ASIA SIYAKA COMMODITIES PLC

INTERIM FINANCIAL STATEMENTS

31 December 2025

ASIA SIYAKA COMMODITIES PLC

STATEMENT OF FINANCIAL POSITION

	GROUP		COMPANY	
	Unaudited	Audited	Unaudited	Audited
AS AT	31.12.2025	31.03.2025	31.12.2025	31.03.2025
	Rs.	Rs.	Rs.	Rs.
ASSETS				
Non Current Assets				
Property, Plant & Equipment	1,262,129,711	1,191,092,610	24,330,671	13,792,497
Intangible Assets	2,566,554	5,036,889	2,566,554	5,036,889
Right of Use Asset	201,423,033	174,890,592	38,980,556	48,866,131
Investments	-	-	445,250,000	368,750,000
Other Non-Current Financial Assets	4,827,485	6,171,931	4,809,922	6,171,931
Investment Property	755,727	755,727	755,727	755,727
Deferred Tax Asset	106,924,687	91,382,968	86,934,429	78,844,621
	1,578,627,197	1,469,330,717	603,627,859	522,217,798
Current Assets				
Inventories	1,514,022,004	289,786,772	2,461,757	1,814,696
Trade Receivables	2,390,978,043	731,464,726	1,184,081,126	653,309,788
Loans & Advances	1,830,401,502	1,166,239,104	1,830,401,502	1,166,239,104
Other Current Financial Assets	15,034,161	6,999,477	15,034,161	6,994,402
Other Receivables, Prepayments and Advances	487,600,805	256,116,960	17,990,497	51,390,541
Income Tax Receivable	1,260,498	-	-	-
Short Term Investments	88,239,187	236,135,207	88,239,186	84,415,497
Cash and Cash Equivalents	234,521,881	580,176,408	209,214,144	620,998,093
	6,562,058,081	3,266,918,654	3,347,422,373	2,585,162,122
Total Assets	**8,140,685,278**	**4,736,249,371**	**3,951,050,232**	**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	722,810,895	691,687,926	521,210,444	511,276,375
Equity Attributable to Equity Holders of the Parent	1,445,124,830	1,414,001,861	621,210,444	611,276,375
Non-Controlling Interests	216,457,304	130,536,730	-	-
Total Equity	1,661,582,134	1,544,538,591	621,210,444	611,276,375
Non Current Liabilities				
Retirement Benefit Obligation	105,231,461	94,742,232	87,378,445	78,476,138
Deferred Tax Liability	304,212,856	308,359,340	1,222,625	146,642
Lease Liability	135,760,180	106,824,634	32,189,927	41,341,264
	545,204,497	509,926,206	120,790,997	119,964,043
Current Liabilities				
Trade Payables	1,153,127,474	1,272,937,847	1,316,589,416	1,048,979,035
Interest Bearing Borrowings on Client Financing	4,399,978,447	1,190,820,000	1,645,000,000	1,160,000,000
Sundry Creditors including Accrued Expenses	153,130,401	122,969,615	81,282,526	86,817,118
Lease Liability	47,175,830	34,148,798	12,065,443	10,935,969
Income Tax Payable	21,243,712	23,601,777	7,142,598	20,171,980
Bank Overdraft	159,242,783	37,306,537	146,968,808	49,235,399
	5,933,898,647	2,681,784,574	3,209,048,791	2,376,139,500
Total Liabilities	6,479,103,144	3,191,710,779	3,329,839,788	2,496,103,544
Total Equity and Liabilities	**8,140,685,278**	**4,736,249,371**	**3,951,050,232**	**3,107,379,919**
	-	-	-	-
Net Assets per Share (Rs.)	**5.56**	**5.44**	**2.39**	**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

