ASIA SIYAKA COMMODITIES PLC

INTERIM FINANCIAL STATEMENTS

30 September 2026

.

ASIA SIYAKA COMMODITIES PLC

STATEMENT OF FINANCIAL POSITION

	GROUP		COMPANY	
	Unaudited	Audited	Unaudited	Audited
AS AT	30.09.2026	31.03.2026	30.09.2026	31.03.2026
	Rs.	Rs.	Rs.	Rs.
ASSETS				
Non Current Assets				
Property, Plant & Equipment	1,533,484,462	1,540,966,346	27,620,357	22,571,157
Intangible Assets	702,807	1,964,830	702,807	1,964,830
Right of Use Asset	284,053,339	304,486,200	29,551,512	36,623,178
Investments	-	-	445,250,000	445,250,000
Other Non-Current Financial Assets	31,080,320	15,230,206	31,080,320	15,230,206
Investment Property	755,727	755,727	755,727	755,727
Deferred Tax Asset	107,723,258	110,229,868	75,922,584	76,926,283
	1,957,799,913	1,973,633,178	610,883,307	599,321,381
Current Assets				
Inventories	997,604,530	774,862,376	8,721,325	1,367,226
Trade Receivables	2,088,618,425	2,049,850,910	1,448,224,511	1,334,980,992
Loans & Advances	2,224,638,330	1,973,091,215	2,224,638,330	1,973,091,215
Other Current Financial Assets	4,453,324	4,407,919	4,453,324	4,407,919
Other Receivables, Prepayments and Advances	370,118,751	412,479,606	23,189,827	10,566,599
Short Term Investments	92,878,750	89,615,931	92,878,750	89,615,931
Cash and Cash Equivalents	129,216,221	734,591,275	52,608,391	518,064,640
	5,907,528,331	6,038,899,232	3,854,714,458	3,932,094,522
Total Assets	**7,865,328,244**	**8,012,532,410**	**4,465,597,765**	**4,531,415,903**
Capital and Reserves				
Stated Capital	100,000,000	100,000,000	100,000,000	100,000,000
Revaluation Reserves	828,424,219	828,424,219	-	-
Revenue Reserves	875,793,041	778,049,653	618,672,353	568,554,795
Equity Attributable to Equity Holders of the Parent	1,804,217,260	1,706,473,872	718,672,353	668,554,795
Non-Controlling Interests	231,821,562	204,990,061	-	-
Total Equity	2,036,038,822	1,911,463,933	718,672,353	668,554,795
Non Current Liabilities				
Retirement Benefit Obligation	108,649,993	114,066,655	82,417,488	91,607,976
Deferred Tax Liability	382,889,960	392,161,238	1,725,996	1,403,093
Lease Liability	221,232,331	216,882,444	24,582,600	30,217,639
	712,772,284	723,110,337	108,726,084	123,228,708
Current Liabilities				
Interest Bearing Borrowings	-	-	-	-
Trade Payables	1,415,481,667	2,282,547,555	1,573,157,092	2,461,824,387
Amount Due to Related Party	-	-		-
Interest Bearing Borrowings on Client Financing	3,409,970,845	2,855,356,233	1,950,000,000	1,160,000,000
Sundry Creditors including Accrued Expenses	156,085,315	132,489,215	79,345,024	93,037,086
Lease Liability	54,996,115	75,249,853	10,901,200	12,025,784
Income Tax Payable	60,824,853	28,079,545	16,226,339	12,303,282
Bank Overdraft	19,158,343	4,235,739	8,569,673	441,861
	5,116,517,138	5,377,958,140	3,638,199,328	3,739,632,400
Total Liabilities	5,829,289,422	6,101,068,477	3,746,925,412	3,862,861,108
Total Equity and Liabilities	**7,865,328,244**	**8,012,532,410**	**4,465,597,765**	**4,531,415,903**
Net Assets per Share (Rs.)	**6.94**	**6.56**	**2.76**	**2.57**

