ASIA Siyaka
COMMODITIES PLC.

31st December 2025

Ms. Nilupa Perera
Chief Regulatory Officer
Colombo Stock Exchange
04 – 01, West Block
World Trade Cener, Echelon Square
Colombo 01.

Dear Madam

Asia Siyaka Commodities PLC ("the Company") – Errata to the Interim Financial Statements for the periods ended 31st March 2025, 30th June 2025, and 30th September 2025

We regret to inform that there has been a correction to the Net Asset Value and Earnings per Share disclosures of the Interim Financial Statements of the Company (page 2 and 3 respectively) for the periods ended 31st March 2025, 30th June 2025 and 30th September 2025.

The corrected information is set out below:

Group Earnings Per Share (EPS)

We acknowledge that the EPS calculation was incorrect and the correct figures should read as follows:

Period	Incorrect Group EPS		Correct Group EPS	
	Quarter	Cumulative	Quarter	Cumulative
31st March 2025	0.14	0.79	0.17	0.82
30th June 2025	0.14	0.14	0.17	0.17
30th September 2025	0.20	0.35	0.23	0.40

We regret this error and confirm compliance in future Financial Statements.

Group Net Assets per Share (NAV)

We further noted that the NAV was incorrectly stated and the correct figures should read as follows:

Period	Incorrect Group NAV	Correct Group NAV
31st March 2025	5.92	5.43
30th June 2025	5.86	5.37

The error was identified and corrected in the Interim Financial Statements for the period ended 30th September 2025.

Yours faithfully

R.E. Munasinghe
Senior Vice President - Finance

"DEUTSCHE HOUSE", 320, T.B. Jayah Mawatha, Colombo 10. Sri Lanka. (PV 3562/PB/PQ)
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ASIA SIYAKA COMMODITIES PLC

INTERIM FINANCIAL STATEMENTS

30 September 2025

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Dear Shareholders
For the quarter ended 30 September 2025

I am pleased to present the company's financial performance for the six months ended 30 September 2025. Despite a difficult operating environment while experiencing pressure on the top line, the Group performance remained strong due to our long term commitment to sustainable growth.

The consolidated Profit After Tax for the period of Rs. 90.7 Mn is lower compared to the previous years Rs. 110.8 Mn. This is primarily due to the loss recorded by Agrione Solutions (Pvt) Ltd, one of the Group's subsidiaries which started operations in April 2025. However, the Asia Siyaka Group consisting of Asia Siyaka Commodities and Asia Siyaka Warehousing (Pvt) Ltd delivered a strong performance with a PAT increase of 8.9% across its core business segments.

We remain confident that Agrione Solutions (Pvt) Ltd performance will improve significantly in the second half of the year, contributing positively to the Group's overall profitability.

The Board remains confident in the Group's overall financial stability and its positive outlook for the future.

