LAUGFS Gas PLC

Interim Financial Statements

For the Quarter Ended

30 June 2026

LAUGFS Gas PLC

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

For the quarter ended 30 June 2026

	Quarter ended 30 June			Year ended 31 March
	Unaudited			Unaudited
	2026 Rs. '000	2025 Rs. '000	Change %	2026 Rs. '000
Revenue	6,035,521	12,059,971	(50)	37,242,773
Cost of Sales	(5,528,234)	(11,171,675)	(51)	(34,762,645)
Gross Profit	507,287	888,296	(43)	2,480,128
Other Operating Income	112,850	69,302	63	351,024
Selling and Distribution Expenses	(189,550)	(189,956)	(0)	(823,706)
Administrative Expenses	(319,026)	(275,690)	16	(2,137,784)
Foreign Currency Exchange Gains/(Loss)	(18,067)	33,208	(154)	(759)
Fair Value Gain on Investment Properties	-	-	-	104,422
Operating Profit	93,493	525,160	(82)	(26,675)
Finance Costs	(662,194)	(733,564)	(10)	(2,800,523)
Finance Income	21,308	21,274	0	44,403
Profit/(Loss) Before Tax	(547,392)	(187,131)	(193)	(2,782,795)
Income Tax Expense	(25,524)	(126,142)	(80)	(533,121)
Profit /(Loss) for the Period	(572,916)	(313,273)	(83)	(3,315,916)
Attributable to:				
Equity Holders of the Parent	(577,904)	(318,455)	(81)	(3,343,572)
Non-Controlling Interests	4,988	5,181	(4)	27,657
	(572,916)	(313,273)	(83)	(3,315,916)
Earnigs /(Loss) Per Share :				
Basic/Diluted Earnings/(Loss) Per Share	(1.49)	(0.82)	(81)	(8.64)

Note : Change % column represents the percentage change in current period's results compared to previous period
The above figures are subject to audit.
Figures in brackets indicates deductions.

The accounting policies and notes on pages 12 to 16 form an integral part of these financial statements.

LAUGFS Gas PLC

CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME

For the quarter ended 30 June 2026

	Quarter ended 30 June			Year ended 31 March
	Unaudited			Unaudited
	2026 Rs. '000	2025 Rs. '000	Change %	2026 Rs. '000
Profit /(Loss) for the Period	(572,916)	(313,273)	(83)	(3,315,916)
Other Comprehensive Income				
Foreign Exchange Translation Differences	(173,611)	(8,095)	(2,045)	(28,428)
Net Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Periods	(173,611)	(8,095)	(2,045)	(28,428)
Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods :				
Gains/(Losses) on Financial Assets at FVTOCI	12,220	(610)	2,103	33,842
Actuarial Gains/(Losses) on Defined Benefit Liability	-	-	-	4,077
Gain on Revaluation of Property, Plant & Equipments	-	-	-	7,722
Income Tax Effect	-	-	-	(3,201)
Net Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods	12,220	(610)	2,103	42,439
Other Comprehensive Income for the Period, Net of Tax	(161,391)	(8,705)	(1,754)	14,010
Total Comprehensive Income/(Loss) for the Period, Net of Tax	(734,307)	(321,978)	(128)	(3,301,905)
Attributable to:				
Equity Holders of the Parent	(739,295)	(327,160)	(126)	(3,330,936)
Non-Controlling Interests	4,988	5,181	(4)	29,031
	(734,307)	(321,978)	(128)	(3,301,905)

The accounting policies and notes on pages 12 to 16 form an integral part of these financial statements.

