

SOFTLOGIC HOLDINGS PLC

INTERIM FINANCIAL STATEMENTS
FOR THE TWELVE MONTHS ENDED
31 MARCH 2026

Softlogic Holdings PLC

CONSOLIDATED INCOME STATEMENT

In Rs. '000	Un-audited 12 months to 31-03-2026	Audited 12 months to 31-03-2025	Change as a %	Un-audited 3 months to 31-03-2026	Un-audited 3 months to 31-03-2025	Change as a %
Continuing operations						
Revenue from contract with customers	**86,681,551**	71,577,809	**21**	**22,729,683**	19,235,819	**18**
Revenue from insurance contracts	**40,652,664**	30,842,349	**32**	**11,602,887**	8,305,767	**40**
Interest income	**1,057,115**	1,201,987	**(12)**	**312,576**	198,011	**58**
Total revenue	**128,391,330**	103,622,145	**24**	**34,645,146**	27,739,597	**25**
Cost of sales	**(82,775,629)**	(65,930,406)	**26**	**(21,929,765)**	(17,550,383)	**25**
Gross profit	**45,615,701**	**37,691,739**	**21**	**12,715,381**	**10,189,214**	**25**
Other operating income	**1,817,200**	1,232,817	**47**	**354,104**	331,142	**7**
Distribution expenses	**(4,935,272)**	(4,216,646)	**17**	**(1,611,933)**	(1,478,030)	**9**
Administrative expenses	**(30,426,885)**	(28,357,133)	**7**	**(6,697,161)**	(7,489,183)	**(11)**
Results from operating activities	**12,070,744**	**6,350,777**	**90**	**4,760,391**	**1,553,143**	**207**
Finance income	**7,816,293**	9,121,780	**(14)**	**1,666,558**	1,529,581	**9**
Finance expenses	**(13,594,119)**	(16,113,368)	**(16)**	**(3,437,491)**	(4,261,948)	**(19)**
Net finance cost	**(5,777,826)**	**(6,991,588)**	**(17)**	**(1,770,933)**	**(2,732,367)**	**(35)**
Change in fair value of investment property	**-**	(768,237)	**(100)**	**-**	(768,237)	**(100)**
Share of profit of equity accounted investees	**2,724**	16,759	**(84)**	**-**	8,886	**(100)**
Change in insurance contract liabilities	**(5,780,932)**	(6,094,342)	**(5)**	**(2,869,241)**	(1,380,864)	**108**
Profit/ (loss) before tax	**514,710**	**(7,486,631)**	**(107)**	**120,217**	**(3,319,439)**	**(104)**
Tax expense	**(4,235,676)**	(3,598,547)	**18**	**(953,876)**	(72,185)	**1,221**
Loss for the period	**(3,720,966)**	(11,085,178)	**(66)**	**(833,659)**	(3,391,624)	**(75)**
Attributable to:						
Equity holders of the parent	**(8,789,732)**	(15,051,608)	**(42)**	**(1,703,858)**	(4,588,773)	**(63)**
Non-controlling interest	**5,068,766**	3,966,430	**28**	**870,199**	1,197,149	**(27)**
	(3,720,966)	**(11,085,178)**	**(66)**	**(833,659)**	**(3,391,624)**	**(75)**
Loss per share						
Basic - Rs.	**(6.30)**	(11.51)	**(45)**	**(1.22)**	(1.95)	**(37)**
Earnings Before Interest, Tax, Depreciation & Amortisation of Intangible Assets (EBITDA)	**16,023,227**	10,347,841	**55**	**5,660,244**	2,506,856	**126**

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 12 months to 31-03-2026	Audited 12 months to 31-03-2025	Change as a %	Un-audited 3 months to 31-03-2026	Un-audited 3 months to 31-03-2025	Change as a %
Profit/ (loss) for the period	**(3,720,966)**	**(11,085,178)**	**(66)**	**(833,659)**	**(3,391,624)**	**(75)**
Other comprehensive income Continuing operations						
Other comprehensive income to be reclassified to income statement in subsequent periods						
Currency translation of foreign operations	**(12,565)**	2,505	**(602)**	**(5,734)**	(7,343)	**(22)**
Net change in fair value on derivative financial instruments	**(340,409)**	723,559	**(147)**	**(126,879)**	843,100	**(115)**
Loss on financial instruments at fair value through other comprehensive income	**(398,325)**	(541,406)	**(26)**	**(355,393)**	(873,087)	**(59)**
Net other comprehensive income/ (loss) to be reclassified to income statement in subsequent periods	**(751,299)**	**184,658**	**(507)**	**(488,006)**	**(37,330)**	**1,207**
Other comprehensive income not to be reclassified to income statement in subsequent periods						
Revaluation of land and buildings	**47,591**	1,084,504	**(96)**	**-**	1,084,504	**(100)**
Re-measurement loss on employee benefit liabilities	**(150,395)**	(70,425)	**114**	**(48,391)**	(19,284)	**151**
Share of other comprehensive income of equity accounted investments (net of tax)	**-**	398	**(100)**	**-**	398	**(100)**
Net profit/ (loss) on equity instruments at fair value through other comprehensive income	**642,868**	1,414,557	**(55)**	**-**	(58,475)	**(100)**
Tax on other comprehensive income not to be reclassified to income statement in subsequent periods	**13,565**	(238,506)	**(106)**	**13,565**	(238,506)	**(106)**
Net other comprehensive income/ (loss) not to be reclassified to income statement in subsequent periods	**553,629**	**2,190,528**	**(75)**	**(34,826)**	**768,637**	**(105)**
Other comprehensive income/ (loss) from continuing operations for the period, net of tax	**(197,670)**	**2,375,186**	**(108)**	**(522,832)**	**731,307**	**(171)**
Total comprehensive loss for the period, net of tax	**(3,918,636)**	**(8,709,992)**	**(55)**	**(1,356,491)**	**(2,660,317)**	**(49)**
Attributable to:						
Equity holders of the parent	**(9,109,702)**	(13,695,935)	**(33)**	**(1,996,658)**	(4,067,738)	**(51)**
Non-controlling interest	**5,191,066**	4,985,943	**4**	**640,167**	1,407,421	**(55)**
	(3,918,636)	**(8,709,992)**	**(55)**	**(1,356,491)**	**(2,660,317)**	**(49)**

