



Wayamba Salterns PLC.

Head Office : No. 23, Walukarama Road, Colombo 03, Sri Lanka
Factory & Saltern : Kalpitiya Road, Palavi, Sri Lanka.

September 07, 2026

Ms. Nilupa Perera
Chief Regulatory Officer
Colombo Stock Exchange,
04-01, West Block
World Trade Centre,
Echelon Square
Colombo 01.

Dear Madam,

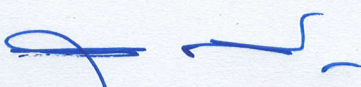
RAIGAM WAYAMBA SALTERNS PLC
FINANCIAL STATEMENT OF THE YEAR 2025/2026

We refer to the above Annual Report of Raigam Wayamba Salterns PLC for the year ended 31st March, 2026 submitted to the Colombo Stock Exchange on 02nd September, 2026 and write to inform you that the Note No. 22 on page 140 of the Annual Report in relation to Dividend Per Share should be corrected, as given in the attached Errata Note, as follows:

NOTES TO THE FINANCIAL STATEMENTS

	Group		Company	
22. DIVIDEND PER SHARE	2026	2025	2026	2025
	Rs.	Rs.	Rs.	Rs.
Gross Dividends	70,551,830	70,551,830	70,551,830	70,551,830
Dividend Per Share	0.25	0.25	0.25	0.25

Yours Faithfully
RAIGAM WAYAMBA SALTERNS PLC


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Director

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Factory & Saltern :

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Member Company
THE KINGDOM OF RAIGAM®

Raigam Wayamba Salterns PLC and Its Subsidiaries
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 2026

16. TRADE AND OTHER PAYABLES (Contd...)

16.2 Other Payables to Related Parties

Relationship	Group		Company	
	2026 Rs.	2025 Rs.	2026 Rs.	2025 Rs.
Raigam Eastern Salt Company (Pvt) Ltd	-	41,191,471	-	-
Raigam Marketing Services (Pvt) Ltd	22,612,668	13,505,148	22,612,668	13,350,490
Raigam Eastern Salt Company (Pvt) Ltd	-	26,771	-	-
Southern Salt Company (Pvt) Ltd	367,752	-	183,876	-
	<u>22,980,420</u>	<u>54,723,390</u>	<u>22,796,544</u>	<u>13,350,490</u>

16.3 Terms and Conditions of Related Party Balances

Terms and Conditions of the outstanding balances of related party payables are disclosed in Note 27.4

17. OTHER INCOME

	Group		Company	
	2026 Rs.	2025 Rs.	2026 Rs.	2025 Rs.
Profit/ (Loss) on Disposal of Property, Plant and Equipment	-	6,500,000	-	6,500,000
Other Income	8,180,058	-	7,629,112	-
	<u>8,180,058</u>	<u>6,500,000</u>	<u>7,629,112</u>	<u>6,500,000</u>

18. OTHER EXPENSES

	Group		Company	
	2026 Rs.	2025 Rs.	2026 Rs.	2025 Rs.
Loss of Inventory due to Cyclone Ditwah	257,611,871	-	257,611,871	-
Impairment Loss - Raigam Wayamba Cereals (Pvt) Ltd Note 7.3	-	-	110,194,026	-
	<u>257,611,871</u>	<u>-</u>	<u>367,805,897</u>	<u>-</u>

Inventory Loss due to Cyclone Ditwah includes an inventory loss of Rs. 243 million relating to industrial raw salt stored in open areas within the Puttalam factory premises and other inventory losses in excess of the approved insurance claim. According to the prevailing insurance industry practices, the inventories stored in open areas are not covered by insurance for losses arising from natural perils, no insurance recovery is receivable in respect of this loss. Accordingly, the carrying amount of the affected inventories was written off and recognized as an expense in profit or loss during the year in accordance with LKAS 2 – Inventories.

19. FINANCE INCOME

	Group		Company	
	2026 Rs.	2025 Rs.	2026 Rs.	2025 Rs.
Interest Income - Fixed and Saving Deposits	119,503,502	134,773,703	78,230,022	104,796,972
	<u>119,503,502</u>	<u>134,773,703</u>	<u>78,230,022</u>	<u>104,796,972</u>

20. FINANCE COST

	Group		Company	
	2026 Rs.	2025 Rs.	2026 Rs.	2025 Rs.
Interest Charges on Bank Overdraft	21,926,423	793,380	13,573,815	778,940
Lease Interest Expense	3,119,774	751,100	1,837,350	180,286
Interest Charges on Agent Deposit	148,784	692,262	148,784	692,262
	<u>25,194,981</u>	<u>2,236,742</u>	<u>15,559,949</u>	<u>1,651,488</u>

21. EARNINGS PER SHARE

21.1 Basic Earnings Per Share is calculated by dividing the profit for the year attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the year. The weighted average number of ordinary shares outstanding during the year and the previous year are adjusted for events, if any, that have changed the number of ordinary shares outstanding, without a corresponding change in the resources such as a bonus issue.

21.2 The following reflects the income and share data used in the Basic Earnings Per Share computation.

	Group		Company	
	2026 Rs.	2025 Rs.	2026 Rs.	2025 Rs.
Amount Used as the Numerator:				
Net profit from operations attributable to equity holders for basic earnings per share	433,173,315	357,860,867	253,251,813	288,550,722
Number of Ordinary Shares Used as Denominator:	Number	Number	Number	Number
Number of ordinary shares for basic earnings per share	<u>282,207,320</u>	<u>282,207,320</u>	<u>282,207,320</u>	<u>282,207,320</u>
Effect of dilution:				
Weighted average number of ordinary shares adjusted for the effect of dilution	<u>282,207,320</u>	<u>282,207,320</u>	<u>282,207,320</u>	<u>282,207,320</u>
Earning Per Share				
- Basic (Rs.)	1.53	1.27	0.90	1.02
- Diluted (Rs.)	1.53	1.27	0.90	1.02

22. DIVIDEND PER SHARE

	2026 Rs.	2025 Rs.	2026 Rs.	2025 Rs.
Gross Dividends	70,551,830	70,551,830	70,551,830	70,551,830
Dividend Per Share	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>