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

November 9, 2026

ASIA SIYAKA COMMODITIES PLC

STATEMENT OF COMPREHENSIVE INCOME

For the period ended 30 September	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	1,045,891,702	805,788,585	2,543,186,594	1,797,639,381	41	260,908,642	220,913,940	485,374,814	425,222,230	14
Cost of Sales	(615,145,374)	(414,638,516)	(1,492,960,332)	(1,074,951,670)	39	(239,772)	(296,703)	(385,961)	(462,645)	(17)
Gross Profit	430,746,328	391,150,069	1,050,226,262	722,687,711	45	260,668,870	220,617,237	484,988,853	424,759,585	14
Other Income and Gains	7,311,039	25,869,936	11,257,714	30,917,714	(64)	43,319,990	6,483,483	47,524,479	12,583,873	278
Selling & Distribution Costs	(28,735,198)	(28,281,942)	(51,682,440)	(48,991,272)	5	(21,287,808)	(19,717,637)	(31,623,858)	(37,794,915)	(16)
Administrative Expenses	(275,106,303)	(244,853,070)	(546,300,264)	(478,029,362)	14	(125,678,750)	(119,764,804)	(250,797,040)	(232,972,518)	8
Finance Cost	(104,595,625)	(57,333,181)	(187,017,056)	(93,429,999)	100	(70,367,171)	(31,404,723)	(116,111,744)	(60,342,137)	92
Finance Income	5,185,692	4,366,960	9,303,671	7,081,121	31	8,642,310	3,683,395	18,293,052	6,389,363	186
Profit/(Loss) Before Tax	34,805,933	90,918,773	285,787,887	140,235,913	104	95,297,441	59,896,951	152,273,742	112,623,251	35
Income Tax Expense	(18,506,082)	(37,844,658)	(98,812,998)	(49,482,810)	100	(19,783,803)	(25,971,362)	(39,756,184)	(39,904,123)	(0)
Profit/(Loss) for the Year	**16,299,851**	**53,074,115**	**186,974,889**	**90,753,104**	106	**75,513,638**	**33,925,589**	**112,517,558**	**72,719,128**	55
Attributable to:										
Equity Holders of the Parent	41,009,100	60,995,450	160,143,388	103,960,492						
Non-Controlling Interests	(24,709,249)	(7,921,335)	26,831,501	(13,207,388)						
	16,299,851	**53,074,115**	**186,974,889**	**90,753,104**						
Other Comprehensive Income	**-**	**-**	**-**	**-**		**-**	**-**	**-**	**-**	
Other Comprehensive Income for the year, net of tax	-	-	-	-		-	-	-	-	
Total Comprehensive Income for the year, net of tax	**16,299,851**	**53,074,115**	**186,974,889**	**90,753,104**	106	**75,513,638**	**33,925,589**	**112,517,558**	**72,719,128**	55
Attributable to:										
Equity Holders of the Parent	41,009,100	60,995,450	160,143,388	103,960,492						
Non-Controlling Interests	(24,709,249)	(7,921,335)	26,831,501	(13,207,388)						
	16,299,851	**53,074,115**	**186,974,889**	**90,753,104**						
Basic Earnings Per Share (Rs.)	**0.16**	**0.23**	**0.62**	**0.40**		**0.29**	**0.13**	**0.43**	**0.28**	

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 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
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
As at 01 April 2026	100,000,000	828,424,219	778,049,653	1,706,473,872	204,990,061	1,911,463,933
Net Profit for the period	-	-	160,143,388	160,143,388	26,831,501	186,974,889
Total Comprehensive Income	-	-	160,143,388	160,143,388	26,831,501	186,974,889
Dividend Paid	-	-	(62,400,000)	(62,400,000)	-	(62,400,000)
As at 30 September 2026	100,000,000	828,424,219	875,793,041	1,804,217,260	231,821,562	2,036,038,822