LAUGFS Gas PLC

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Unaudited As at 30.06.2026 Rs. '000	Unaudited As at 30.06.2025 Rs. '000	Audited As at 31.03.2026 Rs. '000
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	29,727,434	32,533,207	29,024,608
Right of use Assets	1,162,483	1,051,992	1,115,669
Investment Properties	4,172,481	4,048,907	4,172,481
Intangible Assets	8,749	9,131	8,754
Other Non-Current Financial Assets	-	25,035	20,880
	35,071,146	37,668,271	34,342,392
Current Assets			
Inventories	5,087,474	5,414,407	1,832,520
Trade and Other Receivables	4,543,628	4,670,197	4,071,006
Prepayments	97,110	575,105	794,245
Income Tax Recoverable	53,671	42,746	51,822
Other Current Financial Assets	-	17,093	3,054
Cash and Short-Term Deposits	3,177,830	799,964	2,255,211
	12,959,713	11,519,512	9,007,858
Total Assets	**48,030,860**	**49,187,783**	**43,350,250**
EQUITY AND LIABILITIES			
Capital and Reserves			
Stated Capital	1,000,000	1,000,000	1,000,000
Fair Value Reserve of Financial Assets at FVTOCI	-	(16,136)	3,966
Revaluation Reserve	5,088,877	6,030,307	5,189,964
Foreign Currency Translation Reserve	190,642	384,586	364,252
Accumulated Losses	(8,201,513)	(5,578,789)	(7,740,882)
Equity attributable to Equity Holders of the Parent	(1,921,994)	1,819,968	(1,182,700)
Non-Controlling Interests	657,601	628,763	652,613
Total Equity	(1,264,394)	2,448,731	(530,087)
Non-Current Liabilities			
Interest Bearing Loans and Borrowings	16,622,541	12,120,334	14,504,026
Employee Benefit Liability	114,346	107,970	116,397
Refundable Deposits	2,523,871	2,435,501	2,441,248
Deferred Tax Liabilities	2,557,823	2,677,137	2,594,757
	21,818,581	17,340,941	19,656,428
Current Liabilities			
Trade and Other Payables	6,549,214	10,062,958	5,544,161
Interest Bearing Loans and Borrowings	20,268,018	19,034,657	18,055,741
Refundable Deposits	280,430	270,611	271,250
Income Tax Payable	379,009	29,884	352,757
	27,476,672	29,398,111	24,223,909
Total Equity and Liabilities	**48,030,860**	**49,187,783**	**43,350,250**
Net Assets Per Share (Rs.)	**(4.97)**	**4.70**	**(3.06)**

Note: The above figures are subject to audit.

I certify that these financial statements are in compliance with the requirements of the Companies Act No :07 of 2007.

(Sgd.)
Dimuthu Nilantha
Group Chief Financial Officer

The Board of Directors is responsible for the preparation and presentation of these financial statements. Signed for and on behalf of the Board by:

(Sgd.)
P. D. H. Muthukumarana
Director

(Sgd.)
M.A.Wegapitiya
Director

13 August 2026
Colombo

The accounting policies and notes on pages 12 to 16 form an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the quarter ended 30 June 2026

	Attributable to Equity Holders of the Parent							
	Stated Capital	**Accumulated Losses**	**Fair Value Reserve of Financial Assets at FVTOCI**	**Revaluation Reserve**	**Foreign Currency Translation Reserve**	**Total**	**Non-Controlling Interests**	**Total Equity**
	Rs. '000	**Rs. '000**	**Rs. '000**	**Rs. '000**	**Rs. '000**	**Rs. '000**	**Rs. '000**	**Rs. '000**
Balance as at 01 April 2026	1,000,000	(7,740,882)	3,966	5,189,964	364,252	(1,182,700)	652,613	(530,087)
Profit/(Loss) for the quarter	-	(577,904)	-	-	-	(577,904)	4,988	(572,916)
Other Comprehensive Income/(Loss)	-	-	12,220	-	(173,611)	(161,391)	-	(161,391)
Total Comprehensive Income/(Loss)	-	(577,904)	12,220	-	(173,611)	(739,295)	4,988	(734,307)
Transfer of depreciation on revaluation of Property, Plant & Equipments	-	101,087	-	(101,087)	-	-	-	-
Disposal of financial assets at FVTOCI	-	16,186	(16,186)	-	-	-	-	-
Balance as at 30 June 2026	**1,000,000**	**(8,201,513)**	**-**	**5,088,877**	**190,642**	**(1,921,994)**	**657,601**	**(1,264,394)**
Balance as at 01 April 2025	1,000,000	(5,403,984)	(15,526)	6,175,066	392,681	2,148,236	623,582	2,771,818
Profit/(Loss) for the quarter	-	(318,455)	-	-	-	(318,455)	5,181	(313,273)
Other Comprehensive Income/(Loss)	-	-	(610)	-	(8,095)	(8,705)	-	(8,705)
Total Comprehensive Income/(Loss)	-	(318,455)	(610)	-	(8,095)	(327,160)	5,181	(321,978)
Transfer of depreciation on revaluation of Property, Plant & Equipments	-	143,649	-	(143,649)	-	-	-	-
Reversal of Surplus on Revaluation for Disposal of Property, Plant & Equipment	-	-	-	(1,109)	-	(1,109)	-	(1,109)
Balance as at 30 June 2025	**1,000,000**	**(5,578,789)**	**(16,136)**	**6,030,307**	**384,586**	**1,819,968**	**628,763**	**2,448,731**

Note : The above figures are subject to audit.
Figures in brackets indicates deductions.

The accounting policies and notes on pages 12 to 16 form an integral part of these financial statements.

