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Building Quality. Improving Life.

BPPL Holdings PLC

Interim Financial Statements

Six Months Ended 30th September 2026

BPPL HOLDINGS PLC

INCOME STATEMENT

	Notes	Group					
		3 Months ended 30th September			6 Months ended 30th September		
		Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000	Change % + /(-)	Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000	Change % + /(-)
Revenue		**1,491,297**	**1,427,124**	**4**	**2,781,791**	**2,873,207**	**(3)**
Cost of Sales		(1,119,580)	(1,024,526)	9	(2,087,639)	(2,124,283)	(2)
Gross Profit		**371,717**	**402,598**	**(8)**	**694,152**	**748,924**	**(7)**
Other Operating Income/ (Loss)		758	1,656	(54)	1,798	3,352	(46)
Distribution Costs		(84,524)	(61,082)	38	(140,935)	(124,895)	13
Administrative Expenses		(178,534)	(162,489)	10	(344,339)	(321,311)	7
Results from Operating Activities		**109,417**	**180,683**	**(39)**	**210,676**	**306,070**	**(31)**
Net Finance Income / (Expense)	**7**	(24,699)	(61,246)	**(60)**	(157,720)	(125,601)	26
Profit Before Tax		**84,718**	**119,437**	**(29)**	**52,956**	**180,469**	**(71)**
Income Tax (Expense) / Reversal		10,108	(14,765)	>100	(6,717)	(29,379)	(77)
Deferred Tax (Expense) / Reversal		(19,605)	1,864	**>100**	(18,622)	41,697	>100
Profit /(loss) for the year/period	**8**	**75,221**	**106,536**	**(29)**	**27,617**	**192,787**	**(86)**
Earnings / (Loss) per Ordinary Share (Rs.)		**0.25**	0.35		**0.09**	0.63	

The above figures are not audited.
The accounting policies and notes form an integral part of the financial statements.

BPPL HOLDINGS PLC

INCOME STATEMENT

	Notes	Company					
		3 Months ended 30th September			6 Months ended 30th September		
		Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000	Change % + /(-)	Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000	Change % + /(-)
Revenue		-	-		-	-	-
Cost of Sales		-	-		-	-	-
Gross Profit		-	-		-	-	-
Other Operating Income/ (Loss)		42,264	39,275	8	84,528	78,550	8
Distribution Costs		(305)	(317)	(4)	(435)	(523)	(17)
Administrative Expenses		(7,892)	(8,306)	(5)	(14,951)	(14,646)	2
Results from Operating Activities		**34,067**	**30,652**	**11**	**69,142**	**63,381**	**9**
Net Finance Income / (Expense)		(14)	(123)	(89)	35	(137)	>100
Profit Before Tax		**34,053**	**30,529**	**12**	**69,177**	**63,244**	**9**
Income Tax (Expense) / Reversal		(10,437)	(8,518)	23	(21,178)	(17,664)	20
Deferred Tax (Expense) / Reversal		185	(2)	>100	369	(3,214)	>100
Profit /(loss) for the year/period		**23,801**	**22,009**	**8**	**48,368**	**42,366**	**14**
Earnings/ (Loss) per Ordinary Share (Rs.)		**0.08**	0.07		**0.16**	0.14	

The above figures are not audited.
The accounting policies and notes form an integral part of the financial statements.

BPPL HOLDINGS PLC

STATEMENT OF COMPREHENSIVE INCOME

	Notes	Group				Company			
		3 Months ended 30th September		6 Months ended 30th September		3 Months ended 30th September		6 Months ended 30th September	
		Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000	Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000	Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000	Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000
Profit for the Period		**75,221**	106,536	**27,617**	192,787	**23,801**	22,009	**48,368**	42,366
Other Comprehensive Income									
Translation reserve				(11,697)	(1,343)				
Total Other Comprehensive Income/ (Loss) for the Period		**-**	-	**(11,697)**	(1,343)	**-**	-	**-**	-
Total Comprehensive Income/ (Loss) for the Period		**75,221**	106,536	**15,920**	191,444	**23,801**	22,009	**48,368**	42,366

The above figures are not audited.
The accounting policies and notes form an integral part of the financial statements.