	STATED CAPITAL	ACCUMULATED PROFITS	TOTAL EQUITY
	Rs.	Rs.	Rs.
COMPANY			
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
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
As at 01 April 2026	100,000,000	568,554,795	668,554,795
Net Profit/(Loss) for the period	-	112,517,558	112,517,558
Total Comprehensive Income	-	112,517,558	112,517,558
Dividend Paid	-	(62,400,000)	(62,400,000)
As at 30 September 2026	100,000,000	618,672,353	718,672,353

ASIA SIYAKA COMMODITIES PLC

STATEMENT OF CASHFLOWS

For the period ended 30 September	GROUP		COMPANY	
	2026	2025	2026	2025
	Rs.	Rs.	Rs.	Rs.
CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES				
Profit before Income Tax Expense	285,787,887	140,235,913	152,273,742	112,623,251
Adjustment for:				
Depreciation/Amortization	54,575,533	45,198,226	4,516,888	3,887,518
Depreciation - Right of Use Asset	35,130,955	18,706,808	7,071,667	6,590,383
Provision for Retiring Gratuity	12,469,933	8,751,502	8,461,500	7,555,000
Finance Income	(9,303,671)	(4,366,960)	(8,642,310)	(3,683,395)
(Gains)/Loss on Sale of Property, Plant and Equipment	(1,915,102)	(21,636,237)	(392,161)	(552,542)
Dividend Received	-	-	(39,128,726)	-
Provision for Impairment of Loans and Advances	15,971,313	10,810,040	14,775,000	10,800,000
Reversal for Impairment of Loans and Advances	(9,242,599)	-	(9,242,599)	-
Unit Trust Investment Income	(3,262,818)	(2,505,269)	(3,262,818)	(2,505,269)
Finance Cost	187,017,056	93,429,999	116,111,744	31,404,723
Operating Profit before Working Capital Changes	**567,228,487**	**288,624,023**	**242,541,927**	**166,119,668**
Changes in Inventories	(222,742,154)	(969,944,117)	(7,354,099)	(81,061)
Changes in Trade and Other Receivables	(19,306,203)	(792,597,594)	(141,952,731)	(306,009,189)
Changes in Loans and Advances	(258,275,829)	(644,760,089)	(257,079,516)	(644,750,048)
Changes in Interest Bearing Borrowings on Client Financing	554,614,612	1,724,240,628	790,000,000	127,000,000
Changes in Trade and Other Payables	(843,469,787)	772,817,507	(902,359,357)	1,103,511,763
	(221,950,874)	**378,380,358**	**(276,203,776)**	**445,791,133**
Income Tax Paid	(65,828,334)	(62,295,010)	(34,316,060)	(52,640,853)
Defined Benefit Plan Costs Paid	(17,886,595)	(207,831)	(17,651,988)	-
Finance Cost Paid	(198,370,019)	(82,514,378)	(118,888,080)	(27,646,841)
Net Cash from Operating Activities	**(504,035,822)**	**233,363,138**	**(447,059,904)**	**365,503,439**
CASH FLOW FROM/(USED IN) INVESTING ACTIVITIES				
Acquisition of Property, Plant & Equipment and Intangible Assets	(45,831,626)	(99,410,320)	(8,304,065)	(3,371,191)
Proceeds from Disposal of Property ,Plant & Equipment	1,915,102	21,636,237	392,161	552,542
Investment in Short Term Investments	-	151,719,709	-	-
Net Investments in Subsidiaries	-	60,000,000	-	(76,500,000)
Finance Income Received	9,303,671	4,366,960	8,642,310	3,683,395
Dividend Received	-	-	39,128,726	-
Net Cash Used in Investing Activities	**(34,612,853)**	**138,312,586**	**39,859,132**	**(75,635,254)**
CASH FLOW FROM/(USED IN) FINANCING ACTIVITIES				
Dividend Paid	(62,400,000)	(59,800,000)	(62,400,000)	(59,800,000)
Repayments Under Lease Liabilities	(19,248,983)	(23,708,212)	(3,983,289)	(8,989,554)
Net Cash Used in Financing Activities	**(81,648,983)**	**(83,508,212)**	**(66,383,289)**	**(68,789,554)**
Net Increase/(Decrease) in Cash and Cash Equivalents	(620,297,658)	**288,167,513**	**(473,584,061)**	**221,078,631**
Cash and Cash Equivalents at the Beginning of the period	730,355,536	542,869,871	517,622,779	571,762,694
Cash and Cash Equivalents at the End of the period	**110,057,878**	**831,037,384**	**44,038,718**	**792,841,325**
Analysis of Cash and Cash Equivalents				
Favourable Balance				
Cash at Bank and in Hand	129,216,221	846,179,358	52,608,391	793,896,509
Unfavourable Balance				
Bank Overdrafts	(19,158,343)	(15,141,974)	(8,569,673)	(1,055,184)
	110,057,878	**831,037,384**	**44,038,718**	**792,841,325**

