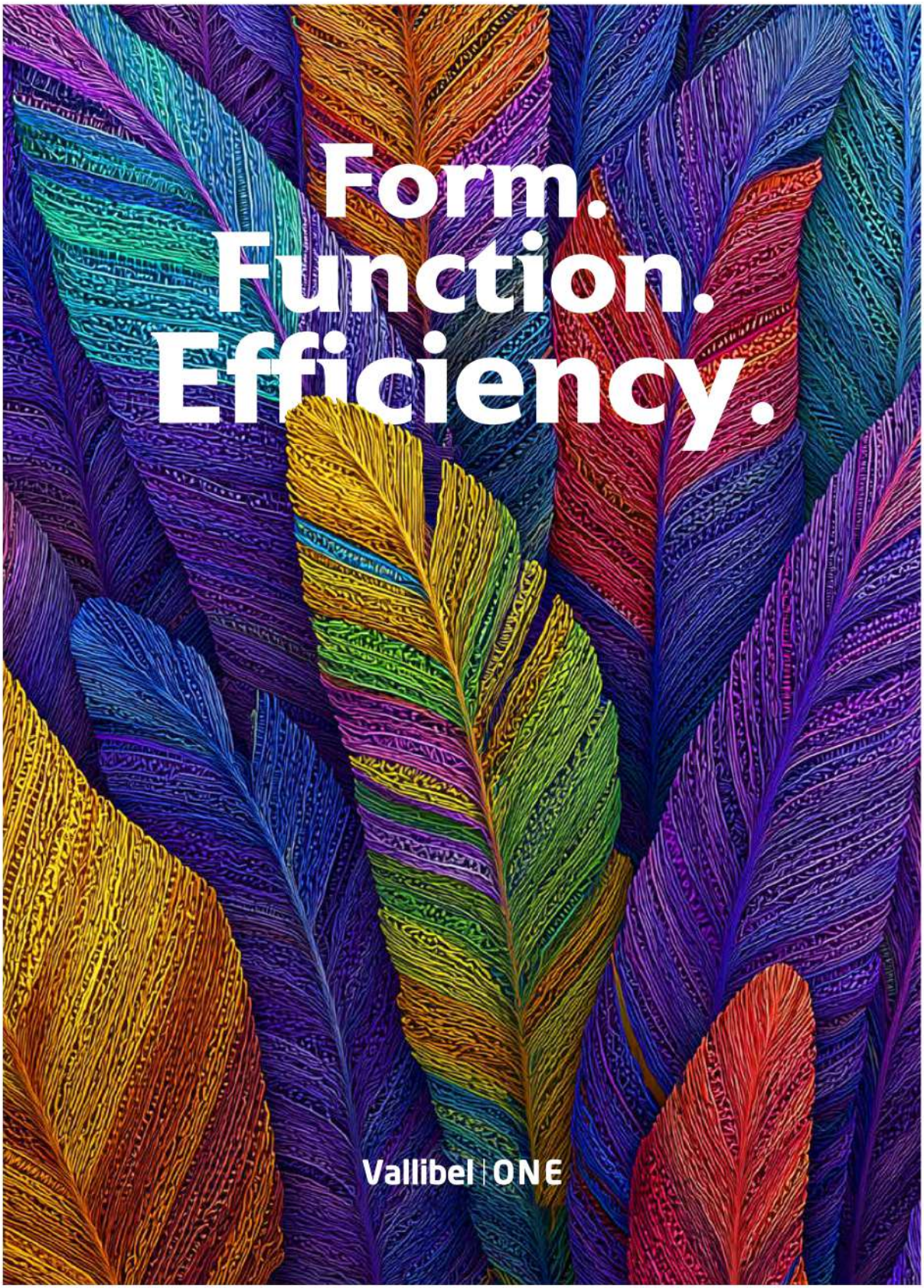
INTERIM FINANCIAL STATEMENTS



FOR THE THREE MONTHS ENDED 30TH JUNE 2026

VALLIBEL ONE PLC

STATEMENT OF FINANCIAL POSITION

	Company		Group	
As at	**30.06.2026 Rs.'000**	**31.03.2026 Rs.'000**	**30.06.2026 Rs.'000**	**31.03.2026 Rs.'000**
ASSETS				
Cash and cash equivalent	659,202	815,886	27,377,365	30,216,968
Financial assets measured at fair value through profit or loss	34,348	30,997	3,924,693	100,416
Derivative Financial Assets	-	-	1,031,169	82,705
Financial Assets At Amortised Cost- Loans and Advances	-	-	361,311,212	332,998,816
Equity instruments measured at fair value through OCI	25,119,283	25,469,989	25,229,297	25,578,883
Other financial assets	1,183,290	1,277,495	47,664,434	43,280,578
Trade and other debtors and deposits	2,471,191	1,852,234	16,107,801	16,763,999
Other non-financial assets	28,733	18,937	3,102,781	2,554,213
Investments in subsidiaries	25,869,879	25,869,879	-	-
Investment in associate	413,068	413,068	999,647	998,243
Deferred tax assets	14,007	11,892	2,457,292	3,304,236
Tax recoverable	-	-	976	976
Inventories	-	-	38,737,573	36,369,990
Right of use lease assets	120,210	129,003	3,714,503	3,705,229
Intangible assets	-	-	13,759,570	13,771,604
Investment property	-	-	2,195,938	2,195,938
Property, plant and equipment	124,867	113,497	79,856,593	79,315,609
Assets held for sale	-	-	366,081	277,606
Total Assets	**56,038,078**	**56,002,877**	**627,836,925**	**591,516,009**
LIABILITIES				
Due to banks	-	-	121,452,040	105,054,083
Due to customers	-	-	195,592,298	188,977,630
Interest-bearing loans and borrowings	134,769	133,981	88,997,598	75,441,475
Trade and other payables	25,525	27,259	15,480,260	16,195,830
Other non-financial liabilities	-	-	2,323,903	3,172,314
Contract liabilities	-	-	2,355,672	3,476,648
Dividend payable	31,297	20,798	948,016	458,435
Employee benefit liabilities	54,750	52,338	3,020,911	2,924,904
Income tax liabilities	35,935	31,463	5,915,492	5,459,766
Deferred tax liabilities	-	-	8,688,853	9,121,381
Liabilities directly associated with the assets classified as held for sale	-	-	412,950	315,762
Total Liabilities	**282,276**	**265,839**	**445,187,993**	**410,598,228**
Shareholders' Funds				
Equity Attributable to Equity Holders of the Parent				
Stated capital	29,337,103	29,337,103	29,337,103	29,337,103
Retained earnings	12,779,601	12,410,131	60,161,456	59,288,859
Reserves	13,639,098	13,989,804	35,264,917	35,229,138
	55,755,802	55,737,038	124,763,476	123,855,100
Non Controlling Interest	-	-	57,885,456	57,062,681
