

ASIA SIYAKA COMMODITIES PLC

INTERIM FINANCIAL STATEMENTS

31 March 2026

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ASIA SIYAKA COMMODITIES PLC

STATEMENT OF FINANCIAL POSITION

	GROUP		COMPANY	
	Unaudited	Audited	Unaudited	Audited
AS AT	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	Rs.	Rs.	Rs.	Rs.
ASSETS				
Non Current Assets				
Property, Plant & Equipment	1,540,966,342	1,191,092,610	22,571,154	13,792,497
Intangible Assets	1,964,828	5,036,889	1,964,828	5,036,889
Right of Use Asset	304,486,200	174,890,592	36,623,179	48,866,131
Investments	-	-	445,250,000	368,750,000
Other Non-Current Financial Assets	15,230,206	6,171,931	15,230,206	6,171,931
Investment Property	755,727	755,727	755,727	755,727
Deferred Tax Asset	109,436,816	91,382,968	76,926,285	78,844,621
	1,972,840,119	1,469,330,717	599,321,379	522,217,798
Current Assets				
Inventories	774,862,376	289,786,772	1,367,226	1,814,696
Trade Receivables	2,382,861,076	731,464,726	1,342,239,162	653,309,788
Loans & Advances	1,968,951,263	1,166,239,104	1,968,951,263	1,166,239,104
Other Current Financial Assets	4,407,919	6,999,477	4,407,919	6,994,402
Other Receivables, Prepayments and Advances	108,971,974	256,116,960	10,566,601	51,390,541
Short Term Investments	89,615,932	236,135,207	89,615,932	84,415,497
Cash and Cash Equivalents	734,591,276	580,176,408	518,064,641	620,998,093
	6,064,261,816	3,266,918,654	3,935,212,744	2,585,162,122
Total Assets	**8,037,101,935**	**4,736,249,371**	**4,534,534,123**	**3,107,379,919**
Capital and Reserves				
Stated Capital	100,000,000	100,000,000	100,000,000	100,000,000
Revaluation Reserves	828,424,218	622,313,935	-	-
Revenue Reserves	780,548,870	691,687,926	568,554,793	511,276,375
Equity Attributable to Equity Holders of the Parent	1,708,973,088	1,414,001,861	668,554,793	611,276,375
Non-Controlling Interests	202,490,846	130,536,730	-	-
Total Equity	1,911,463,934	1,544,538,591	668,554,793	611,276,375
Non Current Liabilities				
Retirement Benefit Obligation	114,066,706	94,742,232	91,607,976	78,476,138
Deferred Tax Liability	391,368,184	308,359,340	1,403,093	146,642
Lease Liability	216,882,453	106,824,634	30,217,639	41,341,264
	722,317,343	509,926,206	123,228,708	119,964,043
Current Liabilities				
Trade Payables	2,307,760,000	1,272,937,847	2,464,942,459	1,048,979,035
Interest Bearing Borrowings on Client Financing	2,855,356,232	1,190,820,000	1,160,000,000	1,160,000,000
Sundry Creditors including Accrued Expenses	132,639,289	122,969,615	93,037,236	86,817,118
Lease Liability	75,249,853	34,148,798	12,025,784	10,935,969
Income Tax Payable	28,079,545	23,601,777	12,303,282	20,171,980
Bank Overdraft	4,235,739	37,306,537	441,861	49,235,399
	5,403,320,658	2,681,784,574	3,742,750,622	2,376,139,500
Total Liabilities	6,125,638,001	3,191,710,779	3,865,979,330	2,496,103,544
Total Equity and Liabilities	**8,037,101,935**	**4,736,249,371**	**4,534,534,123**	**3,107,379,919**
	-	-	-	-
Net Assets per Share (Rs.)	**6.57**	**5.44**	**2.57**	**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.

