46%** | **18,601,472** | **76.86%** |

# CORPORATE INFORMATION

**Name Of Company**
Renuka Holdings PLC

**Registration No.**
PQ 227

**Postal Address**
P.O.Box 25, Colombo

**Legal Form**
Quoted Public Company with Limited Liability

**Principal Activity**
It is the holding company for subsidiaries engaged in the business of Agri Food Exports, Consumer Brands, Property and Investment.

**Board Of Directors - Company**
Mrs. I.R.Rajiyah - (Chairperson)
Dr. S.R.Rajiyah
Mr. S.V.Rajiyah
Mr. M.S.Dominic
Mrs. J.J.B.A.Rajiyah
Mr. V. Sanmugam
Dr. J.A.S.Felix
Mr. R.Selvaskandan
Mrs. M.S.Theverapperuma

**Audit & Risk Committee**
Mrs.M.S.Theverapperuma-Chairperson
Dr.J.A.S.Felix
Mr.R.Selvaskandan

**Related Party Transaction Review Committee**
Mrs.M.S.Theverapperuma-Chairperson
Dr. J.A.S.Felix
Mr .R.Selvaskandan

**Remuneration Committee***
Mr.R.Selvaskandan - Chairman
Dr.J.A.S.Felix
Mrs.M.S.Theverapperuma

**Nomination & Governance Committee***
Mr.R.Selvaskandan - Chairman
Dr.J.A.S.Felix
Mrs.M.S.Theverapperuma

**Registered Office**
"Renuka House"
69 Sri Jinaratana Road,
Colombo 2
Telephone: 0094-2314750-5
Fax: 0094-2445549
Email: info@renukagroup.com

**Stock Exchange Listing**
Colombo Stock Exchange

**Company Secretaries**
Renuka Enterprises (Pvt) Ltd
69 Sri Jinaratana Road, Colombo 2

**Registrars**
S.S.P.Corporate Services (Pvt) Ltd
546 Galle Road,
Colombo 3.

**Auditors**
Messrs. KPMG
Chartered Accountants

**Legal Consultants**
Heritage Partners -Attorney at law
Nithya Partners - Attorney at law
Varners International - Attorney at law

**Bankers**
Commercial Bank of Ceylon PLC
Hatton National Bank PLC
National Development Bank PLC