Total Equity	**55,755,802**	**55,737,038**	**182,648,932**	**180,917,781**
Total Equity and Liabilities	**56,038,078**	**56,002,877**	**627,836,925**	**591,516,009**
Net Asset Per Share (Rs.)	**48.96**	**48.94**	**109.55**	**108.75**

These Financial Statements are in compliance with the requirements of the Companies Act No. 07 of 2007.
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.
Dhammika Perera
Chairman

Sgd.
Yogadinusha Bhaskaran
Managing Director

13-Aug-26

VALLIBEL ONE PLC

STATEMENT OF PROFIT OR LOSS

For the period ended 30th June	Company			Group		
	2026 Quarter	**2025 Quarter**	**Variance %**	**2026 Quarter**	**2025 Quarter**	**Variance %**
	Rs.'000	**Rs.'000**		**Rs.'000**	**Rs.'000**	
Revenue						
Revenue from contract with customers	-	-	-	20,198,545	18,202,893	11
Interest income	-	-	-	20,475,018	12,853,271	59
Total revenue	-	-	-	40,673,563	31,056,164	31.0
Cost of sales	-	-	-	(22,210,593)	(17,191,612)	29
Gross profit	-	-	-	18,462,970	13,864,552	33.2
Dividend income	2,040,985	1,399,085	45.9	590	1,052	(44)
Other operating income	131,052	90,158	45	479,941	199,205	141
Administrative expenses	(123,527)	(122,065)	1	(4,563,288)	(3,862,799)	18
Distribution expenses	-	-		(3,188,571)	(2,595,017)	23
Other operating expenses	-	-	0	(854,895)	(282,765)	202
Result from operating activities	**2,048,510**	**1,367,178**	50	**10,336,747**	**7,324,228**	41
Finance cost	(10,846)	(1,305)	-	(833,831)	(688,760)	21
Finance income	58,698	64,193	(9)	148,400	139,753	6
Net finance income/ (cost)	47,852	62,888	(24)	(685,431)	(549,007)	25
Share of results of equity accounted investees	-	-	-	1,403	(14,614)	(110)
Profit before tax on financial services	**2,096,362**	**1,430,066**	47	**9,652,719**	**6,760,607**	43
Tax on financial services	-	-	-	(1,582,681)	(1,155,722)	37
Profit before tax	**2,096,362**	**1,430,066**	47	**8,070,038**	**5,604,885**	44
Income tax expense	(18,519)	(21,080)	(12)	(3,330,976)	(2,347,326)	42
Profit for the period from continuing operation	**2,077,843**	**1,408,986**	47.5	**4,739,062**	**3,257,559**	45
Discontinued Operation						
Profit/(Loss)After tax for the period from discontinued operations	-	-		(6,921)	(103,627)	(93)
Net profit for the Period	**2,077,843**	**1,408,986**	47.5	**4,732,141**	**3,153,932**	50
Attributable to :						
Equity holders of the parent	2,077,843	1,408,986	47.5	2,757,241	1,942,775	42
Non - controlling interests	-	-		1,974,900	1,211,157	63
	2,077,843	**1,408,986**	47.5	**4,732,141**	**3,153,932**	50
Earnings Per Share (Rs.)	1.82	1.24		2.42	1.71	

