

SOFTLOGIC HOLDINGS PLC

INTERIM FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED
30 SEPTEMBER 2026

Softlogic Holdings PLC

CONSOLIDATED INCOME STATEMENT

In Rs. '000	Un-audited 06 months to 30-09-2026	Un-audited 06 months to 30-09-2025	Change as a %	Un-audited 03 months to 30-09-2026	Un-audited 03 months to 30-09-2025	Change as a %	Audited 12 months to 31-03-2026
Continuing operations							
Revenue from contracts with customers	**44,208,646**	40,992,418	**8**	**23,157,269**	20,232,485	**14**	**87,297,515**
Revenue from insurance contracts	**24,081,261**	18,706,790	**29**	**11,346,035**	9,689,780	**17**	**40,652,664**
Interest income	**631,875**	488,830	**29**	**344,694**	252,618	**36**	**1,045,164**
Total revenue	**68,921,782**	60,188,038	**15**	**34,847,998**	30,174,883	**15**	**128,995,343**
Cost of sales	**(43,204,178)**	(39,687,934)	**9**	**(22,248,679)**	(19,856,414)	**12**	**(82,997,459)**
Gross profit	**25,717,604**	**20,500,104**	**25**	**12,599,319**	**10,318,469**	**22**	**45,997,884**
Other operating income	**1,037,116**	925,522	**12**	**647,480**	571,456	**13**	**1,570,882**
Distribution expenses	**(2,716,142)**	(2,173,760)	**25**	**(1,459,824)**	(1,151,491)	**27**	**(5,169,257)**
Administrative expenses	**(16,230,505)**	(15,388,892)	**5**	**(8,170,944)**	(7,904,162)	**3**	**(30,764,541)**
Results from operating activities	**7,808,073**	**3,862,974**	**102**	**3,616,031**	**1,834,272**	**97**	**11,634,968**
Finance income	**4,263,514**	3,860,121	**10**	**1,776,825**	1,661,691	**7**	**7,840,118**
Finance costs	**(6,943,941)**	(6,562,495)	**6**	**(3,039,079)**	(3,174,129)	**(4)**	**(13,696,166)**
Net finance cost	**(2,680,427)**	**(2,702,374)**	**(1)**	**(1,262,254)**	**(1,512,438)**	**(17)**	**(5,856,048)**
Change in fair value of investment properties	**-**	-	**-**	**-**	-	**-**	**20,650**
Share of profit of equity accounted investees	**-**	2,724	**(100)**	**-**	-	**-**	**5,594**
Change in insurance contract liabilities	**(6,641,725)**	(2,886,027)	**130**	**(2,811,456)**	(955,693)	**194**	**(5,780,932)**
Profit/ (loss) before tax	**(1,514,079)**	**(1,722,703)**	**(12)**	**(457,679)**	**(633,859)**	**(28)**	**24,232**
Tax expense	**(1,703,142)**	(1,756,179)	**(3)**	**(937,421)**	(872,562)	**7**	**(3,616,547)**
Loss for the period	**(3,217,221)**	(3,478,882)	**(8)**	**(1,395,100)**	(1,506,421)	**(7)**	**(3,592,315)**
Attributable to:							
Equity holders of the parent	**(4,889,773)**	(5,454,077)	**(10)**	**(2,098,276)**	(2,791,519)	**(25)**	**(8,629,329)**
Non-controlling interests	**1,672,552**	1,975,195	**(15)**	**703,176**	1,285,098	**(45)**	**5,037,014**
	(3,217,221)	**(3,478,882)**	**(8)**	**(1,395,100)**	**(1,506,421)**	**(7)**	**(3,592,315)**
Loss per share							
Basic - Rs.	**(3.50)**	(3.91)	**(10)**	**(1.50)**	(2.00)	**(25)**	**(6.18)**
Earnings Before Interest, Tax, Depreciation & Amortisation of Intangible Assets (EBITDA)	**9,745,850**	5,726,004	**70**	**4,590,648**	2,740,440	**68**	**15,595,760**

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

Softlogic Holdings PLC

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

In Rs. '000	Un-audited 06 months to 30-09-2026	Un-audited 06 months to 30-09-2025	Change as a %	Un-audited 03 months to 30-09-2026	Un-audited 03 months to 30-09-2025	Change as a %	Audited 12 months to 31-03-2026
Loss for the period	**(3,217,221)**	**(3,478,882)**	**(8)**	**(1,395,100)**	**(1,506,421)**	**(7)**	**(3,592,315)**
Other comprehensive income							
Continuing operations							
Other comprehensive income to be reclassified to the income statement in subsequent periods							
Currency translation of foreign operations	**(5,144)**	(8,053)	**(36)**	**3,191**	4,635	**(31)**	**(12,223)**
Net change in fair value on derivative financial instruments	**(170,866)**	161,134	**(206)**	**242,170**	228,752	**6**	**(286,961)**
Net change in financial instruments at fair value through other comprehensive income	**(454,517)**	(80,524)	**464**	**(143,217)**	(435,510)	**(67)**	**(398,325)**
Net other comprehensive profit/ (loss) to be reclassified to the income statement in subsequent periods	**(630,527)**	**72,557**	**(969)**	**102,144**	**(202,123)**	**(151)**	**(697,509)**
Other comprehensive income not to be reclassified to the income statement in subsequent periods							
Revaluation of land and buildings	**-**	-	**-**	**-**	-	**-**	**2,435,504**
Re-measurement (loss) on employee benefit liabilities	**-**	-	**-**	**-**	-	**-**	**(384,227)**
Net change in equity instruments at fair value through other comprehensive income	**-**	620,732	**(100)**	**-**	160,972	**(100)**	**643,949**
Tax on other comprehensive income not to be reclassified to the income statement in subsequent periods	**-**	-	**-**	**-**	-	**-**	**(558,292)**
Net other comprehensive income/ (loss) not to be reclassified to income statement in subsequent periods	**-**	**620,732**	**(100)**	**-**	**160,972**	**(100)**	**2,136,934**
Other comprehensive income/ (loss) from continuing operations for the period, net of tax	**(630,527)**	**693,289**	**(191)**	**102,144**	**(41,151)**	**(348)**	**1,439,425**
Total comprehensive loss for the period, net of tax	**(3,847,748)**	**(2,785,593)**	**38**	**(1,292,956)**	**(1,547,572)**	**(16)**	**(2,152,890)**
Attributable to:							
Equity holders of the parent	**(5,226,746)**	(5,229,395)	**(0)**	**(1,905,445)**	(2,812,949)	**(32)**	**(7,932,226)**
Non-controlling interest	**1,378,998**	2,443,802	**(44)**	**612,489**	1,265,377	**(52)**	**5,779,336**
	(3,847,748)	**(2,785,593)**	**38**	**(1,292,956)**	**(1,547,572)**	**(16)**	**(2,152,890)**

