

PATHS WITH PURPOSE

INTERIM CONDENSED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30TH SEPTEMBER 2026
(UNAUDITED)



JAT Holdings PLC

STATEMENT OF FINANCIAL POSITION

As at	Group		Company	
	30.09.2026 (Unaudited) Rs.	31.03.2026 (Audited) Rs.	30.09.2026 (Unaudited) Rs.	31.03.2026 (Audited) Rs.
ASSETS				
Non-current assets				
Property, plant and equipment	3,849,440,505	3,837,258,561	3,312,006,097	3,363,794,072
Right-of-use assets	385,098,147	376,699,936	105,270,127	94,368,654
Investment properties	883,927,375	693,029,153	190,898,224	-
Intangible assets	858,275,536	774,513,413	180,813,842	113,538,995
Investments in subsidiaries	-	-	1,800,608,390	1,567,328,390
Investments in Joint Ventures	19,782,284	34,445,290	-	-
Consumable biological assets	106,939,136	103,806,730	106,939,136	103,806,730
Leased Rentals Receivables	-	57,891,176	-	57,891,176
Long term financial assets	87,190,000	87,190,000	87,190,000	87,190,000
Deferred Tax Assets	132,332,275	147,603,415	37,462,681	53,462,680
	6,322,985,260	6,112,437,674	5,821,188,496	5,441,380,697
Current assets				
Inventories	4,569,309,818	3,480,464,306	3,245,159,089	2,308,267,844
Income tax recoverable	109,720,461	52,591,653	17,614,432	51,588,674
Trade and other receivables	5,165,752,529	5,784,090,457	3,582,354,527	4,353,359,476
Advances and prepayments	1,421,664,963	710,715,054	851,345,454	370,814,871
Amounts due from related parties	150,432,270	100,802,414	888,798,823	1,021,064,638
Lease Rentals Receivables	-	97,937,449	-	97,937,449
Short term financial assets	1,109,070,017	1,178,399,003	793,093,687	892,505,556
Assets classified as held for sale	-	-	-	-
Cash and cash equivalents	350,456,803	278,812,392	185,699,159	176,221,132
	12,876,406,860	11,683,812,728	9,564,065,171	9,271,759,640
Total assets	19,199,392,120	17,796,250,404	15,385,253,667	14,713,140,337
EQUITY AND LIABILITIES				
Capital and reserves				
Stated capital	2,719,996,301	2,719,996,301	2,719,996,301	2,719,996,301
Retained earnings	9,537,175,164	9,416,013,193	8,295,857,034	8,317,361,945
Foreign currency translation reserve	11,171,227	(123,810,540)	-	-
Equity attributable to equity holders of the parent	12,268,342,692	12,012,198,954	11,015,853,335	11,037,358,246
Non-controlling interest	76,188,574	69,987,088	-	-
Total equity	12,344,531,266	12,082,186,042	11,015,853,335	11,037,358,246
Non-current liabilities				
Interest bearing loans and borrowings	356,332,867	262,302,448	44,082,906	37,260,250
Retirement benefit obligation	148,280,227	126,664,392	144,314,045	122,727,982
	505,664,790	388,966,840	188,396,951	159,988,231
Current liabilities				
Trade and other payables	2,282,594,496	1,885,118,293	1,678,550,423	1,477,247,307
Amounts due to related parties	8,518,155	8,106,496	56,306,570	62,954,353
Interest bearing loans and borrowings	3,539,316,854	2,733,941,327	2,169,748,593	1,561,632,681
Income tax payable	33,933,050	47,559,930	19,698,335	-
Bank Overdrafts	484,833,510	650,371,474	256,699,460	413,959,519
	6,349,196,064	5,325,097,520	4,181,003,381	3,515,793,860
Total equity and liabilities	19,199,392,120	17,796,250,404	15,385,253,667	14,713,140,337
Net asset value per share (Rs.)	23.48	22.99	21.09	21.13

These financial statements are in compliance with the requirements of the Companies Act No. 07 of 2007.