VALLIBEL ONE PLC

STATEMENT OF OTHER COMPREHENSIVE INCOME

For the period ended 30th June	Company			Group		
	2026 Quarter	**2025 Quarter**	**Variance %**	**2026 Quarter**	**2025 Quarter**	**Variance %**
	Rs.'000	**Rs.'000**		**Rs.'000**	**Rs.'000**	
Profit for the Period	2,077,843	1,408,986	47.5	4,732,141	3,153,932	50
Other comprehensive income						
Other comprehensive income that may be reclassified to income statement in subsequent periods						
Net gain/(loss) on cash flow hedges	-	-	-	240,994	-	-
Exchange difference on translation of foreign operations	-	-	-	86,802	12,068	(619)
Net Other Comprehensive Income from Discontinued Operation	-	-	-	(1,792)	-	-
Other comprehensive income that may not be reclassified to income statement in subsequent periods						
Net gain/(loss) on equity instruments measured at fair value through OCI	(350,706)	701,411	(150)	(349,578)	703,345	(150)
Revaluation of land and building - net of tax	-	-	-	(6,474)	-	
Other comprehensive income for the period, net of tax	(350,706)	701,411	(150)	(30,048)	715,413	(104)
Total comprehensive income for the period, net of tax	**1,727,137**	**2,110,397**	(18)	**4,702,093**	**3,869,345**	22
Total comprehensive income attributable to:						
Equity holders of the parent	1,727,137	2,110,397	(18)	2,616,751	2,652,695	(1)
Non-controlling interests	-	-	-	2,085,342	1,216,650	71
	1,727,137	**2,110,397**	(18)	**4,702,093**	**3,869,345**	22

VALLIBEL ONE PLC

STATEMENT OF CHANGES IN EQUITY- COMPANY

	Stated Capital Rs.'000	Fair value Reserve Rs.'000	Retained Earnings Rs.'000	Total Rs.'000
Balance as at 01st April 2025	29,337,103	10,000,530	11,623,131	50,960,764
Profit for the period	-	-	1,408,986	1,408,986
Other comprehensive income	-	701,411	-	701,411
Dividend paid	-	-	(3,416,747)	(3,416,747)
Balance as at 30th June 2025	29,337,103	10,701,941	9,615,370	49,654,414
Balance as at 01st April 2026	29,337,103	13,989,804	12,410,131	55,737,038
Profit for the period	-	-	2,077,843	2,077,843
Other comprehensive income	-	(350,706)	-	(350,706)
Dividend paid	-	-	(1,708,373)	(1,708,373)
Balance as at 30th June 2026	29,337,103	13,639,098	12,779,601	55,755,802

VALLIBEL ONE PLC

STATEMENT OF CHANGES IN EQUITY- GROUP

For the period ended 30th June	Stated Capital	Treasury Shares	Statutory Reserve	Other Component of Equity			Revenue Reserve			Shareholders' Fund	Non Controlling Interest	Total Equity
				Fair Value Reserve	Foreign Currency Translation	Revaluation Reserve	General Reserve	Hedge Reserve	Retained Earnings			
	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Balance as at 01st April 2025	**29,337,103**	**(44,112)**	**8,027,418**	**9,924,628**	**49,954**	**11,092,376**	**578,449**		**49,978,901**	**108,944,717**	**49,325,055**	**158,269,772**
Profit for the period	-	-	-	-	-	-	-	-	1,942,775	**1,942,775**	1,211,157	3,153,932
Other Comprehensive Income, Net of tax	-	-	-	702,694	7,226		-	-	-	709,920	5,493	715,413
Total Comprehensive Income	**-**	**-**	**-**	**702,694**	**7,226**	**-**	**-**	**-**	**1,942,775**	**2,652,695**	**1,216,650**	**3,869,345**
Transfers	-	-	135,138	-	-	-	-	-	(135,138)	-	-	-
Dividend write back of unclaimed dividend	-	-	-	-	-	-	-	-	(1)	(1)	-	(1)
Dividend Paid	-	-	-	-	-	-	-	-	(3,416,747)	(3,416,747)	(875,856)	(4,292,603)
Balance as at 30th June 2025	**29,337,103**	**(44,112)**	**8,162,556**	**10,627,322**	**57,180**	**11,092,376**	**578,449**	**-**	**48,369,790**	**108,180,664**	**49,665,849**	**157,846,513**
Balance as at 01st April 2026	29,337,103	(44,112)	8,480,987	13,941,245	100,926	12,148,891	578,449	22,752	59,288,859	123,855,100	57,062,681	180,917,781
Profit for the period	-	-	-	-	-	-	-	-	2,757,241	2,757,241	1,974,900	4,732,141
Other Comprehensive Income, Net of tax	-	-	-	(349,958)	52,593	(3,624)	-	159,890	609	(140,490)	110,442	(30,048)
Total Comprehensive Income	**-**	**-**	**-**	**(349,958)**	**52,593**	**(3,624)**	**-**	**159,890**	**2,757,850**	**2,616,751**	**2,085,342**	**4,702,093**
Transfers	-	-	176,878	-	-		-	-	(176,878)	-	-	-
Dividend write back of unclaimed dividend	-	-	-	-	-	-	-	-	(3)	(3)	-	(3)
Dividend Paid	-	-	-	-	-	-	-	-	(1,708,373)	(1,708,373)	(1,262,567)	(2,970,939)
Balance as at 30th June 2026	**29,337,103**	**(44,112)**	**8,657,865**	**13,591,287**	**153,519**	**12,145,267**	**578,449**	**182,642**	**60,161,456**	**124,763,476**	**57,885,456**	**182,648,932**

