



# **SOFTLOGIC HOLDINGS PLC**

INTERIM FINANCIAL STATEMENTS  
FOR THE THREE MONTHS ENDED  
30 JUNE 2025

# Softlogic Holdings PLC

## CONSOLIDATED INCOME STATEMENT

In Rs. '000	Un-audited 3 months to 30-06-2025	Un-audited 3 months to 30-06-2024	Change as a %	Un-audited 12 months to 31-03-2025
<b>Continuing operations</b>				
Revenue from contract with customers	20,788,260	17,035,099	22	71,416,542
Revenue from insurance contracts	9,017,010	6,722,416	34	30,842,349
Interest income	236,212	368,404	(36)	1,303,103
<b>Total revenue</b>	<b>30,041,482</b>	<b>24,125,919</b>	<b>25</b>	<b>103,561,994</b>
Cost of sales	(19,826,797)	(15,981,961)	24	(64,992,683)
<b>Gross profit</b>	<b>10,214,685</b>	<b>8,143,958</b>	<b>25</b>	<b>38,569,311</b>
Other operating income	374,828	257,753	45	1,152,000
Distribution expenses	(1,014,282)	(887,837)	14	(4,371,232)
Administrative expenses	(7,207,502)	(7,053,813)	2	(28,525,972)
<b>Results from operating activities</b>	<b>2,367,729</b>	<b>460,061</b>	<b>415</b>	<b>6,824,107</b>
Finance income	2,197,652	3,010,208	(27)	9,070,784
Finance expenses	(3,430,085)	(3,823,468)	(10)	(14,739,198)
<b>Net finance cost</b>	<b>(1,232,433)</b>	<b>(813,260)</b>	<b>52</b>	<b>(5,668,414)</b>
Change in fair value of investment property	-	-	-	28,700
Share of profit of equity accounted investees	2,724	932	192	17,137
Change in insurance contract liabilities	(1,930,334)	(1,375,849)	40	(6,094,342)
<b>Profit/ (loss) before tax</b>	<b>(792,314)</b>	<b>(1,728,116)</b>	<b>(54)</b>	<b>(4,892,812)</b>
Tax expense	(880,708)	(893,388)	(1)	(4,284,217)
<b>Loss for the period</b>	<b>(1,673,022)</b>	<b>(2,621,504)</b>	<b>(36)</b>	<b>(9,177,029)</b>
<b>Attributable to:</b>				
Equity holders of the parent	(2,307,854)	(3,556,492)	(35)	(12,750,731)
Non-controlling interest	634,832	934,988	(32)	3,573,702
	<b>(1,673,022)</b>	<b>(2,621,504)</b>	<b>(36)</b>	<b>(9,177,029)</b>
<b>Loss per share</b>				
Basic	(1.65)	(2.55)	(35)	(9.48)

Note : Figures in brackets indicate deductions.  
The above figures are not audited unless otherwise stated.

# Softlogic Holdings PLC

## CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

In Rs. '000	Un-audited 3 months to 30-06-2025	Un-audited 3 months to 30-06-2024	Change as a %	Un-audited 12 months to 31-03-2025
<b>Loss for the period</b>	<b>(1,673,022)</b>	<b>(2,621,504)</b>	<b>(36)</b>	<b>(9,177,029)</b>
<b>Other comprehensive income</b>				
<b>Continuing operations</b>				
<b>Other comprehensive income to be reclassified to income statement in subsequent periods</b>				
Currency translation of foreign operations	<b>(2,879)</b>	1,247	<b>(331)</b>	2,862
Net change in fair value on derivative financial instruments	<b>(87,283)</b>	(172,904)	<b>(50)</b>	241,687
Net profit/ (loss) on financial instruments at fair value through other comprehensive income	<b>354,986</b>	8,192	<b>4,233</b>	(541,406)
Net other comprehensive income/ (loss) to be reclassified to income statement in subsequent periods	<b>264,824</b>	<b>(163,465)</b>	<b>(262)</b>	<b>(296,857)</b>
<b>Other comprehensive income not to be reclassified to income statement in subsequent periods</b>				
Revaluation of land and buildings	-	-	-	-
Re-measurement gain/ (loss) on employee benefit liabilities	-	-	-	(67,123)
Share of other comprehensive income of equity accounted investments (net of tax)	-	-	-	-
Net profit on equity instruments at fair value through other comprehensive income	<b>459,760</b>	462,397	<b>(1)</b>	1,385,800
Tax on other comprehensive income not to be reclassified to income statement in subsequent periods	-	-	-	(2,646)
Net other comprehensive income/ (loss) not to be reclassified to income statement in subsequent periods	<b>459,760</b>	<b>462,397</b>	<b>(1)</b>	<b>1,316,031</b>
<b>Other comprehensive income/ (loss) from continuing operations for the period, net of tax</b>	<b>724,584</b>	<b>298,932</b>	<b>142</b>	<b>1,019,174</b>
<b>Total comprehensive income loss for the period, net of tax</b>	<b>(948,438)</b>	<b>(2,322,572)</b>	<b>(59)</b>	<b>(8,157,855)</b>
<b>Attributable to:</b>				
Equity holders of the parent	<b>(2,071,579)</b>	(3,539,310)	<b>(41)</b>	(12,207,135)
Non-controlling interest	<b>1,123,141</b>	1,216,738	<b>(8)</b>	4,049,280
	<b>(948,438)</b>	<b>(2,322,572)</b>	<b>(59)</b>	<b>(8,157,855)</b>

Note : Figures in brackets indicate deductions.

The above figures are not audited unless otherwise stated.

