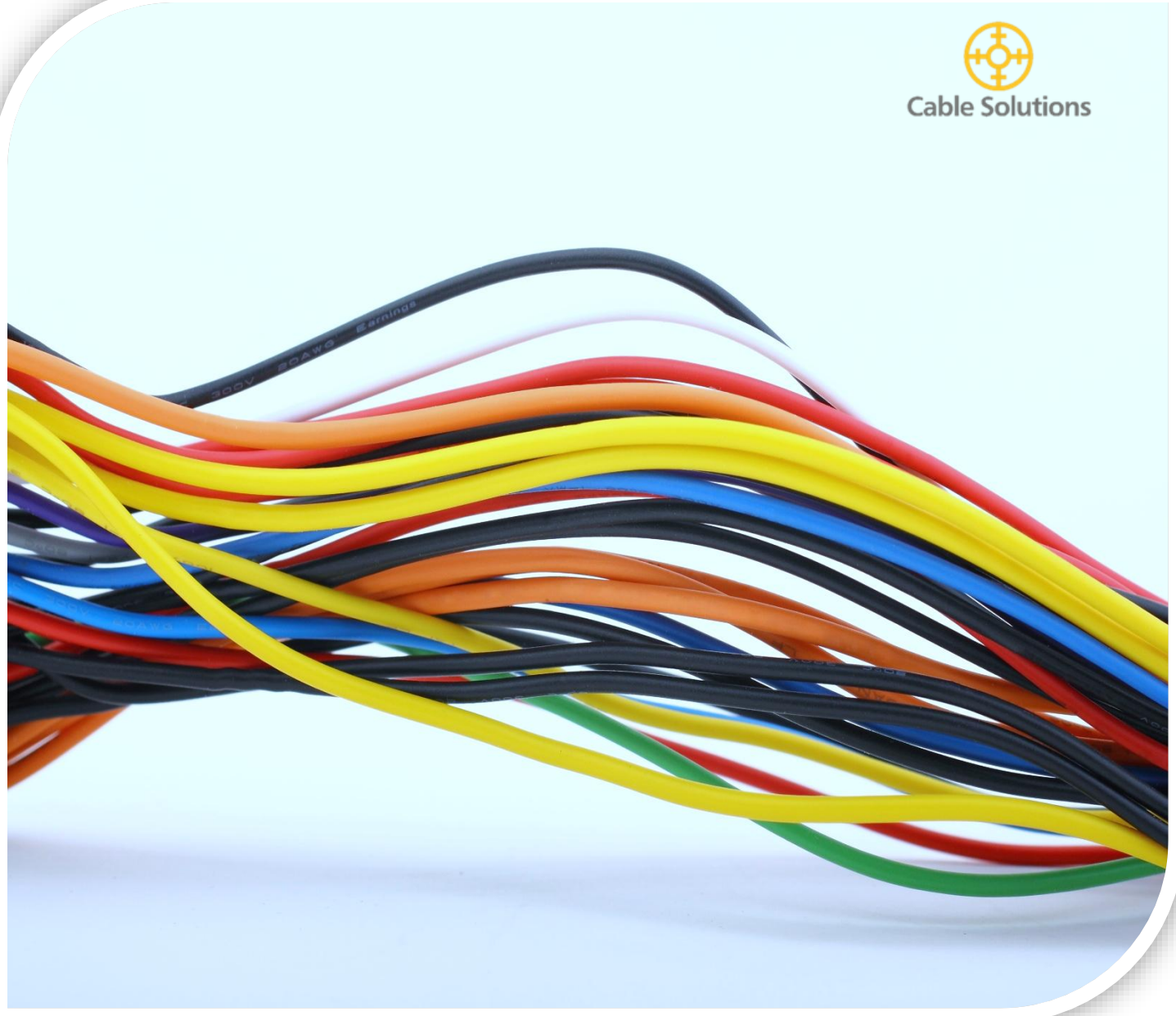

Financial Statements for the Year Ended 31 March 2026 - Unaudited

Cable Solutions PLC- PB00286030

FINANCIAL REVIEW

Cable Solutions PLC Group recorded satisfactory revenue growth during the quarter ended 31 March 2026 despite a challenging operating environment. Group revenue increased by 8% YoY to LKR 833 Mn compared to LKR 772 Mn in the corresponding quarter of the previous year. The growth was mainly supported by continued demand from export and deemed export customers together with gradual improvements in customer orders.

However, profitability during the quarter was impacted by the increase in raw material prices and higher operating costs. Gross profit declined to LKR 187 Mn from LKR 199 Mn recorded in the corresponding quarter last year, while gross profit margins were reduced mainly due to increased material costs and sales mix changes.