.....
A.R. Cooke
Managing Director
13 November 2025

ASIA SIYAKA COMMODITIES PLC

STATEMENT OF FINANCIAL POSITION

	GROUP		COMPANY	
	Unaudited	Audited	Unaudited	Audited
AS AT	30.09.2025	31.03.2025	30.09.2025	31.03.2025
	Rs.	Rs.	Rs.	Rs.
ASSETS				
Non Current Assets				
Property, Plant & Equipment	1,250,042,837	1,191,092,610	18,014,303	13,792,497
Intangible Assets	3,002,005	5,036,889	3,002,005	5,036,889
Right of Use Asset	202,487,908	174,890,592	42,275,748	48,866,131
Investments	-	-	445,250,000	368,750,000
Other Non-Current Financial Assets	5,126,580	6,171,931	5,126,580	6,171,931
Investment Property	755,727	755,727	755,727	755,727
Deferred Tax Asset	105,218,895	91,382,968	84,758,737	78,844,621
	1,566,633,952	1,469,330,717	599,183,100	522,217,798
Current Assets				
Inventories	1,259,730,889	289,786,772	1,895,757	1,814,696
Trade Receivables	1,417,247,473	731,464,726	982,128,536	653,309,788
Loans & Advances	1,800,189,153	1,166,239,104	1,800,189,152	1,166,239,104
Other Current Financial Assets	6,236,143	6,999,477	6,202,828	6,994,402
Other Receivables, Prepayments and Advances	358,224,110	256,116,960	27,687,215	51,390,541
Short Term Investments	86,920,767	236,135,207	86,920,767	84,415,497
Cash and Cash Equivalents	846,179,358	580,176,408	793,896,509	620,998,093
	5,774,727,893	3,266,918,654	3,698,920,764	2,585,162,122
Total Assets	**7,341,361,845**	**4,736,249,371**	**4,298,103,864**	**3,107,379,919**
Capital and Reserves				
Stated Capital	100,000,000	100,000,000	100,000,000	100,000,000
Revaluation Reserves	622,313,935	622,313,935	-	-
Revenue Reserves	735,848,418	691,687,926	524,195,501	511,276,375
Equity Attributable to Equity Holders of the Parent	1,458,162,353	1,414,001,861	624,195,501	611,276,375
Non-Controlling Interests	177,329,342	130,536,730	-	-
Total Equity	1,635,491,695	1,544,538,591	624,195,501	611,276,375
Non Current Liabilities				
Retirement Benefit Obligation	103,285,903	94,742,232	86,031,137	78,476,138
Deferred Tax Liability	304,189,066	308,359,340	1,247,759	146,642
Lease Liability	143,416,782	106,824,634	34,778,444	41,341,264
	550,891,751	509,926,206	122,057,340	119,964,043
Current Liabilities				
Trade Payables	2,002,903,339	1,272,937,847	2,153,746,549	1,048,979,035
Interest Bearing Borrowings on Client Financing	2,915,060,628	1,190,820,000	1,287,000,000	1,160,000,000
Sundry Creditors including Accrued Expenses	165,821,630	122,969,615	85,561,367	86,817,118
Lease Liability	31,068,183	34,148,798	12,267,117	10,935,969
Income Tax Payable	24,982,645	23,601,777	12,220,806	20,171,980
Bank Overdraft	15,141,974	37,306,537	1,055,184	49,235,399
	5,154,978,399	2,681,784,574	3,551,851,023	2,376,139,500
Total Liabilities	5,705,870,150	3,191,710,779	3,673,908,363	2,496,103,544
Total Equity and Liabilities	**7,341,361,845**	**4,736,249,371**	**4,298,103,864**	**3,107,379,919**
	-	-	-	-
Net Assets per Share (Rs.)	**5.61**	**5.44**	**2.40**	**2.35**

These financial statements are in compliance with the requirements of the Companies Act No 7 of 2007

Sgd.

R.E. Munasinghe
Senior Vice President - Finance

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

Signed on behalf of the Board by

Sgd.

A.R. Cooke
Director

Sgd.