C. Dissanayake
Director

May 25, 2026

ASIA SIYAKA COMMODITIES PLC

STATEMENT OF COMPREHENSIVE INCOME

For the period ended 31 March	GROUP				Variance %	COMPANY				Variance %
	2026 Quarter Rs.	2025 Quarter Rs.	2026 Cumulative Rs.	2025 Cumulative Rs.		2026 Quarter Rs.	2025 Quarter Rs.	2026 Cumulative Rs.	2025 Cumulative Rs.	
Gross Revenue	1,277,933,019	294,953,397	4,763,010,769	1,170,032,145	307	227,254,947	212,630,658	871,521,315	843,522,487	3
Cost of Sales	(860,436,811)	(98,000)	(3,177,614,399)	(426,038)	745,752	(413,321)	(98,000)	(1,226,807)	(426,038)	188
Net Revenue	417,496,208	294,855,397	1,585,396,370	1,169,606,107	36	226,841,626	212,532,658	870,294,508	843,096,449	3
Other Income and Gains	7,278,941	7,902,555	44,621,784	17,629,922	153	7,391,882	9,687,144	45,695,675	49,806,227	(8)
Selling & Distribution Costs	(10,449,321)	(12,111,505)	(85,467,200)	(71,105,266)	20	21,143,431	(9,677,050)	(35,483,973)	(64,246,356)	(45)
Administrative Expenses	(240,482,239)	(199,212,742)	(982,040,517)	(687,684,052)	43	(124,980,739)	(113,506,647)	(473,067,202)	(420,302,634)	13
Finance Cost	(98,959,216)	(30,921,327)	(283,666,853)	(119,878,883)	137	(51,647,053)	(32,572,329)	(149,511,784)	(125,660,224)	19
Finance Income	3,787,489	6,179,207	15,303,908	15,744,643	(3)	3,431,600	1,699,625	13,740,854	11,223,686	22
Profit/(Loss) Before Tax	78,671,862	66,691,585	294,147,492	324,312,471	(9)	82,180,747	68,163,401	271,668,078	293,917,146	(8)
Income Tax Expense	(32,203,493)	(29,258,881)	(115,035,580)	(113,331,911)	2	(34,557,311)	(21,886,989)	(93,165,657)	(84,482,098)	10
Profit/(Loss) for the Year	**46,468,369**	**37,432,704**	**179,111,912**	**210,980,560**	(15)	**47,623,436**	**46,276,412**	**178,502,421**	**209,435,048**	(15)
Attributable to:										
Equity Holders of the Parent	60,434,828	45,413,115	210,497,684	216,962,239						
Non-Controlling Interests	(13,966,459)	(7,980,411)	(31,385,772)	(5,981,679)						
	46,468,369	**37,432,704**	**179,111,912**	**210,980,560**						
Other Comprehensive Income										
Actuarial Gain/(Loss) for the year	(3,852,647)	(4,866,181)	(3,852,647)	(4,866,181)		(2,320,002)	(3,494,381)	(2,320,002)	(3,494,381)	
Income Tax Effect	1,155,795	1,459,854	1,155,795	1,459,854		696,001	1,048,314	696,001	1,048,314	
Revaluation Surplus	294,443,261	-	294,443,261	-		-	-	-	-	
Income Tax Effect	(88,332,978)	-	(88,332,978)	-		-	-	-	-	
Other Comprehensive Income for the year, net of tax	203,413,431	(3,406,327)	203,413,431	(3,406,327)		(1,624,001)	(2,446,067)	(1,624,001)	(2,446,067)	
Total Comprehensive Income for the year, net of tax	**249,881,800**	**34,026,377**	**382,525,343**	**207,574,233**	84	**45,999,435**	**43,830,345**	**176,878,420**	**206,988,981**	(15)
Attributable to:										
Equity Holders of the Parent	263,848,259	42,006,788	413,911,115	213,555,912						
Non-Controlling Interests	(13,966,459)	(7,980,411)	(31,385,772)	(5,981,679)						
	249,881,800	**34,026,377**	**382,525,343**	**207,574,233**						
Basic Earnings Per Share (Rs.)	**0.23**	**0.17**	**0.81**	**0.83**		**0.18**	**0.18**	**0.69**	**0.81**	