BPPL HOLDINGS PLC

STATEMENT OF FINANCIAL POSITION

	Group		Company	
	Unaudited 30-Sep-26 Rs. '000	Unaudited 30-Sep-25 Rs. '000	Unaudited 30-Sep-26 Rs. '000	Unaudited 30-Sep-25 Rs. '000
ASSETS				
Non-Current Assets				
Property, Plant and Equipment	4,694,157	4,442,897	1,294,613	1,050,369
Right of Use Assets	49,081	33,048	-	-
Intangible Asset	30,519	34,731	-	-
Investment in Subsidiaries			501,572	501,572
Other Investments	200,415	60,920	-	-
Deferred Tax Assets	60,571	92,540		
Total Non-Current Assets	**5,034,743**	**4,664,136**	**1,796,185**	**1,551,941**
Current Assets				
Inventories	1,426,798	1,350,124	-	-
Trade and Other Receivables	1,967,227	1,629,186	3,106	2,761
Income Tax Receivables	28,384	137	181	-
Other Financial Investment	33,081	27,531		
Cash and Bank Balances	213,958	93,348	2,101	2,341
Total Current Assets	**3,669,448**	**3,100,326**	**5,388**	**5,102**
Total Assets	**8,704,191**	**7,764,462**	**1,801,573**	**1,557,043**
EQUITY AND LIABILITIES				
Equity				
Stated Capital	100,372	100,372	100,372	100,372
Revaluation Reserve	793,421	604,272	724,733	549,663
Translation Reserve	(3,635)	1,756		
Retained Earnings	3,595,677	3,660,978	394,355	454,129
Total Equity	**4,485,835**	**4,367,378**	**1,219,460**	**1,104,164**
Non-Current Liabilities				
Interest Bearing Loans and Borrowin	695,263	1,052,083	-	-
Deferred Tax Liabilities	402,001	333,953	351,459	276,766
Lease Liability	32,150	21,262	-	-
Retirement Benefit Obligations	103,458	79,654	-	-
Total Non-Current Liabilities	**1,232,872**	**1,486,952**	**351,459**	**276,766**
Current Liabilities				
Trade and Other Payables	775,187	367,837	229,227	174,962
Income Tax Payable	17,800	8,402	-	1,151
Lease Liability	13,698	8,213	-	-
Interest Bearing Loans and Borrowin	2,178,799	1,525,680	1,427	-
Total Current Liabilities	**2,985,484**	**1,910,132**	**230,654**	**176,113**
Total Liabilities	**4,218,356**	**3,397,084**	**582,113**	**452,879**
Total Equity and Liabilities	**8,704,191**	**7,764,462**	**1,801,573**	**1,557,043**
Net Asset per Share	**14.62**	14.23	**3.97**	3.60

The above figures are not audited.
The accounting policies and notes form an integral part of the financial statements.
These Financial Statements are in compliance with the requirements of the Companies Act No :07 of 2007.

Sgd.
Ms. Vernee Kularasan
DGM - Finance

The board of directors is responsible for the preparation and presentation of these Financial Statements.
Signed for and on behalf of the board by:

Sgd.
Dr. Anush Amarasinghe
Chairman

Sgd.
Mr. Rizan Jiffrey
Director

The accounting policies and notes form an integral part of the financial statements.

Nov 12, 2026
Colombo.

BPPL HOLDINGS PLC

STATEMENT OF CHANGES IN EQUITY

Group	Stated Capital Rs. '000	Revaluation Reserve Rs. '000	Translation Reserve Rs. '000	Retained Earnings Rs. '000	Total Equity Rs. '000
Balance as at 01st April 2025	**100,372**	**604,272**	**2,410**	**3,544,902**	**4,251,956**
Profit for the Period				192,787	192,787
Other Comprehensive Income/ (Loss)			(654)		(654)
Total Comprehensive Income			(654)	192,787	192,133
Dividend Paid			-	(76,711)	(76,711)
Balance as at 30th September 2025	**100,372**	**604,272**	**1,756**	**3,660,978**	**4,367,378**
Balance as at 01st April 2026	**100,372**	**793,421**	**8,062**	**3,644,771**	**4,546,626**
Profit for the Period				27,617	27,617
Other Comprehensive Income/ (Loss)			(11,697)		(11,697)
Tax on Other Comprehensive Income					-
Total Comprehensive Income			(11,697)	27,617	15,920
Dividend Paid				(76,711)	(76,711)
Balance as at 30th September 2026	**100,372**	**793,421**	**(3,635)**	**3,595,677**	**4,485,835**

