SOFTLOGIC CAPITAL PLC

(PB 779 PQ)

Interim Financial Statements

Year ended 31st March 2026



SOFTLOGIC CAPITAL PLC
INCOME STATEMENT
For the Year ended 31st March 2026

	Group					
	Three months ended 31st March			Year ended 31st March		
	2026	2025	Change %	2026	2025 (Audited)	Change %
	Rs.	Rs.		Rs.	Rs.	
Revenue						
Interest income	**2,067,075,985**	1,504,283,707	37%	**7,837,139,772**	7,982,669,214	-1.82%
Net Earned Premium	**11,620,518,950**	8,305,766,458	40%	**40,652,664,057**	30,842,348,833	32%
Fee and trading income	**240,632,567**	154,838,886	55%	**860,189,039**	417,190,701	106%
Other income and gains	**98,636,601**	47,630,772	107%	**483,042,337**	458,590,065	5%
Realised gains	**83,437,711**	15,503,028	438%	**1,313,238,846**	2,372,067,029	-45%
Fair value gains and losses	**(18,054,519)**	82,862,777	-122%	**163,970,610**	154,989,323	6%
Dividend income	**-**	133,186,481	-100%	**247,520**	155,868,862	-99.8%
Total revenue	**14,092,247,295**	10,244,072,109	38%	**51,310,492,181**	42,383,724,027	21%
Direct expenses						
Interest expenses	**(647,131,208)**	(466,688,994)	39%	**(2,609,693,406)**	(3,299,364,119)	-21%
Net claims and net acquisition cost	**(7,262,857,097)**	(6,007,527,638)	21%	**(27,891,207,732)**	(21,131,775,883)	32%
Other direct expenses	**(117,554,360)**	(97,228,993)	21%	**(448,602,908)**	(279,663,495)	60%
Credit loss expense on financial assets and other loans	**609,735,353**	1,361,116,066	-55%	**298,602,679**	861,169,404	-65%
Operating profit	**6,674,439,983**	5,033,742,550	33%	**20,659,590,814**	18,534,089,934	11%
Administrative expenses	**(2,754,274,729)**	(2,685,270,079)	3%	**(7,753,696,202)**	(6,721,376,912)	15%
Distribution cost	**(384,281,953)**	(386,128,598)	-0.5%	**(1,267,876,499)**	(1,014,059,973)	25%
Change in insurance contract liabilities	**(2,869,241,107)**	(1,380,864,361)	108%	**(5,780,932,414)**	(6,094,342,427)	-5%
Other operating expenses	**(42,499,997)**	(403,146,076)	-89%	**(253,416,046)**	(759,641,805)	-67%
Profit before income tax	**624,142,197**	178,333,436	250%	**5,603,669,653**	3,944,668,817	42%
Income tax expense	**(317,485,035)**	(204,466,118)	55%	**(2,232,405,200)**	(2,250,516,112)	-1%
Profit / (loss) for the Period	**306,657,162**	(26,132,682)	-1273%	**3,371,264,453**	1,694,152,705	99%
Profit / (loss) for the period attributable to;						
Owners of the parent	**(24,253,239)**	(254,116,751)		**973,772,093**	(280,417,658)	
Non-controlling interests	**330,910,401**	227,984,069		**2,397,492,360**	1,974,570,363	
	306,657,162	(26,132,682)		**3,371,264,453**	1,694,152,705	
Basic Earning / (Loss) per share (Rs.)	**(0.02)**	(0.26)		**1.00**	(0.29)	

The above figures are subject to audit unless stated otherwise.

27th May 2026

SOFTLOGIC CAPITAL PLC
INCOME STATEMENT
For the Year ended 31st March 2026

	Company					
	Three months ended 31st March			Year ended 31st March		
	2026	2025	Change %	2026	2025 (Audited)	Change %
	Rs.	Rs.		Rs.	Rs.	
Revenue						
Interest income	**152,832,766**	133,539,178	14%	**587,891,472**	597,379,738	-2%
Fee and trading income	**64,078,323**	37,260,323	72%	**260,113,293**	204,151,815	27%
Other income and gains	**695,845**	(3,277,218)	-121%	**2,530,800**	18,905,999	-87%
Dividend income	-	-	0%	**635,183,767**	3,273,546,084	-81%
Total revenue	**217,606,933**	167,522,281	30%	**1,485,719,332**	4,093,983,636	-64%
Direct expenses						
Interest expenses	**(458,364,079)**	(213,208,675)	115%	**(1,810,842,220)**	(1,833,556,206)	-1%
Other direct expenses	**(34,727,580)**	(38,521,235)	-10%	**(130,015,320)**	(83,383,524)	56%
Operating profit / (loss)	**(275,484,727)**	(84,207,629)	-227%	**(455,138,208)**	2,177,043,906	121%
Administrative expenses	**(42,384,181)**	(56,328,298)	-25%	**(189,781,120)**	(204,403,688)	-7%
Distribution cost	**(17,672,101)**	(18,073,001)	-2%	**(40,446,436)**	(31,640,589)	28%
Other operating expenses	**(14,725,061)**	(589,794,814)	-98%	**(37,122,163)**	(601,196,496)	-94%
Profit / (loss) before tax	**(350,266,070)**	(748,403,742)	53%	**(722,487,928)**	1,339,803,133	154%
Income tax expense	-	-	-	-	-	-
Profit / (Loss) for the Period	**(350,266,070)**	(748,403,742)	53%	**(722,487,928)**	1,339,803,133	154%
Basic Earning / (Loss) per share (Rs.)	**(0.36)**	(0.77)		**(0.74)**	1.37	

The above figures are subject to audit unless stated otherwise.

27th May 2026

SOFTLOGIC CAPITAL PLC
STATEMENT OF COMPREHENSIVE INCOME
For the Year ended 31st March 2026

	Group			
	Three months ended 31st March		Year ended 31st March	
	2026	2025	2026	2025 (Audited)
	Rs.	Rs.	Rs.	Rs.
Profit / (loss) for the Period	**306,657,162**	(26,132,682)	**3,371,264,453**	1,694,152,705
Other comprehensive income that may be reclassified to income statement in subsequent periods				
Net (loss)/gain on financial instruments at fair value through other comprehensive income	**(496,914,110)**	(421,887,044)	**(398,512,710)**	(541,428,332)
Net Other comprehensive income that may be reclassified to income statement in subsequent periods	**(496,914,110)**	(421,887,044)	**(398,512,710)**	(541,428,332)
Other comprehensive income that will not be reclassified to income statement in subsequent periods				
Net gain / (loss) on equity instruments at fair value through other comprehensive income	**(43,121,285)**	(127,952,630)	**667,271,987**	1,387,590,310
Gains on revaluation of land and buildings	**-**	-	**47,590,860**	-
Re-measurement gain / (loss) on defined benefit plans	**4,309,883**	(1,522,379)	**(93,383,957)**	(52,663,281)
Net other comprehensive income that will not be reclassified to income statement in subsequent periods	**(38,811,402)**	(129,475,009)	**621,478,890**	1,334,927,029
Tax on other comprehensive income	**-**		**-**	645,553
Other Comprehensive Income for the period, net of tax	**(535,725,512)**	(551,362,053)	**222,966,180**	794,144,250
Total comprehensive income/(loss) for the period	**(229,068,350)**	(577,494,735)	**3,594,230,633**	2,488,296,955
Attributable to:				
Owners of the parent	**(316,692,439)**	(495,532,855)	**1,068,633,387**	149,205,028
Non controlling interest	**87,624,090**	(81,316,324)	**2,525,597,246**	2,339,091,927
Total Comprehensive income / (loss) for the period	**(229,068,349)**	(576,849,179)	**3,594,230,633**	2,488,296,955

The above figures are subject to audit unless stated otherwise.