Note : Figures in brackets indicate deductions.
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Softlogic Holdings PLC

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

In Rs. '000	Un-audited as at 31-03-2026	Audited as at 31-03-2025
ASSETS		
Non-current assets		
Property, plant and equipment	**59,450,517**	60,608,976
Right of use assets	**8,931,881**	7,863,836
Investment property	**231,700**	1,520,400
Intangible assets	**7,702,975**	7,692,458
Investments in equity accounted investments	**-**	13,170
Non-current financial assets	**38,175,834**	31,871,109
Rental receivable on lease assets and hire purchase	**191,851**	1,049,363
Other non-current assets	**19,422,108**	18,586,207
Deferred tax assets	**4,138,138**	3,698,724
	138,245,004	**132,904,243**
Current assets		
Inventories	**8,713,285**	8,432,620
Trade and other receivables	**12,712,046**	10,118,155
Loans and advances	**5,377,209**	3,944,571
Rental receivable on lease assets and hire purchase	**547,063**	436,153
Amounts due from related parties	**100,391**	102,825
Other current assets	**6,455,269**	4,422,867
Short term investments	**21,009,479**	13,325,964
Cash in hand and at bank	**10,780,788**	5,250,765
	65,695,530	**46,033,920**
Total assets	**203,940,534**	**178,938,163**
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Stated capital	**14,146,383**	14,146,383
Revenue reserves	**(92,675,065)**	(84,283,884)
Other components of equity	**10,174,888**	10,617,850
	(68,353,794)	**(59,519,651)**
Non-controlling interests	**23,690,382**	18,812,703
Total equity	**(44,663,412)**	**(40,706,948)**
Non-current liabilities		
Insurance contract liabilities	**48,383,637**	33,671,063
Interest bearing borrowings	**45,987,288**	44,345,812
Lease liabilities	**7,887,018**	6,641,441
Public deposits	**1,474,033**	1,892,855
Deferred tax liabilities	**7,800,040**	7,974,765
Employee benefit liabilities	**2,608,284**	2,323,707
Other deferred liabilities	**22**	21,914
Other non-current financial liabilities	**5,596,739**	7,999,675
	119,737,061	**104,871,232**
Current liabilities		
Trade and other payables	**32,871,857**	28,625,446
Amounts due to related parties	**1,992**	3,361
Income tax liabilities	**5,322,768**	3,624,124
Other current financial liabilities	**43,673,680**	40,042,820
Current portion of interest bearing borrowings	**23,103,411**	21,609,262
Current portion of lease liabilities	**1,708,067**	1,466,036
Other current liabilities	**10,473,940**	7,549,444
Public deposits	**2,261,817**	2,380,177
Bank overdrafts	**9,449,353**	9,473,209
	128,866,885	**114,773,879**
Total equity and liabilities	**203,940,534**	**178,938,163**

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

29 May 2026
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	Accumulated losses	Total		
As at 01 April 2025	**14,146,383**	**309,613**	**705,310**	**13,714,486**	**(127,943)**	**(661,775)**	**263,436**	**(1,207,775)**	**(2,377,502)**	**(84,283,884)**	**(59,519,651)**	**18,812,703**	**(40,706,948)**
Profit/ (loss) for the period	-	-	-	-	-	-	-	-	-	(8,789,732)	**(8,789,732)**	5,068,766	**(3,720,966)**
Other Comprehensive income/ (loss)	-	-	-	16,577	(12,565)	85,304	-	-	(340,409)	(68,877)	**(319,970)**	122,300	**(197,670)**
Equity investments at FVOCI reclassified to retained earnings	-	-	-	-	-	(74,679)	-	-	-	74,679	**-**	-	**-**
Total Comprehensive income/ (loss)	-	-	-	16,577	(12,565)	10,625	-	-	(340,409)	(8,783,930)	**(9,109,702)**	5,191,066	**(3,918,636)**
Transfer from non-distributable regulatory loss allowance reserve and statutory reserve fund	-	-	(392,749)	-	-	-	-	-	-	392,749	**-**	-	**-**
Changes in ownership interest in subsidiaries	-	-	-	-	-	-	-	275,559	-	-	**275,559**	383,622	**659,181**
Subsidiary dividend to non-controlling interest	-	-	-	-	-	-	-	-	-	-	**-**	(697,009)	**(697,009)**
As at 31 March 2026	**14,146,383**	**309,613**	**312,561**	**13,731,063**	**(140,508)**	**(651,150)**	**263,436**	**(932,216)**	**(2,717,911)**	**(92,675,065)**	**(68,353,794)**	**23,690,382**	**(44,663,412)**
As at 01 April 2024	**12,119,235**	**309,613**	**1,280,511**	**13,397,639**	**(130,448)**	**(1,183,528)**	**263,436**	**(1,636,236)**	**(3,100,577)**	**(69,593,779)**	**(48,274,134)**	**18,074,203**	**(30,199,931)**
Profit/ (loss) for the period	-	-	-	-	-	-	-	-	-	(15,051,608)	**(15,051,608)**	3,966,430	**(11,085,178)**
Other Comprehensive profit/ (loss)	-	-	-	316,847	2,505	340,389	-	-	723,075	(27,143)	**1,355,673**	1,019,513	**2,375,186**
Equity investments at FVOCI reclassified to retained earnings	-	-	-	-	-	181,364	-	-	-	(181,364)	**-**	-	**-**
Total Comprehensive loss	-	-	-	316,847	2,505	521,753	-	-	723,075	(15,260,115)	**(13,695,935)**	4,985,943	**(8,709,992)**
Issue of shares	2,027,148	-	-	-	-	-	-	-	-	-	**2,027,148**	-	**2,027,148**
Share issue expenses	-	-	-	-	-	-	-	-	-	(5,191)	**(5,191)**	-	**(5,191)**
Transfer from non-distributable regulatory loss allowance reserve	-	-	(575,201)	-	-	-	-	-	-	575,201	**-**	-	**-**
Changes in ownership interest in subsidiaries	-	-	-	-	-	-	-	428,461	-	-	**428,461**	209,168	**637,629**
Subsidiary dividend to non-controlling interest	-	-	-	-	-	-	-	-	-	-	**-**	(4,456,611)	**(4,456,611)**
As at 31 March 2025	**14,146,383**	**309,613**	**705,310**	**13,714,486**	**(127,943)**	**(661,775)**	**263,436**	**(1,207,775)**	**(2,377,502)**	**(84,283,884)**	**(59,519,651)**	**18,812,703**	**(40,706,948)**