Company	Stated Capital Rs. '000	Revaluation Reserve Rs. '000	Translation Reserve Rs. '000	Retained Earnings Rs. '000	Total Equity Rs. '000
Balance as at 01st April 2025	**100,372**	**549,663**	**-**	**488,474**	**1,138,509**
Profit for the Period				42,366	42,366
Total Comprehensive Income				42,366	42,366
Dividend Paid				(76,711)	(76,711)
Balance as at 30th September 2025	**100,372**	**549,663**	**-**	**454,129**	**1,104,164**
Balance as at 01st April 2026	**100,372**	**724,733**		**422,698**	**1,247,803**
Profit for the Period				48,368	48,368
Total Comprehensive Income	-	-	-	48,368	48,368
Dividend Paid				(76,711)	(76,711)
Balance as at 30th September 2026	**100,372**	**724,733**	**-**	**394,355**	**1,219,460**

The above figures are not audited.
The accounting policies and notes form an integral part of the financial statements.

BPPL HOLDINGS PLC

STATEMENT OF CASH FLOW

	Group		Company	
	Unaudited 30-Sep-26 Rs. '000	Unaudited 30-Sep-25 Rs. '000	Unaudited 30-Sep-26 Rs. '000	Unaudited 30-Sep-25 Rs. '000
Cash Flow from Operating Activities				
Profit Before Tax	**52,956**	**180,469**	**69,176**	**63,244**
Adjustments for				
Depreciation	182,476	177,683	7,969	7,847
Amortisation - Leasehold Land	3,993	6,891	-	-
Provision for Retirement Benefit Obligations	12,685	10,204	-	-
Interest Income	(5,415)	(1,701)	(3)	(3)
Unrealised Exchange Variance	15,550	29,124		
Finance Cost	86,460	98,300	2	137
Transalation reserve	(11,697)	(1,343)		
Profit from Disposal of Fixed Assets	708	-	-	-
Operating Profit/(Loss) Before Working Capital Changes	**337,716**	**499,627**	**77,144**	**71,225**
(Increase)/Decrease in Inventories	(148,585)	41,075	-	-
(Increase)/Decrease in Trade and Other Receivables	(350,044)	5,669	269	5,551
Increase/(Decrease) in Trade and Other Payables	363,738	(190,953)	42,574	23,162
Cash Generated from Operations	**202,825**	**355,418**	**119,987**	**99,938**
Income Tax Paid	(39,970)	(65,876)	(39,545)	(17,753)
Retirement Benefit Obligations Costs Paid	(9,161)	(6,939)	-	-
Increase/(Decrease) in Lease Liability	(3,549)	(6,590)	-	-
Interest Paid	(86,460)	(98,300)	(2)	(137)
Net Cash Flow from Operating Activities	**63,685**	**177,713**	**80,440**	**82,048**
Cash Flow from Investing Activities				
Acquisition of Property, Plant and Equipment	(251,294)	(67,259)	(3,108)	(1,961)
Proceeds from Disposal of PP&E		-	-	-
Acqusition of Investment	(108,409)	(45,391)	-	-
Interest Received	5,415	1,701	3	3
Net Cash Flows used in Investing Activities	**(354,288)**	**(110,949)**	**(3,105)**	**(1,958)**
Cash Flow from Financing Activities				
Net of Interest Bearing Loans and Borrowings	132,847	(187,316)	-	-
Dividends Paid	(76,711)	(76,711)	(76,711)	(76,711)
Net Cash Flows from/(used in) Financing Activities	**56,136**	**(264,027)**	**(76,711)**	**(76,711)**
Net Increase/ (Decrease) in Cash and Cash Equivalents	**(234,467)**	**(197,263)**	**624**	**3,379**
Cash and Cash Equivalent at the Beginning of the Period	**434,897**	**284,123**	**50**	**(1,039)**
Cash and Cash Equivalent at the End of the Period	**200,430**	**86,860**	**674**	**2,340**

The above figures are not audited.
The accounting policies and notes form an integral part of the financial statements.