Y. Kuruneru
Director

December 31, 2025

ASIA SIYAKA COMMODITIES PLC

STATEMENT OF COMPREHENSIVE INCOME

For the period ended 30 September	GROUP				Variance %	COMPANY				Variance %
	2025 Quarter Rs.	**2024** Quarter Rs.	**2025** Cumulative Rs.	**2024** Cumulative Rs.		**2025** Quarter Rs.	**2024** Quarter Rs.	**2025** Cumulative Rs.	**2024** Cumulative Rs.	
Gross Revenue	805,788,585	300,041,742	1,797,639,381	592,717,821	203	220,913,940	215,543,855	425,222,230	437,772,931	(3)
Cost of Sales	(414,638,516)	(143,902)	(1,074,951,670)	(243,038)	442,198	(296,703)	(143,902)	(462,645)	(243,038)	90
Net Revenue	391,150,069	299,897,840	722,687,711	592,474,783	22	220,617,237	215,399,953	424,759,585	437,529,893	(3)
Other Income and Gains	25,869,936	3,440,040	30,917,714	6,613,401	368	6,483,483	4,550,001	12,583,873	35,202,809	(64)
Selling & Distribution Costs	(28,281,942)	(19,763,013)	(48,991,272)	(38,124,201)	29	(19,717,637)	(18,511,353)	(37,794,915)	(35,578,473)	6
Administrative Expenses	(244,853,070)	(166,185,923)	(478,029,362)	(331,792,529)	44	(119,764,804)	(103,546,230)	(232,972,518)	(205,642,730)	13
Finance Cost	(57,333,181)	(28,152,106)	(93,429,999)	(65,437,093)	43	(31,404,723)	(29,173,045)	(60,342,137)	(68,038,568)	(11)
Finance Income	4,366,960	1,098,188	7,081,121	2,603,884	172	3,683,395	1,085,016	6,389,363	2,576,337	148
Profit/(Loss) Before Tax	90,918,773	90,335,026	140,235,913	166,338,245	(16)	59,896,951	69,804,342	112,623,251	166,049,268	(32)
Income Tax Expense	(37,844,658)	(32,085,911)	(49,482,810)	(55,509,309)	(11)	(25,971,362)	(25,002,427)	(39,904,123)	(41,968,710)	(5)
Profit/(Loss) for the Year	**53,074,115**	**58,249,115**	**90,753,104**	**110,828,936**	(18)	**33,925,589**	**44,801,915**	**72,719,128**	**124,080,558**	(41)
Attributable to:										
Equity Holders of the Parent	60,995,450	-	103,960,492	-						
Non-Controlling Interests	(7,921,335)	-	(13,207,388)	-						
	53,074,115	**-**	**90,753,104**	**-**						
Other Comprehensive Income										
Actuarial Gain/(Loss) for the year	-	-	-	-		-	-	-	-	
Income Tax Effect	-	-	-	-		-	-	-	-	
Other Comprehensive Income for the year, net of tax	-	-	-	-		-	-	-	-	
Total Comprehensive Income for the year, net of tax	**53,074,115**	**58,249,115**	**90,753,104**	**110,828,936**	(18)	**33,925,589**	**44,801,915**	**72,719,128**	**124,080,558**	(41)
Attributable to:										
Equity Holders of the Parent	60,995,450	-	103,960,492	-						
Non-Controlling Interests	(7,921,335)	-	(13,207,388)	-						
	53,074,115	**-**	**90,753,104**	**-**						
Basic Earnings Per Share (Rs.)	**0.23**	**0.22**	**0.40**	**0.43**		**0.13**	**0.17**	**0.28**	**0.48**	

ASIA SIYAKA COMMODITIES PLC

STATEMENT OF CHANGES IN EQUITY

	STATED CAPITAL	REVALUATION RESERVES	ACCUMULATED PROFITS	TOTAL	NON - CONTROLLING INTEREST	TOTAL EQUITY
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GROUP						
As at 01 April 2024	100,000,000	622,313,936	600,332,013	1,322,645,949	-	1,322,645,949
Net Profit for the period	-	-	110,828,936	110,828,936	-	110,828,936
Revaluation Reserve Transfer	-	-	-	-		-
Other Comprehensive Income	-	-	-	-	-	-
Total Comprehensive Income	-	-	110,828,936	110,828,936	-	110,828,936
Dividend Paid	-	-	(65,000,000)	(65,000,000)	-	(65,000,000)
As at 30 September 2024	100,000,000	622,313,936	646,160,949	1,368,474,885	-	1,368,474,885
As at 01 April 2025	100,000,000	622,313,935	691,687,926	1,414,001,861	130,536,730	1,544,538,591
Non-Controlling Interests	-	-	-	-	60,000,000	60,000,000
Net Profit for the period	-	-	103,960,492	103,960,492	(13,207,388)	90,753,104
Revaluation Reserve Transfer	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	-	-	-
Total Comprehensive Income	-	-	103,960,492	103,960,492	(13,207,388)	90,753,104
Dividend Paid	-	-	(59,800,000)	(59,800,000)	-	(59,800,000)
As at 30 September 2025	100,000,000	622,313,935	735,848,418	1,458,162,353	177,329,342	1,635,491,695