Group operating profit (EBIT) stood at LKR 68 Mn for the quarter compared to LKR 81 Mn in the previous year. Administrative expenses increased moderately during the period due to ongoing operational expansion and business development activities.

Accordingly, Group net profit for the quarter amounted to LKR 44 Mn compared to LKR 67 Mn recorded in the corresponding quarter of FY2024/25. Despite the decline in profitability, the Group continued to maintain stable operations and positive cash generation during the quarter.

The Group remains focused on strengthening export markets, improving operational efficiencies, managing costs effectively, and expanding its customer base. Management expects business momentum to improve gradually with continued focus on value-added products, operational improvements, and strategic market expansion initiatives.

CABLE SOLUTIONS PLC
STATEMENT OF PROFIT OR LOSS
(All amounts in LKR)

	GROUP					
	Quarter ended 31 March			Year ended 31 March		
	2026 Unaudited	2025 Unaudited	Variance	2026 Unaudited	2025 Audited	Variance
Revenue	832,970,806	772,309,450	8%	3,439,425,896	3,161,275,380	9%
Cost of sales	(645,813,776)	(573,415,508)	13%	(2,411,960,292)	(2,170,446,999)	11%
Gross profit	**187,157,030**	**198,893,942**	**-6%**	**1,027,465,605**	**990,828,381**	**4%**
Other Income	1,810,556	(327,488)	0%	1,810,556	18,043,029	-90%
Administrative expenses	(98,972,595)	(95,094,367)	4%	(405,603,473)	(357,182,484)	14%
Distribution expenses	(22,112,435)	(22,797,119)	-3%	(105,097,571)	(107,977,725)	-3%
Results from operating activities	**67,882,556**	**80,674,968**	**-16%**	**518,575,117**	**543,711,201**	**-5%**
Net finance Income/(Expense)	(5,154,105)	(4,946,647)	4%	(18,796,981)	(37,632,670)	-50%
Profit before tax	**62,728,450**	**75,728,321**	**-17%**	**499,778,137**	**506,078,531**	**-1%**
Income tax expenses	(18,524,810)	(8,461,108)	119%	(93,348,045)	(76,029,172)	23%
Profit for the Period	**44,203,640**	**67,267,213**	**-34%**	**406,430,092**	**430,049,359**	**-5%**
Profit attributable to:						
Equity holders of the Company	44,203,868	67,268,906	-34%	406,431,981	430,048,021	-5%
Non-controlling interest	(228)	(1,693)		(1,889)	1,338	
	44,203,640	**67,267,213**	**-34%**	**406,430,092**	**430,049,359**	**-5%**
Basic Earning Per Share	**0.0939**	**0.1429**		**0.8635**	**0.9137**	

CABLE SOLUTIONS PLC
STATEMENT OF COMPREHENSIVE INCOME
(All amounts in LKR)

	GROUP					
	Quarter ended 31 March			Year ended 31 March		
	2026 Unaudited	2025 Unaudited	Variance	2026 Unaudited	2025 Audited	Variance
Profit for the period	**44,203,640**	**67,267,213**	**-34%**	**406,430,092**	**430,049,359**	**-5%**
Comprehensive Income	-	-		-	-	
Actuarial gain/(loss) on defined benefit obligation	-	-		-	(1,058,717)	
Tax Impact on remeasurement of retirement benefit obligation	-	-		-	158,808	
Impact on reversal of Differed tax on revaluation reserve	-	-		-	13,625,358	
Total comprehensive income for the period	-	-		-	12,725,449	
Total comprehensive income for the period, net of tax	**44,203,640**	**67,267,213**	**-34%**	**406,430,092**	**442,774,808**	**-8%**
Attributable to:						
Equity holders of the parent	44,203,868	67,268,906	-34%	406,431,981	442,773,470	-8%
Non-controlling interest	(228)	(1,693)		(1,889)	1,338	
	44,203,640	**67,267,213**	**-34%**	**406,430,092**	**442,774,808**	**-8%**

CABLE SOLUTIONS PLC
STATEMENT OF PROFIT OR LOSS
(All amounts in LKR)