B P P L Holdings PLC
Notes to Interim Condensed Financial Statements

1 These interim financial statements which have not been audited, comply with the Sri Lanka Accounting Standard LKAS 34-Interim financial reporting and they also provide the information required by the Colombo Stock Exchange.

2 The accounting policies adopted in these financial statements are consistent with the accounting policies set out in the Annual Report for the year ended 31.03.2026.

3 **STATED CAPITAL**
The Company's stated capital consists of 306,843,357 ordinary shares.

4 **EVENTS AFTER THE REPORTING PERIOD**
Subsequent to the reporting date, no circumstances have arisen which required adjustment to or disclosure in the Financial Statements.

5 **FINANCIAL COMMITMENTS AND CONTINGENT LIABILITIES**

5.1 Finance Commitments
There are no any material financial commitments.

5.2 Contingent Liabilities
There are no any material contingent liabilities.

6 **NET FOREIGN EXCHANGE GAIN/LOSS**
Foreign exchange differences arising on foreign exchange transactions are recognized in the Statement of Profit or Loss. Company uses the Central Bank of Sri Lanka published exchange rates for the above purposes.

	3 Months ended 30th September		6 Months ended 30th September	
	2026	2025	2026	2025
Ave.Ex.Rates	332.77	301.60	329.91	300.49

	As at 30th September		As at 31st March	
	2026	2025	2026	2025
Closing Rates	330.81	302.54	315.54	296.32

7 Net Finance Income / (Expense)

	Group			
	3 Months ended 30th September		6 Months ended 30th September	
	Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000	Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000
Net Interest Expense	(46,220)	(45,676)	(81,045)	(96,598)
Exchange Valuation Gain /(Loss)	21,521	(15,570)	(76,674)	(29,002)
Net Finance Income / (Expense)	**(24,699)**	**(61,246)**	**(157,719)**	**(125,600)**

8.1 EBITDA

EBITDA excludes net interest expense, depreciation, and impacts from Exchange Valuation Gain/(Loss) and demonstrate the operational performance of the businesses.

	Group			
	3 Months ended 30th September		6 Months ended 30th September	
	Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000	Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000
Profit Before Tax	84,718	119,437	52,956	180,469
Net Interest Expense	46,220	45,676	81,045	96,598
Depreciation	94,999	93,221	186,469	184,574
Exchange Valuation Gain /(Loss)	(21,521)	15,570	76,674	29,002
EBITDA	**204,416**	**273,904**	**397,144**	**490,643**

8.2 Cash Profit

Cash profit is derived after eliminating all non cash entries from the reported net profit after tax.

	Group			
	3 Months ended 30th September		6 Months ended 30th September	
	Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000	Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000
Profit after tax	**75,221**	**106,536**	**27,617**	**192,787**
Add: Non-Cash Transactions				
Depreciation	94,999	93,221	186,469	184,574
Gratuity	6,343	5,102	12,685	10,204
Exchange Valuation Gain /(Loss)	(21,521)	15,570	76,674	29,002
Deferred Tax	19,605	(1,864)	18,622	(41,697)
Cash Profit	**174,647**	**218,565**	**322,067**	**374,870**

B P P L Holdings PLC
Notes to Interim Condensed Financial Statements

9 INVESTOR INFORMATION

9.1 Share Trading Information

	Quarter Ended		Year Ended	
	30-Sep-26	30-Sep-25	31-Mar-26	31-Mar-25
Share Information				
Highest Price (Rs.)	**19.80**	22.50	25.70	24.50
Lowest Price (Rs.)	**17.00**	17.50	16.00	16.20
Closing Price (Rs.)	**17.50**	19.50	16.60	19.00

9.2 Public Holding as at 30th September 2026

The Company complies with option 4 of the Listing Rules 7.14.1 (i) (a) which requires a minimum Public Holding of 10%.

The percentage of shares held by public as at 30th September 2026 was 13.72%
Number of shareholders representing the public holding as at 30th September 2026 was 2,150.
Float adjusted Market Capitalization as at 30th September 2026 was LKR 736,730,900

There were no non-voting shares as at 30th September 2026.
The Stock Exchange code for BPPL Holdings PLC shares is “BPPL”.