27th May 2026

SOFTLOGIC CAPITAL PLC
STATEMENT OF COMPREHENSIVE INCOME
For the Year ended 31st March 2026

	Company			
	Three months ended 31st March		Year ended 31st March	
	2026	2025	2026	2025 (Audited)
	Rs.	Rs.	Rs.	Rs.
(loss) /Profit for the Period	**(350,266,070)**	(748,403,742)	**(722,487,928)**	1,339,803,133
Other comprehensive income that may be reclassified to income statement in subsequent periods				
Net gain/(loss) on financial instruments at fair value through other comprehensive income	-	(2,706,364)	-	1,774,026
Net Other comprehensive income that may be reclassified to income statement in subsequent periods	**-**	**(2,706,364)**	**-**	**1,774,026**
Other comprehensive (loss)/ income that will not be reclassified to income statement in subsequent periods				
Fair value (loss)/gain on investment in subsidiary		(1,405,323,472)	-	(1,405,323,472)
Re-measurement gain / (loss) on defined benefit plans	-	260,743	-	260,743
Net other comprehensive income that will not be reclassified to income statement in subsequent periods	**-**	(1,405,062,729)	**-**	(1,405,062,729)
Tax on other comprehensive income	-	141,184,309	-	141,184,309
Other Comprehensive Income for the period, net of tax	**-**	(1,266,584,784)	**-**	(1,262,104,394)
Total comprehensive (loss)/income for the period	**(350,266,070)**	(2,014,988,526)	**(722,487,928)**	77,698,739

The above figures are subject to audit unless stated otherwise.

27th May 2026

SOFTLOGIC CAPITAL PLC
STATEMENT OF FINANCIAL POSITION
As at 31st March 2026

As at 31st March 2026	Group		Company	
	31.03.2026	31.03.2025 Audited	31.03.2026	31.03.2025 Audited
	Rs.	Rs.	Rs.	Rs.
ASSETS				
Cash and cash equivalents	**8,789,726,300**	3,552,871,376	**32,070,202**	27,889,218
Amounts due from related companies	**24,028,507**	24,245,819	**42,835,712**	43,662,223
Other assets	**5,083,139,899**	5,008,990,883	**1,797,787,077**	1,972,980,049
Income tax receivable	**-**	254,052,137	**-**	-
Financial assets recognized through profit or loss	**5,481,319,088**	5,389,795,769	**-**	-
Financial assets measured at fair value through other comprehensive income	**24,289,260,010**	10,708,015,057	**1,822,758,985**	-
Other financial assets at amortised cost	**37,314,799,018**	33,694,153,512	**2,346,297,261**	1,328,162,870
Loans and advances	**5,026,192,476**	4,008,483,435	**-**	-
Lease and hirepurchase receivables	**801,070,338**	1,485,514,985	**-**	-
Investment in subsidiaries	**-**	-	**17,186,888,436**	17,850,104,142
Deferred tax asset	**1,202,494,784**	1,008,419,846	**-**	-
Right of use assets	**1,697,454,045**	1,399,677,695	**27,234,907**	15,613,122
Investment Property	**11,763,000**	115,000,000	**-**	-
Property, plant and equipment	**899,410,755**	722,308,959	**4,551,715**	1,727,523
Intangible assets	**1,400,024,175**	1,248,199,434	**-**	-
TOTAL ASSETS	**92,020,682,395**	68,619,728,907	**23,260,424,292**	21,240,139,147
EQUITY AND LIABILITIES				
Capital and reserves				
Stated capital	**3,891,595,200**	3,891,595,200	**3,891,595,200**	3,891,595,200
Reserve fund	**270,758,620**	267,705,353	**-**	-
Fair Value Reserve	**(712,477,525)**	(895,704,730)	**-**	-
Other Fair Value Reserve on investment in subsidiary	**-**	-	**6,560,136,590**	5,672,432,216
Revaluation reserve	**135,580,323**	87,989,463	**-**	-
Restricted Regulatory Reserve	**1,515,796,000**	798,004,000	**-**	-
Non-Distributable Regulatory Loss Allowance Reserve	**238,995,400**	970,074,986	**-**	-
Retained earnings	**(6,375,741,575)**	(7,560,513,467)	**(5,603,697,507)**	(4,190,786,747)
Shareholders' funds	**(1,035,493,557)**	(2,440,849,195)	**4,848,034,283**	5,373,240,669
Non-controlling interest	**7,305,336,241**	5,297,476,972	**-**	-
Total equity	**6,269,842,684**	2,856,627,777	**4,848,034,283**	5,373,240,669
Liabilities				
Bank overdraft	**752,469,455**	817,849,598	**323,125,570**	323,778,057
Trade and other payables	**4,256,212,680**	4,217,369,097	**460,458,835**	431,540,610
Amounts due to related companies	**32,573,805**	9,700,000	**-**	9,700,000
Other liabilities	**1,493,712,360**	1,997,249,573	**-**	-
Income tax liability	**1,230,662,858**	858,209,010	**-**	-
Interest bearing borrowings	**24,029,014,746**	19,467,967,893	**17,324,259,069**	14,797,333,277
Public deposits	**3,738,423,692**	4,273,387,713	**-**	-
Insurance provision	**49,556,524,233**	33,671,063,953	**-**	-
Employee benefit liabilities	**661,245,882**	450,304,293	**66,059**	66,059
Deferred tax liabilities	**-**	-	**304,480,477**	304,480,475
Total Liability	**85,750,839,711**	65,763,101,130	**18,412,390,010**	15,866,898,478
TOTAL EQUITY AND LIABILITIES	**92,020,682,395**	68,619,728,907	**23,260,424,292**	21,240,139,147
Contingent Liabilities and Commitments	**75,000,000**	75,000,000	**75,000,000**	75,000,000
Net Assets Value per Share	**(1.06)**	(2.50)	**4.96**	5.50

The financial Statements are in compliance with the requirements of Companies Act No. 07 of 2007.