VALLIBEL ONE PLC

CASH FLOW STATEMENT

For the period ended	Company		Group	
	30.06.2026 Rs.'000	**30.06.2025 Rs.'000**	**30.06.2026 Rs.'000**	**30.06.2025 Rs.'000**
CASH FLOWS FROM OPERATING ACTIVITIES				
Net profit before tax from continuing operations	2,096,362	1,430,066	8,070,038	5,604,885
Loss before tax from discontinued operations			(6,921)	(103,627)
ADJUSTMENTS FOR				
Profit/(loss) on sale of property, plant and equipment	-	-	(19,753)	3,066
Depreciation	6,062	3,814	1,139,759	1,003,575
Provision/(reversal) for change in market value of the investments FVTPL assets	(3,351)	-	(11,555)	(6,519)
Impairment provision/(reversal) of trade and other debtors, deposits and prepayments	-	-	-	410,887
Allowance for impairment losses	-	-	891,996	265,528
Amortisation intangible assets	-	-	33,714	29,570
Depreciation of Right of Use Assets	12,880	10,983	111,944	112,936
Share of results of equity accounted investees	-	-	(1,403)	14,614
Gain/(loss) on foreign exchange	-	-	(179,178)	-
Provision for employee benefit liabilities	2,412	2,102	98,366	107,197
Deferred Income / Capital Grants Amortisation	-	-	-	(86)
Provision for inventory	-	-	121,140	47,183
Dividend income	(2,040,985)	(1,399,085)	(590)	(1,052)
Finance cost	10,896	1,305	814,664	691,279
Finance income	(58,698)	(64,193)	(114,484)	(153,841)
Operating profit before working capital changes	**25,578**	**(15,008)**	**10,947,737**	**8,025,595**
(Increase)/decrease in loans and advances	-	-	(29,220,766)	(24,734,877)
(Increase)/decrease in trade and other debtors, deposits and prepayments	(618,959)	(120,064)	968,895	960,172
(Increase)/decrease in other financial assets	94,205	(1,944,111)	(2,202,724)	446,425
(Increase)/decrease in other non-financial assets	(9,795)	(1,388)	(547,126)	(983,481)
Increase/(decrease) in due to customers	-	-	6,032,598	6,552,038
Increase/(decrease) in trade and other payables	(1,732)	(7,655)	(378,552)	3,790,485
(Increase)/decrease in other non-financial liabilities	-	-	(1,557,446)	(559,835)
(Increase)/decrease in inventories	-	-	(2,540,003)	(2,499,317)
Increase/(decrease) in asset held for sale	-	-	-	545
Cash generated from/ (used in) operations	**(510,703)**	**(2,088,226)**	**(18,497,387)**	**(9,002,250)**
Retirement benefits liabilities paid	-	(1,233)	(50,748)	(75,213)
Finance cost paid	(2,453)	(540)	(695,433)	(691,279)
Interest received	58,698	64,193	13,641	153,841
Taxes paid	(16,162)	(14,361)	(1,970,170)	(2,309,162)
Net Cash generated from/ (used in) operating activities	**(470,620)**	**(2,040,167)**	**(21,200,097)**	**(11,924,063)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment	(17,433)	-	(1,272,783)	(1,344,754)
Proceeds from sale of property, plant and equipment	-	(1,993)	141,296	1,934
Purchase of intangible assets	-	-	(21,679)	(145,807)
Net change available for sale financial assets	-	-	413,097	(1,177)
Net change FVTPL assets	-	-	(1,334,105)	(1,904,377)
Acquisition of Right of Use Assets	-	-	-	(5,541)
Dividend received	2,040,985	1,399,085	544	1,052
Net Cash generated from/ (used in) investing activities	**2,023,552**	**1,397,092**	**(2,073,630)**	**(3,398,670)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Net Proceeds from Interest Bearing Loans & Borrowings	(11,742)	(12,512)	25,871,617	24,888,751
Disposal/ (Acquisition) of Non controlling interest	-	-	-	-
Dividend Paid	(1,697,874)	-	(2,957,105)	(640,855)
Net Cash generated from/ (used in) financing activities	**(1,709,616)**	**(12,512)**	**22,914,512**	**24,247,896**
Net increase / (decrease) in cash & cash equivalents	(156,684)	(655,587)	(359,214)	8,925,163
Net unrealised exchange (gains)/losses	-	-	15,072	(6,870)
Cash and cash equivalents at the beginning of the period	815,886	792,625	22,901,694	11,005,942
Cash and cash equivalents at the end of the period	**659,202**	**137,038**	**22,557,552**	**19,924,235**