# Softlogic Holdings PLC

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

In Rs. '000	Un-audited as at 30-06-2025	Un-audited as at 30-06-2024	Un-audited as at 31-03-2025
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	59,748,395	59,593,663	60,257,959
Right of use assets	7,265,335	6,914,402	7,129,270
Investment property	2,317,337	2,271,720	2,317,337
Intangible assets	7,638,508	7,876,689	7,679,083
Investments in equity accounted investments	19,240	47,780	13,149
Non-current financial assets	31,740,915	31,739,625	32,026,298
Rental receivable on lease assets and hire purchase	728,920	2,833,641	960,279
Other non-current assets	17,940,070	17,366,193	16,341,092
Deferred tax assets	2,965,656	3,530,551	3,003,759
	<b>130,364,376</b>	<b>132,174,264</b>	<b>129,728,226</b>
<b>Current assets</b>			
Inventories	8,334,528	9,619,759	8,316,182
Trade and other receivables	10,849,325	8,394,022	10,470,961
Loans and advances	4,016,341	3,466,160	3,808,838
Rental receivable on lease assets and hire purchase	406,199	373,864	414,537
Amounts due from related parties	103,917	1,117	100,057
Other current assets	6,104,680	4,460,274	9,527,755
Short term investments	17,351,220	15,418,259	13,324,701
Cash in hand and at bank	6,057,021	3,750,430	6,087,991
	<b>53,223,231</b>	<b>45,483,885</b>	<b>52,051,022</b>
<b>Total assets</b>	<b>183,587,607</b>	<b>177,658,149</b>	<b>181,779,248</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to equity holders of the parent</b>			
Stated capital	14,146,383	12,119,235	14,146,383
Revenue reserves	(84,198,831)	(72,975,000)	(81,884,798)
Other components of equity	10,017,823	9,004,403	9,775,369
	<b>(60,034,625)</b>	<b>(51,851,362)</b>	<b>(57,963,046)</b>
Non-controlling interests	18,955,274	18,465,705	17,832,133
<b>Total equity</b>	<b>(41,079,351)</b>	<b>(33,385,657)</b>	<b>(40,130,913)</b>
<b>Non-current liabilities</b>			
Insurance contract liabilities	35,601,398	29,134,979	33,671,064
Interest bearing borrowings	48,947,521	48,083,550	51,176,512
Lease liabilities	5,976,864	5,184,469	5,748,429
Public deposits	1,573,782	1,925,995	1,892,855
Deferred tax liabilities	8,277,735	7,488,842	8,251,464
Employee benefit liabilities	2,316,212	2,057,607	2,302,164
Other deferred liabilities	50,131	2,788	23,259
Other non-current financial liabilities	622,036	813,103	684,817
	<b>103,365,679</b>	<b>94,691,333</b>	<b>103,750,564</b>
<b>Current liabilities</b>			
Trade and other payables	32,635,730	23,304,590	31,449,539
Amounts due to related parties	30,247	28,669	28,919
Income tax liabilities	3,354,875	3,355,555	3,061,040
Other current financial liabilities	48,316,390	49,419,666	46,296,502
Current portion of interest bearing borrowings	16,556,335	18,091,729	14,869,795
Current portion of lease liabilities	1,423,062	1,689,576	1,508,892
Other current liabilities	7,646,310	6,601,715	8,055,976
Public deposits	1,941,614	3,409,832	2,380,177
Bank overdrafts	9,396,716	10,451,141	10,508,757
	<b>121,301,279</b>	<b>116,352,473</b>	<b>118,159,597</b>
<b>Total equity and liabilities</b>	<b>183,587,607</b>	<b>177,658,149</b>	<b>181,779,248</b>

I certify that the financial statements comply with the requirements of the Companies Act No. 7 of 2007.

**-sgd-**

C K Amarasekara  
Head of Finance

The Board of directors is responsible for the preparation and presentation of these financial statements.

**-sgd-**

A K Pathirage  
Chairman

**-sgd-**

H K Kaimal  
Director

15 August 2025  
Colombo

# Softlogic Holdings PLC

## CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

### GROUP

In Rs. '000	Attributable to equity holders of parent											Non-controlling interest	Total equity
	Stated capital	Restricted regulatory reserve	Non-distributable regulatory loss allowance reserve	Revaluation reserve	Foreign currency translation reserve	Fair value reserve of financial assets at FVOCI	Statutory reserve fund	Other reserves	Cash flow hedge reserve	Revenue reserve	Total		
<b>As at 01 April 2025</b>	<b>14,146,383</b>	<b>309,613</b>	<b>639,420</b>	<b>13,397,639</b>	<b>(127,586)</b>	<b>(710,836)</b>	<b>265,922</b>	<b>(1,139,713)</b>	<b>(2,859,090)</b>	<b>(81,884,798)</b>	<b>(57,963,046)</b>	<b>17,832,133</b>	<b>(40,130,913)</b>
Profit/ (loss) for the period	-	-	-	-	-	-	-	-	-	(2,307,854)	<b>(2,307,854)</b>	634,832	<b>(1,673,022)</b>
Other Comprehensive income/ (loss)	-	-	-	-	(2,879)	326,362	-	-	(87,208)	-	<b>236,275</b>	488,309	<b>724,584</b>
Equity investments at FVOCI reclassified to retained earnings	-	-	-	-	-	6,179	-	-	-	(6,179)	-	-	-
<b>Total Comprehensive income/ (loss)</b>	-	-	-	-	(2,879)	332,541	-	-	(87,208)	(2,314,033)	<b>(2,071,579)</b>	1,123,141	<b>(948,438)</b>
<b>As at 30 June 2025</b>	<b>14,146,383</b>	<b>309,613</b>	<b>639,420</b>	<b>13,397,639</b>	<b>(130,465)</b>	<b>(378,295)</b>	<b>265,922</b>	<b>(1,139,713)</b>	<b>(2,946,298)</b>	<b>(84,198,831)</b>	<b>(60,034,625)</b>	<b>18,955,274</b>	<b>(41,079,351)</b>
<b>As at 01 April 2024</b>	<b>12,119,235</b>	<b>309,613</b>	<b>1,289,904</b>	<b>13,201,487</b>	<b>(131,672)</b>	<b>(1,173,212)</b>	<b>263,436</b>	<b>(1,486,159)</b>	<b>(3,290,989)</b>	<b>(69,413,695)</b>	<b>(48,312,052)</b>	<b>17,266,117</b>	<b>(31,045,935)</b>
Profit/ (loss) for the period	-	-	-	-	-	-	-	-	-	(3,556,492)	<b>(3,556,492)</b>	934,988	<b>(2,621,504)</b>
Other Comprehensive profit/ (loss)	-	-	-	-	1,247	188,688	-	-	(172,753)	-	<b>17,182</b>	281,750	<b>298,932</b>
Equity investments at FVOCI reclassified to retained earnings	-	-	-	-	-	4,813	-	-	-	(4,813)	-	-	-
<b>Total Comprehensive income/ (loss)</b>	-	-	-	-	1,247	193,501	-	-	(172,753)	(3,561,305)	<b>(3,539,310)</b>	1,216,738	<b>(2,322,572)</b>
Subsidiary dividend to non-controlling interest	-	-	-	-	-	-	-	-	-	-	-	(17,150)	<b>(17,150)</b>
<b>As at 30 June 2024</b>	<b>12,119,235</b>	<b>309,613</b>	<b>1,289,904</b>	<b>13,201,487</b>	<b>(130,425)</b>	<b>(979,711)</b>	<b>263,436</b>	<b>(1,486,159)</b>	<b>(3,463,742)</b>	<b>(72,975,000)</b>	<b>(51,851,362)</b>	<b>18,465,705</b>	<b>(33,385,657)</b>

Note : Figures in brackets indicate deductions.  
The above figures are not audited unless otherwise stated.