9.3 Twenty-Five Major Shareholders as at 30.09.2026

No	Name of the Shareholder	No. of Shares	%
1	INFINITY CAPITAL (PVT) LTD	154,382,777	50.31%
2	MRS. K.U. AMARASINGHE	80,546,372	26.25%
3	HIRDARAMANI INVESTMENT HOLDINGS PRIVATE LIMITED	29,816,262	9.72%
4	MAS CAPITAL (PRIVATE) LIMITED	9,208,692	3.00%
5	J.B. COCOSHELL (PVT) LTD	2,452,734	0.80%
6	HATTON NATIONAL BANK PLC A/C NO.4 (HNB RETIREMENT PENSION FUND)	1,714,885	0.56%
7	PEOPLE S LEASING AND FINANCE PLC/L.P.HAPANGAMA	1,289,103	0.42%
8	MR. D.G. WIJEMANNA	1,258,425	0.41%
9	MRS. D.G.U.P. JAYASEKARA	999,219	0.33%
10	JAFFERJEE BROTHERS EXPORTS (PRIVATE)LIMITED	772,800	0.25%
11	MR. A.A. HIRDARAMANI	732,100	0.24%
12	SAMPATH BANK PLC/YADEN CAPITAL (PRIVATE) LIMITED	650,000	0.21%
13	MR. M.A.H. ESUFALLY	634,585	0.21%
14	SEYLAN BANK PLC/MOHAMED MUSHTAQ FUAD	603,872	0.20%
15	HATTON NATIONAL BANK PLC-CT CLSA EQUITY FUND	546,600	0.18%
16	MR. D.C. FERNANDO	450,000	0.15%
17	KATUNAYAKE GARMENTS LIMITED.	419,200	0.14%
18	MR. M.I. RASHEED	413,943	0.13%
19	MR. K.S.N. HIRDARAMANI	412,300	0.13%
20	MR. D.J. DE SILVA WIJEYERATNE	355,000	0.12%
21	MR. T.H. DE SILVA	350,000	0.11%
21	PEOPLE'S LEASING & FINANCE PLC/MR. F.B.R.D. SILVA	350,000	0.11%
23	MR. T.J. EMMANUEL	341,442	0.11%
24	MR. I.A.H. ESUFALLY	323,336	0.11%
25	MR. M.J. FERNANDO	300,000	0.10%
		289,323,647	**94.30%**

B P P L Holdings PLC
Notes to Interim Condensed Financial Statements

10 OPERATING SEGMENTS INFORMATION

	Brushware		Filament and Yarn		Eliminations and Adjustments		Consolidated	
For the Quarter Ended 30th September 2026	**2026 Rs. '000**	**2025 Rs. '000**	**2026 Rs. '000**	**2025 Rs. '000**	**2026 Rs. '000**	**2025 Rs. '000**	**2026 Rs. '000**	**2025 Rs. '000**
Revenue	**1,173,486**	**983,628**	**454,121**	**578,300**	**(136,311)**	**(134,803)**	**1,491,297**	1,427,124
Cost of Sales	**(837,613)**	**(693,008)**	**(418,133)**	**(469,367)**	**136,166**	**137,850**	**(1,119,580)**	(1,024,526)
Gross Profit	**335,873**	**290,620**	**35,988**	**108,933**	**(145)**	**3,047**	**371,717**	402,598
Other Operating Income	**39**	**60**	**719**	**1,596**	**-**	**-**	**758**	1,656
Selling and Distribution Expenses	**(73,012)**	**(50,310)**	**(11,512)**	**(10,772)**	**-**	**-**	**(84,524)**	(61,082)
Administrative Expenses	**(127,526)**	**(113,354)**	**(51,007)**	**(49,135)**	**-**	**-**	**(178,534)**	(162,489)
Results from Operating Activities	**135,374**	127,016	**(25,812)**	50,622	**(145)**	3,047	**109,417**	**180,683**
Net Finance (Cost)/ Income	**(18,022)**	**(59,993)**	**(6,678)**	**(1,252)**	**-**	**-**	**(24,700)**	(61,245)
Profit Before Tax	**117,352**	67,023	**(32,490)**	49,370	**(145)**	3,047	**84,717**	119,438
Income Tax (Expense) / Reversal	**10,319**	**(14,286)**	**(211)**	**(479)**	**-**	**-**	**10,108**	(14,765)
Deferred Tax (Expense) / Reversal	**(18,604)**	**4,258**	**(1,000)**	**(2,394)**	**-**	**-**	**(19,605)**	1,864
Profit for the Quarter	**109,067**	56,995	**(33,701)**	46,497	**(145)**	3,047	**75,220**	106,537