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

Softlogic Holdings PLC

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

In Rs. '000	Un-audited as at 30-09-2026	Un-audited as at 30-09-2025	Audited as at 31-03-2026
Assets			
Non-current assets			
Property, plant and equipment	**61,961,887**	59,882,211	61,829,507
Right-of-use assets	**8,687,566**	8,696,829	9,255,420
Investment properties	**252,350**	243,463	252,350
Intangible assets	**7,912,353**	7,725,621	7,691,743
Non-current financial assets	**52,391,803**	38,956,548	38,219,756
Rental receivable on lease assets and hire purchase	**391,773**	515,416	191,851
Other non-current assets	**20,051,761**	18,943,146	19,606,401
Deferred tax assets	**4,644,589**	4,234,075	4,675,668
	156,294,082	**139,197,309**	**141,722,696**
Current assets			
Inventories	**8,219,498**	8,577,355	8,697,741
Trade and other receivables	**12,613,529**	10,218,388	11,616,746
Loans and advances	**5,283,139**	3,845,310	5,435,344
Rental receivable on lease assets and hire purchase	**379,699**	435,988	547,063
Amounts due from related parties	**98,939**	99,225	99,695
Other current assets	**7,118,301**	6,846,107	5,369,406
Short term investments	**13,250,734**	19,637,780	21,072,595
Cash in hand and at bank	**9,599,945**	5,815,669	10,865,817
	56,563,784	**55,475,822**	**63,704,407**
Total assets	**212,857,866**	**194,673,131**	**205,427,103**
Equity and Liabilities			
Equity attributable to equity holders of the parent			
Stated capital	**14,146,383**	14,146,383	14,146,383
Accumulated losses	**(97,417,643)**	(89,194,734)	(92,527,870)
Other components of equity	**11,613,034**	10,299,305	11,956,195
	(71,658,226)	**(64,749,046)**	**(66,425,292)**
Non-controlling interests	**23,137,619**	20,436,376	23,496,809
Total equity	**(48,520,607)**	**(44,312,670)**	**(42,928,483)**
Non-current liabilities			
Insurance contract liabilities	**55,777,229**	45,854,627	48,383,637
Interest bearing borrowings	**54,433,577**	49,584,133	44,542,380
Lease liabilities	**7,367,023**	7,491,021	8,123,827
Public deposits	**1,507,618**	1,574,808	1,474,033
Deferred tax liabilities	**8,492,574**	8,110,348	8,256,644
Employee benefit liabilities	**2,943,032**	2,368,032	2,830,312
Other deferred liabilities	**-**	21,757	-
Other non-current financial liabilities	**2,332,691**	5,855,619	3,191,145
	132,853,744	**120,860,345**	**116,801,978**
Current liabilities			
Trade and other payables	**32,883,506**	32,583,396	32,635,003
Amounts due to related parties	**1,992**	1,992	2,008
Income tax liabilities	**4,623,047**	3,575,447	5,287,156
Other current financial liabilities	**38,981,930**	41,305,788	45,795,389
Current portion of interest bearing borrowings	**27,502,373**	16,641,727	24,594,734
Current portion of lease liabilities	**1,793,133**	1,645,450	1,682,786
Other current liabilities	**10,352,219**	9,849,913	10,187,175
Public deposits	**3,009,629**	1,711,960	2,261,817
Bank overdrafts	**9,376,900**	10,809,783	9,107,540
	128,524,729	**118,125,456**	**131,553,608**
Total equity and liabilities	**212,857,866**	**194,673,131**	**205,427,103**

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

13 November 2026
Colombo

Softlogic Holdings PLC

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

GROUP

	Attributable to equity holders of parent											Non-controlling interest	Total equity
In Rs. '000	**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 2026	**14,146,383**	**309,613**	**228,682**	**14,790,455**	**(140,166)**	**(650,172)**	**263,436**	**(181,190)**	**(2,664,463)**	**(92,527,870)**	**(66,425,292)**	**23,496,809**	**(42,928,483)**
Profit/ (loss) for the period	-	-	-	-	-	-	-	-	-	(4,889,773)	**(4,889,773)**	1,672,552	**(3,217,221)**
Other Comprehensive loss	-	-	-	-	(5,144)	(160,963)	-	-	(170,866)	-	**(336,973)**	(293,554)	**(630,527)**
Total comprehensive income/ (loss)	-	-	-	-	(5,144)	(160,963)	-	-	(170,866)	(4,889,773)	**(5,226,746)**	1,378,998	**(3,847,748)**
Changes in ownership interest in subsidiaries	-	-	-	-	-	-	-	(6,188)	-	-	**(6,188)**	(960,820)	**(967,008)**
Subsidiary dividend to non-controlling interest	-	-	-	-	-	-	-	-	-	-	**-**	(777,368)	**(777,368)**
As at 30 September 2026	**14,146,383**	**309,613**	**228,682**	**14,790,455**	**(145,310)**	**(811,135)**	**263,436**	**(187,378)**	**(2,835,329)**	**(97,417,643)**	**(71,658,226)**	**23,137,619**	**(48,520,607)**
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	-	-	-	-	-	-	-	-	-	(5,454,077)	**(5,454,077)**	1,975,195	**(3,478,882)**
Other Comprehensive income/ (loss)	-	-	-	-	(8,053)	313,192	-	-	(80,457)	-	**224,682**	468,607	**693,289**
Equity investments at FVOCI reclassified to retained earnings	-	-	-	-	-	(103,075)	-	-	-	103,075	**-**	-	**-**
Total comprehensive income/ (loss)	-	-	-	-	(8,053)	210,117	-	-	(80,457)	(5,351,002)	**(5,229,395)**	2,443,802	**(2,785,593)**
Transfer to non-distributable regulatory loss allowance reserve	-	-	(441,569)	-	-	-	1,417	-	-	440,152	**-**	-	**-**
Changes in ownership interest in subsidiaries	-	-	-	-	-	-	-	-	-	-	**-**	(129,527)	**(129,527)**
Subsidiary dividend to non-controlling interest	-	-	-	-	-	-	-	-	-	-	**-**	(690,602)	**(690,602)**
As at 30 September 2025	**14,146,383**	**309,613**	**263,741**	**13,714,486**	**(135,996)**	**(451,658)**	**264,853**	**(1,207,775)**	**(2,457,959)**	**(89,194,734)**	**(64,749,046)**	**20,436,376**	**(44,312,670)**