February 10, 2026

ASIA SIYAKA COMMODITIES PLC

STATEMENT OF COMPREHENSIVE INCOME

For the period ended 31 December	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	1,687,438,369	283,636,968	3,485,077,750	875,078,749	298	219,044,138	194,394,939	644,266,368	630,891,829	2
Cost of Sales	(1,242,225,918)	(85,000)	(2,317,177,587)	(328,038)	706,275	(350,841)	(85,000)	(813,486)	(328,038)	148
Net Revenue	445,212,451	283,551,968	1,167,900,163	874,750,711	34	218,693,297	194,309,939	643,452,882	630,563,791	2
Other Income and Gains	6,425,128	3,591,069	37,342,843	11,109,197	236	25,729,322	5,393,378	38,313,196	41,500,914	(8)
Selling & Distribution Costs	(29,026,607)	(20,937,729)	(75,017,879)	(58,999,432)	27	(20,186,806)	(18,990,834)	(57,981,721)	(54,569,307)	6
Administrative Expenses	(260,528,915)	(157,734,941)	(741,558,278)	(489,589,970)	51	(115,113,945)	(101,153,258)	(348,086,463)	(306,795,988)	13
Finance Cost	(91,277,638)	(23,498,145)	(184,707,637)	(88,935,237)	108	(37,522,594)	(25,049,327)	(97,864,731)	(93,087,895)	5
Finance Income	4,435,297	5,208,407	11,516,419	8,183,607	41	3,919,891	5,194,578	10,309,254	8,142,230	27
Profit/(Loss) Before Tax	75,239,716	90,180,629	215,475,631	256,518,876	(16)	75,519,165	59,704,476	188,142,417	225,753,745	(17)
Income Tax Expense	(33,349,278)	(31,990,901)	(82,832,088)	(87,500,210)	(5)	(18,704,223)	(20,626,400)	(58,608,346)	(62,595,110)	(6)
Profit/(Loss) for the Year	**41,890,438**	**58,189,728**	**132,643,543**	**169,018,666**	(22)	**56,814,942**	**39,078,076**	**129,534,071**	**163,158,635**	(21)
Attributable to:										
Equity Holders of the Parent	44,628,217	-	150,062,856	-						
Non-Controlling Interests	(2,737,779)	-	(17,419,313)	-						
	41,890,438	**-**	**132,643,543**	**-**						
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	**41,890,438**	**58,189,728**	**132,643,543**	**169,018,666**	(22)	**56,814,942**	**39,078,076**	**129,534,071**	**163,158,635**	(21)
Attributable to:										
Equity Holders of the Parent	44,628,217	-	150,062,856	-						
Non-Controlling Interests	(2,737,779)	-	(17,419,313)	-						
	41,890,438	**-**	**132,643,543**	**-**						
Basic Earnings Per Share (Rs.)	**0.17**	**0.22**	**0.58**	**0.65**		**0.22**	**0.15**	**0.50**	**0.63**	

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
Non-Controlling Interests - Note 15	-	-	-	-	136,518,409	136,518,409
Net Profit for the period	-	-	169,018,666	169,018,666	-	169,018,666
Total Comprehensive Income	-	-	169,018,666	169,018,666	136,518,409	305,537,075
Dividend Paid	-	-	(122,200,000)	(122,200,000)	-	(122,200,000)
As at 31 December 2024	100,000,000	622,313,936	647,150,679	1,369,464,615	136,518,409	1,505,983,024
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	-	-	-	-	104,000,000	104,000,000
Changes in Non-Controlling Interests	-	-	660,113	660,113	(660,113)	-
Net Profit for the period	-	-	150,062,856	150,062,856	(17,419,313)	132,643,543
Total Comprehensive Income	-	-	150,062,856	150,062,856	(17,419,313)	132,643,543
Dividend Paid	-	-	(119,600,000)	(119,600,000)	-	(119,600,000)
As at 31 December 2025	100,000,000	622,313,935	722,810,895	1,445,124,830	216,457,304	1,661,582,134

	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	-	163,158,635	163,158,635
Total Comprehensive Income	-	163,158,635	163,158,635
Dividend Paid	-	(122,200,000)	(122,200,000)
As at 31 December 2024	100,000,000	467,446,029	567,446,029
As at 01 April 2025	100,000,000	511,276,373	611,276,373
Net Profit/(Loss) for the period	-	129,534,071	129,534,071
Total Comprehensive Income	-	129,534,071	129,534,071
Dividend Paid	-	(119,600,000)	(119,600,000)
As at 31 December 2025	100,000,000	521,210,444	621,210,444