(Sgd..)

Dilan Christostom
Director - Finance

The Board of Directors is responsible for the preparation & presentation of these Financial statements.
Signed for and on behalf of Board by;

(Sgd..) (Sgd..)

Ashok Pathirage **H K Kaimal**
Chairman Director

The above figures are subject to audit unless stated otherwise.
27th May 2026

SOFTLOGIC CAPITAL PLC
STATEMENT OF CHANGES IN EQUITY
As at 31st March 2026

Group As at 31st March 2026	Attributable to equity holders of the parent								Minority Interest	Total Equity
	Stated Capital	Reserve Fund	Fair Value Reserve	Revaluation Reserve	Restricted Regulatory Reserve	Non-Distributable Regulatory Loss Allowance Reserve	Retained Earnings	Total		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
As at 01st April 2025	**3,891,595,200**	**267,705,353**	**(895,704,730)**	**87,989,463**	**798,004,000**	**970,074,986**	**(7,560,513,467)**	**(2,440,849,195)**	**5,297,476,972**	**2,856,627,777**
Profit / (Loss) for the Period	-	-	-	-	-	-	**973,772,093**	**973,772,093**	**2,397,492,360**	**3,371,264,453**
Transfer to Reserve Fund	-	**3,053,266**	-	-	-	-	**(3,053,266)**	-	-	-
Transfer to Restricted Regulatory Reserve	-	-	-	-	**717,792,000**	-	**(717,792,000)**	-		-
Transfer to Non-Distributable Regulatory Loss Allowance Reserve	-	-	-	-	-	**(731,079,587)**	**731,079,587**	-	-	-
Other comprehensive income for the period	-	-	**183,227,206**	**47,590,860**	-	-	**200,765,484**	**431,583,550**	**50,504,353**	**482,087,903**
Total Comprehensive Income	-	**3,053,266**	**183,227,206**	**47,590,860**	**717,792,000**	**(731,079,587)**	**1,184,771,898**	**1,405,355,643**	**2,447,996,713**	**3,853,352,356**
Equity Investments in FVOCI-reclassified to retained earnings	-	-	-	-	-	-	-	-	-	-
Re-purchase of shares	-	-	-	-	-	-	-	-	-	-
Dividend paid to non-controlling interest	-	-	-	-	-	-	-	-	**(697,675,781)**	**(697,675,781)**
Acquisition, disposal and changes in noncontrolling interest	-	-	-	-	-	-	-	-	**(223,088,018)**	**(223,088,018)**
Total transactions with owners, recognised directly in equity	-	-	-	-	-	-		-	**480,626,355**	**480,626,355**
As at 31st March 2026	**3,891,595,200**	**270,758,620**	**(712,477,522)**	**135,580,323**	**1,515,796,000**	**238,995,399**	**(6,375,741,569)**	**(1,035,493,552)**	**7,305,336,237**	**6,269,842,685**

Group As at 31st March 2025	Attributable to equity holders of the parent								Minority Interest	Total Equity
	Stated Capital	Reserve Fund	Fair Value Reserve	Revaluation Reserve	Restricted Regulatory Reserve	Non-Distributable Regulatory Loss Allowance Reserve	Retained Earnings	Total		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
As at 01st April 2024	3,891,595,200	260,448,732	(1,374,558,535)	87,989,463	798,004,000	1,736,237,951	(8,044,183,368)	(2,644,466,557)	6,421,096,628	3,776,630,071
								-		-
Profit / (Loss) for the Period	-	-	-	-	-	-	(280,417,658)	(280,417,658)	1,974,570,363	1,694,152,705
Transfer to Reserve Fund	-	-	38,379,463	-	-	-	(38,379,463)	-	380,687,771	380,687,771
Transfer to Non-Distributable Regulatory Loss Allowance Reserve	-	-	-	-	-	(766,162,965)	766,162,965	-	-	-
Other comprehensive income for the period	-	-	440,474,341	-	-		(27,017,862)	413,456,479	-	413,456,479
Total Comprehensive Income	-	-	478,853,804	-	-	(766,162,965)	420,347,982	133,038,821	2,355,258,134	2,488,296,955
Re-purchase of shares	-	-	-	-	-	-	-	-	(2,898,867,840)	(2,898,867,840)
Transfer to Statutory Reserve Fund	-	7,256,621	-	-	-	-	(7,256,621)	-	-	-
Equity Investments in FVOCI-reclassified to retained earnings		-	-					-		-
Dividend paid to non-controlling interest	-	-	-	-	-	-	-	-	(687,914,927)	(687,914,927)
Total transactions with owners, recognised directly in equity	-	-	-	-	-	-	70,578,540	70,578,540	107,904,978	178,483,518
As at 31st March 2025	3,891,595,200	267,705,353	(895,704,731)	87,989,463	798,004,000	970,074,986	(7,560,513,467)	(2,440,849,196)	5,297,476,973	2,856,627,776

The above figures are subject to audit unless stated otherwise.

27th May 2026

SOFTLOGIC CAPITAL PLC
STATEMENT OF CHANGES IN EQUITY
As at 31st March 2026

Company As at 31st March 2026	Stated Capital	Fair value reserve on investment in Subsidiary	Fair Value Reserve	Retained Earnings	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
As at 01st April 2025	**3,891,595,200**	**5,672,432,214**	**-**	**(4,190,786,747)**	**5,373,240,667**
Profit for the period	**-**	**-**	**-**	**(722,487,928)**	**(722,487,928)**
Fair value gain / (loss) on investment in subsidiary	**-**	**197,281,543**	**-**	**-**	**197,281,543**
Total comprehensive income	**3,891,595,200**	**5,869,713,757**	**-**	**(4,913,274,674)**	**4,848,034,283**
Equity Investments in FVOCI-reclassified to retained earnings	**-**	**690,422,833**	**-**	**(690,422,833)**	**-**
As at 31st March 2026	**3,891,595,200**	**6,560,136,590**	**-**	**(5,603,697,507)**	**4,848,034,283**

Company As at 31st March 2025	Stated Capital	Fair value reserve on investment in Subsidiary	Fair Value Reserve	Retained Earnings	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
As at 01st April 2024	3,891,595,200	7,284,972,867	(40,153,489)	(5,558,504,031)	5,577,910,547
Profit for the period	-	-	-	1,339,803,133	1,339,803,133
Fair value gain / (loss) on investment in subsidiary	-	(1,383,040,389)	-	-	(1,383,040,389)
Tax on other Comprehensive Income		(141,184,309)			(141,184,309)
Other comprehensive income	-	(22,283,083)	1,774,026	260,743	(20,248,314)
Total comprehensive income	3,891,595,200	5,738,465,086	(38,379,463)	(4,218,440,155)	5,373,240,668
Equity Investments in FVOCI-reclassified to retained earnings	-	(66,032,872)	38,379,463	27,653,409	-
As at 31st March 2025	**3,891,595,200**	**5,672,432,214**	**-**	**(4,190,786,746)**	**5,373,240,668**

The above figures are subject to Audit unless stated otherwise.