	STATED CAPITAL	ACCUMULATED PROFITS	TOTAL EQUITY
	Rs.	Rs.	Rs.
COMPANY			
As at 01 April 2024	100,000,000	426,487,394	526,487,394
Net Profit/(Loss) for the period	-	124,080,558	124,080,558
Other Comprehensive Income	-	-	-
Total Comprehensive Income	-	124,080,558	124,080,558
Dividend Paid	-	(65,000,000)	(65,000,000)
As at 30 September 2024	100,000,000	485,567,952	585,567,952
As at 01 April 2025	100,000,000	511,276,373	611,276,373
Net Profit/(Loss) for the period	-	72,719,128	72,719,128
Other Comprehensive Income	-	-	-
Total Comprehensive Income	-	72,719,128	72,719,128
Dividend Paid	-	(59,800,000)	(59,800,000)
As at 30 September 2025	100,000,000	524,195,501	624,195,501

ASIA SIYAKA COMMODITIES PLC

STATEMENT OF CASHFLOWS

For the period ended 30 September	GROUP		COMPANY	
	2025	2024	2025	2024
	Rs.	Rs.	Rs.	Rs.
CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES				
Profit before Income Tax Expense	140,235,913	166,338,245	112,623,251	166,049,268
Adjustment for:				
Depreciation/Amortization	45,198,226	39,012,107	3,887,518	2,578,376
Depreciation - Right of Use Asset	18,706,808	4,273,709	6,590,383	5,104,096
Provision for Retiring Gratuity	8,751,502	7,779,000	7,555,000	6,715,500
Finance Income	(4,366,960)	(2,603,884)	(3,683,395)	(2,576,337)
(Gains)/Loss on Sale of Property, Plant and Equipment	(21,636,237)	(625,576)	(552,542)	-
Dividend Received	-	-	-	(26,353,822)
Provision/(Reversal) for Impairment of Loans and Advances	10,810,040	12,000,000	10,800,000	12,000,000
Unit Trust Investment Income	(2,505,269)	-	(2,505,269)	-
Finance Cost	93,429,999	65,437,093	31,404,723	68,038,568
Operating Profit before Working Capital Changes	**288,624,023**	**291,610,694**	**166,119,668**	**231,555,649**
Changes in Inventories	(969,944,117)	(103,097)	(81,061)	(103,097)
Changes in Trade and Other Receivables	(792,597,594)	(133,029,381)	(306,009,189)	(102,078,966)
Changes in Loans and Advances	(644,760,089)	23,956,187	(644,750,048)	23,956,187
Changes in Interest Bearing Borrowings on Client Financing	1,724,240,628	4,000,000	127,000,000	4,000,000
Changes in Trade and Other Payables	772,817,507	107,739,047	1,103,511,763	86,641,304
	378,380,358	**294,173,450**	**445,791,133**	**243,971,077**
Income Tax Paid	(62,295,010)	(61,145,121)	(52,640,853)	(52,932,057)
Defined Benefit Plan Costs Paid	(207,831)	(2,440,382)	-	(714,060)
Finance Cost Paid	(82,514,378)	(61,980,730)	(27,646,841)	(63,623,652)
Net Cash from Operating Activities	**233,363,138**	**168,607,217**	**365,503,439**	**126,701,308**
CASH FLOW FROM/(USED IN) INVESTING ACTIVITIES				
Acquisition of Property, Plant & Equipment and Intangible Assets	(99,410,320)	(15,679,056)	(3,371,191)	(9,781,811)
Proceeds from Disposal of Property ,Plant & Equipment	21,636,237	625,576	552,542	-
Investment in Short Term Investments	151,719,709	(81,165,565)	(0)	(81,165,565)
Net Investments in Subsidiaries	60,000,000	-	(76,500,000)	-
Finance Income Received	4,366,960	2,603,884	3,683,395	2,576,337
Dividend Received	-	-	-	26,353,822
Net Cash Used in Investing Activities	**138,312,586**	**(93,615,161)**	**(75,635,254)**	**(62,017,217)**
CASH FLOW FROM/(USED IN) FINANCING ACTIVITIES				
Dividend Paid	(59,800,000)	(65,000,000)	(59,800,000)	(65,000,000)
Repayment of Borrowings	-	(10,585,954)	-	-
Repayments Under Lease Liabilities	(23,708,212)	(6,882,628)	(8,989,554)	(9,005,703)
Net Investments in Subsidiaries		-		-
Net Cash Used in Financing Activities	**(83,508,212)**	**(82,468,582)**	**(68,789,554)**	**(74,005,703)**
Net Increase/(Decrease) in Cash and Cash Equivalents	**288,167,513**	**(7,476,526)**	**221,078,631**	**(9,321,612)**
Cash and Cash Equivalents at the Beginning of the period	542,869,871	(47,713,074)	571,762,694	(53,182,737)
Cash and Cash Equivalents at the End of the period	**831,037,384**	**(55,189,600)**	**792,841,325**	**(62,504,349)**
Analysis of Cash and Cash Equivalents				
Favourable Balance				
Cash at Bank and in Hand	846,179,358	50,704,674	793,896,509	43,389,925
Unfavourable Balance				
Bank Overdrafts	(15,141,974)	(105,894,274)	(1,055,184)	(105,894,274)
	831,037,384	**(55,189,600)**	**792,841,325**	**(62,504,349)**