B P P L Holdings PLC
Notes to Interim Condensed Financial Statements

10 OPERATING SEGMENTS INFORMATION (Contd.)

	Brushware		Filament and Yarn		Eliminations and Adjustments		Consolidated	
For the Six Month Ended 30th September 2026	**2026 Rs. '000**	**2025 Rs. '000**	**2026 Rs. '000**	**2025 Rs. '000**	**2026 Rs. '000**	**2025 Rs. '000**	**2026 Rs. '000**	**2025 Rs. '000**
Revenue	**2,190,905**	**1,983,622**	**871,798**	**1,153,669**	**(280,912)**	**(264,085)**	**2,781,791**	2,873,207
Cost of Sales	**(1,550,935)**	**(1,394,994)**	**(820,806)**	**(993,075)**	**284,102**	**263,786**	**(2,087,639)**	(2,124,283)
Gross Profit	**639,970**	**588,628**	**50,992**	**160,594**	**3,190**	**(299)**	**694,152**	748,924
Other Operating Income	**78**	**110**	**1,721**	**3,243**	**-**	**-**	**1,798**	3,352
Selling and Distribution Expenses	**(123,002)**	**(105,788)**	**(17,933)**	**(19,107)**	**-**	**-**	**(140,935)**	(124,895)
Administrative Expenses	**(244,320)**	**(223,568)**	**(100,019)**	**(97,742)**	**-**	**-**	**(344,339)**	(321,311)
Results from Operating Activities	**272,726**	259,382	**(65,239)**	46,988	**3,190**	(299)	**210,676**	**306,070**
Net Finance (Cost)/ Income	**(175,867)**	**(127,147)**	**18,147**	**1,546**	**-**	**-**	**(157,720)**	(125,601)
Profit Before Tax	**96,859**	132,235	**(47,092)**	48,534	**3,190**	(299)	**52,956**	180,469

B P P L Holdings PLC
Notes to Interim Condensed Financial Statements

10 OPERATING SEGMENTS INFORMATION (Contd.)

Assets, Equity & Liabilities

As at 30th September	Brushware		Filament and Yarn		Eliminations and Adjustments		Consolidated	
	2026 Rs. '000	**2025 Rs. '000**	**2026 Rs. '000**	**2025 Rs. '000**	**2026 Rs. '000**	**2025 Rs. '000**	**2026 Rs. '000**	**2025 Rs. '000**
Total Non-Current Assets	6,587,575	6,021,341	2,806,452	3,002,078	(4,359,284)	(4,359,283)	**5,034,743**	4,664,136
Total Current Assets	3,507,187	2,879,815	1,507,279	1,322,971	(1,345,018)	(1,102,460)	**3,669,448**	3,100,326
Total Assets	**10,094,762**	**8,901,156**	**4,313,731**	**4,325,049**	**(5,704,302)**	**(5,461,743)**	**8,704,191**	**7,764,462**
Total Equity	4,799,683	4,622,459	4,117,115	4,156,022	(4,430,963)	(4,411,103)	**4,485,835**	4,367,378
Total Non-Current Liabilities	1,182,608	393,095	50,264	41,774	-	1,052,083	**1,232,872**	1,486,952
Total Current Liabilities	4,112,471	3,885,601	146,352	127,253	(1,273,339)	(2,102,722)	**2,985,484**	1,910,132
Total Equity and Liabilities	**10,094,762**	**8,901,155**	**4,313,731**	**4,325,049**	**(5,704,302)**	**(5,461,742)**	**8,704,191**	**7,764,462**