LAUGFS Gas PLC

CONSOLIDATED STATEMENT OF CASH FLOWS

For the quarter ended 30 June 2026

	Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000
Cash Flows Generated from/(Used in) Operating Activities		
Cash Flows from Operating Activities		
Profit /(Loss) Before Tax	(547,392)	(187,131)
Non-Cash Adjustment to Reconcile Profit before Tax to Net Cash Flows:		
Amortisation of Intangible Assets	5	1,081
Decrease in Fair Value of Quoted Equity Securities	-	(3,204)
Depreciation of Property, Plant and Equipment	399,405	469,615
Amortisation of Right of use Assets	22,583	16,785
Finance Costs	662,194	732,247
Finance Income	(22,856)	(22,106)
Dividend Income	-	(19)
Provision for Employee Benefit Liability	3,552	3,441
(Profit)/Loss on Disposal of Property, Plant and Equipment	(33,486)	(9,052)
Exchange Differences	274,219	(57,013)
Assets Transfer to Inventories	-	(10,346)
Operating Profit Before Working Capital Changes	758,224	934,296
Working Capital Adjustments:		
(Increase)/Decrease in Inventories	(3,254,954)	(405,908)
(Increase)/Decrease in Trade and Other Receivables and Prepayments	224,513	(925,804)
Increase/(Decrease) in Trade and Other Payables	1,005,053	1,728,252
Cash Flows Generated from Operating Activities	(1,267,165)	1,330,837
Employee Benefit Liability Costs Paid	(6,437)	(265)
Finance Costs Paid	(662,194)	(703,509)
Income Tax Paid	(107,148)	(48,334)
Refund/Transfers of Refundable Deposits	(128,203)	(45,620)
Refundable Deposits Received	91,629	73,783
Net Cash Flows Generated from / (Used in) Operating Activities	(2,079,518)	606,891
Cash Flows from / (Used in) Investing Activities		
Acquisition of Property, Plant and Equipment	(31,833)	(7,372)
Dividend Income	-	19
Finance Income	22,856	22,106
Proceeds from Disposal of Property, Plant and Equipment	22,161	22,617
Net Cash Flows Used in Investing Activities	46,285	37,369
Cash Flows from / (Used in) Financing Activities		
Proceeds from Interest Bearing Loans and Borrowings	2,958,938	3,138,990
Repayment of Interest Bearing Loans and Borrowings	(308,481)	(5,469,060)
Repayment of Lease Liabilities	(44,017)	(1,315)
Net Cash Flows from Financing Activities	2,606,440	(2,331,385)
Net Increase /(Decrease) in Cash and Cash Equivalent	573,207	(1,687,124)
Cash and Cash Equivalent at the Beginning of the Period	1,551,387	710,580
Cash and Cash Equivalent at the End of the Period	2,124,593	(976,545)

Note : The above figures are subject to audit.
Figures in brackets indicates deductions.

The accounting policies and notes on pages 12 to 16 form an integral part of these financial statements.

LAUGFS Gas PLC

COMPANY STATEMENT OF PROFIT OR LOSS

For the quarter ended 30 June 2026

	Quarter ended 30 June			Year ended 31 March
	Unaudited			Unaudited
	2026 Rs. '000	2025 Rs. '000	Change %	2026 Rs. '000
Revenue	6,012,880	5,983,889	0	23,720,381
Cost of Sales	(5,540,195)	(5,176,786)	7	(21,422,065)
Gross Profit	472,685	807,103	(41)	2,298,317
Other Operating Income	112,502	64,177	75	129,713
Selling and Distribution Expenses	(189,550)	(189,956)	(0)	(869,021)
Administrative Expenses	(244,171)	(217,378)	12	(981,867)
Foreign Currency Exchange Gains/(Loss)	(26,981)	46,104	(159)	235,166
Fair Value Gain on Investment Properties	-	-	-	111,000
Operating Profit	124,484	510,049	(76)	923,308
Finance Costs	(352,496)	(392,155)	(10)	(1,345,024)
Finance Income	13,189	15,704	(16)	54,842
Profit/(Loss) Before Tax	(214,822)	133,598	(261)	(366,873)
Income Tax Expense	(18,775)	(113,966)	84	(646,832)
Profit /(Loss) for the Period	(233,598)	19,632	(1,290)	(1,013,706)
Earnigs /(Loss) Per Share :				
Basic/Diluted Earnings/(Loss) Per Share	(0.60)	0.05	(1,290)	(2.62)

Note : Change % column represents the percentage change in current period's results compared to previous period
The above figures are subject to audit.
Figures in brackets indicates deductions.