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	622,313,935	600,332,014	1,322,645,949	136,518,409	1,459,164,358
Net Profit for the period	-	-	216,962,239	216,962,239	(5,981,679)	210,980,560
Other Comprehensive Loss	-	-	(3,406,327)	(3,406,327)	-	(3,406,327)
Total Comprehensive Income	-	-	213,555,912	213,555,912	130,536,730	207,574,233
Dividend Paid	-	-	(122,200,000)	(122,200,000)	-	(122,200,000)
As at 31 March 2025	100,000,000	622,313,935	691,687,926	1,414,001,861	130,536,730	1,544,538,591
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	-	-	210,497,684	210,497,684	(31,385,772)	179,111,912
Other Comprehensive Income	-	206,110,283	(2,696,852)	203,413,431	-	203,413,431
Total Comprehensive Income	-	206,110,283	207,800,832	413,911,115	(31,385,772)	382,525,343
Dividend Paid	-	-	(119,600,000)	(119,600,000)	-	(119,600,000)
As at 31 March 2026	100,000,000	828,424,218	780,548,870	1,708,973,088	202,490,846	1,911,463,934

	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	-	209,435,048	209,435,048
Total Comprehensive Income	-	206,988,981	206,988,981
Dividend Paid	-	(122,200,000)	(122,200,000)
As at 31 March 2025	100,000,000	511,276,375	611,276,375
As at 01 April 2025	100,000,000	511,276,373	611,276,373
Net Profit/(Loss) for the period	-	178,502,421	178,502,421
Other Comprehensive Income	-	(1,624,001)	(1,624,001)
Total Comprehensive Income	-	176,878,420	176,878,420
Dividend Paid	-	(119,600,000)	(119,600,000)
As at 31 March 2026	100,000,000	568,554,793	668,554,793