11 DIRECTOR'S SHAREHOLDINGS

Name of the Director	Role	No. of Shares	
		30-Sep-26	30-Sep-25
Dr. Anush Amarasinghe	Chairman / MD	**Nil**	Nil
Mr. B D P D Perera	Executive Director	**Nil**	Nil
Mr. Muhammed Rizan Jiffrey	Executive Director	**Nil**	Nil
Mr. Ranil Pathirana	NED	**Nil**	Nil
Mr. Dinesh Dharmadasa	INED	**Nil**	Nil
Mrs. Natasha Boralessa	INED	**Nil**	Nil
Mr. Mohamed Adamaly	INED	**Nil**	Nil

1 Corporate Information

B P P L Holdings PLC is a public limited company incorporated and domiciled in Sri Lanka and listed on the Colombo Stock Exchange.

Incorporated in Sri Lanka on 26th August 1991 as a public company under the Companies Act No.17 of 1982 [N (PBS) 291)], re-registered under the Companies Act No. 07 of 2007 on 21st January 2009 (PB 859), converted to a private limited liability on 20th July 2012 (PB 859 PV),converted to a public company on 29th July 2016 (PB 859 PV) and subsequently converted to Public Quoted Company (PB 859 PQ) on 29th June 2017 .

Authority of Incorporation: Registrar of Companies (ROC), Colombo.

2 Interim Condensed Financial Statements

The financial statements for the period ended 30 September 2026, includes “the Company” referring to B P P L Holdings PLC, as the holding company and “the Group” referring to the companies whose accounts have been consolidated therein.

3 Approval Of Financial Statements

The interim condensed financial statements of the Group and the Company for the Six months ended 30 September 2026 were authorised for issue by the Board of Directors on 12 November 2026.

4 Basis of Preparation and Changes to the Group's Accounting Policies

The interim condensed consolidated financial statements for the Six months ended 30 September 2026 have been prepared in accordance with LKAS 34 Interim Financial Reporting.

The interim condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group’s annual consolidated financial statements as at 31 March 2026.

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

5 Operating Segments

For management purposes, the Group organised into business units based on their products and services and has two reportable operating segments as follows:

Brushware
Filament and Yarn

6 Board of Directors

Dr. Anush Amarasinghe – Chairman / MD
Mr. B. D. Prasad Devapriya Perera - Executive Director
Mr. Muhammed Rizan Jiffrey - Executive Director
Mr. Ranil Pathirana – Non-Executive Director
Mr. Dinesh Dharmadasa – Independent Non-Executive Director
Ms. Natasha Boralessa – Independent Non-Executive Director
Mr. Mohamed Adamaly – Independent Non-Executive Director

7 Company Secretary

Secretarius (Pvt) Ltd.
3rd Floor, 40, Galle Face Court 2,
Colombo 03.
Tel : +94 11 2333431
Fax: +94 11 2381907

8 Company Registrar

S S P Corporate Services (Private) Limited,
101, Inner Flower Road, Colombo 03.
Tel : +94 11 2573894
Fax : +94 11 2573609
Email : sspsec@sltnet.lk

9 Auditors to the Company

Messrs. Ernst & Young (Chartered Accountants)
Rotunda Towers, No. 109, Galle Road,
Colombo 03.
Tel : +94 11 2204444
Fax: +94 11 2697369

10 Lawyers to the Company

D. L. & F. De Saram Law
Attorneys-at-Law and Notaries Public
No. 47, C.W.W. Kannangara Mawatha,
Alexandra Pl, Colombo 07.
Tel: +94 11 2015200
Email: info@desaram.com

11 Bankers of the company

Bank of Ceylon
National Development Bank
Hatton National Bank
Hongkong and Shanghai Banking Corporation
Nations Trust Bank
Sampath Bank
Standard Chartered Bank

12 Office Address

Head Office
Level 17,
Access Towers,
No. 278/4, Union Place,
Colombo 02

Wood, Brush and Mop Factory
No 88,
Ratnapura Road,
Ingiriya

Synthetic Filament Factory
Batuvita,
Mawgama,
Horana.

Recycling and Yarn Plant
Lot 7,
Horana Export Processing Zone,
Boralugoda,
Poruwadonda,
Horana.