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 12 months to 31-03-2026	Audited 12 months to 31-03-2025
CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES		
Profit/ (loss) before tax from continuing operations	**514,710**	(7,486,631)
Adjustments for:		
Finance income	**(7,816,293)**	(9,121,781)
Finance cost	**13,594,119**	16,113,368
Change in fair value of investment property	**-**	768,237
Share of results of equity accounted investees	**(2,724)**	(16,758)
Gratuity provision and related cost	**512,920**	479,008
Provisions for/ write-off of impaired receivables	**250,669**	525,324
Provision for write-off of inventories	**120,988**	39,591
Provisions for/ write-off of other non current assets	**210,312**	893,829
Provisions for/ write-off of loans and advances	**(86,485)**	(136,779)
Provisions for/ write-off of investments in lease and hire purchase	**(92,103)**	(155,015)
Depreciation of property, plant and equipment	**3,451,503**	3,713,252
(Profit)/ loss on sale of property, plant and equipment	**(72,476)**	49,231
Impairment of investments	**(4,137)**	(646,565)
Amortisation/ impairment of intangible assets	**501,140**	283,812
Amortisation right of use assets	**2,341,084**	2,119,930
Impairment and derecognition of property, plant and equipment, right of use assets and intangible assets	**-**	13,538
Profit before working capital changes	**13,423,227**	**7,435,591**
(Increase)/ decrease in inventories	**(401,653)**	1,436,730
Increase in trade and other receivables	**(2,773,012)**	(1,183,719)
Increase in loans and advances	**(1,389,911)**	(65,808)
Decrease in investments in lease and hire purchase	**838,704**	2,668,039
Increase in other current assets	**(1,621,886)**	(1,799,624)
(Increase)/ decrease in amounts due from related parties	**2,434**	(2,182)
Increase in trade and other payables	**3,791,061**	5,070,504
Decrease in amounts due to related parties	**(1,369)**	(25,558)
Increase in other current liabilities	**2,978,122**	2,667,813
Increase/ (decrease) in deferred income	**(66,881)**	40,340
Decrease in public deposits	**(537,182)**	(3,208,340)
Increase in insurance contract liabilities	**5,822,014**	5,911,933
Cash generated from operations	**20,063,668**	**18,945,719**
Finance income received	**6,331,630**	6,431,231
Finance expenses paid	**(9,829,457)**	(12,787,136)
Dividends received	**-**	24,000
Tax paid	**(2,754,762)**	(3,519,751)
Gratuity paid	**(415,525)**	(294,281)
Net cash flow from operating activities	**13,395,554**	**8,799,782**
CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES		
Purchase and construction of property, plant and equipment	**(2,253,302)**	(2,454,804)
Addition to intangible assets	**(134,641)**	(46,529)
Increase in other non-current assets	**(1,016,699)**	(950,327)
(Purchase)/ disposal of short term investments (net)	**4,766,210**	626,667
Dividends received	**1,166**	159,401
(Purchase)/ disposal of non-current financial assets	**1,902,662**	4,212,840
Acqusition of business, net of cash acquired	**(1,142,420)**	-
Proceeds from disposal of investment properties	**1,288,700**	-
Proceeds from sale of property, plant and equipment	**112,247**	70,534
Net cash flow from investing activities	**3,523,923**	**1,617,782**

Softlogic Holdings PLC

CONSOLIDATED CASH FLOW STATEMENT

In Rs. '000	Un-audited 12 months to 31-03-2026	Audited 12 months to 31-03-2025
CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES		
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	**-**	(5,191)
Dividend paid to non-controlling interest	**(679,130)**	(4,458,761)
Increase in interest in subsidiaries	**(3,367)**	(439)
Proceeds from disposal of controlling interest in subsidiaries	**860,497**	659,184
Proceeds from long term borrowings	**4,816,592**	2,088,229
Repayment of long term borrowings	**(8,784,046)**	(10,251,922)
Repayment of lease liabilities	**(2,241,795)**	(2,867,952)
Increase/ (decrease) in other non-current financial liabilities	**(582,949)**	(123,886)
Proceeds from/ (repayment of) other current financial liabilities (net)	**4,372,594**	4,377,152
Net cash flow used in financing activities	**(2,241,604)**	**(8,552,554)**
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	**14,677,873**	**1,865,010**
CASH AND CASH EQUIVALENTS AT THE BEGINNING	**4,623,645**	**2,757,208**
Effect of exchange rate changes	**(4,094)**	1,427
CASH AND CASH EQUIVALENTS AT THE END	**19,297,424**	**4,623,645**
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Favourable balances		
Cash in hand and at Bank	**10,780,788**	5,250,765
Short term investments	**17,965,989**	8,846,089
Unfavourable balances		
Bank overdrafts	**(9,449,353)**	(9,473,209)
Cash and cash equivalents	**19,297,424**	**4,623,645**

Note : Figures in brackets indicate deductions.
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Softlogic Holdings PLC