VALLIBEL ONE PLC

NOTES TO THE FINANCIAL STATEMENTS

1 Financial year of the company ends on 31st March.

2 The above figures are provisional & subject to audit.

3 Number of fully paid ordinary shares as at 30th June 2026 is 1,138,915,644 (31st March 2026 - 1,138,915,644).

4 There has not been a significant change in the nature of the contingent liabilities which were disclosed in the annual report for the year ended 31st March 2026.

5 The consolidated financial statements of the company for the period ended 30th June 2026 comprise of the company , its subsidiaries and associates. The details of subsidiaries and associates are as follows:

Subsidiary Companies

Royal Ceramics Lanka PLC
L B Finance PLC
Greener Water Ltd
Delmege Limited
Vallibel One Properties Limited

Associate Companies

The Fortress Resorts PLC

6 Basis of Preparation

The consolidated and separate financial statements have been prepared in accordance with Sri Lanka accounting standards comprising SLFRS and LKAS as issued by the Institute of Chartered Accountants of Sri Lanka. Further these interim financial statements have been prepared in compliance with the requirements of LKAS 34 on 'Interim Financial Reporting'.

7 Significant Accounting Policies

The changes to accounting policies which have been disclosed in the company's annual report for the year ended 31st March 2026, have been applied consistently to all periods presented in these Interim Financial Statements.

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

8 Related Party Transactions

For the period ended 31st March	**2026**	**2025**
	Rs.'000	**Rs.'000**
Subsidiaries		
Technical Fee - Income Recognised	127,701	90,158
Dividend Income	2,040,985	1,399,085
Key management personnel (KMP)		
Directors Remuneration	8,250	5,220
Key Management Compensation	16,754	15,120
Companies controlled / jointly controlled / significantly		
Influenced by KMP and their close family members		
Investment in fixed deposits	2,427,503	2,031,208
Withdrawal of fixed deposits	2,332,900	83,695
Interest income	58,688	64,193
Purchase of goods & services	7,044	3,481

NOTES TO THE FINANCIAL STATEMENTS

09. Discontinued Operations

In March 2026, the Board of Directors of Lanka Walltiles PLC decided to wind up the operations of Valley View Ceramics LLC, a 58.10% owned subsidiary which operates in the United States of America. Accordingly, as at 31 March 2026, Valley View Ceramics LLC has been classified as a discontinued operation, and its results are no longer included in the segment reporting note.

Further, in November 2025, the Board of Directors of Lanka Tiles PLC decided to dispose of Lanka Swisstek (Pvt) Ltd, a 51% owned subsidiary. The disposal is expected to be completed within one year from the reporting date. Accordingly, as at 31 March 2026, Lanka Swisstek (Pvt) Ltd has been classified as a disposal group held for sale and as a discontinued operation. Lanka Swisstek (Pvt) Ltd represented the entirety of the Group's India operations up to 31 March 2026. Following its classification as a discontinued operation, its results are no longer included in the segment reporting note.

The results of Valley View Ceramics LLC and Lanka Swisstek (Pvt) Ltd for the year are presented below.

	Lanka Swisstek (Pvt) Ltd	*Total*	*Valley View Ceramics Ltd*	*Lanka Swisstek (Pvt) Ltd*	*Total*
	30.06.2026	**30.06.2026**	**30.06.2025**	**30.06.2025**	**30.06.2025**
	Rs.000's	**Rs.000's**	**Rs.000's**	**Rs.000's**	**Rs.000's**
Net Revenue	36,601	36,601	104,799	29,257	134,056
Cost of Sales	(18,694)	(18,694)	(64,004)	(17,107)	(81,111)
Gross Profit	17,907	17,907	40,795	12,150	52,945
Other Operating Income	95	95	(1,334)	145	(1,189)
Distribution Expenses	(2,105)	(2,105)	(79,649)	(2,326)	(81,975)
Administrative Expenses	(20,055)	(20,055)	(57,784)	(27,193)	(84,977)
Finance Expenses	(2,763)	(2,763)	(1,378)	(1,141)	(2,519)
Finance Income	-	-	14,088	-	14,088
Profit/(Loss) for the year	**(6,921)**	**(6,921)**	**(85,262)**	**(18,365)**	**(103,627)**