ASIA SIYAKA COMMODITIES PLC

STATEMENT OF CASHFLOWS

For the period ended 31 December	GROUP		COMPANY	
	2026	2025	2026	2025
	Rs.	Rs.	Rs.	Rs.
CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES				
Profit before Income Tax Expense	294,147,492	324,312,471	271,668,078	293,917,146
Adjustment for:				
Depreciation/Amortization	92,941,321	80,469,034	9,278,241	6,160,054
Depreciation - Right of Use Asset	42,908,977	6,844,460	13,545,821	8,505,235
Provision for Retiring Gratuity	18,568,351	14,697,620	13,418,701	12,154,114
Finance Income	(15,303,908)	(15,744,643)	(3,431,600)	(11,223,686)
(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	(28,933,579)	14,763,814	(28,933,579)	14,763,814
Provision/(Reversal) for Impairment of Trade Receivables	7,648,136	-	7,198,136	-
Bad Debt Written off - Loans and Advances	3,687,096	-	3,687,096	-
Bad Debt Written off - Trade Receivables	36,398	-	32,286	-
Unit Trust Investment Income	(5,200,434)	(3,621,246)	(5,200,434)	(3,621,246)
Finance Cost	283,666,853	119,878,883	149,511,784	125,660,224
Operating Profit before Working Capital Changes	**672,530,466**	**540,974,815**	**407,918,240**	**419,961,833**
Changes in Inventories	(485,075,604)	(285,317,938)	447,470	2,548,477
Changes in Trade and Other Receivables	(1,528,064,126)	(55,064,836)	(661,896,855)	183,103,821
Changes in Loans and Advances	(777,465,676)	319,017,579	(777,465,676)	319,017,578
Changes in Interest Bearing Borrowings on Client Financing	1,664,536,232	304,820,000	-	274,000,000
Changes in Trade and Other Payables	1,044,491,827	256,573,083	1,422,183,542	(21,746,157)
	590,953,119	**1,081,002,703**	**391,186,721**	**1,176,885,552**
Income Tax Paid	(123,118,488)	(112,657,933)	(97,074,360)	(99,493,135)
Defined Benefit Plan Costs Paid	(3,096,524)	(2,440,382)	(2,606,865)	(714,060)
Finance Cost Paid	(283,666,853)	(119,878,883)	(149,511,784)	(116,976,351)
Net Cash from Operating Activities	**181,071,254**	**846,025,505**	**141,993,712**	**959,702,006**
CASH FLOW FROM/(USED IN) INVESTING ACTIVITIES				
Acquisition of Property, Plant & Equipment and Intangible Assets	(145,299,730)	(56,086,774)	(14,984,837)	(13,401,064)
Proceeds from Disposal of Property ,Plant & Equipment	21,636,237	625,576	522,542	-
Investment in Short Term Investments	151,719,709	(191,957,473)	-	(40,237,763)
Net Investments in Subsidiaries	104,000,000	135,992,933	(76,500,000)	(178,500,000)
Finance Income Received	15,303,908	15,744,642	3,431,600	11,223,686
Dividend Received	-	-	22,333,748	26,353,822
Net Cash Used in Investing Activities	**147,360,124**	**(95,681,096)**	**(65,196,947)**	**(194,561,319)**
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	(21,345,711)	(26,975,510)	(11,336,679)	(17,995,256)
Net Cash Used in Financing Activities	**(140,945,711)**	**(159,761,464)**	**(130,936,679)**	**(140,195,256)**
Net Increase/(Decrease) in Cash and Cash Equivalents	187,485,666	**590,582,945**	**(54,139,914)**	**624,945,432**
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	**730,355,537**	**542,869,871**	**517,622,780**	**571,762,694**
Analysis of Cash and Cash Equivalents				
Favourable Balance				
Cash at Bank and in Hand	734,591,276	580,176,408	518,064,641	620,998,093
Unfavourable Balance				
Bank Overdrafts	(4,235,739)	(37,306,537)	(441,861)	(49,235,399)
	730,355,537	**542,869,871**	**517,622,780**	**571,762,694**

ASIA SIYAKA COMMODITIES PLC

Notes

1. Financial year of the Company ends on 31st March. Quarterly figures are for 3 months ended on 31st March 2026

2. Figures for the period ended on 31 March 2026 are provisional and subject to audit.

3. Number of fully paid ordinary shares as at 31 March 2026 - 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 a 51% shareholding of AgriOne Solutions (Pvt) Ltd.

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 March 2026.

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 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. 63.7Mn for the 12 month period ended 31/03/2026 due to the first year in operation.

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

	Company	
For the period ended 31 March	**2026**	**2025**
	Rs.	**Rs.**
Interest Income	327,804,833	270,893,818
Interest on Borrowings	(141,827,029)	(116,278,353)
Net Income from Loans and Client Advances	185,977,804	154,615,465

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.

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 March	2026	2025	2026	2025	2026	2025	2026	2025
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue	1,245,149,470	1,170,032,143	3,277,196,544	-	240,664,755	-	4,763,010,769	1,170,032,143
Profit from operating activities	505,093,607	444,910,303	5,595,936	(16,463,592)	51,820,895	-	562,510,438	428,446,711
Net finance cost							(268,362,945)	(104,134,240)
Income tax							(115,035,580)	(113,331,911)
Profit for the period							**179,111,913**	**210,980,560**
As at 31 March								
Assets and Liabilities								
Segment assets	5,633,696,050	3,662,402,756	2,250,380,408	742,466,656	153,025,478	331,379,959	8,037,101,935	4,736,249,371
Total Assets	**5,633,696,050**	**3,662,402,756**	**2,250,380,408**	**742,466,656**	**153,025,478**	**331,379,959**	**8,037,101,935**	**4,736,249,371**
Segment liabilities	4,140,536,255	2,105,063,638	1,858,709,802	441,002,921	126,391,944	34,445,416	6,125,638,001	2,580,511,975
Total Liabilities	**4,140,536,255**	**2,105,063,638**	**1,858,709,802**	**441,002,921**	**126,391,944**	**34,445,416**	**6,125,638,001**	**2,580,511,975**
Other Segment Information								
Property, plant and equipment	38,026,046	32,752,702	45,559,793	20,662,890	61,713,891	2,671,182	145,299,730	56,086,774
Depreciation / amortization	126,733,452	86,535,697	5,555,435	374,867	3,561,411	14,030	135,850,298	86,924,594
Provision for retirement benefit liability	16,286,141	14,697,619	1,704,717	-	577,493	-	18,568,351	14,697,619