ASIA SIYAKA COMMODITIES PLC

Notes

1. Financial year of the Company ends on 31st March. Quarterly figures are for 3 months ended on 30 September 2025

2. Figures for the period ended on 30 September 2025 are provisional and subject to audit.

3. Number of fully paid ordinary shares as at 30 September 2025 - 260,000,000 (31st March 2025 - 260,000,000)

4. **Basis of Preparation**

The Interim Financial Statements of the Company have been prepared in accordance with Sri Lanka Accounting Standards comprising of SLFRS and LKAS (hereafter referred as "SLFRS"), as issued by the Institute of Chartered Accountants of Sri Lanka. Accordingly the Interim Financial Statements of the Company have been prepared in accordance with Sri Lanka Accounting Standard - LKAS 34 - Interim Financial Reporting.

The presentation and classification of the financial statements of the previous period have being adjusted where relevant for better presentation and to be comparable with year end reporting.

5. **Changes in Accounting Policies and Disclosures**

There were no changes to the accounting policies and methods of computation since the audited financial statements 2024/2025. The previous year's figures and phrases have been re-arranged wherever necessary to conform to the current year presentation.

6. **Investments**

Asia Siyaka Group consists of Asia Siyaka Warehousing (Pvt) Ltd and Siyaka Produce Brokers (Pvt) Ltd which are fully owned subsidiaries and AgriOne Solutions (Pvt) Ltd with a controlling stake of 55.92%. Asia Siyaka Commodities PLC holding in Agrione Solutions (Pvt) Ltd reduced to 51% post the Balance Sheet Date due to capital infusion by other shareholders as per the shareholder agreement.

The Company currently holds 100% ownership of Siyaka Produce Brokers (Private) Limited, which transferred its Rubber Brokering License to Asia Siyaka Commodities PLC on 18 April 2017. Since the transfer the Company has not relaunched any new business activity and remains non-operating as at the period end. Under these circumstances, the Board of Directors intends to liquidate the Company within foreseeable future and accordingly the financial statements of Siyaka Produce Brokers (Pvt) Ltd have been prepared on a basis other than as a going concern.

7. **Reporting Segments**

The Group's internal organization and management is structured based on individual products and services which are similar in nature and process and where the risk and return are similar. The primary segments represent this business structure.

8. **Investment Property**

Subsequent to the acquisition by the Government of Sri Lanka, the portion of land which remained with the Company of 5.542 acres is reflected at the proportionate cost as Investment Property. The fair value of the Investment Property is deemed to be Rs. 2,543,454/-, which is based on the price determined by Kolonna Divisional Secretariat and Valuation.