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

Softlogic Holdings PLC

CONSOLIDATED CASH FLOW STATEMENT

In Rs. '000	Un-audited 06 months to 30-09-2026	Un-audited 06 months to 30-09-2025	Audited 12 months to 31-03-2026
Cash flows from/ (used in) operating activities			
Profit/ (loss) before tax from continuing operations	**(1,514,079)**	(1,722,703)	24,232
Adjustments for:			
Finance income	**(4,263,514)**	(3,860,121)	(7,840,118)
Finance cost	**6,943,941**	6,562,495	13,696,166
Change in fair value of investment property	**-**	-	(20,650)
Gain on bargain purchases	**-**	-	(11,055)
Share of profit of equity accounted investees	**-**	(2,724)	(5,594)
Gratuity provision and related cost	**251,280**	221,068	496,582
Provisions for/ write-off of impaired receivables	**74,009**	65,282	92,111
Provision for write-off of inventories	**39,027**	34,896	316,621
Provisions for/ write-off of other non current assets	**-**	-	370,083
Provisions for/ write-off of loans and advances	**57,160**	71,008	(187,462)
Provisions for/ write-off of investments in lease and hire purchase	**(88,530)**	(35,171)	(92,103)
Depreciation of property, plant and equipment	**1,785,665**	1,723,747	3,457,700
(Profit)/ loss on sale of property, plant and equipment and derognition of right-of-use asset	**1,342**	(43,863)	(75,293)
Gain on sale of Investment property	**-**	-	(16,886)
Profit on disposal of investments	**32,578**	-	-
Impairment of investments	**(3,997)**	(4,191)	(3,697)
Amortisation/ impairment of intangible assets	**152,112**	139,283	307,571
Amortisation right of use assets	**1,098,637**	1,075,582	2,245,807
Impairment and derecognition of property, plant & equipment and intangible assets	**-**	-	199,073
Operating profit before working capital changes	**4,565,631**	**4,224,588**	**12,953,088**
(Increase)/ decrease in inventories	**439,217**	(441,829)	(581,851)
Increase in trade and other receivables	**(1,134,357)**	(342,032)	(1,510,260)
(Increase)/ decrease in loans and advances	**66,702**	(605,425)	(1,382,325)
Decrease in investments in lease and hire purchase	**55,972**	569,281	838,756
(Increase)/ decrease in other current assets	**(1,747,875)**	890,629	(603,860)
Decrease in amounts due from related parties	**755**	3,600	3,130
Increase/ (decrease) in trade and other payables	**1,991,305**	(216,735)	2,584,955
Decrease in amounts due to related parties	**(16)**	(9,998)	(1,353)
Increase in other current liabilities	**199,535**	2,679,037	2,652,213
Decrease in deferred income	**(34,494)**	(143,107)	(27,756)
Increase/ (decrease) in public deposits	**781,398**	(986,264)	(537,182)
Increase in insurance contract liabilities	**6,514,373**	3,293,004	5,780,928
Cash generated from operations	**11,698,146**	**8,914,749**	**20,168,483**
Finance income received	**3,998,542**	2,776,056	7,329,233
Finance expenses paid	**(4,523,183)**	(4,691,876)	(10,285,137)
Tax paid	**(2,083,612)**	(1,684,331)	(2,755,832)
Gratuity paid	**(137,931)**	(229,718)	(410,992)
Net cash flow from operating activities	**8,951,962**	**5,084,880**	**14,045,755**
Cash flows from/ (used in) investing activities			
Purchase and construction of property, plant and equipment	**(2,034,655)**	(988,810)	(2,242,878)
Addition to intangible assets	**(25,979)**	(25,885)	(147,646)
Increase in other non-current assets	**(445,361)**	(926,548)	(465,895)
(Purchase)/ disposal of short term investments (net)	**(1,192,505)**	2,780,299	3,529,533
Dividends received	**434**	660	1,165
(Purchase)/ disposal of non-current financial assets	**(14,165,343)**	2,260,416	2,481,234
Acqusition of business, net of cash acquired	**(650,750)**	(1,142,349)	(1,145,718)
Acquisition of controlling interest in equity accounted investee	**-**	(3,367)	(3,367)
Proceeds from disposal of investment properties	**-**	1,276,937	1,305,586
Proceeds from sale of property, plant and equipment	**127,954**	74,534	90,868
Net cash flow from/ (used in) investing activities	**(18,386,205)**	**3,305,887**	**3,402,882**