COMPANY INCOME STATEMENT

In Rs. '000	Un-audited 12 months to 31-03-2026	Audited 12 months to 31-03-2025	Change as a %	Un-audited 3 months to 31-03-2026	Un-audited 3 months to 31-03-2025	Change as a %
Revenue from contract with customers	**2,964,452**	1,824,860	**62**	**2,331,435**	688,386	**239**
Cost of sales	**(143,683)**	(342,235)	**(58)**	**(8,847)**	(66,512)	**(87)**
Gross profit	**2,820,769**	**1,482,625**	**90**	**2,322,588**	**621,874**	**273**
Dividend income	**1,501**	963,901	**(100)**	**506**	(598)	**(185)**
Other operating income	**73,731**	29,774	**148**	**3,133**	11,694	**(73)**
Administrative expenses	**2,407,322**	639,812	**276**	**3,160,862**	1,606,082	**97**
Results from operating activities	**5,303,323**	**3,116,112**	**70**	**5,487,089**	**2,239,052**	**145**
Finance income	**2,146,015**	2,969,759	**(28)**	**924,127**	808,980	**14**
Finance expenses	**(4,091,098)**	(5,559,778)	**(26)**	**(1,394,171)**	(1,305,029)	**7**
Net finance cost	**(1,945,083)**	**(2,590,019)**	**(25)**	**(470,044)**	**(496,049)**	**(5)**
Change in fair value of investment property	**9,400**	90,401	**(90)**	**9,400**	90,401	**(90)**
Profit before tax	**3,367,640**	**616,494**	**446**	**5,026,445**	**1,833,404**	**174**
Tax expense	**(5,727)**	(31,861)	**-**	**(5,727)**	(31,861)	**-**
Profit for the period	**3,361,913**	**584,633**	**475**	**5,020,718**	**1,801,543**	**179**

Note : Figures in brackets indicate deductions.
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Softlogic Holdings PLC

STATEMENT OF COMPREHENSIVE INCOME

In Rs. '000	Un-audited 12 months to 31-03-2026	Audited 12 months to 31-03-2025	Change as a %	Un-audited 3 months to 31-03-2026	Un-audited 3 months to 31-03-2025	Change as a %
Profit for the period	**3,361,913**	**584,633**	**475**	**5,020,718**	**1,801,543**	**179**
Other comprehensive income						
Other comprehensive income not to be reclassified to income statement in subsequent periods						
Actuarial gain/ (loss) on retirement benefits	**(8,337)**	7,202	**(216)**	**(8,337)**	7,202	**(216)**
Net profit/ (loss) on equity instruments at fair value through other comprehensive income	**(3,450,000)**	25,701,604	**(113)**	**(3,450,000)**	25,857,989	**(113)**
Tax on other comprehensive income	**2,501**	(8,404,672)	**(100)**	**2,501**	(8,404,672)	**(100)**
Other comprehensive income/ (loss) for the period, net of tax	**(3,455,836)**	**17,304,134**	**(120)**	**(3,455,836)**	**17,460,519**	**(120)**
Total comprehensive income/ (loss) for the period, net of tax	**(93,923)**	**17,888,767**	**(101)**	**1,564,882**	**19,262,062**	**(92)**

Note : Figures in brackets indicate deductions.
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Softlogic Holdings PLC

COMPANY STATEMENT OF FINANCIAL POSITION

In Rs. '000	Un-audited as at 31-03-2026	Audited as at 31-03-2025
ASSETS		
Non-current assets		
Property, plant and equipment	**27,897**	46,847
Right of use assets	**6,886**	4,066
Investment property	**1,159,200**	1,149,800
Intangible assets	**-**	720
Investments in subsidiaries	**109,997,148**	109,984,030
Investments in associates	**-**	9,750
Other non current financial assets	**14,479**	14,479
	111,205,610	**111,209,692**
Current assets		
Trade and other receivables	**2,164,383**	1,660,261
Amounts due from related parties	**18,805,556**	17,812,418
Other current assets	**685,617**	360,543
Short term investments	**20,646**	17,663
Cash in hand and at bank	**44,992**	9,937
	21,721,194	**19,860,822**
Total assets	**132,926,804**	**131,070,514**
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Stated capital	**14,146,383**	14,146,383
Revenue reserves	**(9,711,355)**	(13,067,432)
Other components of equity	**59,190,387**	62,640,387
Total equity	**63,625,415**	**63,719,338**
Non-current liabilities		
Interest bearing borrowings	**14,276,015**	16,720,649
Lease liabilities	**4,269**	1,369
Deferred tax liabilities	**14,519,950**	14,516,724
Employee benefit liabilities	**143,006**	151,984
Other deferred liabilities	**-**	21,622
Other non-current financial liabilities	**-**	1,795,972
	28,943,240	**33,208,320**
Current liabilities		
Trade and other payables	**6,108,771**	6,080,476
Amounts due to related parties	**341,392**	239,927
Other current financial liabilities	**23,803,184**	20,287,220
Current portion of interest bearing borrowings	**6,495,707**	3,745,548
Current portion of lease liabilities	**2,749**	2,610
Other current liabilities	**3,598,064**	3,703,697
Bank overdrafts	**8,282**	83,378
	40,358,149	**34,142,856**
Total equity and liabilities	**132,926,804**	**131,070,514**

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

29 May 2026
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
As at 01 April 2025	**14,146,383**	**62,640,387**	**(13,067,432)**	**63,719,338**
Profit for the period	-	-	3,361,913	**3,361,913**
Other comprehensive loss	-	(3,450,000)	(5,836)	**(3,455,836)**
Total comprehensive loss	-	(3,450,000)	3,356,077	**(93,923)**
As at 31 March 2026	**14,146,383**	**59,190,387**	**(9,711,355)**	**63,625,415**
As at 01 April 2024	**12,119,235**	**45,412,911**	**(13,723,532)**	**43,808,614**
Profit for the period	-	-	584,633	**584,633**
Other comprehensive income	-	17,299,093	5,041	**17,304,134**
Equity investments at FVOCI reclassified to retained earnings	-	(71,617)	71,617	**-**
Total comprehensive income/ (loss)	-	17,227,476	661,291	**17,888,767**
Issue of shares	2,027,148	-	-	**2,027,148**
Share issue expenses	-	-	(5,191)	**(5,191)**
As at 31 March 2025	**14,146,383**	**62,640,387**	**(13,067,432)**	**63,719,338**