ASIA SIYAKA COMMODITIES PLC

SHARE INFORMATION

1. Market prices of the share for the quarter ended 31 March 2026

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

	2025/2026- Q4		2024/2025 - Q4	
	Rs. Cts.	Date	Rs. Cts.	Date
Highest	18.80	26/Feb/2026	6.90	3/Feb/2025
Lowest	9.00	2/Jan/2026	5.90	27/Mar/2025
Last Traded	14.40	31/Mar/2026	6.10	28/Mar/2025
Closing Price	14.40	31/Mar/2026	6.00	28/Mar/2025

2. Twenty Major Shareholders

	Name of Shareholder	No.of Shares as at 31.03.2026	% issued capital
1	Lanka Commodity Brokers Limited	132,678,464	51.03
2	Chadstone (Pvt) Ltd	13,485,035	5.19
3	Mr. A.R. Cooke	9,747,143	3.75
4	Seylan Bank PLC /Arrc Capital (Pvt) Ltd	9,112,619	3.50
5	Mr. D.J. Wedande	8,403,067	3.23
6	Seylan Bank PLC /Gladstone Capital (Private) Limited	4,863,216	1.87
7	Mr. K.S.N. Hirdaramani	4,544,043	1.75
8	Mr. A.D. Edussuriya	3,036,921	1.17
9	Mr. W.M.K.S.N.D. Fernando	2,625,656	1.01
10	Mr. Y. Kuruneru	2,499,063	0.96
11	Seylan Bank PLC /Hotel International (Pvt) Ltd	1,825,000	0.70
12	Mr. A.M. Weerasinghe	1,720,617	0.66
13	J.B. Cocoshell (Pvt) Ltd	1,697,544	0.65
14	Mr. R.C. Dissanayake	1,279,808	0.49
15	Seylan Bank PLC /Java Capital (Private) Limited	1,150,000	0.44
16	Mr. K.W. Dassanayaka	1,071,583	0.41
17	Miss. D.R. Edussuriya	1,006,200	0.39
18	Dfcc Bank/ Dr.W.Jinadasa	1,000,000	0.38
19	Mrs. P.A.K.D. Jeevanthi	954,290	0.37
20	Mr. R.M.M. Lenora	924,405	0.36
		203,624,674	**78.32**
	OTHERS	**56,375,326**	**21.68**
		260,000,000	**100.00**

3. Directors' Shareholding

	Name	No of Shares as at 31 March 2026	% issued capital	No of Shares as at 31 March 2025	% 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%
8	Mr. M.R. Morris	Nil	-	Nil	-
9	Ms. R. Rajapaksa	Nil	-	Nil	-
10	Mr. K.L. Wijesekera	130,543	0.05%	130,543	0.05%
11	Mr. S.D. Silva	Nil	-	Nil	-

4. The percentage of shares held by the public as at 31 March 2026 - 40.5059% comprising 3,397 shareholders

5. The float adjusted market capitalization as at 31 March 2026 - Rs. 1,516,541,112/-

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 (Resigned w.e.f. 10/02/2026) Mr. Y. Kuruneru - Executive Director Mr. J.N. Dambawinne Mr. R.C. Dissanayake - Executive Director Mr. M.R. Morris Ms. R. Rajapaksa Mr. K.L. Wijesekera (Appointed w.e.f. 01/04/2026) Mr. S.D. Silva (Appointed w.e.f. 01/04/2026)
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