# Softlogic Holdings PLC

## CONSOLIDATED CASH FLOW STATEMENT

In Rs. '000	Un-audited 3 months to 30-06-2025	Un-audited 3 months to 30-06-2024	Un-audited 12 months to 31-03-2025
<b>CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES</b>			
Loss before tax from continuing operations	(792,314)	(1,728,116)	(4,892,812)
<b>Adjustments for:</b>			
Finance income	(2,197,796)	(3,010,208)	(9,070,783)
Finance cost	3,430,085	3,823,468	14,739,198
Change in fair value of investment property	-	-	(28,700)
Share of results of equity accounted investees	(2,724)	(932)	(17,137)
Gratuity provision and related cost	115,333	102,928	446,271
Provisions for/ write-off of impaired receivables	34,117	780	206,730
Provision for write-off of inventories	15,575	(12,056)	(58,583)
Provisions for/ write-off of other non current assets	210,312	-	893,829
Provisions for/ write-off of loans and advances	(3,151)	46,693	(26,904)
Provisions for/ write-off of investments in lease and hire purchase	(33,330)	(45,498)	(180,269)
Depreciation of property, plant and equipment	895,019	1,007,444	3,524,372
(Profit)/ loss on sale of property, plant and equipment	(18,456)	(8,793)	64,802
Impairment of investments	(3,595)	174,782	(3,093,981)
Amortisation/ impairment of intangible assets	74,800	70,960	277,803
Amortisation right of use assets	523,942	512,561	2,061,622
<b>Profit before working capital changes</b>	<b>2,247,817</b>	<b>934,013</b>	<b>4,845,458</b>
(Increase)/ decrease in inventories	(33,921)	263,905	1,651,342
(Increase)/ decrease in trade and other receivables	(593,478)	2,169,268	(1,217,932)
(Increase)/ decrease in loans and advances	(235,197)	167,368	(232,618)
Decrease in investments in lease and hire purchase	273,027	799,789	2,803,993
(Increase)/ decrease in other current assets	1,878,592	191,539	(5,444,169)
(Increase)/ decrease in amounts due from related parties	(3,861)	(65)	586
Increase/ (decrease) in trade and other payables	1,169,209	(1,581,270)	7,845,633
Increase/ (decrease) in amounts due to related parties	1,328	(251)	-
Increase/ (decrease) in other current liabilities	(251,857)	1,962,694	3,161,142
Increase/ (decrease) in deferred income	(130,937)	5,518	54,887
Decrease in public deposits	(757,635)	(2,145,703)	(3,208,340)
Increase in insurance contract liabilities	1,930,334	1,375,849	5,911,933
<b>Cash generated from operations</b>	<b>5,493,421</b>	<b>4,142,654</b>	<b>16,171,915</b>
Finance income received	1,291,222	1,704,783	6,380,229
Finance expenses paid	(2,779,734)	(3,051,369)	(11,673,310)
Dividends received	-	-	24,000
Tax paid	(524,474)	(479,868)	(3,531,874)
Gratuity paid	(101,285)	(85,090)	(279,785)
<b>Net cash flow from operating activities</b>	<b>3,379,150</b>	<b>2,231,110</b>	<b>7,091,175</b>
<b>CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES</b>			
Purchase and construction of property, plant and equipment	(300,533)	(392,701)	(2,334,954)
Addition to intangible assets	(10,726)	(14,163)	(20,473)
(Increase)/ decrease in other non-current assets	(264,806)	2,317,229	(858,044)
(Purchase)/ disposal of short term investments (net)	1,405,540	1,716,792	627,844
Dividends received	144	26,303	159,390
(Purchase)/ disposal of non-current financial assets	1,415,973	(245,877)	6,383,424
Proceeds from disposal of controlling interest	-	-	658,387
Proceeds from sale of property, plant and equipment	31,471	9,868	75,708
<b>Net cash flow from investing activities</b>	<b>2,277,063</b>	<b>3,417,451</b>	<b>4,691,282</b>

# Softlogic Holdings PLC

## CONSOLIDATED CASH FLOW STATEMENT

In Rs. '000	Un-audited 3 months to 30-06-2025	Un-audited 3 months to 30-06-2024	Un-audited 12 months to 31-03-2025
<b>CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES</b>			
Proceeds from issue of shares	-	-	2,027,148
Proceeds from shareholders with non-controlling interest on issue of equity shares in subsidiaries	-	-	3,884
Direct cost on issue of shares	-	-	(5,447)
Dividend paid to non-controlling interest	-	(17,150)	(4,459,444)
Increase in interest in subsidiaries	<b>(3,367)</b>	-	(439)
Proceeds from long term borrowings	<b>61,027</b>	461,068	2,394,472
Repayment of long term borrowings	<b>(1,389,589)</b>	(1,821,472)	(10,456,145)
Repayment of lease liabilities	<b>(770,995)</b>	(712,996)	(2,756,297)
Increase/ (decrease) in other non-current financial liabilities	<b>(62,780)</b>	(12,487)	(68,069)
Proceeds from/ (repayment of) other current financial liabilities (net)	<b>2,118,916</b>	(358,789)	3,207,320
<b>Net cash used in financing activities</b>	<b>(46,788)</b>	<b>(2,461,826)</b>	<b>(10,113,017)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>5,609,425</b>	<b>3,186,735</b>	<b>1,669,440</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING</b>	<b>4,425,221</b>	<b>3,068,736</b>	<b>2,757,208</b>
Effect of exchange rate changes	<b>(2,968)</b>	847	(1,427)
<b>CASH AND CASH EQUIVALENTS AT THE END</b>	<b>10,031,678</b>	<b>6,256,318</b>	<b>4,425,221</b>
<b>ANALYSIS OF CASH AND CASH EQUIVALENTS</b>			
<b>Favourable balances</b>			
Cash in hand and at Bank	<b>6,057,021</b>	3,750,430	6,087,991
Short term investments	<b>13,371,373</b>	12,957,029	8,845,987
<b>Unfavourable balances</b>			
Bank overdrafts	<b>(9,396,716)</b>	(10,451,141)	(10,508,757)
<b>Cash and cash equivalents</b>	<b>10,031,678</b>	<b>6,256,318</b>	<b>4,425,221</b>

Note : Figures in brackets indicate deductions.  
The above figures are not audited unless otherwise stated.