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 12 months to 31-03-2026	Audited 12 months to 31-03-2025
CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES		
Profit before tax	**3,367,640**	616,494
Adjustments for:		
Finance income	**(2,146,015)**	(2,969,759)
Dividend income	**(1,501)**	(963,901)
Finance cost	**4,091,098**	5,559,778
Change in fair value of investment property	**(9,400)**	(90,401)
Provisions for/ write-off of impaired receivables	**(3,450,000)**	(1,402,955)
Gratuity provision and related costs	**21,956**	27,944
Depreciation of property, plant and equipment	**13,685**	21,450
Amortisation right of use assets	**27,285**	11,616
(Profit)/ loss on sale of property, plant and equipment	**(43,287)**	1,032
Impairment of investments		(30,000)
Amortisation/ impairment of intangible assets	**720**	1,031
Profit before working capital changes	**1,872,181**	**782,329**
Increase in trade and other receivable	**(433,234)**	(567,030)
Increase in other current assets	**(325,073)**	(148,056)
(Increase)/ decrease in amount due from related parties	**1,149,860**	(583,336)
Increase/ (decrease) in trade and other payables	**(67,995)**	118,203
Increase in amount due to related parties	**89,662**	42,574
Increase/ (decrease) in other current liabilities	**(127,260)**	2,827,551
Cash generated from operations	**2,158,141**	**2,472,235**
Finance income received	**34**	2,859
Finance expenses paid	**(1,021,498)**	(2,641,555)
Dividend received	**1,501**	963,901
Gratuity paid	**(27,468)**	(16,064)
Net cash flow from operating activities	**1,110,710**	**781,376**
CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES		
Purchase and construction of property, plant and equipment	**-**	(1,082)
Additions to investment property	**-**	(6,199)
Additions to intangible assets	**-**	(1,751)
(Purchase)/ disposal of short term investments (net)	**-**	77,677
Increase in interest in subsidiaries	**(3,367)**	-
Proceeds from disposal of controlling interest in subsidiaries	**-**	480,700
Proceeds from sale of property, plant and equipment	**48,814**	3,290
Net cash flow from investing activities	**45,447**	**552,635**
CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES		
Proceeds from issue of shares	**-**	2,027,148
Direct cost on issue of shares	**-**	(5,191)
Proceeds from long term borrowings	**595,170**	1,006,067
Repayment of long term borrowings	**(1,071,162)**	(2,513,439)
Repayment of lease liabilities	**(3,670)**	(52,567)
Proceeds from/ (repayment of) short term borrowings (net)	**(566,344)**	(1,806,076)
Net cash flow used in financing activities	**(1,046,006)**	**(1,344,058)**
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	**110,151**	(10,047)
CASH AND CASH EQUIVALENTS AT THE BEGINNING	**(73,441)**	(63,394)
CASH AND CASH EQUIVALENTS AT THE END	**36,710**	**(73,441)**
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Favourable balances		
Cash in hand and at bank	**44,992**	9,937
Unfavourable balances		
Bank overdrafts	**(8,282)**	(83,378)
Cash and cash equivalents	**36,710**	**(73,441)**

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

Softlogic Holdings PLC

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 twelve months ended 31 March	Information Technology		Leisure & Property		Retail & Telecommunication		Automobiles		Financial Services		Healthcare Services		Others		Total		Eliminations/ Consolidation adjustments		Group	
	2026	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025
Continuing operations																				
Revenue																				
Total revenue	**7,480,706**	6,911,723	**3,243,450**	3,051,754	**38,958,726**	31,970,909	**3,604,040**	456,069	**42,758,727**	32,601,878	**35,870,096**	31,729,163	**3,023,136**	1,881,835	**134,938,881**	108,603,331	**-**	-	**134,938,881**	108,603,331
Inter group	**(798,470)**	(825,267)	**(143,813)**	(89,465)	**(1,314,253)**	(1,250,421)	**(68,094)**	(47,219)	**(278,274)**	(188,614)	**(923,926)**	(706,713)	**(3,020,721)**	(1,873,487)	**(6,547,551)**	(4,981,186)	**-**	-	**(6,547,551)**	(4,981,186)
Total external revenue	**6,682,236**	**6,086,456**	**3,099,637**	**2,962,289**	**37,644,473**	**30,720,488**	**3,535,946**	**408,850**	**42,480,453**	**32,413,264**	**34,946,170**	**31,022,450**	**2,415**	**8,348**	**128,391,330**	**103,622,145**	**-**	**-**	**128,391,330**	**103,622,145**
Operating profit/ (loss)	**(213,020)**	58,907	**(80,856)**	(429,519)	**(2,370,623)**	(3,658,231)	**331,232**	10,746	**5,424,012**	3,967,111	**7,695,053**	5,877,208	**1,425,441**	745,449	**12,211,239**	6,571,671	**(140,495)**	(220,894)	**12,070,744**	6,350,777
Finance income	**225,709**	232,281	**8,341**	24,228	**1,136,014**	1,257,654	**-**	7	**8,200,545**	9,423,751	**1,658,845**	1,266,307	**2,146,933**	2,969,759	**13,376,387**	15,173,987	**(5,560,094)**	(6,052,207)	**7,816,293**	9,121,780
Finance expenses	**(343,971)**	(307,453)	**(2,168,116)**	(2,880,536)	**(8,160,171)**	(8,563,891)	**(197,997)**	(178,783)	**(2,190,810)**	(2,672,679)	**(2,029,317)**	(2,023,838)	**(4,089,862)**	(5,555,754)	**(19,180,244)**	(22,182,934)	**5,586,125**	6,069,566	**(13,594,119)**	(16,113,368)
Share of profit of equity accounted investees	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**2,724**	16,759	**2,724**	16,759	**-**	-	**2,724**	16,759
Change in insurance contract liabilities	**-**	-	**-**	-	**-**	-	**-**	-	**(5,780,932)**	(6,094,342)	**-**	-	**-**	-	**(5,780,932)**	(6,094,342)	**-**	-	**(5,780,932)**	(6,094,342)
Change in fair value of investment property	**-**	42,730	**-**	-	**-**	(780,000)	**-**	-	**-**	-	**-**	-	**-**	90,401	**-**	(646,869)	**-**	(121,368)	**-**	(768,237)
Profit/ (loss) before taxation	**(331,282)**	**26,465**	**(2,240,631)**	**(3,285,827)**	**(9,394,780)**	**(11,744,468)**	**133,235**	**(168,030)**	**5,652,815**	**4,623,841**	**7,324,581**	**5,119,677**	**(514,764)**	**(1,733,386)**	**629,174**	**(7,161,728)**	**(114,464)**	**(324,903)**	**514,710**	**(7,486,631)**
Tax expense	**53,844**	(10,874)	**(50,717)**	(404,390)	**176,913**	858,613	**-**	57,458	**(2,141,308)**	(1,683,377)	**(2,162,400)**	(1,597,602)	**(6,352)**	(36,041)	**(4,130,020)**	(2,816,213)	**(105,656)**	(782,334)	**(4,235,676)**	(3,598,547)
Profit/ (loss) after taxation	**(277,438)**	**15,591**	**(2,291,348)**	**(3,690,217)**	**(9,217,867)**	**(10,885,855)**	**133,235**	**(110,572)**	**3,511,507**	**2,940,464**	**5,162,181**	**3,522,075**	**(521,116)**	**(1,769,427)**	**(3,500,846)**	**(9,977,941)**	**(220,120)**	**(1,107,237)**	**(3,720,966)**	**(11,085,178)**
Depreciation of property, plant & equipment (PPE)	**40,322**	38,618	**386,178**	498,842	**954,106**	1,198,452	**50,103**	18,087	**171,422**	154,017	**1,835,525**	1,775,492	**13,848**	21,639	**3,451,504**	3,705,147	**-**	8,105	**3,451,504**	3,713,252
Amortisation of ROU assets	**46,329**	36,852	**3,873**	3,872	**1,467,242**	1,372,130	**38,407**	13,550	**538,213**	484,593	**208,054**	189,811	**3,441**	19,122	**2,305,559**	2,119,930	**-**	-	**2,305,559**	2,119,930
Amortisation/ impairment of intangible assets	**98,320**	61,860	**468**	491	**43,211**	45,834	**-**	-	**217,558**	28,272	**51**	51	**720**	1,031	**360,328**	137,539	**140,651**	146,273	**500,979**	283,812
Retirement benefit obligations and related cost	**41,848**	42,752	**11,597**	13,015	**95,066**	111,033	**2,156**	3,599	**116,061**	94,872	**221,758**	184,887	**23,219**	28,850	**511,705**	479,008	**-**	-	**511,705**	479,008
Purchase and construction of PPE	**39,547**	22,113	**68,812**	37,446	**415,465**	669,696	**64,094**	2,013	**275,695**	116,433	**1,389,430**	1,604,861	**260**	2,242	**2,253,303**	2,454,804	**-**	-	**2,253,303**	2,454,804
Additions to intangible assets	**61,716**	11,314	**-**	-	**15,240**	7,138	**-**	-	**57,285**	26,326	**-**	-	**-**	1,751	**134,241**	46,529	**-**	-	**134,241**	46,529