[SIGNED]

Rizna Dilshard

Finance Director

The Board of Directors is responsible for these Financial Statements. Signed for and on behalf of the Board by:

[SIGNED]

Dr. Sivakumar Selliah

Chairman

[SIGNED]

Nishal Ferdinando

Executive Director/CEO

The Accounting Policies and Notes on pages 07 to 12 form an integral part of these financial statements.

26th October 2026

Colombo

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME-GROUP

For the six months ended 30 September	Notes	Quarter ended 30 September			06 months ended 30 September		
		2026 Rs.	2025 Rs.	Change %	2026 Rs.	2025 Rs.	Change %
Revenue from contracts with customers	4	3,964,066,434	2,885,461,634	37%	7,007,131,785	5,151,386,049	36%
Cost of sales		(2,579,078,381)	(1,913,769,324)	35%	(4,550,091,647)	(3,349,508,071)	36%
Gross profit		1,384,988,053	971,692,309	43%	2,457,040,138	1,801,877,979	36%
Other income		22,200,491	21,396,361	4%	37,544,614	83,122,303	-55%
Selling and distribution expenses		(514,073,990)	(321,402,229)	60%	(973,610,388)	(658,646,443)	48%
Administrative expenses		(413,765,252)	(333,295,954)	24%	(867,867,258)	(657,342,896)	32%
Results from operating activities		479,349,302	338,390,487	42%	653,107,106	569,010,942	15%
Finance cost	5	(88,672,083)	(71,186,569)	25%	(115,666,295)	(164,536,486)	-30%
Finance income	6	40,559,801	47,494,391	-15%	78,129,219	87,204,163	-10%
Share of Joint Venture Companies Profit/ (Loss)		3,462,118	(7,266,577)	-148%	(13,840,847)	(17,800,844)	-22%
Profit before tax		434,699,137	307,431,731	41%	601,729,183	473,877,775	27%
Income tax expense		(80,788,757)	(58,962,600)	37%	(97,729,416)	(76,118,495)	28%
Profit for the period		353,910,381	248,469,130	42%	503,999,767	397,759,281	27%
Profit for the period attributable to:							
Equity holders of the parent company		344,610,855	250,541,536	38%	497,316,234	402,502,784	24%
Non-controlling interests		9,299,526	(2,072,405)	-549%	6,683,533	(4,743,503)	-241%
		353,910,381	248,469,130		503,999,767	397,759,281	

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME-GROUP

For the six months ended 30 September	Notes	Quarter ended 30 September			06 months ended 30 September		
		2026 Rs.	2025 Rs.	Change %	2026 Rs.	2025 Rs.	Change %
Other Comprehensive Income							
Other comprehensive income to be reclassified to profit or loss in subsequent periods							
Currency translation of foreign operations		37,255,188	19,227,613		134,499,721	28,350,521	374%
Income Tax Effect		-	-		-	-	-
Net other comprehensive income to be reclassified to profit or loss in subsequent periods		37,255,188	19,227,613		134,499,721	28,350,521	374%
Other comprehensive income not to be reclassified to profit or loss in subsequent periods							
Actuarial gains/(losses) on defined benefit plans		-	-		-	-	-
Income tax effect		-	-		-	-	-
Net other comprehensive income not to be reclassified to profit or loss in subsequent periods, net of tax		-	-		-	-	-
Other comprehensive income for the period, net of tax		37,255,188	19,227,613		134,499,721	28,350,521	374%
Total comprehensive income for the period, net of tax		391,165,568	267,696,744		638,499,487	426,109,802	50%
Total comprehensive Income attributable to:							
Equity holders of the parent		381,716,681	270,084,816		632,298,001	430,555,590	
Non-controlling interest		9,448,888	(2,388,073)		6,201,486	(4,445,788)	
		391,165,568	267,696,744		638,499,487	426,109,802	50%
Basic earnings/(loss) per share (Rs.)		0.66	0.48		0.95	0.77	