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LAUGFS Gas PLC

COMPANY STATEMENT OF OTHER COMPREHENSIVE INCOME

For the quarter ended 30 June 2026

	Quarter ended 30 June			Year ended 31 March
	Unaudited			Unaudited
	2026 Rs. '000	2025 Rs. '000	Change %	2026 Rs. '000
Profit /(Loss) for the Period	(233,598)	19,632	(1,290)	(1,013,706)
Other Comprehensive Income				
Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods :				
Gains/(Losses) on Financial Assets at FVTOCI	12,220	(610)	2,103	(94,828)
Actuarial Gains/(Losses) on Defined Benefit Plans	-	-	-	7,572
Gain on Revaluation of Property, Plant & Equipment	-	-	-	2,040,108
Income Tax Effect	-	-	-	(150,786)
Net Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods	12,220	(610)	2,103	1,802,067
Other Comprehensive Income/(Loss) for the Period, Net of Tax	12,220	(610)	2,103	1,802,067
Total Comprehensive Income/(Loss) for the Period, Net of Tax	(221,378)	19,021	(1,264)	788,361

The accounting policies and notes on pages 12 to 16 form an integral part of these financial statements.

LAUGFS Gas PLC

COMPANY STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Unaudited As at 30.06.2026 Rs. '000	Unaudited As at 30.06.2025 Rs. '000	Unaudited As at 31.03.2026 Rs. '000
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	12,917,950	13,875,017	13,145,176
Right of use Assets	91,679	27,668	88,016
Investment Properties	1,513,600	1,405,000	1,513,600
Intangible Assets	7	28	12
Investments in Subsidiaries	24,707,988	24,703,753	24,707,988
Other Non-Current Financial Assets	-	24,177	20,880
	39,231,224	40,035,642	39,475,673
Current Assets			
Inventories	1,098,336	1,738,591	450,026
Trade and Other Receivables	3,285,139	2,454,049	1,778,627
Prepayments	9,962	435,119	752,740
Other Current Financial Assets	-	17,093	3,054
Cash and Short-Term Deposits	421,438	318,049	47,981
	4,814,875	4,962,901	3,032,428
Total Assets	**44,046,099**	**44,998,543**	**42,508,101**
EQUITY AND LIABILITIES			
Capital and Reserves			
Stated Capital	1,000,000	1,000,000	1,000,000
Fair Value Reserve of Financial Assets at FVTOCI	15,994,433	15,978,297	15,998,399
Revaluation Reserve	4,973,232	5,377,795	5,074,319
Accumulated Losses	(1,201,894)	(1,571,708)	(1,085,569)
Equity attributable to Equity Holders of the Parent	20,765,772	20,784,385	20,987,149
Total Equity	20,765,772	20,784,385	20,987,149
Non-Current Liabilities			
Interest Bearing Loans and Borrowings	2,840,600	4,113,898	2,409,093
Deferred Tax Liabilities	3,095,257	3,199,429	3,145,030
Employee Benefit Liability	92,031	83,286	89,005
Refundable Deposits	2,523,871	2,435,501	2,441,248
	8,551,759	9,832,114	8,084,375
Current Liabilities			
Trade and Other Payables	2,912,400	3,731,155	2,901,769
Interest Bearing Loans and Borrowings	11,177,890	10,358,666	9,915,514
Refundable Deposits	280,430	270,611	271,250
Income Tax Payable	357,848	21,612	348,043
	14,728,569	14,382,044	13,436,576
Total Equity and Liabilities	**44,046,099**	**44,998,543**	**42,508,101**
Net Assets Per Share (Rs.)	**53.66**	**53.71**	**54.23**

Note: The above figures are subject to audit.

I certify that these financial statements are in compliance with the requirements of the Companies Act No :07 of 2007.

(Sgd.)
Dimuthu Nilantha
Group Chief Financial Officer

The Board of Directors is responsible for the preparation and presentation of these financial statements. Signed for and on behalf of the Board by:

(Sgd.)
P. D. H. Muthukumarana
Director

(Sgd.)
M.A.Wegapitiya
Director

13 August 2026
Colombo
The accounting policies and notes on pages 12 to 16 form an integral part of these financial statements.

LAUGFS Gas PLC

COMPANY STATEMENT OF CHANGES IN EQUITY

For the quarter ended 30 June 2026

	Stated Capital	Accumulated Losses	Fair Value Reserve of Financial Assets at FVTOCI	Revaluation Reserve	Total Equity
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Balance as at 01 April 2026	1,000,000	(1,085,569)	15,998,399	5,074,319	20,987,149
Profit/(Loss) for the quarter	-	(233,598)	-	-	(233,598)
Other Comprehensive Income/(Loss)	-	-	12,220	-	12,220
Total Comprehensive Income/(Loss)	-	(233,598)	12,220	-	(221,378)
Transfer of Depreciation on Revaluation of Property, Plant and Equipments	-	101,087	-	(101,087)	-
Disposal of financial assets at FVTOCI	-	16,186	(16,186)	-	-
Balance as at 30 June 2026	**1,000,000**	**(1,201,894)**	**15,994,433**	**4,973,232**	**20,765,772**
Balance as at 01 April 2025	1,000,000	(1,668,169)	15,978,907	5,455,734	20,766,472
Profit/(Loss) for the quarter	-	19,632	-	-	19,632
Other Comprehensive Income/(Loss)	-	-	(610)	-	(610)
Total Comprehensive Income/(Loss)	-	19,632	(610)	-	19,021
Transfer of Depreciation on Revaluation of Property, Plant and Equipments	-	76,830	-	(76,830)	-
Reversal of Surplus on Revaluation for Disposal of Property, Plant & Equipment	-	-	-	(1,109)	(1,109)
Balance as at 30 June 2025	**1,000,000**	**(1,571,708)**	**15,978,297**	**5,377,795**	**20,784,385**

Note : The above figures are subject to audit.