9. **Events After the Reporting Period**

There were no significant events that occurred subsequent to the end of the interim period which require disclosure or adjustments in the interim financial statements.

10. **Earnings Per Share**

Basic Earnings per share is calculated by dividing the net profit for the year attributable to ordinary shareholders by the weighted average number of ordinary shares in use during the year as required by the LKAS 33 - Earnings Per Share.

11. **Net Assets per share**

Net Assets per share have been calculated for all periods based on the number of shares in issue as at 30 September 2025.

12. **Contingencies, Capital and Other Commitments**

There has been no significant change in the nature of the contingencies and other commitments, which were disclosed in the audited financial statements for the year ended 31st March 2025 and no circumstances have arisen since the Statement of Financial Position date, which would require adjustments to or disclosure in the financial statements.

13. **Right of Use Asset**

Asia Siyaka Warehousing (Private) Limited has entered into a 50 year lease agreement commencing 22/06/1999 with the Sri Lanka Land Reclamation and Development Corporation to lease a land in Muthurajawela for a total lease rent of Rs. 47m.

AgriOne Solutions (Private) Limited has entered into a 5 year lease agreement for warehousing commencing March 2025 for a total lease rent of Rs. 143Mn.

14. **Related Party Transactions**

The nature of related party transactions in the current period is similar to those reported in the audited Financial Statements – 2024/2025

15. **Other Disclosure**

AgriOne Solutions (Private) Limited recorded a net loss of Rs.29.9Mn for the quarter due to the early stages of operation.

16. **Interest on Loans and Client Advances**

	Company	
	2025	2024
	Rs.	Rs.
Interest Income	141,794,303	154,486,264
Interest on Borrowings	(56,262,881)	(63,266,939)
Net Income from Loans and Client Advances	85,531,422	91,219,325

This section provides additional information that is not part of the primary financial statements but is included to provide further context on the Client Advancing operation.

Net Income from Loans and Client Advances represents the difference between the interest income earned on loans and advances provided to Tea Clients and the interest expense incurred on funding these assets.