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For the six months ended 30 September	Notes	Quarter ended 30 September			06 months ended 30 September		
		2026 Rs.	2025 Rs.	Change %	2026 Rs.	2025 Rs.	Change %
Revenue from contracts with customers	4	2,402,327,519	2,280,382,701	5%	4,183,615,674	3,945,598,729	6%
Cost of sales		(1,483,495,296)	(1,461,733,575)	1%	(2,568,631,501)	(2,445,304,460)	5%
Gross Profit		918,832,223	818,649,126	12%	1,614,984,173	1,500,294,269	8%
Other Income		4,734,508	10,906,895	-57%	9,820,715	31,906,671	-69%
Selling and distribution expenses		(329,979,453)	(262,408,759)	26%	(619,738,734)	(540,158,331)	15%
Administrative expenses		(263,766,143)	(264,279,300)	0%	(558,450,015)	(510,177,745)	9%
Results from operating activities		329,821,135	302,867,962	9%	446,616,140	481,864,865	-7%
Finance cost	5	(60,546,780)	(51,801,855)	17%	(95,823,281)	(92,033,215)	4%
Finance income	6	43,361,785	45,205,308	-4%	76,803,088	82,225,060	-7%
Profit before tax		312,636,139	296,271,415	6%	427,595,947	472,056,709	-9%
Income tax expense		(66,946,597)	(49,236,692)	36%	(72,946,597)	(59,937,608)	22%
Profit for the period		245,689,542	247,034,724	-1%	354,649,350	412,119,101	-14%

For the six months ended 30 September	Notes	Quarter ended 30 September			06 months ended 30 September		
		2026 Rs.	2025 Rs.	Change %	2026 Rs.	2025 Rs.	Change %
Other comprehensive income							
Other Comprehensive Income not to be reclassified to profit or loss in subsequent periods							
Actuarial gains/(losses) on defined benefit plans		-	-		-	-	
Income tax effect		-	-		-	-	
Other comprehensive income for the period, net of tax		-	-		-	-	
Total comprehensive income for the period, net of tax		245,689,542	247,034,724		354,649,350	412,119,101	-14%
Basic earnings per share (Rs.)		0.47	0.48		0.68	0.79	

STATEMENT OF CHANGES IN EQUITY - GROUP

	Notes	Attributable to equity holders of the parent				Non-controlling interest	Total equity
		Stated capital	Retained earnings	Foreign currency translation reserve	Total		
		Rs.	Rs.	Reserves Rs.	Rs.	Rs.	Rs.
Balance as at 01 April 2025		2,395,221,320	8,144,271,007	(126,747,603)	10,412,744,724	(21,877,254)	10,390,867,470
Profit/(loss) for the period		-	402,502,784	-	402,502,784	(4,743,503)	397,759,281
Other comprehensive income, net of tax		-	-	28,052,806	28,052,806	297,715	28,350,521
Total comprehensive income		-	402,502,784	28,052,806	430,555,590	(4,445,788)	426,109,802
Issue of shares		256,534,452	-	-	256,534,452	-	256,534,452
Acquisition of non controlling Interests		-	-	-	-	-	-
Dividends to equity holders		-	-	-	-	-	-
Balance as at 30 September 2025		2,651,755,772	8,546,773,791	(98,694,797)	11,099,834,766	(26,323,042)	11,073,511,724

	Notes	Attributable to equity holders of the parent				Non-controlling interest	Total equity
		Stated capital	Retained earnings	Foreign currency translation reserve	Total		
		Rs.	Rs.	Reserves Rs.	Rs.	Rs.	Rs.
Balance as at 01 April 2026		2,719,996,301	9,416,013,193	(123,810,540)	12,012,198,954	69,987,088	12,082,186,042
Profit for the period		-	497,316,234	-	497,316,234	6,683,533	503,999,767
Other comprehensive income, net of tax		-	-	134,981,767	134,981,767	(482,047)	134,499,721
Total comprehensive income		-	497,316,234	134,981,767	632,298,001	6,201,486	638,499,487
Prior year Adjustments		-	-	-	-	-	-
Issue of shares		-	-	-	-	-	-
Acquisition, disposal and changes in noi 4		-	-	-	-	-	-
Dividends to equity holders		-	(376,154,263)	-	(376,154,263)	-	(376,154,263)
Balance as at 30 September 2026		2,719,996,301	9,537,175,164	11,171,227	12,268,342,692	76,188,574	12,344,531,266