Figures in brackets indicates deductions.

The accounting policies and notes on pages 12 to 16 form an integral part of these financial statements.

LAUGFS Gas PLC

COMPANY STATEMENT OF CASH FLOWS

For the quarter ended 30 June 2026

	Unaudited	Unaudited
	2026 Rs. '000	2025 Rs. '000
Cash Flows Generated from/(Used in) Operating Activities		
Cash Flows from Operating Activities		
Profit/(Loss) Before Tax	(214,822)	133,598
Non-Cash Adjustment to Reconcile Profit before Tax to Net Cash Flows:		
Decrease in Fair Value of Quoted Equity Securities	-	(3,204)
Depreciation of Property, Plant and Equipment	258,614	262,559
Amortisation of Right of use Assets	7,151	3,694
Finance Costs	352,496	392,155
Finance Income	(13,189)	(15,704)
Dividend Income	-	(19)
Provision for Employee Benefit Liability	3,212	2,064
Assets Transfer to Inventories	-	(10,346)
Operating Profit/(Loss) Before Working Capital Changes	393,415	755,750
Working Capital Adjustments:		
(Increase)/ Decrease in Inventories	(648,310)	(582,035)
(Increase)/Decrease in Trade and Other Receivables and Prepayments	(763,734)	(145,761)
Increase/ (Decrease) in Trade and Other Payables	10,631	748,515
Cash Flows Generated from Operating Activities	(1,007,999)	776,469
Employee Benefit Liability Costs Paid	(187)	(265)
Finance Costs Paid	(352,496)	(392,155)
Income Tax Paid	(105,307)	(45,382)
Refund/Transfers of Refundable Deposits	(128,203)	(45,620)
Refundable Deposits Received	91,629	73,783
Net Cash Flows Generated from/ (Used in) Operating Activities	(1,502,562)	366,830
Cash Flows from / (Used in) Investing Activities		
Acquisition of Property, Plant and Equipment	(31,383)	(7,285)
Dividend Income	-	19
Finance Income	13,189	15,704
Proceeds from Disposal of Property, Plant and Equipment	21,186	22,617
Net Cash Flows from/ (Used in) Investing Activities	36,093	31,054
Cash Flows from / (Used in) Financing Activities		
Proceeds from Interest Bearing Loans and Borrowings	1,793,757	3,138,990
Repayment of Interest Bearing Loans and Borrowings	(307,295)	(3,666,124)
Repayment of Lease Liabilities	(9,186)	(3,609)
Net Cash Flows from Financing Activities	1,477,275	(530,743)
Net Increase /(Decrease) in Cash and Cash Equivalent	10,806	(132,859)
Cash and Cash Equivalent at the Beginning of the Period	(37,845)	269,718
Cash and Cash Equivalent at the End of the Period	(27,040)	136,859

Note : The above figures are subject to audit.
Figures in brackets indicates deductions.