The major classes of assets and liabilities of discontinued operations are being classified as held for sale as at the end of the period:

	Lanka Swisstek (Pvt) Ltd	
	30.06.2026	**31.03.2026**
Assets	**Rs.000's**	**Rs.000's**
Property, Plant & Equipment	90,171	83,091
Intangible Assets	-	-
Inventories	177,219	125,940
Trade and Other Receivables	96,246	61,038
Cash and Cash Equivalents	2,445	7,537
Assets held for sale	366,081	277,606
Liabilities		
Trade and Other Payables	(233,421)	(148,754)
Interest Bearing Loans & Borrowings	(179,529)	(167,008)
Liabilities directly associated with the assets held for sale	(412,950)	(315,762)
Net Assets directly associated with disposal group	(46,869)	(38,156)

The net cash flows incurred by each company for the period ended is as follows:

	Lanka Swisstek (Pvt) Ltd	*Total*	*Valley View Ceramics Ltd*	*Lanka Swisstek (Pvt) Ltd*	*Total*
	30.06.2026	*30.06.2026*	*30.06.2025*	*30.06.2025*	*30.06.2025*
	Rs.000's	*Rs.000's*	*Rs.000's*	*Rs.000's*	*Rs.000's*
Operating	(3,679)	(3,679)	(19,154)	(5,232)	(24,386)
Investing	(8,577)	(8,577)	-	(1,611)	(1,611)
Financing	5,388	5,388	-	7,106	7,106
Net cash (outflow)/inflow	(6,868)	(6,868)	(19,154)	263	(18,891)

10 Greener Water Hotel Project

The timeline for the Greener Water Project is currently under review, taking into consideration prevailing external factors, such as volatile market conditions and the prevailing infrastructure gap. A disclosure will be made once the revised timeline has been finalized.

11 Events occurring After the Reporting Date

There have been no material events occurring after the balance sheet date that require adjustments or disclosures in the financial statements.

VALLIBEL ONE PLC

12 Operating Segment Information

For the period ended 30th June	Lifestyle		Finance		Aluminium		Health Care Sector		Packaging	
	2026	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Revenue										
Sales to external customers	11,808,035	10,251,444	20,475,018	12,853,271	2,837,051	2,651,030	1,224,027	1,130,448	2,425,239	2,205,460
Intra group revenue	24,747	-	-	-	42,286	-	-	-	156,344	154,418
Total revenue	11,832,782	10,251,444	20,475,018	12,853,271	2,879,337	2,651,030	1,224,027	1,130,448	2,581,583	2,359,879
Results										
Gross Profit	4,691,096	3,658,701	11,980,223	8,435,979	627,669	506,190	355,154	318,606	514,539	465,952
Dividend income	46	522,039	842	1,177	-	-	-	-	-	-
Other operating income	297,764	141,964	112,200	9,626	(18,289)	21,468	2,218	-	137,469	86,099
Administrative expenses	(880,209)	(834,488)	(3,357,788)	(2,494,700)	(79,444)	(129,099)	(97,998)	(70,585)	(233,025)	(183,787)
Distribution expenses	(2,530,639)	(2,098,938)	(149,821)	(138,618)	(232,105)	(194,775)	(35,807)	(31,251)	(102,615)	(93,343)
Other operating expenses	6,577	(5,678)	(850,161)	(265,776)						
Finance cost	(526,139)	(446,334)			(129,510)	(136,298)	(58,139)	(6,849)	(98,990)	(72,209)
Finance income	76,586	68,297			177	81	18,567	11,440	8,496	2,922
Share of results of equity accounted investees	-									
Profit before Tax on financial services	1,135,082	1,005,563	7,735,495	5,547,688	168,498	67,567	183,995	221,361	225,874	205,633
Tax on financial services			(1,582,681)	(1,155,722)	-	-	-	-	-	-
Profit / (Loss) before tax	1,135,082	1,005,563	6,152,814	4,391,966	168,498	67,567	183,995	221,361	225,874	205,633
Income tax expense	(328,414)	(179,002)	(2,324,638)	(1,671,747)	(37,671)	(18,762)	(55,198)	(66,408)	(74,970)	(43,716)
Profit for the period from continuing operations	**806,668**	**826,561**	**3,828,176**	**2,720,219**	**130,827**	**48,805**	**128,797**	**154,953**	**150,904**	**161,917**
Profit/(Loss) after tax for the period from discontinued operations	-	-	-	-	-	-				
Profit / (Loss) for the period	806,668	826,561	3,828,176	2,720,219	130,827	48,805	128,797	154,953	150,904	161,917
As at 31st December										
13 Segment Assets and Liabilities										
Total Assets	85,397,231	83,336,020	452,980,636	276,420,803	9,899,333	10,364,925	4,155,055	3,775,013	9,591,403	7,832,403
Total Liabilities	41,945,510	42,419,856	388,768,126	224,432,644	7,426,644	8,608,164	1,837,930	2,009,153	5,832,588	4,606,595
14 Other Segment Information										
Total cost incurred during the period to acquire Property, Plant & Equipment	495,711	999,086	445,204	231,670	143,664	18,514	9,551	2,896	75,067	33,672
Depreciation & amortisation	692,849	648,926	334,733	270,495	41,126	52,568	16,084	14,677	50,054	23,620
Provision for retirement benefit Liability	78,154	68,638	-	28,776	5,175	2,820	970	1,254	4,494	3,009