JAT HOLDINGS PLC
STATEMENT OF CHANGES IN EQUITY - COMPANY

	Stated Capital Rs.	Retained Earnings Rs.	Total Equity Rs.
Balance as at 01 April 2025	2,395,221,320	7,288,813,807	9,684,035,127
Profit for the period	-	412,119,101	412,119,101
Other Comprehensive Income, Net of Taxes	-	-	-
Total comprehensive income	-	412,119,101	412,119,101
New Share Issue (ESOP)	256,534,452	-	256,534,452
Dividends to equity holders	-	-	-
Balance as at 30 September 2025	2,651,755,772	7,700,932,909	10,352,688,681

	Stated capital Rs.	Retained earnings Rs.	Total equity Rs.
Balance as at 01 April 2026	2,719,996,301	8,317,361,947	11,037,358,248
Profit for the period	-	354,649,350	354,649,350
Other comprehensive income, net of tax	-	-	-
Total comprehensive income	-	354,649,350	354,649,350
Issue of shares	-	-	-
Dividends to equity holders	-	(376,154,263)	(376,154,263)
Balance as at 30 September 2026	2,719,996,301	8,295,857,034	11,015,853,335

JAT HOLDINGS PLC
STATEMENT OF CASH FLOWS

For the six months ended 30 September	Group		Company	
	2026 Rs.	2025 Rs.	2026 Rs.	2025 Rs.
Cash flows from/ (used in) operating activities				
Profit before tax	601,729,183	473,877,775	427,595,947	472,056,709
Adjustments for,				
Depreciation of property, plant and equipment	127,401,586	125,733,364	109,876,527	107,235,964
Amortization for intangible assets	35,196,008	17,175,277	19,074,229	17,111,138
Depreciation of right-of-use assets	31,454,063	24,867,123	21,735,722	18,525,524
Provision for obsolete and slow moving inventories	44,715,427	6,342,200	39,062,355	5,454,543
Disposal gain on property, plant and equipment	(484,200)	(10,000,000)	-	(10,000,000)
Changes in fair value of biological assets	-	(20,000,000)	-	(20,000,000)
Changes in fair value of investment in short term financial assets	1,998,638	(2,667,292)	1,998,638	(2,667,292)
Allowances for expected credit losses	40,048,711	6,342,200	39,645,211	7,818,182
Finance income	(78,099,260)	(86,858,264)	(76,773,129)	(81,879,161)
Dividend income	(29,959)	(345,899)	(29,959)	(345,899)
Finance costs	115,666,295	164,536,486	107,019,167	92,033,215
Unrealised (gain) / loss on foreign exchange (net)	(36,240,485)	(7,224,429)	(11,195,886)	1,554,938
(Profit)/ Loss Share of equity accounted investees	13,840,847	17,800,844	-	-
Provision for defined benefit plans	24,528,407	5,904,650	24,498,636	5,544,650
Operating profit before working capital changes	921,725,262	715,484,036	702,507,459	612,442,511
Increase in inventories	(1,133,560,939)	(1,027,251,017)	(975,953,599)	(881,887,333)
Decrease in trade and other receivables	637,478,323	1,357,320,720	740,984,016	953,946,178
Increase in amount due from related parties	(49,629,856)	(29,067,699)	132,265,815	(86,538,936)
(Increase)/ decrease in advances and prepayments	(646,456,517)	12,170,588	(480,530,583)	105,508,354
Increase/ (decrease) in amount due to related parties	411,658	3,146,330	(6,647,783)	(52,642,987)
Increase/ (decrease) in trade and other payables	398,396,183	(375,781,074)	214,966,962	(224,076,071)
Cash generated from / (used in) operations	128,364,114	656,021,884	327,592,288	426,751,716
Tax paid	(55,357,127)	(14,258,856)	(3,274,021)	(3,444,953)
Defined benefit plan cost paid	(2,912,573)	(4,649,754)	(2,912,573)	(4,649,754)
Finance costs paid	(115,666,295)	(155,931,158)	(107,019,167)	(89,585,235)
Net cash from / (used in) operating activities	(45,571,881)	481,182,115	214,386,526	329,071,773
Cash flows from / (used in) investing activities				