ASIA SIYAKA COMMODITIES PLC				
STATEMENT OF CASHFLOWS				
	GROUP		**COMPANY**	
For the period ended 31 December	**2025**	**2024**	**2025**	**2024**
	Rs.	Rs.	Rs.	Rs.
CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES				
Profit before Income Tax Expense	215,475,631	256,518,876	188,142,417	225,753,745
Adjustment for:				
Depreciation/Amortization	68,592,765	57,170,341	6,239,129	4,370,387
Depreciation - Right of Use Asset	29,510,781	6,410,563	9,885,576	7,656,144
Provision for Retiring Gratuity	13,127,254	11,668,500	11,332,501	10,073,250
Finance Income	(4,435,297)	(5,944,190)	(3,919,891)	(5,902,814)
(Gains)/Loss on Sale of Property, Plant and Equipment	(21,636,237)	(625,576)	(522,542)	-
Dividend Received	-	-	(22,333,748)	(26,353,822)
Provision/(Reversal) for Impairment of Loans and Advances	16,244,050	18,000,000	16,224,655	18,000,000
Unit Trust Investment Income	(3,823,689)	(2,239,415)	(3,823,689)	(2,239,415)
Finance Cost	184,707,637	88,935,238	37,522,594	93,087,895
Operating Profit before Working Capital Changes	**497,762,895**	**429,894,337**	**238,747,002**	**324,445,370**
Changes in Inventories	(1,224,235,232)	2,199,495	(647,061)	2,093,834
Changes in Trade and Other Receivables	(1,905,401,963)	634,684,029	(504,096,075)	667,084,227
Changes in Loans and Advances	(680,406,448)	374,869,234	(680,387,053)	374,869,234
Changes in Interest Bearing Borrowings on Client Financing	3,209,158,447	202,000,000	485,000,000	202,000,000
Changes in Trade and Other Payables	(89,649,587)	(910,700,303)	262,075,789	(892,249,916)
	(192,771,888)	**732,946,792**	**(199,307,398)**	**678,242,749**
Income Tax Paid	(98,424,291)	(88,101,217)	(78,604,521)	(76,028,206)
Defined Benefit Plan Costs Paid	(2,638,025)	(2,440,384)	(2,430,194)	(714,061)
Finance Cost Paid	(184,707,637)	(83,845,351)	(37,522,594)	(86,620,032)
Net Cash from Operating Activities	**(478,541,841)**	**558,559,840**	**(317,864,707)**	**514,880,450**
CASH FLOW FROM/(USED IN) INVESTING ACTIVITIES				
Acquisition of Property, Plant & Equipment and Intangible Assets	(137,159,531)	(23,865,465)	(14,306,968)	(12,494,061)
Proceeds from Disposal of Property ,Plant & Equipment	21,636,237	625,576	522,542	-
Investment in Short Term Investments	151,719,709	(40,237,763)	-	(40,237,763)
Net Investments in Subsidiaries	104,000,000	135,992,933	(76,500,000)	(178,500,000)
Finance Income Received	4,435,297	5,944,190	3,919,891	5,902,814
Dividend Received	-	-	22,333,748	26,353,822
Net Cash Used in Investing Activities	**144,631,712**	**78,459,471**	**(64,030,787)**	**(198,975,188)**
CASH FLOW FROM/(USED IN) FINANCING ACTIVITIES				
Dividend Paid	(119,600,000)	(122,200,000)	(119,600,000)	(122,200,000)
Repayment of Borrowings	-	(10,585,954)	-	-
Repayments Under Lease Liabilities	(14,080,644)	(10,315,865)	(8,021,864)	(13,500,480)
Net Cash Used in Financing Activities	**(133,680,644)**	**(143,101,819)**	**(127,621,864)**	**(135,700,480)**
Net Increase/(Decrease) in Cash and Cash Equivalents	(467,590,773)	**493,917,492**	**(509,517,358)**	**180,204,782**
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	**75,279,098**	**446,204,418**	**62,245,336**	**127,022,045**
Analysis of Cash and Cash Equivalents				
Favourable Balance				
Cash at Bank and in Hand	234,521,881	452,999,091	209,214,144	133,816,717
Unfavourable Balance				
Bank Overdrafts	(159,242,783)	(6,794,673)	(146,968,808)	(6,794,672)
	75,279,098	**446,204,418**	**62,245,336**	**127,022,045**

ASIA SIYAKA COMMODITIES PLC

Notes

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

2. Figures for the period ended on 31 December 2025 are provisional and subject to audit.

3. Number of fully paid ordinary shares as at 31 December 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 51%. 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. The investment property does not include any buildings.

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 31 December 2025.

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

Asia Siyaka Warehousing (Private) Limited has issued Corporate Guarantees to banks on behalf of the parent company. As at the reporting date corporate guarantees issued amounted to Rs. 2,850Mn.
Asia Siyaka Commodities PLC has issued Corporate Guarantees to banks on behalf of Agrione Solutions (Pvt) Ltd. As at the reporting date corporate guarantees issued were amounted to Rs. 1,500Mn.

There have been no other significant contingencies as at the end of the reporting period that 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. 35.5Mn for the 9 month period ended 31/12/2025 due to the first year in operation.