Softlogic Holdings PLC

CONSOLIDATED CASH FLOW STATEMENT

In Rs. '000	Un-audited 06 months to 30-09-2026	Un-audited 06 months to 30-09-2025	Audited 12 months to 31-03-2026
Cash flows from/ (used in) financing activities			
Dividend paid to non-controlling interest	**(779,142)**	(676,966)	(690,088)
Increase in interest in subsidiaries	**(1,033,645)**	-	(337)
Proceeds from disposal of controlling interest in subsidiaries	**876,173**	317,156	860,497
Proceeds from long term borrowings	**1,614,820**	368,392	4,816,697
Repayment of long term borrowings	**(3,508,843)**	(3,230,461)	(8,790,942)
Repayment of lease liabilities	**(1,644,756)**	(1,466,542)	(3,076,588)
Increase/ (decrease) in other non-current financial liabilities	**107,303**	(5,854)	(356,420)
Proceeds from other current financial liabilities (net)	**2,993,009**	1,695,867	4,893,264
Net cash flow from/ (used in) financing activities	**(1,375,081)**	**(2,998,408)**	**(2,343,917)**
Net increase/ (decrease) in cash and cash equivalents	**(10,809,324)**	**5,392,359**	**15,104,720**
Cash and cash equivalents at the beginning	**19,724,271**	4,623,645	4,623,645
Effect of exchange rate changes	**(4,797)**	(1,118)	(4,094)
Cash and cash equivalents at the end	**8,910,150**	**10,014,886**	**19,724,271**
Analysis of cash and cash equivalents			
Favourable balances			
Cash in hand and at Bank	**9,599,945**	5,815,669	10,865,817
Short term investments	**8,687,105**	15,009,000	17,965,994
Unfavourable balances			
Bank overdrafts	**(9,376,900)**	(10,809,783)	(9,107,540)
Cash and cash equivalents	**8,910,150**	**10,014,886**	**19,724,271**

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 06 months to 30-09-2026	Un-audited 06 months to 30-09-2025	Change as a %	Un-audited 03 months to 30-09-2026	Un-audited 03 months to 30-09-2025	Change as a %	Audited 12 months to 31-03-2026
Revenue from contracts with customers	**1,328,088**	562,514	**136**	**664,044**	79,548	**735**	**2,964,452**
Cost of sales	**(84,312)**	(80,853)	**4**	**(54,026)**	(38,073)	**42**	**(139,454)**
Gross profit	**1,243,776**	**481,661**	**158**	**610,018**	**41,475**	**1,371**	**2,824,998**
Dividend income	**1,102**	995	**11**	**936**	851	**10**	**1,501**
Other operating income	**15,972**	61,934	**(74)**	**7,986**	31,656	**(75)**	**73,698**
Administrative expenses	**(735,103)**	(416,901)	**76**	**(363,607)**	(295,173)	**23**	**2,578,437**
Results from operating activities	**525,747**	**127,689**	**312**	**255,333**	**(221,191)**	**(215)**	**5,478,634**
Finance income	**900,438**	816,085	**10**	**452,198**	410,771	**10**	**2,146,015**
Finance costs	**(2,166,823)**	(1,869,270)	**16**	**(1,079,450)**	(908,710)	**19**	**(4,127,059)**
Net finance cost	**(1,266,385)**	**(1,053,185)**	**20**	**(627,252)**	**(497,939)**	**26**	**(1,981,044)**
Change in fair value of investment properties	**-**	-	**-**	**-**	-		**9,400**
Profit/ (loss) before tax	**(740,638)**	**(925,496)**	**(20)**	**(371,919)**	**(719,130)**	**(48)**	**3,506,990**
Tax expense	**-**	-	**-**				**(5,727)**
Profit/ (loss) for the period	**(740,638)**	**(925,496)**	**(20)**	**(371,919)**	**(719,130)**	**(48)**	**3,501,263**

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

Softlogic Holdings PLC

STATEMENT OF COMPREHENSIVE INCOME

In Rs. '000	Un-audited 06 months to 30-09-2026	Un-audited 06 months to 30-09-2025	Change as a %	Un-audited 03 months to 30-09-2026	Un-audited 03 months to 30-09-2025	Change as a %	Audited 12 months to 31-03-2026
Profit/ (loss) for the period	**(740,638)**	**(925,496)**	**(20)**	**(371,919)**	**(719,130)**	**(48)**	**3,501,263**
Other comprehensive income							
Other comprehensive income not to be reclassified to the income statement in subsequent periods							
Re-measurement (loss) on employee benefit liabilities	**-**	-	**-**	**-**	-	**-**	**(8,337)**
Net change in equity instruments at fair value through other comprehensive income	**(125,137)**	-	**-**	**(125,137)**	-	**100**	**29,090,346**
Tax on other comprehensive income	**-**	-	**-**	**-**	-	**-**	**(5,573,012)**
Other comprehensive income/(loss) for the period, net of tax	**(125,137)**	**-**	**100**	**(125,137)**	**-**	**100**	**23,508,997**
Total comprehensive income/(loss) for the period, net of tax	**(865,775)**	**(925,496)**	**(6)**	**(497,056)**	**(719,130)**	**(31)**	**27,010,260**

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

Softlogic Holdings PLC

COMPANY STATEMENT OF FINANCIAL POSITION

In Rs. '000	Un-audited as at 30-09-2026	Un-audited as at 30-09-2025	Audited as at 31-03-2026
Assets			
Non-current assets			
Property, plant and equipment	**25,278**	36,929	27,896
Right-of-use assets	**17,104**	14,179	6,887
Investment properties	**1,159,200**	1,149,800	1,159,200
Investments in subsidiaries	**142,300,437**	109,997,148	142,537,494
Other non current financial assets	**20,226,062**	16,077,798	19,407,902
	163,728,081	**127,275,854**	**163,139,379**
Current assets			
Trade and other receivables	**544,403**	358,463	400,589
Amounts due from related parties	**2,581,673**	2,832,406	2,386,728
Other current assets	**726,207**	345,167	627,238
Short term investments	**19,534**	20,084	20,646
Cash in hand and at bank	**12,505**	9,528	45,470
	3,884,322	**3,565,648**	**3,480,671**
Total assets	**167,612,403**	**130,841,502**	**166,620,050**
Equity and Liabilities			
Equity attributable to equity holders of the parent			
Stated capital	**14,146,383**	14,146,383	14,146,383
Accumulated losses	**(10,237,545)**	(13,992,928)	(9,572,005)
Other components of equity	**85,954,985**	62,640,387	86,155,220
Total equity	**89,863,823**	**62,793,842**	**90,729,598**
Non-current liabilities			
Interest bearing borrowings	**11,531,627**	18,863,062	14,276,130
Lease liabilities	**2,792**	1,049	4,269
Deferred tax liabilities	**20,095,462**	14,516,724	20,095,463
Employee benefit liabilities	**153,019**	116,708	143,006
Other deferred liabilities	**-**	21,622	-
Other non current financial liabilities	**-**	497,836	-
	31,782,900	**34,017,001**	**34,518,868**
Current liabilities			
Trade and other payables	**6,322,611**	6,201,997	6,379,592
Amounts due to related parties	**504,183**	269,009	324,602
Other current financial liabilities	**27,217,208**	20,955,733	24,516,232
Current portion of interest bearing borrowings	**6,814,554**	2,967,695	6,495,707
Current portion of lease liabilities	**14,810**	13,413	2,749
Other current liabilities	**4,980,399**	3,589,949	3,644,420
Bank overdrafts	**111,915**	32,863	8,282
	45,965,680	**34,030,659**	**41,371,584**
Total equity and liabilities	**167,612,403**	**130,841,502**	**166,620,050**