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SEGMENTAL REPORTING

Operating Segments	Energy		Property		Transportation & Logistics		Trading		Eliminations/Adjustments		Group	
	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000
Revenue												
External Customers	6,012,880	5,983,889	22,641	26,458	-	-	-	6,049,624	-	-	6,035,521	12,059,971
Inter-Segment	-	-	6,906	3,825	4,721,304	765,201	-	4,930,837	(4,728,210)	(5,699,862)	-	-
Total Revenue	**6,012,880**	**5,983,889**	**29,547**	**30,282**	**4,721,304**	**765,201**	**-**	**10,980,461**	**(4,728,210)**	**(5,699,862)**	**6,035,521**	**12,059,971**
Results												
Operating Profit/(Loss)	124,484	510,049	21,363	21,327	1,780	(10,447)	(49,692)	4,477	(4,441)	(246)	93,493	525,160
Finance Costs	(352,496)	(392,155)	(74)	(1,791)	(225,185)	(253,853)	(86,264)	(100,743)	1,825	14,977	(662,194)	(733,564)
Finance Income	13,189	15,704	5,412	5,199	4,266	15,045	-	-	(1,558)	(14,673)	21,308	21,274
Profit/(Loss) Before Tax	(214,822)	133,598	26,701	24,735	(219,140)	(249,256)	(135,956)	(96,265)	(4,174)	57	(547,392)	(187,131)
Income Tax Expense	(18,775)	(113,966)	(6,749)	(4,009)	-	(8,167)	-	-	-	-	(25,524)	(126,142)
Profit/(Loss) for the Quarter	**(233,598)**	**19,632**	**19,952**	**20,726**	**(219,140)**	**(257,423)**	**(135,956)**	**(96,265)**	**(4,174)**	**57**	**(572,916)**	**(313,273)**
Gains/(Losses) on Financial Assets at FVTOCI	12,220	(610)	-	-	-	-	-	-	-	-	12,220	(610)
Foreign Exchange Translation Differences	-	-	-	-	16,487	2,910	(190,097)	(11,005)	-	-	(173,611)	(8,095)
Total Comprehensive Income/(Loss) for the Quarter, Net of Tax	**(221,378)**	**19,021**	**19,952**	**20,726**	**(202,653)**	**(254,512)**	**(326,053)**	**(107,270)**	**(4,174)**	**57**	**(734,307)**	**(321,978)**
Assets & Liabilities												
Total Non-Current Assets	14,523,236	15,331,889	2,905,761	2,866,875	17,783,270	19,570,003	-	790	(141,120)	(101,286)	35,071,147	37,668,271
Total Current Assets	4,814,875	4,962,901	436,524	439,017	5,447,543	1,410,682	5,032,794	8,280,027	(2,772,023)	(3,573,116)	12,959,713	11,519,512
Total Assets	**19,338,111**	**20,294,790**	**3,342,285**	**3,305,892**	**23,230,813**	**20,980,685**	**5,032,794**	**8,280,818**	**(2,913,143)**	**(3,674,402)**	**48,030,861**	**49,187,783**
Total Non-Current Liabilities	8,551,759	9,832,114	698,800	707,579	14,661,960	8,892,618	11,206	8,485	(2,111,233)	(2,099,855)	21,812,491	17,340,941
Total Current Liabilities	14,728,569	14,382,044	13,083	85,045	8,323,360	9,422,966	7,185,553	9,052,365	(2,773,892)	(3,544,310)	27,476,673	29,398,111
Total Liabilities	**23,280,328**	**24,214,158**	**711,883**	**792,624**	**22,985,320**	**18,315,584**	**7,196,759**	**9,060,849**	**(4,885,126)**	**(5,644,164)**	**49,289,164**	**46,739,052**

The above figures are subject to audit.
Figures in brackets indicates deductions.

1. Corporate Information

LAUGFS Gas PLC is a public limited liability company incorporated and domiciled in Sri Lanka. Its ordinary voting and non voting shares are listed on Main Board of Colombo Stock Exchange.

The interim financial statements of the group and company for the Quarter ended 30 June 2026 were authorised for issue by the board of directors on 13 August 2026

2. Basis of Preparation

These interim financial statements have been prepared in accordance with Sri Lanka Accounting Standard LKAS 34 - "Interim Financial Reporting". They should be read in conjunction with the Annual Report for the year ended 31 March 2025.

The presentation and classification of the financial statements of the previous periods have been amended, where relevant, for better presentation and to be comparable with those of the current period.

The interim financial statements have been prepared on a historical cost basis, except for investment in subsidiaries, investment properties, land, vessels, cylinders in circulations and in hand, other non-current financial assets and other current financial assets.

3. Fair value measurement and related fair value disclosures

During the period there were no transfers between Level 1 and Level 2 and no transfers into or out of Level 3 categories as per the fair value hierarchy. The fair value changes on financial instruments in Level 3 category was properly recorded in the statement of other comprehensive income and there were no purchases and/or disposals during the period.

Fair valuation was done as of 31 March 2025 for all unquoted equity shares classified as Level 3 within the fair value hierarchy according to fair valuation methodology.

4 Share Information

4.1 Public share holdings

	30-06-2026		31-03-2026	
	Voting Share	Non Voting Share	Voting Share	Non Voting Share
The Percentage of shares held by the public	25.51%	100%	25.51%	100%
Total Number of shareholders who hold the public holding	10,169	6,106	10,146	6,096

The float adjusted market capitalisation as at 30 June 2026 is Rs.4,341,887,176 and company is in compliance with option 4 of Section 7.13.1 (a) of the Listing Rules of the Colombo Stock Exchange.