Purchase and constructions of property, plant & equipment	(126,704,447)	(137,250,766)	(58,088,549)	(115,033,025)
Acquisition of intangible assets	(107,295,864)	(19,582,309)	(86,349,076)	(18,996,086)
Proceeds from disposal of property, plant and equipment	3,140,575	10,000,000	-	10,000,000
Cost incurred on investment properties	(35,069,600)	-	(35,069,600)	-
Maintenance cost of consumable biological assets	(3,132,406)	(5,028,010)	(3,132,406)	(5,028,010)
Net change in lease investments	-	(3,346,752)	-	(3,346,752)
Investment in subsidiaries	-	-	(233,280,000)	-
Advance for investments in subsidiaries	-	(410,111,293)	-	(410,111,293)
Payments made for acquisition of right-of-use assets	(32,637,195)	(666,667)	(32,637,195)	(666,667)
Investment in fixed deposits and money market funds	(192,140,000)	(347,890,000)	(176,000,000)	(342,970,000)
Proceeds from redemption of fixed deposits and money market funds	300,000,000	112,207,342	300,000,000	-
Net Proceeds from sale of financial instruments - fair valued through profit or loss	-	14,660,759	-	14,660,759
Purchase of financial instruments - fair valued through profit or loss	-	(411,405)	-	(411,405)
Dividend income received	29,959	345,899	29,959	345,899
Interest income received	51,512,480	54,111,006	50,186,359	58,587,702
Net cash from/ (used in) investing activities	(142,296,498)	(732,962,196)	(274,340,508)	(812,968,878)
Cash flows from / (used in) financing activities				
Repayment of interest bearing loans and borrowings	(5,249,028,526)	(4,597,202,851)	(3,889,092,313)	(3,086,256,010)
Proceeds from interest bearing loans and borrowings	6,052,037,544	4,610,489,705	4,493,742,642	3,274,799,950
Dividend paid	(376,154,263)	-	(376,154,263)	-
Payments under lease liabilities	(1,804,000)	(20,806,183)	(1,804,000)	(8,580,180)
Issue of Shares	-	256,534,452	-	256,534,452
Net cash from / (used in) from financing activities	425,050,755	249,015,125	226,692,066	436,498,212
Net Increase in cash and cash equivalents	237,182,375	(2,764,957)	166,738,085	(47,398,893)
Cash and cash equivalents at the beginning of the period	(371,559,082)	(325,129,948)	(237,738,387)	(290,420,034)
Cash and cash equivalents at the end of the period	(134,376,707)	(327,894,905)	(71,000,301)	(337,818,927)

1. CORPORATE INFORMATION

JAT Holdings PLC is a Public Limited Company incorporated and domiciled in Sri Lanka, and ordinary shares of the Company are listed on the Colombo Stock Exchange. The registered office of the Company and the principal place of business are located at No. 351, Pannipitiya Road, Thalawathugoda.

2. INTERIM CONDENSED FINANCIAL STATEMENTS

The interim condensed financial statements for the period ended 30 September 2026, includes "the Company" referring to JAT Holdings PLC, as the Parent Company and "the Group" referring to the companies whose accounts have been consolidated therein.

The interim condensed financial statements of JAT Holdings PLC and its subsidiaries (collectively, the Group) for the period ended 30 September 2026 were authorized for issue in accordance with a resolution of the Directors on 26th October 2026.

3. BASIS OF PREPARATION AND CHANGES TO THE GROUP'S ACCOUNTING POLICIES

3.1 Basis of Preparation

The interim condensed financial statements of JAT Holdings PLC have been prepared in compliance with Sri Lanka Accounting Standard LKAS 34 – Interim Financial Reporting. These interim condensed financial statements should be read in conjunction with the annual financial statement for the year ended 31 March 2026.