# Softlogic Holdings PLC

## COMPANY INCOME STATEMENT

In Rs. '000	Un-audited 3 months to 30-06-2025	Un-audited 3 months to 30-06-2024	Change as a %	Un-audited 12 months to 31-03-2025
Revenue from contract with customers	482,966	342,975	41	1,824,860
Cost of sales	(42,780)	(91,062)	(53)	(328,141)
<b>Gross profit</b>	<b>440,186</b>	<b>251,913</b>	<b>75</b>	<b>1,496,719</b>
Dividend income	144	330	(56)	963,901
Other operating income	30,278	6,050	400	30,145
Administrative expenses	(121,728)	(139,392)	(13)	(3,262,343)
<b>Results from operating activities</b>	<b>348,880</b>	<b>118,901</b>	<b>193</b>	<b>(771,578)</b>
Finance income	405,314	703,366	(42)	2,966,712
Finance expenses	(960,560)	(1,436,901)	(33)	(5,335,629)
<b>Net finance cost</b>	<b>(555,246)</b>	<b>(733,535)</b>	<b>(24)</b>	<b>(2,368,917)</b>
Change in fair value of investment property	-	-	-	-
<b>Loss before tax</b>	<b>(206,366)</b>	<b>(614,634)</b>	<b>(66)</b>	<b>(3,140,495)</b>
Tax expense	-	-	-	3,131
<b>Loss for the period</b>	<b>(206,366)</b>	<b>(614,634)</b>	<b>(66)</b>	<b>(3,137,364)</b>

Note : Figures in brackets indicate deductions.  
The above figures are not audited unless otherwise stated.

# Softlogic Holdings PLC

## STATEMENT OF COMPREHENSIVE INCOME

In Rs. '000	Un-audited 3 months to 30-06-2025	Un-audited 3 months to 30-06-2024	Change as a %	Un-audited 12 months to 31-03-2025
<b>Loss for the period</b>	<b>(206,366)</b>	<b>(614,634)</b>	<b>(66)</b>	<b>(3,137,364)</b>
<b>Other comprehensive income</b>				
<b>Other comprehensive income not to be reclassified to income statement in subsequent periods</b>				
Actuarial gain on retirement benefits	-	-	-	7,299
Net loss on equity instruments at fair value through other comprehensive income	-	-	-	(260,950)
Tax on other comprehensive income	-	-	-	(2,190)
<b>Other comprehensive loss for the period, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(255,841)</b>
<b>Total comprehensive loss for the period, net of tax</b>	<b>(206,366)</b>	<b>(614,634)</b>	<b>(66)</b>	<b>(3,393,205)</b>

Note : Figures in brackets indicate deductions.

The above figures are not audited unless otherwise stated.

# Softlogic Holdings PLC

## COMPANY STATEMENT OF FINANCIAL POSITION

In Rs. '000	Un-audited as at 30-06-2025	Un-audited as at 30-06-2024	Un-audited as at 31-03-2025
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	44,982	56,150	52,978
Right of use assets	21,002	191,720	4,066
Investment property	1,149,800	1,053,200	1,053,200
Intangible assets	283	8,919	720
Investments in subsidiaries	84,034,595	84,761,805	84,021,477
Investments in associates	-	9,750	9,750
Non-current financial assets	-	57,887	-
	<b>85,250,662</b>	<b>86,139,431</b>	<b>85,142,191</b>
<b>Current assets</b>			
Inventories	-	281	-
Trade and other receivables	1,668,159	1,023,496	1,127,679
Amounts due from related parties	14,424,052	14,123,152	14,633,799
Other current assets	464,889	186,134	348,044
Short term investments	18,405	94,384	17,664
Cash in hand and at bank	64,511	22,160	9,965
	<b>16,640,016</b>	<b>15,449,607</b>	<b>16,137,151</b>
<b>Total assets</b>	<b>101,890,678</b>	<b>101,589,038</b>	<b>101,279,342</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to equity holders of the parent</b>			
Stated capital	14,146,383	12,119,235	14,146,383
Revenue reserves	(16,995,982)	(14,338,167)	(16,789,616)
Other components of equity	45,080,343	45,412,913	45,080,343
<b>Total equity</b>	<b>42,230,744</b>	<b>43,193,981</b>	<b>42,437,110</b>
<b>Non-current liabilities</b>			
Interest bearing borrowings	16,685,064	14,165,031	16,697,030
Lease liabilities	1,179	165,294	1,369
Deferred tax liabilities	6,079,249	6,080,191	6,079,249
Other deferred liabilities	21,622	-	21,622
Employee benefit liabilities	145,744	144,130	151,549
	<b>22,932,858</b>	<b>20,554,646</b>	<b>22,950,819</b>
<b>Current liabilities</b>			
Trade and other payables	6,088,832	3,385,277	5,487,168
Amounts due to related parties	310,792	280,763	260,082
Other current financial liabilities	24,638,380	24,393,681	24,330,830
Current portion of interest bearing borrowings	3,770,433	7,544,095	3,884,676
Current portion of lease liabilities	19,996	53,157	2,610
Other current liabilities	1,872,035	2,043,686	1,842,669
Bank overdrafts	26,608	139,752	83,378
	<b>36,727,076</b>	<b>37,840,411</b>	<b>35,891,413</b>
<b>Total equity and liabilities</b>	<b>101,890,678</b>	<b>101,589,038</b>	<b>101,279,342</b>

I certify that the financial statements comply with the requirements of the Companies Act No. 7 of 2007.

**-sgd-**

C K Amarasekara  
Head of Finance

The Board of directors is responsible for the preparation and presentation of these financial statements.

**-sgd-**

A K Pathirage  
Chairman

**-sgd-**

H K Kaimal  
Director

15 August 2025  
Colombo

# Softlogic Holdings PLC

## COMPANY STATEMENT OF CHANGES IN EQUITY

### COMPANY

In Rs. '000	Stated capital	Fair value reserve of financial assets at FVOCI	Accumulated losses	Total
<b>As at 01 April 2025</b>	<b>14,146,383</b>	<b>45,080,343</b>	<b>(16,789,616)</b>	<b>42,437,110</b>
Loss for the period	-	-	(206,366)	<b>(206,366)</b>
Other comprehensive loss	-	-	-	-
<b>Total comprehensive loss</b>	<b>-</b>	<b>-</b>	<b>(206,366)</b>	<b>(206,366)</b>
<b>As at 30 June 2025</b>	<b>14,146,383</b>	<b>45,080,343</b>	<b>(16,995,982)</b>	<b>42,230,744</b>
<b>As at 01 April 2024</b>	<b>12,119,235</b>	<b>45,412,913</b>	<b>(13,723,533)</b>	<b>43,808,615</b>
Loss for the period	-	-	(614,634)	<b>(614,634)</b>
Other comprehensive loss	-	-	-	-
<b>Total comprehensive loss</b>	<b>-</b>	<b>-</b>	<b>(614,634)</b>	<b>(614,634)</b>
<b>As at 30 June 2024</b>	<b>12,119,235</b>	<b>45,412,913</b>	<b>(14,338,167)</b>	<b>43,193,981</b>

Note : Figures in brackets indicate deductions.