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

13 November 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 2026	**14,146,383**	**86,155,220**	**(9,572,005)**	**90,729,598**
Loss for the period	-	-	(740,638)	**(740,638)**
Other Comprehensive loss	-	(125,137)	-	**(125,137)**
Equity investments at FVOCI reclassified to retained earnings	-	(75,098)	75,098	**-**
Total comprehensive loss	-	(200,235)	(665,540)	**(865,775)**
As at 30 September 2026	**14,146,383**	**85,954,985**	**(10,237,545)**	**89,863,823**
As at 01 April 2025	**14,146,383**	**62,640,387**	**(13,067,432)**	**63,719,338**
Loss for the period	-	-	(925,496)	**(925,496)**
Other comprehensive income	-	-	-	**-**
Total comprehensive loss	-	-	(925,496)	**(925,496)**
As at 30 September 2025	**14,146,383**	**62,640,387**	**(13,992,928)**	**62,793,842**

Note : Figures in brackets indicate deductions/losses.

Softlogic Holdings PLC

COMPANY STATEMENT OF CASH FLOW

In Rs. '000	Un-audited 06 months to 30-09-2026	Un-audited 06 months to 30-09-2025	Audited 12 months to 31-03-2026
Cash flows from/ (used in) operating activities			
Profit/ (loss) before tax	**(740,638)**	(925,496)	3,506,990
Adjustments for:			
Finance income	**(900,438)**	(816,085)	(2,146,015)
Dividend income	**(1,102)**	(2,421)	(1,501)
Finance cost	**2,166,823**	1,869,270	4,127,059
Change in fair value of investment property	**-**	-	(9,400)
Reversal of provisions for/ write-off of impaired receivables	**-**	-	(3,624,839)
Gratuity provision and related cost	**11,670**	11,693	21,956
Depreciation of property, plant and equipment	**3,359**	8,520	13,685
Amortisation right of use assets	**13,079**	13,731	27,285
Profit on sale of property, plant and equipment	**-**	(47,414)	(43,254)
Amortisation/ impairment of intangible assets	**-**	720	720
Operating profit before working capital changes	**552,753**	**112,518**	**1,872,686**
Increase in trade and other receivable	**(960,596)**	(103,466)	(523,569)
Increase/ (decrease) in other current assets	**(100,347)**	15,377	(266,695)
Decrease in amount due from related parties	**706,597**	1,135,588	133,344
Increase/ (decrease) in trade and other payables	**(69,597)**	108,981	273,710
Increase in amount due to related parties	**177,925**	9,025	72,872
Increase/ (decrease) in other current liabilities	**1,335,974**	384,082	(80,900)
Cash generated from operations	**1,642,709**	**1,662,105**	**1,481,448**
Finance income received	**8**	31	34
Finance expenses paid	**(615,493)**	(1,010,594)	(1,334,236)
Dividend received	**1,102**	2,421	1,501
Gratuity paid	**-**	(26,911)	(27,468)
Net cash flow from operating activities	**1,028,326**	**627,052**	**121,279**
Cash flows from/ (used in) investing activities			
Purchase and construction of property, plant and equipment	**(380)**	-	-
Increase in interest in subsidiaries	**-**	(3,367)	(3,367)
Proceeds from disposal of controlling interest in subsidiaries	**111,919**	-	-
Proceeds from sale of property, plant and equipment	**-**	48,781	48,781
Net cash flow from investing activities	**111,539**	**45,414**	**45,414**
Cash flows from/ (used in) financing activities			
Proceeds from long term borrowings	**-**	356,208	902,164
Repayment of long term borrowings	**(2,753,195)**	(649,291)	(1,378,153)
Repayment of lease liabilities	**(1,650)**	(1,905)	(3,670)
Proceeds from/ (repayment of) short term borrowings (net)	**1,478,382**	(327,372)	423,595
Net cash flow used in financing activities	**(1,276,463)**	**(622,360)**	**(56,064)**
Net increase/ (decrease) in cash and cash equivalents	**(136,598)**	50,106	110,629
Cash and cash equivalents at the beginning	**37,188**	(73,441)	(73,441)
Cash and cash equivalents at the end	**(99,410)**	**(23,335)**	**37,188**
Analysis of cash and cash equivalents			
Favourable balances			
Cash in hand and at bank	**12,505**	9,528	45,470
Unfavourable balances			
Bank overdrafts	**(111,915)**	(32,863)	(8,282)
Cash and cash equivalents	**(99,410)**	**(23,335)**	**37,188**