REVENUE AND PROFIT In Rs. '000 For the three months ended 31 March	Information Technology		Leisure & Property		Retail & Telecommunication		Automobiles		Financial Services		Healthcare Services		Others		Total		Eliminations/ Consolidation adjustments		Group	
	2026	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025
Continuing operations																				
Revenue																				
Total revenue	**1,958,449**	1,459,966	**1,100,348**	1,024,334	**10,464,167**	8,639,459	**878,743**	116,715	**12,195,283**	8,668,414	**9,098,280**	8,379,019	**2,368,176**	717,273	**38,063,446**	29,005,180	**-**	-	**38,063,446**	29,005,180
Inter group	**(273,255)**	90,329	**(11,226)**	(18,252)	**(340,392)**	(374,191)	**(22,850)**	(9,372)	**(71,046)**	(49,753)	**(331,792)**	(189,487)	**(2,367,739)**	(714,857)	**(3,418,300)**	(1,265,583)	**-**	-	**(3,418,300)**	(1,265,583)
Total external revenue	**1,685,194**	**1,550,295**	**1,089,122**	**1,006,082**	**10,123,775**	**8,265,268**	**855,893**	**107,343**	**12,124,237**	**8,618,661**	**8,766,488**	**8,189,532**	**437**	**2,416**	**34,645,146**	**27,739,597**	**-**	**-**	**34,645,146**	**27,739,597**
Operating profit/ (loss)	**(15,410)**	(251,057)	**264,486**	131,074	**(1,380,527)**	(1,114,244)	**68,521**	(27,252)	**2,226,559**	893,536	**1,980,664**	2,124,818	**1,625,452**	359,191	**4,769,745**	2,116,066	**(9,354)**	(562,923)	**4,760,391**	1,553,143
Finance income	**100,341**	56,739	**3,781**	22,385	**500,626**	311,026	**-**	(21)	**1,781,726**	1,570,288	**645,901**	539,663	**924,632**	808,381	**3,957,007**	3,308,461	**(2,290,449)**	(1,778,880)	**1,666,558**	1,529,581
Finance expenses	**(119,269)**	(74,069)	**(397,626)**	(1,554,906)	**(2,766,775)**	(2,282,570)	**(63,398)**	(45,314)	**(485,464)**	(311,758)	**(506,454)**	(516,609)	**(1,393,550)**	(1,305,050)	**(5,732,536)**	(6,090,276)	**2,295,045**	1,828,328	**(3,437,491)**	(4,261,948)
Share of profit of equity accounted investees	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	8,886	**-**	8,886	**-**	-	**-**	8,886
Change in insurance contract liabilities	**-**	-	**-**	-	**-**	-	**-**	-	**(2,869,241)**	(1,380,864)	**-**	-	**-**	-	**(2,869,241)**	(1,380,864)	**-**	-	**(2,869,241)**	(1,380,864)
Change in fair value of investment property	**-**	42,730	**-**	-	**-**	(780,000)	**-**	-	**-**	-	**-**	-	**-**	90,401	**-**	(646,869)	**-**	(121,368)	**-**	(768,237)
Profit/ (loss) before taxation	**(34,338)**	**(225,657)**	**(129,359)**	**(1,401,447)**	**(3,646,676)**	**(3,865,788)**	**5,123**	**(72,587)**	**653,580**	**771,202**	**2,120,111**	**2,147,872**	**1,156,534**	**(38,191)**	**124,975**	**(2,684,596)**	**(4,758)**	**(634,843)**	**120,217**	**(3,319,439)**
Tax expense	**53,615**	(9,593)	**(47,916)**	(404,390)	**183,424**	1,015,912	**-**	57,458	**(317,356)**	(200,826)	**(800,921)**	(558,488)	**(6,589)**	(36,044)	**(935,743)**	(135,971)	**(18,133)**	63,786	**(953,876)**	(72,185)
Profit/ (loss) after taxation	**19,277**	**(235,250)**	**(177,275)**	**(1,805,837)**	**(3,463,252)**	**(2,849,876)**	**5,123**	**(15,129)**	**336,224**	**570,376**	**1,319,190**	**1,589,384**	**1,149,945**	**(74,235)**	**(810,768)**	**(2,820,567)**	**(22,891)**	**(571,057)**	**(833,659)**	**(3,391,624)**
Depreciation of property, plant & equipment (PPE)	**10,959**	9,800	**55,881**	81,661	**231,400**	288,805	**16,891**	4,356	**47,245**	35,174	**461,156**	446,423	**2,500**	4,793	**826,032**	871,012	**-**	8,105	**826,032**	879,117
Amortisation of ROU assets	**23,444**	15,820	**3,873**	3,872	**326,347**	202,289	**10,019**	3,341	**153,555**	165,987	**60,390**	54,062	**887**	3,125	**578,515**	448,496	**-**	-	**578,515**	448,496
Amortisation/ impairment of intangible assets	**26,035**	17,042	**221**	273	**10,777**	12,635	**-**	-	**5,841**	7,153	**-**	51	**-**	873	**42,874**	38,027	**30,947**	36,569	**73,821**	74,596
Retirement benefit obligations and related cost	**16,451**	23,083	**4,371**	2,978	**39,325**	46,095	**539**	1,935	**17,154**	15,653	**57,061**	93,016	**4,928**	16,921	**139,829**	199,681	**-**	-	**139,829**	199,681
Purchase and construction of PPE	**2,889**	2,768	**21,037**	11,429	**99,483**	164,849	**63,265**	1,311	**53,691**	26,195	**288,801**	522,601	**-**	1,296	**529,166**	730,449	**-**	-	**529,166**	730,449
Additions to intangible assets	**61,716**	7,774	**-**	-	**4,310**	4,918	**-**	-	**-**	20,433	**-**	-	**-**	-	**66,026**	33,125	**-**	-	**66,026**	33,125