27th May 2026

SOFTLOGIC CAPITAL PLC
STATEMENT OF CASH FLOW
For the Year ended 31st March 2026

For the 12 months ended 31st March	Group		Company	
	31.03.2026	31.03.2025 Audited	31.03.2026	31.03.2025 Audited
	Rs.	Rs.	Rs.	Rs.
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit/(loss) before tax	**5,603,669,653**	3,944,668,817	**(722,487,928)**	1,339,803,133
Adjustments for				
Dividend Income	**(247,520)**	155,868,862	**(635,183,767)**	(3,273,546,084)
Profit on disposal of property, plant and equipment	**(26,000,000)**	(5,656,672)	**-**	-
Realized gain	**(1,313,238,846)**	(2,372,067,028)	**-**	-
Fair Value (loss) /Gain	**(163,970,610)**	(166,752,323)	**-**	-
Amortization of intangible assets	**147,222,713**	150,231,289	**-**	5,214,383
Impairemnt of financial assets at amortized cost	**(64,136,606)**	-	**-**	-
Unrealized exchange gain/(loss)	**212,129,544**	94,271,426	**-**	-
Interest expenses	**2,609,693,406**	3,299,364,119	**1,810,842,220**	1,833,556,206
Gratuity provision and related costs	**112,870,674**	94,872,223	**175,500**	104,877
Impairment of loans and receivable	**(234,466,073)**	(496,631,947)	**-**	582,549,998
Impairemnt of Goodwill	**-**	(24,400,306)	**-**	-
Amortisation of right of use assets	**709,231,694**	442,960,647	**7,005,314**	91,776,866
Depreciation	**161,803,310**	154,020,019	**820,599**	1,138,906
Operating profit before working capital changes	**7,754,561,339**	5,270,749,126	**461,171,939**	580,598,285
Operating Assets:				
Decrease/(increase) in amounts due form related companies	**217,312**	(529,095)	**826,511**	24,333,392
(Increase)/decrease in other assets	**(74,149,018)**	(4,077,570,055)	**(1,647,566,012)**	(1,673,509,959)
Decrease/(increase) in Financial assets recognized through profit or loss	**72,447,291**	485,814,240	**-**	-
(Increase)/decrease in Financial assets measured at fair value through other comprehensive income	**(14,625,724,522)**	(6,538,396,971)	**-**	-
(Increase) /decrease in financial assets at amortized cost	**(4,751,566,763)**	4,866,971,736	**(1,018,134,390)**	(1,319,261,519)
(Increase) /decrease in Loans and Advances	**(1,017,709,041)**	(168,328,459)	**-**	-
Decrease/(increase) in lease and hirepurchase receivables	**684,444,647**	2,513,024,640	**-**	-
Increase/(decrease) in trade and other payables	**38,843,588**	(289,990,871)	**27,196,479**	410,918,279
(Decrease)/increase in amount due to related companies	**22,873,805**	(79,455,348)	**(7,978,254)**	(78,300,000)
(Decrease) /increase in other non financial liabilities	**(503,537,213)**	1,581,682,388	**-**	
Increase/(decrease) in insurance contract liabilities	**15,885,460,281**	5,911,933,468	**-**	-
(Decrease)/increase in public deposits	**(534,964,021)**	(3,208,329,837)	**-**	-
Cash (used in) / generated from operations	**2,951,197,684**	6,267,574,962	**(2,184,483,727)**	(2,055,221,522)
Tax Paid	**(1,633,530,131)**	(2,392,687,823)	**-**	-
Interest Paid	**(2,122,524,684)**	(3,410,248,871)	**(1,233,581,715)**	(2,549,883,340)
Gratuity paid	**(46,381,775)**	(37,094,821)	**-**	-
Net cash (used in) / generated from operations	**(851,238,906)**	427,543,447	**(3,418,065,442)**	(4,605,104,862)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment in subsidiaries	**-**	-		(10,000,010)
Proceeds from sale of investment securities	**-**	-	**-**	-
Dividend received / (Paid)	**247,520**	155,868,862	**635,183,767**	3,273,546,084
Proceeds on disposal of property plant & equipment	**-**	8,012,210	**-**	-
Proceeds from non controlling interest	**480,626,355**	178,483,516	**-**	178,483,426
(Increase)/ decrease in interest in subsidiaries	**(1,426,349,168)**	-	**853,022,212**	-
Purchase of property, plant & equipment and intangible assets	**(267,691,201)**	(143,394,554)	**(3,644,791)**	(1,124,000)
Net cash (used in) / generated from investing activities	**(1,213,166,494)**	198,970,034	**1,484,561,188**	3,440,905,500
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds /(Repayment)from long term borrowings	**5,595,842,563**	1,845,735,555	**-**	(2,088,706,695)
Payment of principal portion of lease liability	**(378,574,911)**	(654,041,237)	**-**	(122,516,932)
Proceed/(repayment) from short term borrowings	**2,847,048,595**	3,336,105,805	**1,938,337,725**	3,346,333,132
Subsidiary dividend paid to non-controlling interest	**(697,675,781)**	(687,914,927)	**-**	-
Subsidiary share buy back to non-controlling interest	**-**	(2,898,867,840)	**-**	-
Net cash generated / (used in) from financing activities	**7,366,640,465**	941,017,356	**1,938,337,725**	1,135,109,505
Net Increase/(Decrease) in Cash and Cash Equivalents	**5,302,235,066**	1,567,530,837	**4,833,471**	(29,089,857)
Cash & Cash Equivalents at the beginning of the period	**2,735,021,778**	1,167,490,938	**(295,888,839)**	(266,798,983)
Cash & Cash Equivalents at the end of the Period (Note A)	**8,037,256,845**	2,735,021,778	**(291,055,368)**	(295,888,840)

NOTES TO THE CASH FLOW STATEMENT	31.03.2026	31.03.2025 Audited	31.03.2026	31.03.2025 Audited
A. Cash & Cash Equivalents	**Rs.**	Rs.	**Rs.**	Rs.
Cash & Bank Balances	**8,789,726,300**	3,552,871,376	**32,070,202**	27,889,218
Bank Overdrafts	**(752,469,455)**	(817,849,598)	**(323,125,570)**	(323,778,057)
	8,037,256,845	2,735,021,778	**(291,055,368)**	(295,888,840)