ASIA SIYAKA COMMODITIES PLC

17. Segment Information

For the period ended 30 September	Broking		Warehousing		Agriculture		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue								
Services to external customers	425,222,230	437,772,931	181,869,069	157,067,968	1,192,671,157	-	1,799,762,457	594,840,899
Cost of sales	(462,645)	(243,038)	-	-	(1,074,489,024)	-	(1,074,951,669)	(243,038)
Inter segment sales	-	-	(2,123,078)	(2,123,078)	-	-	(2,123,078)	(2,123,078)
Gross Profit	424,759,585	437,529,893	179,745,991	154,944,890	118,182,133	-	722,687,709	592,474,783
Results								
Gross Profit	424,759,585	437,529,893	179,745,991	154,944,890	118,182,133	-	722,687,709	592,474,783
Other Income	12,583,873	35,202,809	31,978,072	10,050,935	1,994,731	-	46,556,676	45,253,744
Selling & Distribution Costs	(37,794,915)	(35,578,473)	(5,199,345)	(2,871,826)	(6,476,971)	-	(49,471,231)	(38,450,299)
Administrative Expenses	(232,972,518)	(205,642,730)	(142,348,929)	(139,410,609)	(119,167,304)	-	(494,488,751)	(345,053,339)
Inter segmental eliminations	461,426	(27,186,109)	838,961	2,132,673	-	-	1,300,387	(25,053,436)
Profit before tax and finance cost	167,037,451	204,325,390	65,014,750	24,846,063	(5,467,411)	-	226,584,790	229,171,453
Finance Costs	(60,342,137)	(68,038,568)	(295,976)	(362,189)	(36,763,406)	-	(97,401,519)	(68,400,757)
Finance Income	6,389,363	2,576,337	3,378,711	2,031,229	675,372	-	10,443,445	4,607,566
Inter segmental eliminations	3,971,522	2,963,664	(3,362,324)	(2,003,681)	-	-	609,198	959,983
Profit Before Tax	117,056,199	141,826,823	64,735,161	24,511,422	(41,555,446)	-	140,235,914	166,338,245
Income Tax Expense	(39,904,123)	(41,968,710)	(21,171,819)	(8,889,924)	11,593,132	-	(49,482,810)	(55,509,309)
Profit After Tax	77,152,076	99,858,113	43,563,342	15,621,498	(29,962,314)	-	90,753,104	110,828,936
As at 30 September								
Assets and Liabilities								
Segment Assets	3,850,406,338	2,761,056,449	1,287,914,771	1,290,254,581	2,203,040,736	-	7,341,361,845	4,051,311,030
Unallocated Assets	-	-	-	-	-	-	-	-
Total Assets	3,850,406,338	2,761,056,449	1,287,914,771	1,290,254,581	2,203,040,736	-	7,341,361,845	4,051,311,030
Segment Liabilities	3,519,489,883	2,331,478,186	391,340,950	351,357,959	1,795,039,317		5,705,870,150	2,682,836,145
Unallocated Liabilities	-	-	-	-	-	-	-	-
Total Liabilities	3,519,489,883	2,331,478,186	391,340,950	351,357,959	1,795,039,317	-	5,705,870,150	2,682,836,145
Other Segment Information								
Total cost incurred during the period to acquire								
Property, Plant and Equipment	3,371,191	9,781,811	21,924,297	5,897,245	74,114,832	-	99,410,320	15,679,056
Depreciation / Amortization	10,477,901	7,682,472	51,404,864	35,603,344	2,022,269	-	63,905,034	43,285,816
Provision for retirement benefit liability	7,555,000	6,715,500	1,196,502	1,063,500	-	-	8,751,502	7,779,000

ASIA SIYAKA COMMODITIES PLC

SHARE INFORMATION

1. Market prices of the share for the quarter ended 30 September 2025

The shares were listed in the Colombo Stock Exchange on 12th September 2012
Stock Symbol - ASIY.N0000
ISIN - LK0419N00008

	2025/2026- Q2		2024/2025 - Q2	
	Rs. Cts.	Date	Rs. Cts.	Date
Highest	10.50	18/Sep/2025	4.60	26/Sep/2024
Lowest	6.00	7/Jul/2025	4.00	12/Sep/2024
Last Traded	9.70	30/Sep/2025	4.50	30/Sep/2024
Closing Price	9.60	30/Sep/2025	4.40	30/Sep/2024

2. Twenty Major Shareholders

	Name of Shareholder	No.of Shares as at 30.09.2025	% issued capital
1	Lanka Commodity Brokers Limited	132,678,464	51.03
2	Mr. K.V. Hewavitarne	14,000,000	5.38
3	Chadstone Pvt Ltd	13,485,035	5.19
4	Mr. A.R. Cooke	9,747,143	3.75
5	Mr. D.J. Wedande	8,403,067	3.23
6	Citizens Development Business Finance Plc/S.Vasudevan	3,535,578	1.36
7	Mr. A.D. Edussuriya	3,036,921	1.17
8	Mr. D.S.R. Daranakumbura	2,834,118	1.09
9	Mr. A.M. Weerasinghe	2,700,617	1.04
10	Mr. W.M.K.S.N.D. Fernando	2,625,656	1.01
11	Mr. Y. Kuruneru	2,499,063	0.96
12	Mr. D.M.G. Bandara	1,787,781	0.69
13	Mr. J.D. Bandaranayake & Dr. (Mrs.) V.Bandaranayake,Miss I.Bandaranayake	1,502,125	0.58
14	Sherwood Capital (Pvt) Ltd	1,500,000	0.58
15	Mr. J.D. Bandaranayake & Miss. N.Bandaranayake,Dr. (Mrs.) V.Bandaranayake	1,498,142	0.58
16	Mr. R.C. Dissanayake	1,279,808	0.49
17	Seylan Bank Plc/Java Capital (Private) Limited	1,250,000	0.48
18	Merchant Bank Of Sri Lanka & Finance Plc/G.G.H.H. Rupasinghe	1,117,969	0.43
19	Merchant Bank Of Sri Lanka Finance Plc/U.D.L.C. Udawatta	1,100,370	0.42
20	Miss. D.R. Edussuriya	1,006,200	0.39
		207,588,057	**79.84**
	OTHERS	**52,411,943**	**20.16**
		260,000,000	**100.00**