The Group has prepared the interim condensed financial statements on the basis that it will continue to operate as a going concern. The Directors consider that there are no material uncertainties that may cast significant doubt over this assumption. They have formed a judgement that there is a reasonable expectation that the Group has adequate resources to continue in operational existence for the foreseeable future, and not less than 12 months from the end of the reporting period.

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.

3.2 New Standards, Interpretations and Amendments Adopted by the Group

The accounting policies adopted in the preparation of the interim condensed financial statements are consistent with those followed in the preparation of the Group's annual financial statements for the year ended 31 March 2026. The Group has not early adopted any standard, interpretation or amendment that has been issued but is not yet effective.

3.3 Functional and Presentation Currency

The interim condensed financial statements are presented in Sri Lankan Rupees which is the functional currency of the Company and its Subsidiaries except for below mentioned subsidiaries.

Company	Country of Incorporation	Functional Currency
JAT Global (Pvt) Ltd	India	Indian Rupees
JAT Exports FZCO	United Arab Emirates	US Dollars
Asia Coatings (Pvt) Ltd	Bangladesh	Bangladesh Taka
Seaform Bangladesh Pvt. Ltd	Bangladesh	Bangladesh Taka
Mirotone NZ Limited	New Zealand	New Zealand Dollars

* JAT Exports DMCC company name has been changed as JAT Exports FZCO

4. GEOGRAPHICAL SEGMENT REVENUE

For the six months ended 30 September	Group			Company		
	2026	2025	Change	2026	2025	Change
	Rs.	Rs.	%	Rs.	Rs.	%
Sri Lanka	4,557,180,556	4,014,504,618	14%	4,044,398,798	3,877,872,134	4%
Bangladesh	1,559,244,728	1,043,717,262	49%	-	359,442	0%
New Zealand	693,343,647	-	100%	2,219,701	-	0%
India, Maldives and Other Countries	197,362,854	93,164,169	112%	136,997,175	67,367,153	103%
	7,007,131,785	5,151,386,049	36%	4,183,615,674	3,945,598,729	6%

4.1 REVENUE ANALYSIS - FUNCTIONAL CURRENCY WISE (FOREIGN CURRENCY)

For the six months ended 30 September	Group			Company		
	2026	2025	Change	2026	2025	Change
			%			%
BDT	504,347,117	372,857,328	35%	-	-	0%
USD	1,187,341	723,988	64%	348,614	225,148	100%
AUD	103,002	-	100%	103,002	-	
NZD	3,650,319	-	100%	-	-	100%
INR	-	-	0%	-	-	0%

4.2 REVENUE ANALYSIS - BASED ON THE NATURE OF THE PRODUCT SOLD

For the six months ended 30 September	Group			Company		
	2026	2025	Change	2026	2025	Change
			%			%
Wood coatings	5,083,959,751	3,791,840,061	34%	2,852,501,898	2,725,530,752	5%
Brushes and rollers	232,331,873	175,988,353	32%	232,042,383	207,990,694	12%
Decoratives and other	1,077,716,286	589,014,025	83%	843,790,853	417,533,673	102%
Furnishing	252,869,693	216,892,375	17%	252,869,693	216,892,375	17%
EV Chargers	360,254,181	377,651,236	-5%	2,410,848	377,651,236	-99%
	7,007,131,785	5,151,386,049	36%	4,183,615,674	3,945,598,729	6%

5. FINANCE COST

For the six months ended 30 September	Group			Company		
	2026	2025	Change	2026	2025	Change
	Rs.	Rs.	%	Rs.	Rs.	%
Interest on Loans and Borrowings	162,032,945	144,033,922	12%	99,061,920	89,741,294	10%
Interest on Lease Liabilities	4,988,880	6,439,805	-23%	3,970,337	4,932,361	-20%
Foreign Exchange (Gain)/Loss	(51,355,530)	14,062,759	-465%	(7,208,976)	(2,640,439)	173%
	115,666,295	164,536,486	-30%	95,823,281	92,033,215	4%

6. FINANCE INCOME

For the six months ended 30 September	Group			Company		
	2026	2025	Change	2026	2025	Change
	Rs.	Rs.	%	Rs.	Rs.	%
Interest Income	53,605,629	60,899,514	-12%	52,279,498	55,920,410	-7%
Dividend income from equity instruments	29,959	345,899	-91%	29,959	345,899	-91%
Changes in fair value of financial assets	24,493,631	25,958,750	-6%	24,493,631	25,958,750	-6%
	78,129,219	87,204,163	-10%	76,803,088	82,225,060	-7%

7. COMMITMENTS AND CONTINGENCIES

The Company/Group has given corporate guarantees to the following parties on behalf of the Group of Companies and other affiliates to obtain finance facilities. Directors do not expect liabilities to arise from these guarantees.