Note : Figures in brackets indicate deductions/losses.
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 six months ended 30 September	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	**3,299,660**	3,677,398	**1,231,531**	1,252,895	**19,005,446**	17,886,209	**1,325,969**	1,677,462	**25,040,850**	19,695,414	**20,592,688**	17,683,020	**1,346,635**	578,868	**71,842,779**	62,451,266	**-**	-	**71,842,779**	62,451,266
Inter group	**(351,864)**	(353,356)	**(81,658)**	(122,946)	**(536,150)**	(658,654)	**(32,960)**	(23,779)	**(142,052)**	(135,120)	**(429,748)**	(392,489)	**(1,346,565)**	(576,884)	**(2,920,997)**	(2,263,228)	**-**	-	**(2,920,997)**	(2,263,228)
Total external revenue	**2,947,796**	**3,324,042**	**1,149,873**	**1,129,949**	**18,469,296**	**17,227,555**	**1,293,009**	**1,653,683**	**24,898,798**	**19,560,294**	**20,162,940**	**17,290,531**	**70**	**1,984**	**68,921,782**	**60,188,038**	**-**	**-**	**68,921,782**	**60,188,038**
Operating profit/ (loss)	**92,518**	(131,570)	**(149,277)**	(545,645)	**(1,160,094)**	(1,381,820)	**98,296**	133,542	**4,035,306**	2,026,761	**4,424,079**	3,730,154	**511,111**	117,889	**7,851,939**	3,949,311	**(43,866)**	(86,337)	**7,808,073**	3,862,974
Finance income	**98,108**	86,816	**2,958**	3,026	**588,962**	412,173	**1,602**	-	**4,475,063**	4,057,353	**1,124,197**	412,786	**900,872**	816,497	**7,191,762**	5,788,651	**(2,928,248)**	(1,928,530)	**4,263,514**	3,860,121
Finance costs	**(196,994)**	(128,774)	**(1,088,049)**	(943,285)	**(3,397,926)**	(3,248,061)	**(123,318)**	(87,151)	**(1,742,752)**	(1,230,158)	**(1,159,887)**	(997,936)	**(2,166,166)**	(1,868,861)	**(9,875,092)**	(8,504,226)	**2,931,151**	1,941,731	**(6,943,941)**	(6,562,495)
Share of profit of equity accounted investees	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	2,724	**-**	2,724	**-**	-	**-**	2,724
Change in insurance contract liabilities	**-**	-	**-**	-	**-**	-	**-**	-	**(6,641,725)**	(2,886,027)	**-**	-	**-**	-	**(6,641,725)**	(2,886,027)	**-**	-	**(6,641,725)**	(2,886,027)
Profit/ (loss) before taxation	**(6,368)**	**(173,528)**	**(1,234,368)**	**(1,485,904)**	**(3,969,058)**	**(4,217,708)**	**(23,420)**	**46,391**	**125,892**	**1,967,929**	**4,388,389**	**3,145,004**	**(754,183)**	**(931,751)**	**(1,473,116)**	**(1,649,567)**	**(40,963)**	**(73,136)**	**(1,514,079)**	**(1,722,703)**
Tax expense	**(6,497)**	(1,554)	**(5,628)**	473	**(48,389)**	(17,778)	**-**	-	**(299,423)**	(847,743)	**(1,208,456)**	(798,681)	**188**	155	**(1,568,205)**	(1,665,128)	**(134,937)**	(91,051)	**(1,703,142)**	(1,756,179)
Profit/ (loss) after taxation	**(12,865)**	**(175,082)**	**(1,239,996)**	**(1,485,431)**	**(4,017,447)**	**(4,235,486)**	**(23,420)**	**46,391**	**(173,531)**	**1,120,186**	**3,179,933**	**2,346,323**	**(753,995)**	**(931,596)**	**(3,041,321)**	**(3,314,695)**	**(175,900)**	**(164,187)**	**(3,217,221)**	**(3,478,882)**
Depreciation of property, plant & equipment (PPE)	**20,130**	21,860	**199,073**	219,298	**446,988**	456,927	**29,129**	22,108	**100,340**	81,320	**986,635**	913,626	**3,370**	8,608	**1,785,665**	1,723,747	**-**	-	**1,785,665**	1,723,747
Amortisation of ROU assets	**28,995**	11,234	**-**	-	**599,314**	708,403	**21,776**	18,146	**327,034**	242,452	**120,087**	93,571	**1,431**	1,776	**1,098,637**	1,075,582	**-**	-	**1,098,637**	1,075,582
Amortisation/ impairment of intangible assets	**43,651**	29,701	**70**	165	**23,166**	21,487	**-**	-	**12,089**	14,074	**-**	-	**-**	720	**78,976**	66,147	**73,136**	73,136	**152,112**	139,283
Retirement benefit obligations and related cost	**19,256**	16,931	**5,971**	3,935	**38,728**	36,996	**2,333**	1,078	**53,206**	40,407	**119,499**	109,527	**12,287**	12,194	**251,280**	221,068	**-**	-	**251,280**	221,068
Purchase and construction of PPE	**12,589**	24,872	**13,534**	34,073	**382,046**	182,833	**7,794**	414	**182,177**	79,490	**1,435,775**	667,128	**740**	-	**2,034,655**	988,810	**-**	-	**2,034,655**	988,810
Additions to intangible assets	**22,682**	12,712	**-**	-	**3,297**	10,827	**-**	-	**-**	2,346	**-**	-	**-**	-	**25,979**	25,885	**-**	-	**25,979**	25,885