4.2 Directors Share holdings

The number of shares held by the Board of directors are as follows

Ordinary Voting Shares

As at Name of Directors	30-06-2026	31-03-2026
Mr.W.K.H. Wegapitiya	1,549,416	1,549,416
Mr.M.A Wegapitiya.	Nil	Nil
Mr. P. D. H. Muthukumarana	Nil	Nil
Dr. W. N. J. Pieries	Nil	Nil
Mr. P. N. Kurukulasooriya	Nil	Nil
Prof. S.P.P. Amaratunga	Nil	Nil
Mr. K. R. Gunasinghe	Nil	Nil
Mr. P. M. B Fernando	100	100
Mr. R. Selvaskandan	Nil	Nil

Ordinary Non Voting Shares

As at Name of Directors	30-06-2026	31-03-2026
Mr.W.K.H. Wegapitiya	Nil	Nil
Mr.M.A Wegapitiya.	Nil	Nil
Mr. P. D. H. Muthukumarana	Nil	Nil
Dr. W. N. J. Pieries	Nil	Nil
Mr. P. N. Kurukulasooriya	Nil	Nil
Prof. S.P.P. Amaratunga	Nil	Nil
Mr. K. R. Gunasinghe	Nil	Nil
Mr. P. M. B Fernando	Nil	Nil
Mr. R. Selvaskandan	Nil	Nil

4.3 Chief Executive Officer's Share holdings

Ordinary Voting Shares

As at Name	30-06-2026	31-03-2026
Mr.W.N.J.Peiris	Nil	Nil
Mr. P. N. Kurukulasooriya	Nil	Nil

Ordinary Non Voting Shares

As at Name	30-06-2026	31-03-2026
Mr.W.N.J.Peiris	Nil	Nil
Mr. P. N. Kurukulasooriya	Nil	Nil

4.4 Twenty Largest Shareholders of the company are as follows
Ordinary Voting Shares

	As at Name of Shareholder	30-06-2026 No.of Shares	%	31-03-2026 No.of Shares	%
1	LAUGFS HOLDINGS LTD	247,980,050	74.02	247,980,050	74.02
2	SEYLAN BANK PLC/K.L.G.UDAYANANDA	10,862,619	3.24	10,106,572	3.02
3	ASSETLINE FINANCE PLC/H.M.LALITH	4,240,757	1.27	3,671,758	1.10
4	SEYLAN BANK PLC/A.C.SENANKA	3,713,978	1.11	3,714,481	1.11
5	PEOPLE S LEASING AND FINANCE PLC/M.E.AMARASINGHE	3,008,000	0.90	3,008,000	0.90
6	COMMERCIAL BANK OF CEYLON PLC/W. JINADASA	2,023,111	0.60	1,462,111	0.44
7	CITIZENS DEVELOPMENT BUSINESS FINANCE ACCOUNT NO. 02	1,800,000	0.54	1,800,000	0.54
8	MR. S. GURUSINGHE	1,756,353	0.52	1,687,907	0.50
9	MR. W.K.H. WEGAPITIYA	1,549,416	0.46	1,549,416	0.46
10	PEOPLE'S LEASING & FINANCE PLC/MR.H.A.D.U.G.GUNASEKERA	1,500,000	0.45	1,500,000	0.45
11	PEOPLE'S LEASING & FINANCE PLC/MR. K.A.D.R.M.K. KARIYAPPERUMA	1,269,389	0.38	1,269,389	0.38
12	SEYLAN BANK PLC/W.D.N.H.PERERA	1,000,000	0.30	1,000,000	0.30
13	DFCC BANK PLC/WETHTHINGE JINADASA	1,000,000	0.30	1,000,000	0.30
14	RANAVAV HOLDINGS (PVT) LTD	1,000,000	0.30	1,000,000	0.30
15	SENKADAGALA FINANCE PLC/K.L.G.UDAYANANDA	974,617	0.29	966,407	0.29
16	MR. L.D.N. NAYANA	973,823	0.29	923,823	0.28
17	PEOPLE S LEASING AND FINANCE PLC/L.P.HAPANGAMA	954,188	0.29	950,786	0.28
18	ASSETLINE FINANCE PLC/N.P.W.DELGODA	917,686	0.27	917,686	0.27
19	MRS. S. AMARASEKERA	900,000	0.27	900,000	0.27
20	HATTON NATIONAL BANK PLC/ NISHANTHA PRADEEP WIJETUNGA DELGODA	820,087	0.25	-	-