ASIA SIYAKA COMMODITIES PLC

Notes

1. Financial year end of the Group is 31st March. Quarterly figures are for 3 months ended on 30 September 2026

2. Figures for the period ended on 30 September 2026 are provisional and subject to audit.

3. Number of fully paid ordinary shares as at 30 September 2026 - 260,000,000 (31st March 2026 - 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 2025/2026. 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 organisation and management is structured based on individual products and services which are similar in nature and process and where the risks and returns are similar. The operating 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**

Asia Siyaka Commodities PLC issued Corporate Guarantees to banks on behalf of the Agrione Soluations (Pvt) Ltd amount to Rs. 500 Mn on 21 October 2026.

Asia Siyaka Warehousing (Private) Limited issued Corporate Guarantees to banks on behalf of the parent company, at the reporting date corporate guarantees issued were amounted to Rs. 400 Mn on 30 October 2026.

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 other than above.

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 2026.

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

Asia Siyaka Warehousing (Private) Limited issue Corporate Guarantees to banks on behalf of the parent company, at the reporting date corporate guarantees issued were amounted to Rs. 3,200Mn (2025 - 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 September 2026.

14. **Related Party Transactions**

The nature of re-current related party transactions in the period is similar to those reported in the audited Financial Statements – 2025/2026.

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

	Company	
For the period ended 30 September	2026	2025
	Rs.	Rs.
Interest Income	213,866,201	141,794,303
Interest on Borrowings	(97,069,947)	(56,262,881)
Net Income from Loans and Client Advances	116,796,254	85,531,422

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.

16. Segment Information

As at 30 September 2026, the qualifying segments under business segment reporting are as follows;

Accounting Policy

The Group's internal organisation and management is structured based on individual products and services which are similar in nature and process and where the risks and returns are similar. The operating segments represent this business structure.

Services

Comprises revenue generated from tea brokering services, including brokerage commissions. warehousing and handling services for tea and other commodities, and third-party service income from value-added logistics and related support services.

Trading

Comprises revenue generated from the purchase and sale of agri-business products including agricultural commodities and packing materials.

Manufacturing

Comprises revenue generated from the blending, processing and sale of customized blended fertilizer products to support the agricultural sector.

The following tables present revenue and profit and certain asset and liability information regarding the Group's Business Segments:

Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on operating profit or loss and is measured consistently with operating profit or loss in the consolidated financial statements.