The above figures are not audited unless otherwise stated.

# Softlogic Holdings PLC

## COMPANY STATEMENT OF CASH FLOW

In Rs. '000	Un-audited 3 months to 30-06-2025	Un-audited 3 months to 30-06-2024	Un-audited 12 months to 31-03-2025
<b>CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES</b>			
Loss before tax	(206,366)	(614,634)	(3,140,495)
<b>Adjustments for:</b>			
Finance income	(405,314)	(703,366)	(2,966,712)
Dividend income	(144)	(330)	(963,901)
Finance cost	960,560	1,436,901	5,335,629
Provisions for/ write-off of impaired receivables	-	-	2,408,066
Gratuity provision and related costs	5,846	3,724	27,944
Depreciation of property, plant and equipment	7,985	4,934	21,518
Amortisation right of use assets	-	12,696	11,616
(Profit)/ loss on sale of property, plant and equipment	(23,018)	-	1,032
Amortisation/ impairment of intangible assets	6,823	-	1,031
<b>Profit before working capital changes</b>	<b>346,372</b>	<b>139,925</b>	<b>735,728</b>
Increase in trade and other receivable	(556,783)	(200,610)	(583,332)
(Increase)/ decrease in other current assets	(116,845)	22,654	(135,556)
(Increase)/ decrease in amount due from related parties	625,525	(610,633)	(588,214)
Increase/ (decrease) in trade and other payables	(95,108)	74,198	2,173,179
Increase in amount due to related parties	50,710	69,767	46,870
Increase in other current liabilities	514,296	12,659	888,727
<b>Cash from/ (used in) operations</b>	<b>768,167</b>	<b>(492,040)</b>	<b>2,537,402</b>
Finance income received	29	37	2,859
Finance expenses paid	(528,602)	(225,815)	(3,827,396)
Dividend received	144	330	963,901
Gratuity paid	(12,086)	(8,778)	(16,064)
<b>Net cash flow from/ (used in) operating activities</b>	<b>227,652</b>	<b>(726,266)</b>	<b>(339,298)</b>
<b>CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES</b>			
Purchase and construction of property, plant and equipment	-	-	(7,281)
Addition to intangible assets	437	-	(1,751)
(Increase)/ decrease in interest in subsidiaries	(3,367)	-	480,701
(Purchase)/ disposal of other non current financial assets	-	-	77,677
Proceeds from sale of property, plant and equipment	23,018	-	3,290
<b>Net cash flow from investing activities</b>	<b>20,088</b>	<b>-</b>	<b>552,636</b>
<b>CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES</b>			
Proceeds from issue of shares	-	-	2,027,148
Direct cost on issue of shares	-	-	(5,447)
Proceeds from long term borrowings	194,736	617,145	3,507,956
Repayment of long term borrowings	(209,309)	(275,005)	(2,717,488)
Repayment of lease liabilities	(7,239)	(1,686)	(52,560)
Proceeds from/ (repayment of) short term borrowings (net)	(114,612)	331,614	(2,982,966)
<b>Net cash flow from/ (used in) financing activities</b>	<b>(136,424)</b>	<b>672,068</b>	<b>(223,357)</b>
<b>NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>111,316</b>	<b>(54,198)</b>	<b>(10,019)</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING</b>	<b>(73,413)</b>	<b>(63,394)</b>	<b>(63,394)</b>
<b>CASH AND CASH EQUIVALENTS AT THE END</b>	<b>37,903</b>	<b>(117,592)</b>	<b>(73,413)</b>
<b>ANALYSIS OF CASH AND CASH EQUIVALENTS</b>			
<b>Favourable balances</b>			
Cash in hand and at bank	64,511	22,160	9,965
<b>Unfavourable balances</b>			
Bank overdrafts	(26,608)	(139,752)	(83,378)
<b>Cash and cash equivalents</b>	<b>37,903</b>	<b>(117,592)</b>	<b>(73,413)</b>

Note : Figures in brackets indicate deductions.

The above figures are not audited unless otherwise stated.

## NOTES TO THE FINANCIAL STATEMENTS

### OPERATING SEGMENT INFORMATION

The following tables present revenue, profit information and other disclosures regarding Group's business segments.