VALLIBEL ONE PLC

12 Operating Segment Information

For the period ended 30th June	Leisure		Consumer		Investment		Other		Eliminations / Adjustments		Group	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Revenue												
Sales to external customers	-	-	2,159,139	1,591,854	-	-	142,737	388,718	(397,683)	(16,061)	40,673,563	31,056,164
Intra group revenue	-	-	-	-			43,295	41,359	(266,672)	(195,777)	-	-
Total revenue	-	-	2,159,139	1,591,854	-	-	186,032	430,076	(664,355)	(211,838)	40,673,563	31,056,164
Results												
Gross Profit	-	-	452,063	291,695			145,225	192,441	(302,999)	(5,012)	18,462,969	13,864,552
Dividend income	-	-			2,040,985	1,399,085	-	-	(2,041,283)	(1,921,249)	590	1,052
Other operating income	-	-	1,142	-	131,052	90,158	269,152	229,800	(452,768)	(379,910)	479,941	199,205
Administrative expenses	(470)	(293)	(109,705)	(66,071)	(123,527)	(122,065)	(334,949)	(206,493)	653,828	244,783	(4,563,287)	(3,862,799)
Distribution expenses	-	-	(232,798)	(184,051)			(12,753)	46,423	107,966	99,536	(3,188,571)	(2,595,018)
Other operating expenses					-	-			(11,311)	(11,311)	(854,895)	(282,766)
Finance cost	(10)	(19)	(98,085)	(50,092)	(10,846)	(1,305)	(43,814)	(32,405)	131,702	56,751	(833,831)	(688,760)
Finance income	142	777	46,201	9,520	58,698	64,193	79,952	39,038	(140,419)	(56,515)	148,399	139,753
Share of results of equity accounted investees	1,403	(14,614)					-		-		1,403	(14,614)
Profit before Tax on financial services	1,065	(14,149)	58,818	1,001	2,096,362	1,430,066	102,811	268,804	(2,055,284)	(1,972,927)	9,652,718	6,760,605
Tax on financial services	-	-	-	-	-	-	-	-	-	-	(1,582,681)	(1,155,722)
Profit / (Loss) before tax	1,065	(14,149)	58,818	1,001	2,096,362	1,430,066	102,811	268,804	(2,055,284)	(1,972,927)	8,070,037	5,604,883
Income tax expense	-	-	(17,646)	(837)	(18,519)	(21,080)	(38,920)	(42,274)	(434,998)	(303,501)	(3,330,975)	(2,347,326)
Profit for the period from continuing operations	**1,065**	**(14,149)**	**41,172**	**164**	**2,077,843**	**1,408,986**	**63,891**	**226,531**	**(2,490,282)**	**(2,276,428)**	**4,739,062**	**3,257,559**
Profit/(Loss) after tax for the period from discontinued operations	-	-	-	-	-	-	(6,921)	(103,627)	-	-	(6,921)	(103,627)
Profit / (Loss) for the period	1,065	(14,149)	41,172	164	2,077,843	1,408,986	56,970	122,904	(2,490,282)	(2,276,428)	4,732,141	3,153,932
As at 31st December												
13 Segment Assets and Liabilities												
Total Assets	10,919,499	10,342,335	4,369,068	2,091,006	56,038,078	53,197,279	18,383,985	18,009,437	(23,897,363)	(20,940,264)	627,836,925	444,428,957
Total Liabilities	543,838	898,860	6,631,363	4,669,961	282,276	3,542,865	4,982,741	5,269,947	(13,063,022)	(9,875,601)	445,187,993	286,582,444
14 Other Segment Information												
Total cost incurred during the period to acquire Property, Plant & Equipment	33,575	45,656	16,652	11,167	17,433	1,993	23,680	100	12,246	-	1,272,784	1,344,754
Depreciation & amortisation	-	-	3,276	309	6,062	3,814	17,806	7,205	11,483	11,531	1,173,474	1,033,145
Provision for retirement benefit Liability	-	-	2,576	-	2,412	2,102	4,586	598	-	-	98,366	107,197