	Services		Trading		Manufacturing		Total	
For the period ended 30 September	2026	2025	2026	2025	2026	2025	2026	2025
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue	706,947,663	604,338,607	1,127,632,996	1,145,111,825	708,605,935	48,188,949	2,543,186,594	1,797,639,381
Profit from operating activities	282,270,021	233,527,890	133,922,392	(4,236,623)	47,308,860	(2,706,475)	463,501,272	226,584,792
Net finance cost							(177,713,385)	(86,348,878)
Income tax							(98,812,998)	(49,482,810)
Profit for the period							**186,974,889**	**90,753,104**
As at 30 September								
Assets and Liabilities								
Segment assets	5,556,356,302	5,138,321,102	1,891,175,993	2,078,079,841	417,795,949	124,960,903	7,865,328,244	7,341,361,845
Total Assets	**5,556,356,302**	**5,138,321,102**	**1,891,175,993**	**2,078,079,841**	**417,795,949**	**124,960,903**	**7,865,328,244**	**7,341,361,845**
Segment liabilities	3,992,986,785	3,932,330,833	1,504,033,635	1,672,940,600	332,269,002	100,598,718	5,829,289,422	5,705,870,150
Total Liabilities	**3,992,986,785**	**3,932,330,833**	**1,504,033,635**	**1,672,940,600**	**332,269,002**	**100,598,718**	**5,829,289,422**	**5,705,870,150**
Other Segment Information								
Property, plant and equipment	7,068,605	16,236,060	36,596,353	39,651,428	2,166,668	43,522,832	45,831,626	99,410,320
Depreciation / amortization	82,173,667	60,955,945	4,343,359	2,490,572	3,189,462	458,517	89,706,488	63,905,034
Provision for retirement benefit liability	9,801,499	8,751,502	1,567,899	-	1,100,535	-	12,469,933	8,751,502

ASIA SIYAKA COMMODITIES PLC

SHARE INFORMATION

1. Market prices of the share for the quarter ended 30 September 2026

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

	2026/2027- Q2		2025/2026 - Q2	
	Rs. Cts.	Date	Rs. Cts.	Date
Highest	16.30	7/Sep/2026	10.50	18/Sep/2025
Lowest	10.70	31/Jul/2026	6.00	7/Jul/2025
Last Traded	14.00	30/Sep/2026	9.70	30/Sep/2025
Closing Price	13.70	30/Sep/2026	9.60	30/Sep/2025

2. Twenty Major Shareholders

	Name of Shareholder	No.of Shares as at 30.09.2026	% issued capital
1	Lanka Commodity Brokers Limited	132,678,464	51.03
2	Chadstone (Pvt) Ltd	13,485,035	5.19
3	Seylan Bank PLC/Arrc Capital (Pvt) Ltd	9,768,994	3.76
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. W.M.K.S.N.D. Fernando	2,625,656	1.01
8	Mr. Y. Kuruneru	2,499,063	0.96
9	Mr. A.M. Weerasinghe	1,720,617	0.66
10	Seylan Bank PLC/Gladstone Capital (Pvt) Limited	1,625,611	0.63
11	Seylan Bank PLC/Hotel International (Pvt) Ltd	1,607,500	0.62
12	Citizens Development Business Finance PLC/Mr.S.Vasudevan	1,332,438	0.51
13	Mr. R.C. Dissanayake	1,279,808	0.49
14	Miss. D.R. Edussuriya	1,006,200	0.39
15	DFCC Bank PLC/ Dr.W.Jinadasa	1,000,000	0.39
16	Mr. K.R.T. Bandara	906,338	0.35
17	PMF Finance PLC/ Mr.M.S.Hamzadeen	875,000	0.34
18	Amana Bank PLC/Hi-Line Towers (Pvt) Limited	834,983	0.32
19	HNB Investment Bank (Pvt) Ltd/Mr. Subramaniam Vasudevan	825,000	0.32
20	Mr. M.H.A.S.R. Perera	800,000	0.31
		196,057,838	**75.41**
	Others	**63,942,162**	**24.59**
		260,000,000	**100.00**

3. Directors' Shareholding

	Name	No of Shares as at 30 September 2026	% issued capital	No of Shares as at 30 September 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 30 September 2026 - 40.4427% comprising 3,841 shareholders

5. The float adjusted market capitalization as at 30 September 2026 - Rs. 1,440,567,494/-

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. 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