REVENUE AND PROFIT In Rs. '000 For the Three months ended 30 June	Information Technology		Leisure & Property		Retail & Telecommunication		Automobiles		Financial Services		Healthcare Services		Others		Total		Eliminations/ Consolidation adjustments		Group	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	Continuing operations																			
Revenue																				
Total revenue	1,744,057	1,864,592	511,077	547,120	9,693,975	7,629,108	506,520	109,231	9,427,399	7,212,467	8,957,662	7,490,428	482,967	352,952	31,323,657	25,205,898	-	-	31,323,657	25,205,898
Inter group	(193,534)	(130,278)	(43,834)	(16,511)	(297,583)	(352,118)	(14,817)	(17,590)	(56,467)	(44,738)	(194,951)	(167,768)	(480,989)	(350,976)	(1,282,175)	(1,079,979)	-	-	(1,282,175)	(1,079,979)
<b>Total external revenue</b>	<b>1,550,523</b>	<b>1,734,314</b>	<b>467,243</b>	<b>530,609</b>	<b>9,396,392</b>	<b>7,276,990</b>	<b>491,703</b>	<b>91,641</b>	<b>9,370,932</b>	<b>7,167,729</b>	<b>8,762,711</b>	<b>7,322,660</b>	<b>1,978</b>	<b>1,976</b>	<b>30,041,482</b>	<b>24,125,919</b>	<b>-</b>	<b>-</b>	<b>30,041,482</b>	<b>24,125,919</b>
Operating profit/ (loss)	(66,749)	(95,644)	(390,971)	(245,130)	(484,330)	(793,736)	28,446	11,548	952,003	236,075	2,036,965	1,266,332	335,521	114,860	2,410,885	494,305	(43,156)	(34,244)	2,367,729	460,061
Finance income	47,178	49,226	2,782	688	203,808	291,130	-	28	2,282,664	3,086,707	210,864	292,389	405,457	703,681	3,152,753	4,423,849	(955,101)	(1,413,641)	2,197,652	3,010,208
Finance expenses	(66,640)	(87,182)	(431,700)	(435,111)	(1,841,868)	(1,988,531)	(38,915)	(40,793)	(594,890)	(738,540)	(486,697)	(509,304)	(960,355)	(1,435,325)	(4,421,065)	(5,234,786)	990,980	1,411,318	(3,430,085)	(3,823,468)
Share of profit/ (loss) of equity accounted investees	-	-	-	-	-	-	-	-	-	-	-	-	2,724	932	2,724	932	-	-	2,724	932
Change in insurance contract liabilities	-	-	-	-	-	-	-	-	(1,930,334)	(1,375,849)	-	-	-	-	(1,930,334)	(1,375,849)	-	-	(1,930,334)	(1,375,849)
<b>Profit/ (loss) before taxation</b>	<b>(86,211)</b>	<b>(133,600)</b>	<b>(819,889)</b>	<b>(679,553)</b>	<b>(2,122,390)</b>	<b>(2,491,137)</b>	<b>(10,469)</b>	<b>(29,217)</b>	<b>709,443</b>	<b>1,208,393</b>	<b>1,761,132</b>	<b>1,049,417</b>	<b>(216,653)</b>	<b>(615,852)</b>	<b>(785,037)</b>	<b>(1,691,549)</b>	<b>(7,277)</b>	<b>(36,567)</b>	<b>(792,314)</b>	<b>(1,728,116)</b>
Tax expense	1,846	13	-	-	(19,069)	(46,276)	-	-	(340,466)	(522,741)	(523,189)	(321,667)	81	(40)	(880,797)	(890,711)	89	(2,677)	(880,708)	(893,388)
<b>Profit/ (loss) after taxation</b>	<b>(84,365)</b>	<b>(133,587)</b>	<b>(819,889)</b>	<b>(679,553)</b>	<b>(2,141,459)</b>	<b>(2,537,413)</b>	<b>(10,469)</b>	<b>(29,217)</b>	<b>368,977</b>	<b>685,652</b>	<b>1,237,943</b>	<b>727,750</b>	<b>(216,572)</b>	<b>(615,892)</b>	<b>(1,665,834)</b>	<b>(2,582,260)</b>	<b>(7,188)</b>	<b>(39,244)</b>	<b>(1,673,022)</b>	<b>(2,621,504)</b>
Depreciation of property, plant & equipment (PPE)	9,295	9,966	108,803	149,532	238,867	356,471	11,042	6,103	58,320	40,740	460,662	439,646	8,030	4,986	895,019	1,007,444	-	-	895,019	1,007,444
Amortisation of ROU assets	13,157	5,519	-	3,873	346,604	371,864	7,904	3,378	104,934	77,184	49,890	43,632	1,453	7,111	523,942	512,561	-	-	523,942	512,561
Amortisation/ impairment of intangible assets	16,083	14,777	82	1,540	12,315	9,302	-	-	9,316	7,407	-	-	436	1,366	38,232	34,392	36,568	36,568	74,800	70,960
Retirement benefit obligations and related cost	8,466	6,961	3,316	3,342	22,937	24,982	539	544	19,016	17,028	54,963	46,095	6,096	3,976	115,333	102,928	-	-	115,333	102,928
Purchase and construction of PPE	1,443	2,835	4,673	5,799	87,639	85,584	-	247	48,860	22,912	157,918	275,324	-	-	300,533	392,701	-	-	300,533	392,701
Additions to intangible assets	-	9,049	-	-	10,348	2,000	-	-	378	3,114	-	-	-	-	10,726	14,163	-	-	10,726	14,163

Note : Figures in brackets indicate deductions.

# Softlogic Holdings PLC

## NOTES TO THE FINANCIAL STATEMENTS

### 1. CORPORATE INFORMATION

Softlogic Holdings PLC, is a public limited company incorporated and domiciled in Sri Lanka and listed on the Colombo Stock Exchange.

The interim financial statements of the Group and the Company for the three months ended 30 June 2025 were authorised for issue by the Board of Directors on 15 August 2025.

### 2. BASIS OF PREPARATION

The interim condensed financial statements have been prepared in compliance with Sri Lanka Accounting Standard LKAS 34 - Interim Financial Reporting.

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.

The interim financial statements are presented in Sri Lankan Rupees (Rs.) and all values are rounded to the nearest thousand except when otherwise indicated.

### 3. FAIR VALUE MEASUREMENT AND RELATED FAIR VALUE DISCLOSURES

During the quarter, 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.

The fair valuation was carried out as of 31 March 2024 and the management is currently performing the valuation as of 31 March 2025 for all unquoted equity shares classified as Level 3 within the fair value hierarchy according to fair valuation methodology. Fair value would not significantly vary if one or more of the inputs were changed.

Investments in subsidiaries are initially recognised at cost in the financial statements of the Company. Any transaction cost relating to acquisition of investment in subsidiaries is immediately recognised in the income statement. Following initial recognition, investments in subsidiaries are accounted in accordance with SLFRS 9 - Financial Instruments.

The Company measures the investment in subsidiaries at fair value at each balance sheet date using Discounted Cash Flow Methodology (DCF) and Net Assets Methodology (NAV).

The management is currently in the process of measuring the fair value of both quoted and unquoted investments in subsidiaries as at 31 March 2025. Accordingly, changes in the fair value of respective subsidiaries of the group for the financial year ended 31 March 2025 have not been reflected in the interim financial statements.

# Softlogic Holdings PLC

## NOTES TO THE FINANCIAL STATEMENTS

### 4. CHANGE IN LIFE INSURANCE CONTRACT LIABILITIES

#### 4.1 Valuation of Life Insurance Fund (Zeroed Basis of Negative Liabilities at Product Level)

The valuation of life insurance fund as at 30 June 2025 was made by Appointed Actuary Mr. Kunj Behari Maheshwari, FIA, FIAI, of Messrs. Willis Towers Watson India Private Limited, who approved to transfer from Non-Participating Life Insurance Fund/ insurance contract liabilities to the Shareholders Fund as surplus transfer as disclosed below. □

For the quarter ended 30 June 2025 - Rs. 913.00 Mn (2024 - Rs. 1,585.00 Mn).

#### 4.2 Transfer of One-off Surplus from Policyholder Fund to Shareholder Fund

The Insurance Regulatory Commission of Sri Lanka (IRCSL) has issued a Direction No 16 on 20 March 2018 on "Guidelines/ directions for Identification and Treatment of One-off Surplus" and has instructed all life insurance companies to comply with the new direction. Based on the new guidelines life insurance companies are directed to transfer the one-off surplus attributable to policyholder non-participating fund to shareholder fund in the reporting period ended 31 December 2017. The transfer has been presented as a separate line item in the Income Statement as "change in contract liability due to transfer of one-off surplus" and as a separate reserve in the Statement of Financial Position as "Restricted Regulatory Reserve" under equity in accordance with above Direction. As required by the said direction, the Company received approval for this transfer on 29 March 2018.

Further distribution of one-off surplus to shareholders, held as part of the "Restricted Regulatory Reserve", is subject to meeting governance requirements stipulated by the IRCSL and can only be released as dividends upon receiving approval from the IRCSL. The one-off surplus in the shareholder fund will remain invested in government debt securities and deposits as disclosed in Note 4.3 as per the directions of the IRCSL.