REVENUE AND PROFIT In Rs. '000 For the three months ended 30 September	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	**1,973,372**	1,933,341	**657,053**	741,818	**9,737,673**	8,198,066	**504,077**	1,170,942	**11,833,386**	10,268,015	**10,871,930**	8,753,171	**675,450**	90,582	**36,252,941**	31,155,935	**-**	-	**36,252,941**	31,155,935
Inter group	**(186,889)**	(159,822)	**(8,561)**	(79,112)	**(222,605)**	(369,972)	**(9,428)**	(8,962)	**(71,385)**	(78,653)	**(230,655)**	(193,955)	**(675,420)**	(90,576)	**(1,404,943)**	(981,052)	**-**	-	**(1,404,943)**	(981,052)
Total external revenue	**1,786,483**	**1,773,519**	**648,492**	**662,706**	**9,515,068**	**7,828,094**	**494,649**	**1,161,980**	**11,762,001**	**10,189,362**	**10,641,275**	**8,559,216**	**30**	**6**	**34,847,998**	**30,174,883**	**-**	**-**	**34,847,998**	**30,174,883**
Operating profit/ (loss)	**197,986**	(63,129)	**33,535**	(161,367)	**(624,659)**	(562,412)	**64,929**	105,096	**1,219,564**	1,097,253	**2,482,357**	1,691,550	**249,618**	(222,952)	**3,623,330**	1,884,039	**(7,299)**	(49,767)	**3,616,031**	1,834,272
Finance income	**46,782**	39,108	**(1,316)**	244	**300,448**	208,117	**821**	-	**1,897,133**	1,774,689	**621,792**	201,922	**452,466**	411,040	**3,318,126**	2,635,120	**(1,541,301)**	(973,429)	**1,776,825**	1,661,691
Finance costs	**(63,485)**	(62,436)	**(111,712)**	(491,412)	**(1,706,770)**	(1,496,250)	**(61,473)**	(48,236)	**(670,939)**	(635,268)	**(618,485)**	(512,206)	**(1,079,118)**	(908,506)	**(4,311,982)**	(4,154,314)	**1,272,903**	980,185	**(3,039,079)**	(3,174,129)
Share of profit of equity accounted investees	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-
Change in insurance contract liabilities	**-**	-	**-**	-	**-**	-	**-**	-	**(2,811,456)**	(955,693)	**-**	-	**-**	-	**(2,811,456)**	(955,693)	**-**	-	**(2,811,456)**	(955,693)
Profit/ (loss) before taxation	**181,283**	**(86,457)**	**(79,493)**	**(652,535)**	**(2,030,981)**	**(1,850,545)**	**4,277**	**56,860**	**(365,698)**	**1,280,981**	**2,485,664**	**1,381,266**	**(377,034)**	**(720,418)**	**(181,982)**	**(590,848)**	**(275,697)**	**(43,011)**	**(457,679)**	**(633,859)**
Tax expense	**(4,362)**	(1,554)	**(4,343)**	473	**(41,801)**	1,298	**-**	-	**(77,933)**	(507,277)	**(677,364)**	(274,524)	**3,319**	73	**(802,484)**	(781,511)	**(134,937)**	(91,051)	**(937,421)**	(872,562)
Profit/ (loss) after taxation	**176,921**	**(88,011)**	**(83,836)**	**(652,062)**	**(2,072,782)**	**(1,849,247)**	**4,277**	**56,860**	**(443,631)**	**773,704**	**1,808,300**	**1,106,742**	**(373,715)**	**(720,345)**	**(984,466)**	**(1,372,359)**	**(410,634)**	**(134,062)**	**(1,395,100)**	**(1,506,421)**
Depreciation of property, plant & equipment (PPE)	**10,102**	12,427	**89,654**	110,572	**220,517**	213,066	**14,355**	11,066	**50,591**	23,000	**506,537**	461,241	**(1,439)**	3,464	**890,317**	834,836	**-**	-	**890,317**	834,836
Amortisation of ROU assets	**(8,243)**	(1,923)	**-**	-	**250,070**	331,631	**10,313**	10,242	**171,795**	137,518	**63,152**	43,681	**717**	323	**487,804**	521,472	**-**	-	**487,804**	521,472
Amortisation/ impairment of intangible assets	**28,948**	13,618	**53**	100	**13,348**	10,790	**-**	-	**5,383**	9,973	**-**	-	**-**	283	**47,732**	34,764	**36,568**	36,568	**84,300**	71,332
Retirement benefit obligations and related cost	**8,382**	8,465	**3,061**	619	**11,797**	15,221	**1,360**	539	**27,358**	21,391	**59,701**	54,564	**6,132**	6,097	**117,791**	106,896	**-**	-	**117,791**	106,896
Purchase and construction of PPE	**6,382**	23,396	**6,134**	29,400	**260,611**	35,376	**7,794**	414	**93,983**	30,437	**838,552**	514,719	**380**	-	**1,213,836**	633,742	**-**	-	**1,213,836**	633,742
Additions to intangible assets	**10,193**	12,712	**-**	-	**2,610**	74	**-**	-	**-**	1,968	**-**	-	**-**	-	**12,803**	14,754	**-**	-	**12,803**	14,754

Note : Figures in brackets indicate deductions/losses.

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 30 September 2026 were authorised for issue by the Board of Directors on 13 November 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).

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 30 June 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 30 June 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 six months ended 30 September 2026 - Rs. 560.00 Mn (2025 - Rs. 2,168.00 Mn).
For the three months ended 30 September 2026 - Nil (2025 - Rs. 1,255.00 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 September 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 30 September 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 30 September 2026

Asset Category	ISIN No.	Face value	Market value as at 30 September 2026 Rs. '000
Government Securities			
Treasury Bonds	LKJ01236C152	240,920,679	**192,916**
	LKJ01337I155	240,920,679	**189,242**
	LKJ01438I151	240,920,679	**187,152**
	LKJ01539I156	240,920,679	**185,309**
	LKJ01640I152	240,920,679	**183,683**
	LKB01032G014	25,000,000	**32,692**
	LKB02032J017	9,000,000	**8,404**
	LKB02033K013	172,000,000	**155,651**
	LKB02033K013	35,000,000	**31,673**
	LKB01534I155	125,000,000	**115,531**
	LKB02033K013	150,000,000	**135,742**
	LKB01534I155	150,000,000	**138,637**
	LKB01035F159	50,000,000	**47,930**
	LKB01237G019	50,000,000	**46,943**
REPO	LKB00529L150	18,912,000	**17,555**
Total market value of the assets			**1,669,060**
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	30-09-2026
Public shareholding (%)	**11.22**
Public shareholders	**10,896**
Float adjusted market capitalization (Rs. Mn.)	**1,111.49**

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	30-09-2026
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**
Prof. A S Dharmasiri	**Nil**
S Saraf	**Nil**
C K Gupta (alternate director to Mr. S Saraf)	**Nil**
T Nadarasa	**Nil**
M I Furkan	**Nil**
	843,618,483