The above figures are subject to Audit unless stated otherwise.
27th May 2026

SOFTLOGIC CAPITAL PLC

Segment Information - Business Segment

For the Year ended 31st March 2026

For the Year ended 31st March 2026	Non-banking Financial Institutions	Insurance	Others	Total Segments	Adjustments and Eliminations	Group Total
Total external revenue	1,384,782,331	48,425,959,516	2,759,842,726	52,570,584,573	-	52,570,584,573
Inter-Segment	-	-	1,260,092,392		(1,260,092,392)	(1,260,092,392)
Total revenue	1,384,782,331	48,425,959,516	4,019,935,118	52,570,584,573	(1,260,092,392)	51,310,492,181
Interest Income	1,083,533,590	6,261,048,902	625,606,344	7,970,188,836	(133,049,064)	7,837,139,772
Interest expense	(679,488,125)	(184,047,661)	(1,879,363,214)	(2,742,899,000)	133,205,594	(2,609,693,406)
Impairment of loans and receivables	234,466,073	64,136,606	-	298,602,679	-	298,602,679
Change in insurance contract liabilities	-	(5,780,932,414)	-	(5,780,932,414)	-	(5,780,932,414)
Depreciation	(12,760,628)	(145,025,953)	(4,016,729)	(161,803,310)	-	(161,803,310)
Amortization	(58,884,744)	(619,828,803)	(30,518,147)	(709,231,694)	-	(709,231,694)
Employee benefits expenses	108,515,442	102,334,189	4,355,232	215,204,862	-	215,204,862
Tax expense	-	(2,052,685,301)	(88,751,323)	(2,141,436,623)	(90,968,577)	(2,232,405,200)
Profit after tax for the period	(136,242,215)	4,870,863,152	(515,401,508)	4,219,219,430	(847,954,976)	3,371,264,453
Total Assets	8,540,433,119	76,988,921,723	25,675,242,888	111,204,597,731	(19,183,915,336)	92,020,682,396
Total Liabilities	5,956,255,926	61,970,144,863	19,787,928,927	87,714,329,715	(1,963,490,005)	85,750,839,710

For the Year ended 31st March 2025	Non-banking Financial Institutions	Insurance	Others	Total Segments	Adjustments and Eliminations	Group Total
Total external revenue	1,581,701,209	39,759,319,965	4,803,044,645	46,143,595,794	-	46,143,595,794
Inter-Segment	-	-	(3,759,871,769)	(3,759,871,769)	-	(3,759,871,769)
Total revenue	1,581,701,209	39,759,319,965	1,043,172,876	42,383,724,025	-	42,383,724,025
Interest Income	1,218,254,813	6,228,288,384	633,593,589	8,080,136,786	(97,467,572)	7,982,669,214
Interest expense	(902,051,530)	(632,117,755)	(1,868,700,853)	(3,402,870,138)	103,506,018	(3,299,364,120)
Impairment of loans and receivables	218,229,756	642,939,648	-	861,169,404	-	861,169,404
Change in insurance contract liabilities	-	(6,094,342,427)	-	(6,094,342,427)	-	(6,094,342,427)
Depreciation	(13,857,449)	(134,695,807)	(5,466,764)	(154,020,020)	-	(154,020,020)
Amortization	(20,085,650)	(961,863)	(12,543,502)	(33,591,015)	(116,640,274)	(150,231,289)
Employee benefits expenses	(7,939,840)	(80,648,223)	(6,284,159)	(94,872,222)	-	(94,872,222)
Tax expense	-	(1,658,483,970)	(25,003,969)	(1,683,487,939)	(567,028,174)	(2,250,516,113)
Profit after tax for the period	(74,447,338)	4,145,801,486	1,392,429,124	5,463,783,272	(3,769,630,567)	1,694,152,705
Total Assets	8,838,940,062	54,748,684,531	23,001,324,735	86,588,949,328	(17,969,220,421)	68,619,728,907
Total Liabilities	6,114,157,606	44,471,490,482	16,795,590,865	67,381,238,953	(1,618,137,823)	65,763,101,130

The above figures are subject to Audit unless stated otherwise.

27th May 2026

1. **Reporting Entity**

Softlogic Capital PLC ("the Company") is a public limited liability company incorporated and domiciled in Sri Lanka. The registered office of the Company is located at Level 16, One Galle Face Tower, Colombo 02.

2. **Approval of Financial Statements**

The interim financial statements of the Group and the Company for the year ended 31st March 2026 were authorised for issue by the Board of Directors on 27th May 2026.

3. **Basis of Preparation**

The Interim Financial Statements are in compliance with Sri Lanka Accounting Standards 34 (LKAS 34) - Interim Financial Reporting and provide the information required by the Colombo Stock Exchange.

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

These Condensed Quarterly Financial Statements do not include all the information and disclosures required in the annual Financial Statements, and should be read in conjunction with the Annual Financial Statements for the year ended 31 March 2025. The same Accounting Policies and methods of computation as stated in the Annual Financial Statements - 2024/25 have been followed in preparing these Interim Financial Statements.

In preparing these condensed quarterly financial statements, management has made judgements and estimates that affect the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates. The significant judgements made by management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those described in the last annual Financial statements.

New SLFRS and Interpretations issued but not yet effective have not been early adopted during the period.

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.

3.1 Fair value measurement and related fair value disclosures

The fair values of all the financial assets and financial liabilities recognised during the period were not materially different from the transaction prices at the date of initial recognition. During the period, there were no transfers between Level 1 and Level 2 and no transfers into or out of Level 3 categories as per the fair value hierarchy. The fair value changes on financial instruments in Level 3 category was properly recorded in the statement of other comprehensive income. As at the reporting date, fair value would not significantly change if one or more of the inputs of financial assets classified at level 3 were changed.

4. **Effect of Changes in Composition of the Group**

4.1 Business combination –acquisition of Softlogic Life Insurance Lanka Limited

On 11 July 2025, Softlogic Life Insurance PLC acquired 100% of the issued and paid-up share capital of Softlogic Life Insurance Lanka Limited ("the Subsidiary") from Allianz SE, following approval granted by the IRCSL via letter dated 2 July 2025. The purchase consideration of Rs. 1,426 Million was paid in cash. Following the acquisition, Allianz Life became a wholly-owned subsidiary of Softlogic Life. The Subsidiary will continue to operate as a separate licensed entity under the regulatory framework of the IRCSL until any future integration plans are approved.

The acquisition has been accounted for using the acquisition method in accordance with SLFRS 3 – Business Combinations and the Control of the Subsidiary was obtained on 11 July 2025. Management evaluated the financial impact of the Subsidiary for the period prior to the acquisition and concluded that the results and cash flows for this period were not material to the Group

As at 11 July 2025, the Group recognised provisional amounts for the identifiable assets acquired and liabilities assumed, including goodwill, in accordance with SLFRS 3 Business Combinations pending the finalisation of certain fair value assessments of assets and liabilities acquired. These provisional amounts are subject to adjustment during the measurement period (not exceeding twelve months from the acquisition date) if new information is obtained about facts and circumstances that existed at the acquisition date and would have affected the measurement of the amounts

Based on the preliminary purchase price allocation, the fair value of the identifiable assets acquired and liabilities assumed were Rs. 11,190 million and Rs.10,171 million respectively, with a total cash consideration of Rs. 1,426 million. Accordingly, a provisional intangible asset of Rs. 407 million has been recognised in the financial statements.