One-off surplus in respect of participating business is held within the participating fund as part of the unallocated valuation surplus and may only be transferred to the shareholder fund by means of bonuses to policyholders in line with Section 38 of the "Regulation of Insurance Industry, Act No. 43 of 2000". Please refer Note 4.3 for details of assets supporting the restricted regulatory reserve as at 30 June 2025.

Movement in One-off Surplus Transfer In Rs. '000	Participating fund	Non- participating fund	Total
Value of insurance contract liability based on Independent Actuary - NPV as at 31 December 2015	3,866,780	2,472,575	<b>6,339,355</b>
Value of insurance contract liability based on Independent Actuary - GPV as at 31 December 2015	2,810,245	1,674,571	<b>4,484,816</b>
<b>Surplus created due to change in valuation method from NPV to GPV One off surplus as at 01 January 2016</b>	<b>1,056,535</b>	<b>798,004</b>	<b>1,854,539</b>
Transfer of one off surplus from long term fund to Restricted Regulatory Reserve	-	(798,004)	<b>(798,004)</b>
<b>Surplus created due to change in valuation method - One off surplus as at 30 June 2025</b>	<b>1,056,535</b>	<b>-</b>	<b>1,056,535</b>

The distribution of one-off surplus to shareholders as dividends shall remain restricted until company develops appropriate policies and procedures for effective management of its business

#### 4.3 Composition of investments supporting the Restricted Regulatory Reserve as at 30 June 2025

Asset Category	ISIN No.	Face value	Market value as at 30 June 2025 Rs. '000
<b>Government Securities</b>			
Treasury Bonds	LKB00628A153	100,000,000	<b>128,963</b>
	LKB00628A153	110,000,000	<b>141,859</b>
	LKB00628A153	100,000,000	<b>128,963</b>
	LKB00628A153	100,000,000	<b>128,963</b>
	LKB00931E153	100,000,000	<b>135,801</b>
	LKB00931E153	100,000,000	<b>135,801</b>
	LKB00931E153	120,000,000	<b>162,961</b>
	LKB00931E153	100,000,000	<b>135,801</b>
	LKB00931E153	100,000,000	<b>135,801</b>
	LKB00931E153	100,000,000	<b>135,801</b>
<b>Total market value of the assets</b>			<b>1,370,714</b>

# Softlogic Holdings PLC

## NOTES TO THE FINANCIAL STATEMENTS

### 5. SHARE INFORMATION

#### 5.1 Public share holdings

Percentage of shares held by the public and the number of public shareholders is as given below:

As at	30-06-2025
Public shareholding (%)	11.22
Public shareholders	9,884
Float adjusted market capitalization (Rs. Mn.)	1,142.80

Minimum public holding percentage - The Company is in compliance with option 1 of the CSE Listing Rules 7.13.1 (i) (b) which requires 7.5% minimum public holding percentage and 200 minimum public shareholders.

#### 5.2 Directors' share holdings

The number of shares held by the Board of Directors are as follows:

As at	30-06-2025
A K Pathirage - Chairman/ Managing Director	616,407,331
G W D H U Gunawardena	71,333,852
R J Perera	75,437,508
H K Kaimal	80,439,792
M P R Rassool	Nil
Prof. A S Dharmasiri	Nil
S Saraf	Nil
C K Gupta (alternate director to Mr. S Saraf)	Nil
J D N Kekulawala	Nil
T Nadarasa	Nil
	<b>843,618,483</b>

#### 5.3 Twenty largest shareholders of the company are as follows:

As at	Number of shares 30-06-2025	%
1 Mr. A K Pathirage	616,407,331	44.18
2 Samena Ceylon Holdings Ltd	326,453,981	23.40
3 Mr. H K Kaimal	80,439,792	5.77
4 Mr. R J Perera	75,437,508	5.41
5 Mr. G W D H U Gunawardena	71,333,852	5.11
6 Samena Special Situations Fund III L.P.	53,653,654	3.85
7 Pemberton Asian Opportunities Fund	42,110,912	3.02
8 Mr. Dhia Yahya Dhia Al-Din Jaffar	22,108,559	1.58
9 Samena Special Situations Fund II L.P.	15,000,000	1.08
10 Mr. N Samarasuriya	9,688,260	0.69
11 Mr. S J Fancy	7,225,323	0.52
12 Miss. S Subramaniam	3,800,000	0.27
13 Mrs. A Selliah	3,097,036	0.22
14 Arunodhaya (Private) Limited	2,564,573	0.18
15 Arunodhaya Industries (Private) Limited	2,369,040	0.17
16 Dr. S Selliah	2,053,232	0.15
17 Mr. G R Geha	2,015,372	0.14
18 Mrs. A Kailasapillai	2,000,000	0.14
19 Arunodhaya Investments (Private) Limited	1,928,481	0.14
20 Lombard Odier Darier Hentsch and CIE	1,870,971	0.13

# Softlogic Holdings PLC

## NOTES TO THE FINANCIAL STATEMENTS

### 6. STATED CAPITAL MOVEMENTS

#### 6.1 No of shares

	No of shares
As at 01 April 2025	1,395,257,979
<b>As at 30 June 2025</b>	<b>1,395,257,979</b>

#### 6.2 Value of shares

	Rs. '000
As at 01 April 2025	14,146,383
<b>As at 30 June 2025</b>	<b>14,146,383</b>

### 7. INVESTOR INFORMATION

#### 7.1 Market value of shares

30-06-2025

The market value of an ordinary share of Softlogic Holdings PLC was as follows.

Last traded price on (Rs.)	7.30
Highest price recorded for the three months ending (Rs.)	8.40
Lowest price recorded for the three months ending (Rs.)	6.90
Market Capitalisation (Rs. Mn.)	10,185.38

#### 7.2 Ratios

Net liability per share at the period end (Rs.)	(43.03)
---	---------

#### 7.3 Share trading information from 01 April 2025 to 30 June 2025

Number of shares traded	9,673,572
Value of shares traded (Rs. Mn.)	73.38

### 8. CONTINGENCIES

#### CONTINGENT LIABILITIES

As at reporting date, there were 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 2024 other than the following.

A dispute has arisen with the Department of Inland Revenue on the tax exemption applicable as per the agreement between Asiri Surgical Hospital PLC and the Board of Investment of Sri Lanka (BOI) in terms of the agreement entered between Asiri Surgical Hospital PLC and the Board of Investment of Sri Lanka (BOI) in year 2000.

Since there is litigation in the Court of Appeal in CA (Writ) 386/2016 with regard to this matter, in accordance with Paragraph 92 of LKAS 37, the group is unable to provide further information on this and associated risks, in order not to impair the outcome and/ or prejudice the subsidiary's position in this matter. The aforesaid matter is coming up for argument in September 2025.