Institution	30.09.2026 Rs.	30.06.2026 Rs.
Commercial Bank of Ceylon PLC	155,000,000	155,000,000
Hatton National Bank PLC	353,709,870	361,800,810
	508,709,870	516,800,810

8. SHARE INFORMATION**8.1 Public Share Holding**

	30.09.2026	30.06.2026
Issued share capital (No.)	522,436,476	522,436,476
No. of transactions	5,871	6,348
No. of shares traded	11,000,773	11,059,539
Value of shares traded (Rs.)	393,865,488	444,243,620
Public holding as a % of issued share capital	19.876%	19.831%
Total no. of shareholders	8,756	8,457
No. of shareholders representing the public holding	8,741	8,442
Float adjusted market capitalization (Rs.)	3,374,707,375	4,144,170,880

The Float adjusted market capitalization of the Company falls under Option 4 of Rule 7.13.1 (i) (a) 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 as at 30.09.2026

8.2 Directors' Share Holding

The number of shares held by the Board of Directors and CEO are as follows;

Name of the Shareholder	30.09.2026 Number of Shares	30.06.2026 Number of Shares
Dr. S. Selliah	1,320,000	1,320,000
Mr. A. W. Gunawardene	332,408,639	332,408,639
Mrs. J. Gunawardene	9,637,246	9,637,246
Mr. R. W. Gunawardene	13,746,832	13,746,832
Mrs. A. N. Williamson	13,725,137	13,725,137
Mr. H. Akbarally	NIL	NIL
Mr. M. P. D. Cooray	550,000	550,000
Eng. Manju Haththotuwa	NIL	NIL
Mr. D. C. N. Ferdinando (CEO)	571,852	571,852
Total	371,959,706	371,959,706

8.3 Twenty Largest Shareholders of the Company are as follows;

Name of the Shareholder	30.09.2026 Number of Shares	%	30.06.2026 Number of Shares	%
1 Mr. A.W. Gunawardene	332,408,639	63.63%	332,408,639	63.63%
2 Falcon Trading (Pvt) Ltd	27,077,498	5.18%	27,077,498	5.18%
3 Mr. R.W. Gunawardene	13,746,832	2.63%	13,746,832	2.63%
4 Mrs. A.N. Williamson	13,725,137	2.63%	13,725,137	2.63%
5 Sri Lanka Insurance Corporation Ltd-Life Fund	11,032,733	2.11%	11,032,733	2.11%
6 Mrs. J. Gunawardene	9,637,246	1.84%	9,637,246	1.84%
7 Mrs. A. Selliah	6,360,000	1.22%	6,360,000	1.22%
8 Arunodhaya (Private) Limited	3,385,000	0.65%	3,385,000	0.65%
9 Arunodhaya Investments (Private) Limited	3,360,000	0.64%	3,360,000	0.64%
10 Arunodhaya Industries (Private) Limited	3,360,000	0.64%	3,360,000	0.64%
11 Standard Chartered Bank DIFC Branch S/A EFG Hermes UAE L.L.C	2,217,396	0.42%	2,217,396	0.42%
12 Andysel Private Limited	2,120,000	0.41%	2,120,000	0.41%
13 Mr. K. Aravinthan	2,120,000	0.41%	2,120,000	0.41%
14 Hatton National Bank PLC - Capital Alliance Quantitative Equity Fund	2,093,491	0.40%	2,093,491	0.40%
15 ACIER TRADERS (PRIVATE) LIMITED	1,822,171	0.35%	1,822,171	0.35%
16 Bansei Securities Capital (Pvt) Ltd/I.S.P. Perera	1,714,607	0.33%	1,714,607	0.33%
17 Mr. G.J. Fernando	1,532,181	0.29%	1,532,181	0.29%
18 Mr. A.P.L. Fernando	1,461,833	0.28%	1,461,833	0.28%
19 HATTON NATIONAL BANK PLC A/C NO.4 (HNB RETIREMENT PENSION FUND)	1,380,000	0.26%	1,380,000	0.26%
20 Dr. Sivakumar Selliah	1,320,000	0.25%	1,320,000	0.25%
Total of the Twenty Largest Shareholders of the Company	441,874,764	84.58%	441,874,764	84.58%
Others	80,561,712	15.42%	80,561,712	15.42%
	522,436,476	100.00%	522,436,476	100.00%