5. FINANCIAL ASSETS as at 31st March 2026

5.1 Fair Value Through Profit or Loss

	Group	
	31.03.2026	31.03.2025 Audited
Treasury Bonds	**156,130,232**	429,691,408
Unlisted Perpetual Debenture	**717,037,274**	717,686,565
Commercial Paper	**600,923,118**	180,981,584
Unit Trust	**4,007,228,464**	4,061,436,212
Total Financial assets recognized through profit or loss	**5,481,319,088**	5,389,795,769

5.2 Fair Value through Other Comprehensive Income (FVOCI)

	Group		Company	
	31.03.2026	31.03.2025 Audited	31.03.2026	31.03.2025 Audited
Equity Securities:				
Quoted	**473,295,352**	3,997,089,243	**-**	-
Unquoted	**1,822,758,985**	30,600	**1,822,758,985**	-
Repo	**148,418,889**	-	**-**	-
Treasury Bonds	**11,627,618,642**	6,710,895,214	**-**	-
Treasury Bills	**10,217,168,143**	-	**-**	-
Total Fair Value through Other	**24,289,260,010**	10,708,015,057	**1,822,758,985**	-

5.3 Amortised Cost (AC)

	Group		Company	
	31.03.2026	31.03.2025 Audited	31.03.2026	31.03.2025 Audited
Trade debtors	**1,115,351,617**	1,068,102,083	**-**	-
Policyholder loans	**430,249,659**	363,533,751	**-**	-
Reinsurance receivables	**543,473,227**	502,753,054	**-**	-
Premium receivables	**2,573,520,867**	2,082,179,964	**-**	-
Debentures	**4,846,486,508**	5,610,549,488	**-**	-
Commercial papers	**1,995,045,172**	2,585,152,434	**603,133,906**	353,082,597
Placements with banks	**2,430,101,968**	1,048,134,201	**2,117,876**	1,970,106
Treasury bonds	**11,190,627,730**	14,089,867,155	**-**	-
Treasury bill	**1,187,418,546**	912,278,529	**-**	-
Investment in Unit Trust	**4,159,599**	6,759,941	**-**	-
International Soverign Bonds	**-**	3,050,345,782	**-**	-
Securitised Papers	**45,860,563**	-	**-**	-
Repos	**10,029,238,637**	2,219,985,869	**-**	-
Deposits with regulator - CSE	**-**	21,396,008	**-**	-
Unit Linked Investments	**19,621,861**	-	**-**	-
Investment in Equity	**626,086,607**			
Other Loans	**277,556,458**	133,115,252	**1,741,045,478**	973,110,167
Total Amortised Cost	**37,314,799,019**	33,694,153,511	**2,346,297,261**	1,328,162,870

6. Insurance Contract Liabilities

The results of Softlogic Life Insurance PLC is consolidated line by line into the Group's consolidated income statement. Insurance Contract Liabilities-Life are measured by using The Gross Premium Valuation (GPV) method as specified by Insurance Board of SriLanka (IBSL) based on the recommendation of the Independent Consultant Actuary. The liability is computed based on IBSL specified guidelines.

6. Insurance Contract Liabilities (Cont.)

6.1 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 20th 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 One-off surplus attributable to Policyholder Non-Participating Fund to shareholder fund as at the reporting year ended 31st 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 the approval for this transfer on 29th 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 11.2 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.

Movement of One-off Surplus After Transfer	Participating Fund Rs. '000	Non-Participating Fund Rs. '000	Total Rs. '000
Value of Insurance Contract Liability based on Independent Actuary- NPV as at 31-12-2015	3,866,780	2,472,575	6,339,355
Value of Insurance Contract Liability based on Independent Actuary- GPV as at 31-12-2015	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 01-01-2016	**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 31st March 2026	**1,056,535**	**-**	**1,056,535**

The distribution of One-off surplus to Shareholders as dividends shall remain restricted until the Company develops appropriate policies and procedures for effective management of its business.

6.2 Composition of Investments Supporting the Restricted Regulatory Reserve as at 31st March 2026

Asset Category	ISIN No.	Face Value as at 31st March 2026 Rs.	MV as at 31st March 2026 Rs.'000
Government Securities			
Treasury Bond	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 Reserve			**1,515,796**

6.3 Valuation of Life Insurance Fund

Softlogic Life Insurance PLC:

The valuation of life insurance fund as at 31 March 2026 of the Softlogic life insurance PLC was made by Appointed Actuary Mr. Kunj Behari Maheshwari, FIA, FIAI, of Messrs. Willis Towers Watson India Private Limited, who approved to transfer from Non-Participating Life Insurance fund / insurance contract liabilities to the Shareholders fund as surplus transfer.
Accordingly, the Company transferred Rs.720 Million from the non participating fund to shareholder fund as surplus transfer for the quarter ended 31 March 2026 (2025 - Rs. 420 Million).

Softlogic Life Insurance Lanka Limited:

The valuation of the life insurance fund of the subsidiary was carried out by the Appointed Actuary, Mr. Sanyam Jain , FIA, FIAI, of Messrs .Willis Towers Watson India Private Limited. Based on this valuation, the Company transferred Rs.75 Million from the non participating fund to shareholder fund as surplus transfer for the period ended 31 March 2026

6.4 Liability Adequacy Test (LAT) - Life Insurance Contract Liabilities

Liability Adequacy Test (LAT) in respect of the Insurance Contract Liabilities as required by SLFRS 4 - Insurance Contracts are carried out annually by the Company / Group

7. CONTINGENCIES AND CAPITAL COMMITMENTS

7.1 Contingent Liabilities

The Contingent Liability of the Company as at 31st March 2026, relates to the followings;

Subsidiaries - Softlogic Life Insurance PLC

Assessment in Respect of Value Added Tax (VAT)

1) VAT assessments have been issued by the Department of Inland Revenue for the taxable period 2010 and was determined by the Tax Appeal Commission (TAC) in 2019. Out of total 11 assessments, 08 assessments were determined in favour of Commissioner General of Inland Revenue (CGIR) amounting to Rs. 46.5 Million including the penalty and 03 assessments were determined in favour of the Company amounting to Rs. 24.8 Million including the penalty

The Company transmitted the former case to the Court of Appeal being dissatisfied with the determination which determined in favour of the CGIR and case is stated for the opinion of the Honourable Court of Appeal. The Total tax exposure of this appeal is Rs. 46.5 Million including the penalty.