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

	Company	
For the period ended 31 December	**2025**	**2024**
	Rs.	**Rs.**
Interest Income	233,121,051	208,364,946
Interest on Borrowings	(91,929,244)	(86,090,482)
Net Income from Loans and Client Advances	141,191,807	122,274,464

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

Information relating to each reportable segment is presented below. Profit from operating activities is used by management as the primary measure of performance. Management considers this measure to be the most relevant for evaluating the results of the respective segments in comparison with other entities operating within the same industries.

	Services		Trading		Manufacturing		Total	
For the period ended 31 December	2025	2024	2025	2024	2025	2024	2025	2024
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue	918,654,821	873,860,978	2,230,020,274	1,217,771	336,402,655	-	3,485,077,750	875,078,749
Profit from operating activities	342,982,785	334,593,782	16,404,148	889,733	29,279,916	-	388,666,849	335,483,515
Net finance cost							(173,191,218)	(78,964,639)
Income tax							(82,832,088)	(87,500,210)
Profit after tax							**132,643,543**	**169,018,666**
As at 31 December								
Assets and Liabilities								
Segment assets	4,770,235,840	2,962,036,851	3,146,068,127	-	224,381,312	315,386,823	8,140,685,279	3,277,423,674
Total Assets	**4,770,235,840**	**2,962,036,851**	**3,146,068,127**	**-**	**224,381,312**	**315,386,823**	**8,140,685,279**	**3,277,423,674**
Segment liabilities	3,555,067,822	1,771,072,238	2,770,275,332	-	153,759,990	368,414	6,479,103,144	1,771,440,652
Total Liabilities	**3,555,067,822**	**1,771,072,238**	**2,770,275,332**	**-**	**153,759,990**	**368,414**	**6,479,103,144**	**1,771,440,652**
Other Segment Information								
Property, plant and equipment	34,760,507	23,090,465	46,996,763	-	55,402,260	775,000	137,159,531	23,865,465
Depreciation / amortization	92,169,471	63,580,904	4,111,019	-	1,823,056	-	98,103,546	63,580,904
Provision for retirement benefit liability	13,127,254	11,668,500	-	-	-	-	13,127,254	11,668,500

ASIA SIYAKA COMMODITIES PLC

SHARE INFORMATION

1. Market prices of the share for the quarter ended 31 December 2025

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

	2025/2026- Q3		2024/2025 - Q3	
	Rs. Cts.	Date	Rs. Cts.	Date
Highest	11.50	11/Nov/2025	7.00	24/Dec/2024
Lowest	8.60	24/Oct/2025	4.30	31/Dec/2024
Last Traded	9.60	31/Dec/2025	6.50	30/Dec/2024
Closing Price	9.50	31/Dec/2025	6.40	30/Dec/2024

2. Twenty Major Shareholders

	Name of Shareholder	No.of Shares as at 31.12.2025	% 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	Mr. A.D. Edussuriya	3,036,921	1.17
7	Mr. A.M. Weerasinghe	2,700,617	1.04
8	Mr. W.M.K.S.N.D. Fernando	2,625,656	1.01
9	Seylan Bank PLC/Gladstone Capital (Private) Limited	2,616,287	1.01
10	Mr. Y. Kuruneru	2,499,063	0.96
11	Ranavav Holdings (Pvt) Ltd	2,000,000	0.77
12	Senkadagala Finance PLC/ Mr.K.R.A.L.Kahatapitiya	1,838,033	0.71
13	Mr. D.M.G. Bandara	1,787,781	0.69
14	Mr. J.D. Bandaranayake & Dr. (Mrs.) V.Bandaranayake,Miss I.Bandaranayake	1,502,125	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/Hotel International (Pvt) Ltd	1,277,959	0.49
18	Seylan Bank PLC/Mr. N.P.W Delgoda	1,273,831	0.49
19	Merchant Bank of Sri Lanka & Finance PLC/Mr.U.D.L.C. Udawatta	1,159,729	0.45
20	Merchant Bank of Sri Lanka & Finance PLC/Mr.G.G.H.H. Rupasinghe	1,117,969	0.43
		206,527,630	**79.43**
	OTHERS	**53,472,370**	**20.57**
		260,000,000	**100.00**

3. Directors' Shareholding

	Name	No of Shares as at 31 December 2025	% issued capital	No of Shares as at 31 December 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 31 December 2025 - 40.4507% comprising 2,740 shareholders

5. The float adjusted market capitalization as at 31 December 2025 - Rs. 999,133,164.00

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: info@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 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