8.4 Earning Per Share

Basic earnings per share is calculated by dividing the net profit / (loss) for the period attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the period as required by LKAS - 33, Earning Per Share.

8.5 The Company's Highest, Lowest and Last Traded Market Price given below;

	30.09.2026	30.06.2026
	Rs.	Rs.
Last Traded	32.50	39.80
Highest	40.20	44.00
Lowest	32.40	35.00
Market Capitalisation	16,979,185,470	20,792,971,745

9. EVENTS OCCURRING AFTER THE REPORTING DATE

There have no other material events occurring after the reporting date that require adjustments to or disclosure in the financial statements.

Corporate Information

Company Name

JAT Holdings PLC

Legal Form

The Company was incorporated in Sri Lanka on 1st July 1993 as a Private Limited Liability Company under the Company's Act No. 17 of 1982 and reregistered under the Company's Act No. 7 of 2007 thereafter the Company changed its status to Public Limited Company on 18th August 2021.

Registered No

Old – PV 8743

New – PQ00237072

Registered Office

No. 351, Pannipitiya Road, Thalawathugoda,
Sri Lanka

Phone: +94 11 - 4407700

Fax: +94 11 - 2773793

Email: info@jatholdings.com

Website: www.jatholdings.com

Board of Directors

Dr. Sivakumar Selliah – Chairman

Mr. Aelian Gunawardene – Managing Director

Mr. Nishal Ferdinando – Executive Director/CEO

Mr. Devaka Cooray

Mr. Hussain Akbarally

Eng. Manju Haththotuwa

Mrs. Joycelyn Gunawardene

Mrs. Anika Williamson

Mr. Richard Gunawardene

Audit & Risk Management Committee

Mr. Devaka Cooray – Chairman

Dr. Sivakumar Selliah

Mr. Hussain Akbarally

HR & Remuneration Committee

Mr. Hussain Akbarally - Chairman

Dr. Sivakumar Selliah

Mr. Devaka Cooray

Related Party Transaction Review Committee

Mr. Hussain Akbarally - Chairman

Dr. Sivakumar Selliah

Mr. Devaka Cooray

Eng. Manju Haththotuwa

Investment Committee

Mrs. Anika Williamson – Chairman

Mr. Devaka Cooray

Mr. Hussain Akbarally

Nominations and Governance Committee

Mr. Devaka Cooray - Chairman

Dr. Sivakumar Selliah

Mrs. Joycelyn Gunawardene

Bankers

The Commercial Bank of Ceylon PLC

Hatton National Bank PLC

DFCC Bank PLC

National Development Bank PLC

Standard Chartered Bank

Peoples' Bank

Sampath Bank PLC

National Savings Bank

Seylan Bank PLC

Habib Bank Ltd

Bank of Ceylon

Auditors

Ernst & Young

Chartered Accountants

No. 109, Rotunda Towers, Galle Road,
Colombo 03

Secretaries

N. I. D. Corporate Services (Pvt) Ltd

No. 18/49A, 1/2, Circular Road B,

Muhandiram E. D. Dabare Mawatha,

Colombo 5

Registrars

Central Depository Systems(Pvt) Ltd

No. 04-01, West Block,

World Trade Centre,

Echelon Square, Colombo 01