The CGIR, transmitted the latter case to the Court of Appeal being dissatisfied with the determination which determined in favour of the Company and the case is stated for the opinion of the Honourable Court of Appeal.

Assessment in Respect of Value Added Tax on Financial Services (VAT on FS)

2) The CGIR issued its determination on the appeal filed by the Company relating to the assessment raised for Y/A 2014/15, 2016/17 and 2017/18 under the Value Added Tax Act amounting to Rs. 68.7 Million, Rs. 28 Million and Rs. 102.4 Million respectively, in favour of the CGIR.

For the Y/A 2014/15 and 2017/18, the Company has received the determinations of the TAC also in favour of the Company. However, the CGIR has transmitted the said cases to the Court of Appeal being dissatisfied with the determinations which determined in favour of the Company and cases are stated for the opinion of the Honourable Court of Appeal.

The Company is in the process of hearing the other appeal on the Y/A 2016/17 with TAC, on the basis that the underlying computation includes items which are out of scope of the VAT Act.

3) Assessment has been issued for the Company under the Value Added Tax Act, in relation to the Y/A 2019/20 and 2021/22 amounting to Rs. 433.16 Million including the penalty. For the Y/A 2019/20, the Company has appealed to TAC upon the receipt of the CGIR determination. For the other case, the company has appealed on the same basis as stated above and is awaiting for the CGIR determination.

4) The Company has received an Assessment for the Y/A 2022/23 amounting to Rs.643.54 Million including the penalty and in the process of appealing for an administrative review.

5) An assessment has been issued under the Nation Building Tax Act, in relation to the Y/A 2018/19 amounting to Rs. 9.7 Million. The Company has filed an appeal to the CGIR on the basis that the underlying computation includes items which are out of scope of the NBT Act. The Company is awaiting the CGIR's determination.

Life Insurance Taxation

6) The TAC issued its determination on the appeal filed by the Company relating to the assessment raised for the Y/A 2010/11 amounting to Rs. 0.68 Million, in favour of the Company and the CGIR has transmitted this case to the Court of Appeal being dissatisfied with the said determination of TAC and case is stated for the opinion of the Honourable Court of Appeal. The Company is awaiting the decision of the Court of appeal.

7) The TAC issued its determination on the appeal filed by the Company relating to the assessment raised for the Y/A2011/12 and 2012/13 amounting to Rs.10.1 Million and Rs. 12.4 Million respectively, in favour of CGIR and The Company has transmitted the cases to the Court of Appeal being dissatisfied with the said determination of TAC and cases are stated for the opinion of the Honourable Court of Appeal. The Company is awaiting the decisions of the Court of appeal.

8) The CGIR issued its determination on the appeal filed by the Company relating to the assessments raised for the Y/A 2014/15, 2015/16, 2016/17 and 2017/18 amounting to Rs. 662.9 Million along with penalty, in favour of the CGIR. For the Y/A 2014/15 and 2017/18, the Company has received the determinations of the TAC in favour of the Company. However, cases are stated in the Honourable Court of Appeal by the CGIR. The Company is in the process of hearing the appeals with Tax Appeals Commission for the Y/A 2015/16 and 2016/17.

9) The CGIR issued its determination on the appeal filed by the Company relating to the assessment raised for the Y/A 2018/19, 2019/20, 2020/21 and 2021/22 amounting to Rs. 3,007.24 Million along with penalty, in favour of the CGIR. The Company has submitted petition of appeals with TAC.

7.1 Contingent Liabilities (Cont.)

Life Insurance Taxation (Cont.)

10) The Company has received an Assessment on PAYE Tax for the Y/A 2016/17 amounting to Rs. 0.9 Million along with penalty for which company has duly submitted an appeal.

The Directors are of the view that the Company has followed due process and complied with the prevailing tax laws in its tax submissions. Accordingly, the likelihood of the Company being required to settle any of these tax assessments is considered to be remote.

In addition, in the opinion of the Directors, there are no litigations or claims involving the Company that may have a material effect on the financial statements. Other than those disclosed above, the Group does not have any contingencies that require disclosure in the financial statements.

7.2 Capital Commitments

Subsidiaries - Softlogic Life Insurance PLC

The capital commitments approved and contracted as at the reporting date were Rs. 14.52 million.

Subsidiaries - Softlogic Finance PLC

The capital commitments approved but not provided for as at the reporting date were Rs. 85.1 million.

Subsidiaries - Softlogic Life Insurance Lanka Limited

The capital commitments approved but not provided for as at the reporting date were Rs. 123.71 million.

8. Events After the Reporting Period

No circumstances have arisen since the reporting date which would require adjustments or disclosure in the Interim Financial Statements.

9. Share Information

9.1 Stated Capital

Stated capital consists of 977,187,200 Ordinary Shares as at 31st March 2026.

9.2 Share Price Movement during the year ended 31st March 2026

Three months ended 31st March	31st March 2026		31st March 2025	
	Date	Price (Rs.)	Date	Price (Rs.)
Highest price per share for the period	**25-Mar-26**	**15.60**	27-Oct-25	6.10
Lowest price per share for the period	**23-Jan-26**	**4.90**	30-Dec-25	4.90
Last traded price		**13.90**		5.50

9.3 Public Holding

The percentage of shares held by the public as at 31st March 2026 is 30.36%.
The number of public shares as at 31st March 2026 are 296,686,435
The number of public shareholders as at 31st March 2026 are 5,811.

Float Adjusted Market Capitalisation

As at 31st March 2026 the Float Adjusted Market Capitalisation is Rs. 4,123,769,071.49

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.

9.4 List of Largest Twenty Shareholders of the Company as at 31st March 2026

	Name	No. of Shares	(%)
1	Softlogic Holdings PLC	**677,652,893**	**69.35**
2	Mr. Jerome Hasitha Leanage	**19,465,662**	**1.99**
3	Mr Mohamed Abdul Nasser	**13,564,563**	**1.39**
4	Mr. Fazlur Rahman Muzammil	**10,655,262**	**1.09**
5	Commercial Bank Of Ceylon Plc/G.S.N.Peiris	**8,900,000**	**0.91**
6	Mr. Suranjan Praveen Perera	**6,688,461**	**0.68**
7	Commercial Bank Of Ceylon Plc/ H.G. Balasuriya	**5,500,000**	**0.56**
8	Hatton National Bank Plc/Anuja Chamila Jayasinghe	**4,833,503**	**0.49**
9	Seylan Bank Plc/Arrc Capital (Pvt) Ltd	**4,803,849**	**0.49**
10	Lolc Finance Plc/M.H.Jamaldeen	**4,000,000**	**0.41**
11	Mr. Oshan Senanayake	**3,926,401**	**0.40**
12	Dfcc Bank Plc/M.A.N. Hammad	**3,523,188**	**0.36**
13	Senkadagala Finance Plc/Sunrich Confectionery (Pvt) Ltd	**3,472,219**	**0.36**
14	Sampath Bank Plc/Mr. Gerard Shamil Niranjan Peiris & Mrs. Indrani Roshan	**3,470,825**	**0.36**
15	Dialog Finance Plc/D.S.Nakandala	**3,100,000**	**0.32**
16	Bridge & Co Partners (Pvt) Ltd	**3,000,000**	**0.31**
17	Merchant Bank Of Sri Lanka & Finance Plc/K.K. Karunamoorthy	**2,856,336**	**0.29**
18	Peoples Bank/Asoka Kariyawasam Pathirage	**2,847,872**	**0.29**
19	Mr. Lalantha Wilfred Anomal De Soysa	**2,649,654**	**0.27**
20	People S Leasing And Finance Plc/H.Guruge	**2,521,731**	**0.26**
		787,432,419	**80.58**
	Others	**189,754,781**	**19.42**
	Total	**977,187,200**	**100.00**