5.3 Twenty largest shareholders of the company are as follows:

	As at	Number of shares 30-09-2026	%
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	**6,099,352**	**0.44**
12	Mr. F R Muzammil	**3,809,182**	**0.27**
13	Seylan Bank PLC/ Mr. A C Jayasinghe	**3,320,356**	**0.24**
14	Mrs. G I Vasunthara	**3,115,000**	**0.22**
15	Commercial Bank of Ceylon PLC/ Mr. H G Balasuriya	**2,500,000**	**0.18**
16	Mr. G R Geha	**2,015,372**	**0.14**
17	Hatton National Bank PLC/ Mr. A C Jayasinghe	**1,955,565**	**0.14**
18	Lombard Odier Darier Hentsch and Cie	**1,870,971**	**0.13**
19	Commercial Bank of Ceylon PLC/ Mr. G S N Peiris	**1,862,972**	**0.13**
20	Mr. A L A Leitan	**1,800,001**	**0.13**

6. STATED CAPITAL MOVEMENTS

6.1 No of shares

	No of shares
As at 01 April 2026	1,395,257,979
As at 30 September 2026	**1,395,257,979**

6.2 Value of shares

	Rs. '000
As at 01 April 2026	14,146,383
As at 30 September 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.

	30-09-2026
Last traded price on (Rs.)	**7.10**
Highest price recorded for the three months ending (Rs.)	**12.00**
Lowest price recorded for the three months ending (Rs.)	**6.90**
Market Capitalisation (Rs. Mn.)	**9,906.33**

7.2 Ratios

Net liability per share at the period end (Rs.)	**(51.36)**

7.3 Share trading information from 01 July 2026 to 30 September 2026

Number of shares traded	**21,986,707**
Value of shares traded (Rs. Mn.)	**204.12**

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 2026.

A dispute has arisen with the Department of Inland Revenue regarding the applicability of the income tax exemption for the years of assessment 2005/06 to 2014/15, in terms of the agreement entered into between Asiri Surgical Hospital PLC and the Board of Investment of Sri Lanka (BOI) in 2000.

For these years of assessment (2005/06 through 2014/15), we have received written notifications from the Tax Appeals Commission. The total tax payable is Rs. 1.20 Bn including penalties, of which Rs. 591.00 Mn was provided for as of 30 September 2026.

Asiri Surgical Hospital PLC also filed a case in the Court of Appeal (CA [Writ] 386/2016) to prevent the recovery of tax for this matter, and an appeal has been made to the Supreme Court against the Court of Appeal's decision. Because this matter is in litigation, in accordance with Paragraph 92 of LKAS 37, we cannot provide further information or details on the associated risks so as not to impair the outcome or prejudice the subsidiary's position.

9. CAPITAL COMMITMENTS

As at 30 September 2026, the Group had capital commitments contracted but not provided in the financial statements amounting to Rs. 7,628.45 Mn (30 September 2025 - Rs. 7,588.00 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 30 September 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 followings.

Softlogic Holdings PLC
On 21 October 2026, Softlogic Holdings PLC made a further announcement to the CSE, that the last date for payment for conversion of Warrants to Shares has been extended from 7 October 2026 to 19 November 2026 to enable remaining warrant-holders, further time to accept and remit their payment for conversion of Warrants to Shares.

Softlogic Finance PLC
The Directors of Softlogic Finance PLC, a subsidiary of Softlogic Holdings PLC, announced that the Company will issue 401,072,162 ordinary shares by way of a Rights Issue at a price of Rs. 2.50 per share. The issue of shares by the way of a Rights Issue approved by shareholder at an Extraordinary General Meeting held on 13 November 2026. The proceeds from the aforesaid Rights Issue will be used for strengthening the Tier 1 Capital of the Company and expanding its lending portfolio, particularly in the vehicle financing segment.

Softlogic Life Insurance PLC
The Directors of Softlogic Life Insurance PLC, a subsidiary of Softlogic Holdings PLC, announced that the Company intends to proceed with the amalgamation of its subsidiary, Softlogic Life Insurance Lanka Limited (the "Amalgamating Entity"), to be amalgamated into Softlogic Life Insurance PLC (the "Amalgamated Entity") subject to the approval of the District Court of Colombo in terms of Section 102(1) of the Regulation of Insurance Industry Act No. 43 of 2000 (as amended).
The name of the Amalgamated Entity will be Softlogic Life Insurance PLC, and the amalgamation is to take effect on 1 January 2027 or such other date as may be determined by the District Court Colombo or the Registrar of Companies.

12. RELATED PARTY TRANSACTIONS

12.1 Transactions with related parties

In Rs. '000	Group		Company	
	06 months to 30-09-2026	06 months to 30-09-2025	06 months to 30-09-2026	06 months to 30-09-2025
Subsidiaries				
(Purchases)/ sales of goods	**-**	-	**(1,871)**	(1,059)
(Receiving)/ rendering of services	**-**	-	**1,317,444**	545,016
(Purchases)/ sales of property, plant & equipment	**-**	-	**(724)**	-
Loans given/ (obtained)	**-**	-	**(2,113,465)**	(1,434,201)
Interest received/ (paid)	**-**	-	**(304,978)**	(178,455)
Rent received/ (paid)	**-**	-	**3,320**	1,894
Dividend received			**667**	583
Profit on disposal of shares			**75,098**	-
Guarantee charges received/ (paid)	**-**	-	**(14,939)**	(2,850)
Guarantees given/ (obtained) - as at 30 September	**-**	-	**37,676,856**	39,149,377
Associates				
(Receiving)/ rendering of services	**-**	1,968	**-**	1,978
Key management personnel				
Advance given/ (received)	**(1,571)**	(48,803)	**(1,992)**	(1,992)
Guarantees given/ (received)	**(150,000)**	(150,000)	**-**	-
Loans given/ (customer deposits received)	**(3,632)**	(2,011)	**-**	-
Interest received/ (paid)	**(66)**	-	**-**	-
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)
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
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
T Nadarasa

Nominations and Governance Committee
T Nadarasa - Chairman
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
Indian Bank
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
State Bank of India
Union Bank of Colombo PLC

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