3. Directors' Shareholding

	Name	No of Shares as at 30 September 2025	% issued capital	No of Shares as at 30 September 2024	% issued capital
1	Mr. C.L. de Silva	Nil	-	Nil	-
2	Mr. A. R. Cooke	9,747,143	3.75%	9,747,143	3.75%
3	Mr. Y. Kuruneru	2,499,063	0.96%	2,499,063	0.96%
4	Mr. D. J. Wedande	8,403,067	3.23%	8,403,067	3.23%
5	Mr. J. N. Dambawinne	Nil	-	Nil	-
6	Mr. S. G. Amarasuriya	Nil	-	Nil	-
7	Mr. R. C. Dissanayake	1,279,808	0.49%	1,279,808	0.49%
9	Mr. M.R. Morris	Nil	-	Nil	-
10	Ms. R. Rajapaksa	Nil	-	Nil	-

4. The percentage of shares held by the public as at 30 September 2025 - 40.4717% comprising 2,649 shareholders

5. The float adjusted market capitalization as at 30 September 2025 - Rs. 1,010,173,555.20

6. The Float adjusted market capitalization of the Company falls under Option 2 of Rule 7.13.1(i) (b) of the Listing Rules of the Colombo Stock Exchange and the Company has complied with the minimum public holding requirement applicable under the said option.

ASIA SIYAKA COMMODITIES PLC

CORPORATE INFORMATION

NAME OF THE COMPANY	ASIA SIYAKA COMMODITIES PLC
COMPANY REGISTRATION NO	PV 3562/PB/PQ
LEGAL FORM	A Public Limited Liability Company
DATE OF INCORPORATION	The Company was incorporated bearing Company Registration No. PV 3562 on 16th February 1998 and was converted to a public limited liability company on 28th March 2012 under Company Registration No. PV 3562/PB.
NATURE OF BUSINESS	To carry on the business of Tea Brokers, Rubber Brokers, Produce Brokers, Auctioneers, Appraisers, Valuers, Commission Agents and General Agents.
HEAD OFFICE AND REGISTERED OFFICE	1st Floor, 'Deutsche House' No.320, T.B. Jayah Mawatha, Colombo 10. Telephone: +94 114600700 Fax: +94 112678145 E-mail: tea@siyaka.lk Website: www.asiasiyaka.com
BOARD OF DIRECTORS	Mr. C.L. de Silva - Chairman Mr. A.R. Cooke - Managing Director Mr. D.J. Wedande - Executive Director Mr. S.G. Amarasuriya - Executive Director Mr. Y. Kuruneru - Executive Director Mr. J.N. Dambawinne Mr. R.C. Dissanayake - Executive Director Mr. M.R. Morris Ms. R. Rajapaksa
SUBSIDIARY COMPANIES	Asia Siyaka Warehousing (Pvt) Ltd Siyaka Produce Brokers (Pvt) Ltd Agrione Solutions (Pvt) Ltd
SECRETARIES	P W Corporate Secretarial (Pvt) Ltd 3/17, Kynsey Road Colombo 08. Telephone: +94 11 4640360-3 Fax: +94 11 4740588
AUDITORS	Ernst & Young, Chartered Accountants Rotunda Towers, No. 109, Galle Road Colombo 03.
BANKERS	NDB Bank PLC Commercial Bank of Ceylon PLC Peoples Bank DFCC Vardhana Bank PLC Hatton National Bank PLC Bank of Ceylon Sampath Bank PLC Seylan Bank PLC Amana Bank PLC