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 twelve months ended 31 March 2026 were authorised for issue by the Board of Directors on 29 May 2026.

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.

Fair valuation was done as of 31 March 2026 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 2026. Accordingly, changes in the fair value of respective subsidiaries of the group for the financial year ended 31 March 2026 have not been reflected in the interim financial statements.

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 the life insurance fund of Softlogic Life Insurance PLC as at 31 March 2026 was carried out by the Appointed Actuary Mr. Kunj Behari Maheshwari, FIA, FIAI, of Messrs. Willis Towers Watson India Private Limited and the valuation of the life insurance fund of Softlogic Life Insurance Lanka Limited as at 31 March 2026 was carried out by the Appointed Actuary Mr. Sanyam Jain, 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 twelve months ended 31 March 2026 - Rs. 4,763.00 Mn (2024 - Rs. 3,775 Mn)
For the quarter ended 31 March 2026 - Rs. 795.00 Mn (2024 - Rs. 420.00 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 31 March 2026.

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	**6,339,355**
Value of insurance contract liability based on Independent Actuary - GPV as at 31 December 2015	2,810,245	1,674,571	**4,484,816**
Surplus created due to change in valuation method from NPV to GPV One off surplus as at 01 January 2016	**1,056,535**	**798,004**	**1,854,539**
Transfer of one off surplus from long term fund to Restricted Regulatory Reserve	-	(798,004)	**(798,004)**
Surplus created due to change in valuation method - One off surplus as at 31 March 2026	**1,056,535**	**-**	**1,056,535**

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 31 March 2026

Asset Category	ISIN No.	Face value	Market value as at 31 March 2026 Rs. '000
Government Securities			
Treasury Bonds	LKJ01236C152	240,920,679	**185,524**
	LKJ01337I155	240,920,679	**181,655**
	LKJ01438I151	240,920,679	**179,453**
	LKJ01539I156	240,920,679	**177,512**
	LKJ01640I152	240,920,679	**175,800**
	LKB01032G014	25,000,000	**34,545**
	LKB02032J017	9,000,000	**8,743**
	LKB02033K013	172,000,000	**161,837**
	LKB02033K013	35,000,000	**32,932**
	LKB01534I155	125,000,000	**120,456**
	LKB02033K013	150,000,000	**141,137**
	LKB01534I155	150,000,000	**144,547**
	LKB01035F159	50,000,000	**50,475**
REPO	LKB00730J158	61,335,000	**60,251**
Total market value of the assets			**1,654,867**
Restricted Regulatory Reserves			**1,515,796**

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	31-03-2026
Public shareholding (%)	**11.22**
Public shareholders	**10,537**
Float adjusted market capitalization (Rs. Mn.)	**1,565.48**

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	31-03-2026
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 (resigned w.e.f. 21 October 2025)	**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**
M I Furkan (appointed w.e.f. 29 August 2025)	**Nil**
	843,618,483

5.3 Twenty largest shareholders of the company are as follows:

	As at	Number of shares 31-03-2026	%
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	Mr. Dhia Yahya Dhia Al-Din Jaffar	**23,403,211**	**1.68**
8	Samena Special Situations Fund II L.P.	**15,000,000**	**1.08**
9	Mr. N Samarasuriya	**9,450,644**	**0.68**
10	Mr. S J Fancy	**7,225,323**	**0.52**
11	Mr. S P Perera	**5,419,198**	**0.39**
12	Seylan Bank PLC/ ARRC Capital (Pvt) Ltd	**4,194,817**	**0.30**
13	Mr. F R Muzammil	**3,909,182**	**0.28**
14	Mr. A L A Leitan	**3,249,470**	**0.23**
15	Mrs. G I Vasunthara	**3,115,000**	**0.22**
16	Seylan Bank PLC/ Mr. A C Jayasinghe	**2,634,279**	**0.19**
17	Dialog Finance PLC/ Mr. J M P B Jayasundara	**2,188,549**	**0.16**
18	Seylan Bank PLC/ Gladstone Capital (Private) Limited	**2,126,000**	**0.15**
19	Mr. G R Geha	**2,015,372**	**0.14**
20	Hatton National Bank PLC/ Mr. A C Jayasinghe	**1,950,342**	**0.14**