### 9. CAPITAL COMMITMENTS

As at 30 June 2025, the Group had capital commitments contracted but not provided in the financial statements amounting to Rs. 7,559.00 Mn (30 June 2024 - Rs. 17,393.00 Mn).

# Softlogic Holdings PLC

## NOTES TO THE FINANCIAL STATEMENTS

### 10. RIGHTS ISSUE OF SHARES - SOFTLOGIC HOLDINGS PLC

#### Utilisation of funds raised through rights issue of shares

Total Funds raised through rights issue in FY24/25 amounting to Rs. 2,027.15 Mn was fully utilised for the objectives stated in the circular to shareholders issued in respect of the above.

#### Rights Issue proceeds utilization as at 30 June 2025

Objective Number	Objective as per Circulars	Amount allocated as per Circular Rs. Mn.	Proposed date of utilization as per Circulars	Amount allocated from Proceeds	% of total proceeds	Amount utilized	% utilized against allocation	Clarification of not fully utilized including if not utilized where are the funds invested
				Rs. Mn. (A)		Rs. Mn. (B)		
<b>Utilisation of funds raised through rights issue of shares</b>								
1	To settle external debt, including bank debt, securitization loans, and commercial papers	2,981.36	Immediately upon the receipt of subscription and post allotment of shares	2,027.15	100.00	2,027.15	100.00	N/A

### 11. EVENTS AFTER THE REPORTING PERIOD

There were no significant events subsequent to the date of the statement of financial position, which require disclosure in the financial statements other than the following.

#### Softlogic Holdings PLC - Issue of warrants

The Company made a public announcement to CSE on 04 August 2025, based on a request made by the major shareholders, to extend the date of exercise of conversion of the warrants from 29th August 2025 to 18th September 2026 subject to obtaining the approval of the shareholders/ warrant holders.

#### Softlogic Life Insurance PLC - Acquisition of Allianz Life Insurance Lanka Limited

The Directors of Softlogic Life Insurance PLC, a subsidiary of Softlogic Holdings PLC, made a public announcement to CSE on 11 July 2025 on the acquisition of the all of the shares of Allianz Life Insurance Lanka Limited from Allianz SE.

# Softlogic Holdings PLC

## NOTES TO THE FINANCIAL STATEMENTS

### 12. RELATED PARTY TRANSACTIONS

#### 12.1 Transactions with related parties

In Rs. '000	Group		Company	
	03 months to 30-06-2025	03 months to 30-06-2024	03 months to 30-06-2025	03 months to 30-06-2024
<b>Subsidiaries</b>				
(Purchases)/ sales of goods	-	-	(615)	(491)
(Receiving)/ rendering of services	-	-	472,059	307,191
Loans given/ (obtained)	-	-	(661,439)	765,111
Interest received/ (paid)	-	-	(86,907)	(22,666)
Rent received/ (paid)	-	-	934	26,545
Guarantee charges received	-	-	(1,425)	73,638
Guarantees given/ (obtained) - as at 30 June	-	-	39,149,377	38,389,080
<b>Associates</b>				
(Receiving)/ rendering of services	1,968	1,978	1,978	1,978
Interest received/ (paid)	28	65	28	65
<b>Key management personnel</b>				
Advance given/ (received)	49,349	47,479	(1,992)	(1,992)
Guarantees given/ (received)	(150,000)	(150,000)	-	-
<b>Close family members of KMP</b>				
(Receiving)/ rendering of services	-	-	-	-

#### 12.2 Terms and conditions of transactions with related parties

Transactions with related parties are carried out under relevant commercial terms and conditions.

Outstanding current account balances at year end are unsecured, interest free and settlement occurs in cash. Interest bearing borrowings are at pre-determined interest rates and terms.

# Softlogic Holdings PLC

## CORPORATE INFORMATION

### Name of Company

Softlogic Holdings PLC

### Legal Form

Public Limited Liability Company.

Incorporated in Sri Lanka on 25 February 1998 as a Private Limited Liability Company under the Companies Act No. 17 of 1982.

Re-registered on 17 December 2007 as a Public Limited Liability Company under the Companies Act No. 07 of 2007.

The status of the Company was changed to a Public Limited Company on 10 December 2008. Subsequent to the listing of shares on the Main Board of Colombo Stock Exchange, the name of the Company was changed to Softlogic Holdings PLC on 25 August 2011.

Subsequently the Company transferred to the Diri Savi Board of the Colombo Stock Exchange with effect from 02 December 2020.

### Company Registration No

PV 1536 PB/PQ

### Registered Office of the Company

14, De Fonseka Place,

Colombo 05

Sri Lanka

Tel : +94 11 5575 000

Fax : +94 11 2508 291

E-mail : info@softlogic.lk

Web : www.softlogic.lk

### Directors

A K Pathirage - Chairman/ Managing Director

G W D H U Gunawardena

H K Kaimal

R J Perera

M P R Rasool

Prof. A S Dharmasiri

S Saraf

C K Gupta (alternative director to Mr. S Saraf)

J D N Kekulawala

T Nadarasa

### Secretaries

Softlogic Corporate Services (Pvt) Ltd

14, De Fonseka Place,

Colombo 05

Sri Lanka

Tel : +94 11 5575 000

Fax : +94 11 2508 291

### Audit Committee

J D N Kekulawala - Chairman

Prof. A S Dharmasiri

T Nadarasa

### Related Party Transaction Committee

Prof. A S Dharmasiri - Chairman

H K Kaimal

T Nadarasa

### HR and Remuneration Committee

Prof. A S Dharmasiri - Chairman

J D N Kekulawala

T Nadarasa

### Nominations and Governance Committee

T Nadarasa - Chairman

J D N Kekulawala

Prof. A S Dharmasiri

### Investor Relations

Softlogic Holdings PLC

14, De Fonseka Place,

Colombo 05

Sri Lanka

Tel : +94 11 5575 176

E-mail : investorrelations@softlogic.lk

### Contact for Media

Softlogic Holdings PLC

14, De Fonseka Place,

Colombo 05

Sri Lanka

Tel : +94 11 5575 000

Fax : +94 11 2595 441

### Bankers

Bank of Ceylon

Cargills Bank Ltd

Commercial Bank of Ceylon PLC

DFCC Bank PLC

Hatton National Bank PLC

Muslim Commercial Bank

National Development Bank PLC

Nations Trust Bank PLC

Pan Asia Banking Corporation PLC

People's Bank

Sampath Bank PLC

Seylan Bank PLC

Union Bank of Colombo PLC

State Bank of India

Indian Bank

### Auditors

Ernst & Young

Chartered Accountants

Rotunda Towers,

No. 109, Galle Road,

Colombo 03