9.5 Directors' Shareholding as at 31st March 2026

Names of Directors	No. of Shares
Mr. A. K. Pathirage (Chairman)	2,847,872
Mr. R. J. Perera	Nil
Mr. H. Kaimal	Nil
Mr. N. Abesekara	Nil

10. Related Party Transactions

(a) Outstanding balances arising from the related party transactions are as follows:

	Group		Company	
	31st March 2026 Rs.	31st March 2025 Audited Rs.	31st March 2026 Rs.	31st March 2025 Audited Rs.
Amount due from				
Softlogic Life Insurance PLC	-	-	**13,822,978**	11,800,000
Allianz Life Insurance Lanka Ltd	-	22,243	-	-
Softlogic Asset Management (Pvt) Ltd	-	-	**4,984,227**	7,638,647
Asiri Hospital Holdings PLC	**1,331,037**	1,526,106	**1,331,037**	1,526,106
Softlogic Holdings PLC	**22,697,470**	22,697,470	**22,697,470**	22,697,470
	24,028,507	24,245,819	**42,835,712**	43,662,223
Amount due to				
Softlogic Asset Management (Pvt) Ltd	**31,073,261**	-	-	-
Softlogic Holdings PLC	**999,522**	-	-	-
Central Hospitals Ltd	**22,400**	-	-	-
Softlogic Supermarkets (Pvt) Ltd	**11,140**	-	-	-
Softlogic Retail (Pvt) Ltd	**467,481**	-	-	-
Ceysand Resorts (Pvt) Ltd	-	9,700,000	-	9,700,000
	32,573,805	9,700,000	-	9,700,000

	Company	
	31st March 2026 Rs.	31st March 2025 Rs.
(b) Transactions with Group Companies		
Interest Income		
Softlogic Holdings PLC	**427,035,416**	415,770,012
Softlogic Finance PLC	-	5,289,294
SR One (Pvt) Ltd	**160,394,106**	40,029,561
Consultancy and Professional Fee Income		
Softlogic Life Insurance PLC	**120,000,000**	90,000,000
Softlogic Stockbrokers (Pvt) Ltd.	**64,113,293**	28,594,405
Softlogic Asset Management (Pvt) Ltd	**76,000,000**	45,000,000
Corporate Guarantee Fee Income		
Softlogic Stockbrokers (Pvt) Ltd.	**747,945**	1,125,000
Commercial Paper Interest Expense		
Softlogic Asset Management (Pvt) Ltd	**9,923,342**	7,685,251
Engineering Maintenance		
Softlogic Information Technologies (Pvt) Ltd	**609,840**	-
Consultancy and Professional Fee Expense		
Softlogic Holdings PLC	**102,756,960**	77,067,720
Secretarial Fee Expense		
Softlogic Corporate Services (Pvt) Ltd.	**4,884,670**	3,600,000
Network Support Charges		
Softlogic BPO Services (Pvt) Ltd.	**8,043,828**	6,123,783

	Company	
	31st March 2026	31st March 2025
	Rs.	Rs.
(b) Transactions with Group Companies (Cont.)		
Insurance Premium Expense		
Softlogic Life Insurance PLC	**1,866,619**	233,201
Brand Development Expenses		
Softlogic Retail (Pvt) Ltd.	**23,366,343**	13,567,588
Softlogic Retail Holding (Pvt) Ltd.	**4,669,575**	-
Investment in Commercial Papers		
Softlogic Holdings PLC	**603,133,906**	315,477,651
Term Loans Granted		
Softlogic Holdings PLC	**277,556,458**	100,292,361
SR One (Pvt) Ltd	**1,463,499,771**	-
Commercial Paper Borrowing		
Softlogic Asset Management (Pvt) Ltd	**80,663,796**	75,397,551
Placement Fee Income		
Asiri Hospital Holdings PLC	**875,033**	1,076,819,681
Softlogic Stockbrokers (Pvt) Ltd	**660,459**	-
Corporate Guarantees given to		
Softlogic Stockbrokers (Pvt) Ltd.	**75,000,000**	75,000,000
(c) Key Management Personnel		
Remuneration paid	-	8,770,850

Key management personnel include members of the Board of Directors of Softlogic Capital PLC & it's subsidiaries.

(d) Terms and conditions of transactions with related parties

The Companies within the Group disclosed under the Corporate Directory engage in trading transactions 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.

Name of the Company
Softlogic Capital PLC

Legal Form
Quoted Limited Liability Company

Date of Incorporation
21st April 2005

Company Registration Number
P B 779 PQ

Registered Office
Level 16
One Galle Face Tower
Colombo 02

Directors
Mr. A. K. Pathirage (Chairman)
Mr. R. J. Perera
Mr. H. Kaimal
Mr. N.C.A. Abeyesekera

Audit Committee
Mr. N.C.A. Abeyesekera - Chairman
Mr. H. Kaimal

Remuneration Committee
Mr. A. K. Pathirage - Chairman
Mr. N.C.A. Abeyesekera

Nomination Committee
Mr. A K Pathirage - Chairman
Mr. N.C.A. Abeyesekera

Related Party Transaction Review Committee
Mr. N.C.A. Abeyesekera - Chairman
Mr. H. Kaimal

Secretaries
Softlogic Corporate Services (Pvt) Ltd
No 14, De Fonseka Place
Colombo 05

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

Bankers
Sampath Bank PLC
Pan Asia Banking Corporation PLC
Nations Trust Bank PLC
Commercial Bank of Ceylon PLC
DFCC Bank
National Development Bank
Hatton National Bank PLC

Subsidiaries	**% Holding**
Softlogic Finance PLC	81.71%
Softlogic Life Insurance PLC	50.16%
SCAP One Pvt Ltd.	100%
SR One Pvt Ltd	100%

SOFTLOGIC CAPITAL PLC
LEVEL 16, ONE GALLE FACE TOWER
COLOMBO 2
SRI LANKA