VALLIBEL ONE PLC

SHARE INFORMATION

1 Market prices of the shares for quarter ended 30th June

	2026 Rs.	2025 Rs.
Highest	104.00	86.00
Lowest	91.00	56.20
Closing	96.20	84.50

2 Directors Shareholding as at 30th June

Name	No of shares as at 30th June 2026	No of shares as at 30th June 2025
Mr. K D D Perera	722,966,300	722,966,300
Mrs. Yogadinusha Bhaskaran	-	-
Mr. J A S S Adhihetty	104,819	104,819
Ms. A A K Amarasinghe	4,192	4,192
Ms. K A D Brindhiini Perera	-	-
Mr. H M A Jayesinghe	-	-
Mr. A S Fernando	-	-
Ms. R M A S Parakrama	-	-
Ms. K D Weerasinghe	-	-
Mr. A J Alles	-	-
Ms. Yanika Amarasekara	-	-

3 The percentage of shares held by the public as at 30th June 2026 was 19.5024% comprising of 15,587 Shareholders.

4 The Float Adjusted Market Capitalization as at 30th June 2026 is Rs. 21,367,594,986.40

5 The Float adjusted market capitalization of the Company falls under Option 1 of Rule 7.13.1 (i) (b) of the Listing Rules of the Colombo Stock Exchange and the Company has complied with the minimum public holding requirement applicable under the said option.

6 Twenty Major Shareholders as at 30th June 2026

		No of Shares	(%)
1	Mr. K.A.D.D. Perera	722,966,300	63.478
2	Employees' Provident Fund	106,443,137	9.346
3	Vallibel Investments (Private) Ltd	96,398,569	8.464
4	Vallibel Leisure (Private) Ltd	96,359,379	8.461
5	Finco Holdings (Private) Ltd	16,786,197	1.474
6	Hatton National Bank PLC – Capital Alliance Quantitative Equity Fund	7,273,032	0.639
7	Mr. R.P. Weerasooriya	4,310,000	0.378
8	Mr. K.D.H. Perera	4,300,609	0.378
9	Bank of Ceylon A/C Ceybank Unit Trust	3,601,441	0.316
10	DFCC Bank PLC – A/C No. 02	2,398,068	0.211
11	Commercial Bank Of Ceylon PLC/P.Subasinghe	2,349,553	0.206
12	Deutsche Bank AG (as Trustee for JB Vantage Value Equity Fund)	2,239,313	0.197
13	First Capital Asset Management / Merrill J. Fernando & Sons (Pvt) Ltd	2,000,000	0.176
14	J.B. Cocoshell (Pvt) Ltd	1,390,082	0.122
15	Mr. A. Sithampalam	1,248,190	0.110
16	Mr. Y.S.H.R.S. Silva	1,213,094	0.107
17	Renuka Consultants & Services Limited.	1,090,000	0.096
18	Pan Asia Banking Corporation Plc/Mr.Shiran Harsha Amarasekera	1,048,192	0.092
19	Ranavav Holdings (Pvt) Ltd	1,042,018	0.091
20	Commercial Bank Of Ceylon Plc/Metrocorp (Pvt) Ltd	1,000,000	0.088
		1,075,457,174	**94.428**
	Others	63,458,470	5.572
	Total	**1,138,915,644**	**100.000**

VALLIBEL ONE PLC

CORPORATE INFORMATION

Name of Company
Vallibel One PLC

Legal Form
A Public Quoted Company with limited liability
Incorporated under the provisions of the Companies Act, No. 07 of 2007.

Date of Incorporation
9th June 2010

Company Registration Number
PB 3831 PQ

Nature of the Business
Group Holding Company manages a portfolio of diversified business holdings

Board of Directors
Mr. K.D.D Perera - Chairman
Mr. J A S S Adhihetty - Co-Chairman
Ms. Yogadinusha Bhaskaran - Managing Director
Ms. A A K Amarasinghe
Ms. K A D Brindhiini Perera
Mr. Anura Fernando
Mr. Manil Jayesinghe
Ms. Romany Parakrama
Ms. Kamani Weerasinghe
Mr. Jonathan Alles
Ms. Yanika Amarasekara

Head Office and Registered Office
29, West Tower, World Trade Center
Echelon Square, Colombo 01
Telephone: 011 2445577
Fax: 011 2441444

Subsidiary Companies
Royal Ceramics Lanka PLC
L B Finance PLC
Greener Water Limited
Delmege Limited
Vallibel One Properties Limited

Associate Companies
The Fortress Resorts PLC

Company Secretaries
P W Corporate Secretarial (Pvt) Ltd
No.3/17, Kynsey Road,
Colombo 08.
Telephone: 011 4640360
E-mail:pwcs@pwcs.lk

Company Registrars
Central Depository Systems (Pvt) Ltd
Ground Floor, M & M Center
No. 341/5, Kotte Road,
Rajagiriya
Telephone: 011 2356491
Fax: 011 2440396

Auditors
Ernst & Young
Chartered Accountants
Rotunda Towers
No. 109, Galle Road
Colombo 03.

Bankers
Hatton National Bank PLC
Pan Asia Banking corporation PLC
Sampath Bank PLC
Standard Chartered Bank Ltd
MCB Bank Limited
Commercial Bank of Ceylon PLC
Nations Trust Bank PLC

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