4.5 Twenty Largest Shareholders of the company are as follows
Ordinary Non Voting Shares

	As at	30-06-2026		31-03-2026	
	Name of Shareholder	**No.of Shares**	**%**	**No.of Shares**	**%**
1	HATTON NATIONAL BANK PLC/ALMAS HOLDINGS (PRIVATE) LIMITED	22,488,720	43.25	22,927,030	44.09
2	SEYLAN BANK PLC/K.L.G.UDAYANANDA	7,054,693	13.57	7,101,693	13.66
3	PEOPLE S LEASING AND FINANCE PLC/M.E.AMARASINGHE	2,612,174	5.02	2,612,174	5.02
4	ALMAS HOLDINGS (PRIVATE) LIMITED	2,160,601	4.16	1,774,082	3.41
5	MR. A.M. WEERASINGHE	750,000	1.44	750,000	1.44
6	ASSETLINE FINANCE PLC/MI HOLDINGS (PVT) LTD	600,000	1.15	600,000	1.15
7	ASSETLINE FINANCE PLC/M.S.KANDANAGE	587,500	1.13	587,500	1.13
8	MR. S. SENTHILNATHAN	500,000	0.96	500,000	0.96
9	PEOPLE S LEASING AND FINANCE PLC/VERITE RESEARCH (PVT) LTD	500,000	0.96	500,000	0.96
10	MRS. F.R. BUHARDEEN	450,000	0.87	450,000	0.87
11	DFCC BANK PLC/P. MURALITHARAN	403,456	0.78	339,408	0.65
12	MR. P. MURALITHARAN	400,000	0.77	400,000	0.77
13	SEYLAN BANK PLC/A.P.JAYASINGHE	400,000	0.77	400,000	0.77
14	MR. K.L. YEOH	393,480	0.76	243,480	0.47
15	MRS. S.D. AMARASINGHE	372,400	0.72	372,400	0.72
16	PEOPLE'S LEASING & FINANCE PLC/MR. K.A.D.R.M.K. KARIYAPPERUMA	300,833	0.58	300,833	0.58
17	ASSETLINE FINANCE PLC/I.S.GURUSINGHE	280,000	0.54	280,000	0.54
18	PEOPLE'S LEASING & FINANCE PLC/MR. IRESH SRIDAS GURUSINGHE	232,000	0.45	232,000	0.45
19	SEYLAN BANK PLC/ANUJA CHAMILA JAYASINGHE	209,682	0.40	158,564	0.31
20	ASSETLINE FINANCE PLC/H.M.LALITH	204,407	0.39	204,407	0.39

4.6 Stated Capital

Stated Capital is represented by number of shares in issue as given below.

As at	30-06-2026	31-03-2026
Ordinary voting shares	335,000,086	335,000,086
Ordinary non voting shares	52,000,000	52,000,000
	387,000,086	387,000,086

4.7 Market price per share

For the three months ended	30-06-2026 Rs.		30-06-2025 Rs.	
	Voting Share	Non Voting Share	Voting Share	Non Voting Share
Highest	68.00	50.50	32.60	20.90
Lowest	50.00	38.00	26.00	17.30
Last Traded	51.00	42.10	26.70	19.30

5 Contingencies, capital and other commitments

There has been no significant change in the nature of the contingencies and other commitments, which were disclosed in the annual report for the year ended 31 March 2025.

6 Events occurring after the reporting date

There have been no material events occurring after the reporting date that require adjustments to or disclosure in the financial statements.

Corporate Information

Name of the company	:	LAUGFS Gas PLC (A Subsidiary of LAUGFS Holding Limited)
Company No	:	PV - 8330 PB/PQ
Legal Form	:	A Limited Liability Company Listed in the Colombo Stock Exchange
Subsidiaries	:	LAUGFS Maritime Services (Pvt) Ltd. LAUGFS Property Developers (Pvt) Ltd. LAUGFS Terminals Ltd. SLOGAL Energy DMCC
Parent Enterprise	:	The Company's holding Company and controlling entity is LAUGFS Holdings Limited, which is incorporated and domiciled in Sri Lanka.
Board Of Directors	:	Mr.W.K.H.Wegapitiya. (Group Chairman) Mr.M.A Wegapitiya. Mr. P. D. H. Muthukumarana. Dr. W. N. J. Pieries. Mr. P. N. Kurukulasooriya. Prof. S.P.P. Amaratunge. Mr. K. R. Gunasinghe. Mr. P. M. B Fernando. Mr. R. Selvaskandan.
Bankers	:	Bank of Ceylon. Commercial Bank of Ceylon PLC. DFCC Bank PLC. Hatton National Bank PLC. MCB Bank Ltd. National Development Bank PLC. Pan Asia Banking Corporation PLC. People's Bank. Sampath Bank PLC. Seylan Bank PLC Standard Chartered Bank. Union Bank of Colombo PLC.
Auditors	:	Ernst & Young. (Chartered Accountants) Rotunda Towers, # 109, Galle Road, Colombo 03, Sri Lanka.
Secretaries	:	Corporate Advisory Services (Pvt) Ltd. # 47, Alexandra Place, Colombo 07, Sri Lanka.
Registrars	:	Central Depository Systems (Pvt) Ltd # Ground Floor, M & M Center, 341/5, Kotte Road, Rajagiriya, Sri Lanka.
Registered Office	:	# 101, Maya Avenue, Colombo 06, Sri Lanka.
Corporate Website	:	www.laugfsgas.lk