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
As at 31 March 2026	**1,395,257,979**

6.2 Value of shares

	Rs. '000
As at 01 April 2025	14,146,383
As at 31 March 2026	**14,146,383**

7. INVESTOR INFORMATION

7.1 Market value of shares

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

	31-03-2026
Last traded price on (Rs.)	**10.00**
Highest price recorded for the three months ending (Rs.)	**12.80**
Lowest price recorded for the three months ending (Rs.)	**5.40**
Market Capitalisation (Rs. Mn.)	**13,952.58**

7.2 Ratios

Net liability per share at the period end (Rs.)	**(48.99)**

7.3 Share trading information from 01 January 2026 to 31 March 2026

Number of shares traded	**198,946,276**
Value of shares traded (Rs. Mn.)	**1,889.40**

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 2025 other than the following.

A dispute has arisen with the Department of Inland Revenue with regard to the applicability of the income tax exemption for the years of assessment 2005/06 to 2014/15, in terms of the agreement entered between Asiri Surgical Hospital PLC and the Board of Investment of Sri Lanka (BOI) in 2000. With respect to the same we have received written notifications from the Tax Appeal Commission so far for the years of assessments from 2005/06 to 2013/14 and the company is assessing the provisioning requirement based on the applicable tax laws during that period. The Company has filed appeals against these assessments in the Court of Appeal and the cases are on going.

The management of Asiri Surgical Hospital PLC also have filed an appeal in the Supreme Court [vide Supreme Court Special Leave To APPEAL APP: SC/SPL/LA 69/2026] against the Judgment of the Court of Appeal dated 19 January 2026 relating to the Writ application in the Court of Appeal in CA (Writ) 386/ 2016 preventing the recoverability of tax for the same matter.

Since there is a litigation, in accordance with Paragraph 92 of LKAS 37, we are unable to provide further information on this and associated risks, in order not to impair the outcome and/or prejudice the Company's position in this matter.

9. CAPITAL COMMITMENTS

As at 31 March 2026, the Group had capital commitments contracted but not provided in the financial statements amounting to Rs. 8,316.47 Mn (31 March 2026 - Rs. 8,850.30 Mn).

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 31 March 2026

Objective Number	Objective as per Circulars	Amount allocated as per Circular Rs. Mn.	Proposed date of utilization as per Circulars	Amount allocated from Proceeds Rs. Mn. (A)	% of total proceeds	Amount utilized Rs. Mn. (B)	% utilized against allocation	Clarification of not fully utilized including if not utilized where are the funds invested
Utilisation of funds raised through rights issue of shares								
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.

Regulatory Capital Compliance - Softlogic Finance PLC

Softlogic Finance PLC which is a subsidiary of Softlogic Holdings PLC engaged its independent auditor to provide a special purpose audit opinion on the Statement of Profit or Loss and the Statement of Changes in Equity for the four-month period ended 31 July 2025.
This special purpose audit report was prepared specifically for submission to the Central Bank of Sri Lanka. Its purpose is to include the profits after tax and the reversal of the Regulatory Loss Allowance Reserve (RLAR) of the Company for the four-months period ended 31 July 2025, as part of the Core Capital (Tier 1 Capital) and in calculating the Capital Adequacy Ratios. The Company submitted this audited report to the Central Bank on 28 August 2025, for compliance with the regulatory Core Capital and Capital Adequacy purposes. The Company has complied with the regulatory minimum Core Capital and the Capital Adequacy Ratios (Tier 1 and Total Capital (Tier 2) ratios) requirements as at the date of the audited report.
Based on the audited report submitted to the Central Bank, the Central Bank, by its letter dated 19 September 2025, informed the Company that the Governing Board of the Central Bank of Sri Lanka has approved the lifting of the regulatory restrictions imposed on the Company with immediate effect. The Company has informed the lifting of the Central Bank regulatory caps to the Colombo Stock Exchange (CSE) via the Company letter dated 22 September 2025.

12. RELATED PARTY TRANSACTIONS

12.1 Transactions with related parties

In Rs. '000	Group		Company	
	12 months to 31-03-2026	12 months to 31-03-2025	12 months to 31-03-2026	12 months to 31-03-2025
Subsidiaries				
(Purchases)/ sales of goods	**-**	-	**(3,891)**	(2,067)
(Receiving)/ rendering of services	**-**	-	**2,839,656**	1,648,497
(Purchases)/ sales of property, plant & equipment	**-**	-	**(260)**	(2,202)
Loans given/ (obtained)	**-**	-	**(795,223)**	(1,288,947)
Interest received/ (paid)	**-**	-	**(451,984)**	(12,320)
Rent received/ (paid)	**-**	-	**90,087**	113,823
Dividend received			**583**	943,501
Guarantee charges received/ (paid)	**-**	-	**303,785**	309,697
Guarantees given/ (obtained) - as at 31 March	**-**	-	**38,443,329**	40,041,165
Associates				
(Receiving)/ rendering of services	**2,397**	8,336	**1,978**	7,911
Dividend received	**-**	20,400	**-**	20,400
Key management personnel				
Advance given/ (received)	**(21,847)**	(47,195)	**(1,992)**	(1,992)
Guarantees given/ (received)	**(150,000)**	(150,000)	**-**	-
Loans given/ (customer deposits received)	**(3,041)**	(2,090)	**-**	-
Interest received/ (paid)	**(210)**	(194)	**-**	-
(Purchases)/ sales of goods	**-**	187,910	**-**	-
Gratuity advances given	**98,518**	98,518		
Close family members of KMP				
(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
Prof. A S Dharmasiri
S Saraf
C K Gupta (alternative director to Mr. S Saraf)
J D N Kekulawala
T Nadarasa
M I Furkan

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
M I Furkan - Chairman (appointed w.e.f. 14 January 2026)
J D N Kekulawala
Prof. A S Dharmasiri
T Nadarasa

Related Party Transaction Committee
M I Furkan - 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

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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

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Chartered Accountants
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Colombo 03