	COMPANY					
	Quarter ended 31 March			Year ended 31 March		
	2026 Unaudited	2025 Unaudited	Variance	2026 Unaudited	2025 Audited	Variance
Revenue	842,016,612	767,899,493	10%	3,435,305,086	3,143,245,250	9%
Cost of sales	(662,330,794)	(571,518,879)	16%	(2,412,752,459)	(2,156,567,944)	12%
Gross profit	**179,685,818**	**196,380,613**	**-9%**	**1,022,552,627**	**986,677,306**	**4%**
Other Income	1,810,556	-	0%	1,810,556	451,884	301%
Administrative expenses	(91,881,134)	(83,242,860)	10%	(384,987,366)	(345,067,293)	12%
Distribution expenses	(19,455,290)	(22,797,119)	-15%	(101,907,433)	(107,977,725)	-6%
Results from operating	**70,159,951**	**90,340,635**	**-22%**	**537,468,384**	**534,084,172**	**1%**
Net finance Income/(Expense)	(5,154,105)	(4,946,647)	4%	(18,796,981)	(37,632,670)	-50%
Profit before tax	**65,005,845**	**85,393,987**	**-24%**	**518,671,403**	**496,451,502**	**4%**
Income tax expenses	(18,524,810)	(8,461,108)	119%	(93,348,045)	(76,029,172)	23%
Profit for the Period	**46,481,035**	**76,932,879**	**-40%**	**425,323,359**	**420,422,330**	**1%**
Profit attributable to:						
Equity holders of the Company	46,481,035	76,932,879	-40%	425,323,359	420,422,330	1%
Non-controlling interest	-	-		-	-	
	46,481,035	**76,932,879**	**-40%**	**425,323,359**	**420,422,330**	
Basic Earning Per Share	**0.0988**	**0.1635**		**0.9037**	**0.8932**	

CABLE SOLUTIONS PLC
STATEMENT OF COMPREHENSIVE INCOME
(All amounts in LKR)

COMPANY

	Quarter ended 31 March			Year ended 31 March		
	2026 Unaudited	**2025 Unaudited**	**Variance**	**2026 Unaudited**	**2025 Audited**	**Variance**
Profit for the period	**46,481,035**	**76,932,879**	**-40%**	**425,323,359**	**420,422,330**	**1%**
Comprehensive Income	-	-		-	-	
Actuarial gain/(loss) on defined benefit obligation	-	-		-	(1,058,717)	
Tax Impact on remeasurement of retirement benefit obligation	-	-		-	158,808	
Tax Impact on asset revaluation	-	-		-	13,625,358	
Impact on reversal of Differed tax on revaluation reserve	-	-		-	12,725,449	
Total comprehensive income for the period, net of tax	**46,481,035**	**76,932,879**	**-40%**	**425,323,359**	**433,147,779**	**-2%**
Attributable to:						
Equity holders of the parent	46,481,035	76,932,879	-40%	425,323,359	433,147,779	-2%
Non-controlling interest	-	-		-	-	
	46,481,035	**76,932,879**	**-40%**	**425,323,359**	**433,147,779**	**-2%**

CABLE SOLUTIONS PLC
STATEMENT OF FINANCIAL POSITION
(All amounts in LKR)

	GROUP		COMPANY	
	As at 31st Mar	As at 31st March	As at 31st Mar	As at 31st March
	2026 Unaudited	2025 Audited	2026 Unaudited	2025 Audited
ASSETS				
Non-current assets				
Property, plant and equipment	810,563,086	759,344,590	798,284,198	745,423,267
Right-of-use of assets	26,715,641	7,416,955	26,715,641	7,416,955
Intangible assets	8,771,065	11,705,134	8,771,065	11,705,134
Investment in subsidiary	-	-	384,179	361,238
Total non-current assets	**846,049,792**	**778,466,679**	**834,155,084**	**764,906,594**
Current assets				
Inventories	719,656,735	750,047,684	690,827,712	741,286,805
Trade and other receivables	1,372,566,024	891,835,643	1,397,028,536	929,100,408
Amounts due from related parties	17,948,044	54,580,469	122,058,426	101,356,914
Cash and bank balances	105,315,827	304,865,545	77,516,473	277,166,210
Total current assets	**2,215,486,630**	**2,001,329,341**	**2,287,431,147**	**2,048,910,337**
Total assets	**3,061,536,422**	**2,779,796,020**	**3,121,586,231**	**2,813,816,931**
EQUITY AND LIABILITIES				
Capital and reserve				
Stated capital	117,549,517	117,549,517	117,549,517	117,549,517
Revaluation reserve	102,679,989	102,679,989	102,679,989	102,679,989
Currency translation reserve	409,927,964	286,397,406	423,301,360	290,765,020
Retained earnings	1,734,917,369	1,460,272,036	1,786,811,648	1,493,274,937
Total shareholders' equity	2,365,074,840	1,966,898,948	2,430,342,514	2,004,269,463
Non-controlling interest	(4,498)	(2,609)	-	-
Total equity	**2,365,070,342**	**1,966,896,339**	**2,430,342,514**	**2,004,269,463**
Non-current liabilities				
Interest bearing borrowings	-	-	-	-
Retirement benefit obligations	35,368,925	31,688,359	35,368,925	31,688,359
Deferred tax liabilities	67,107,643	63,100,497	67,107,643	63,100,497
Non-current portion of lease liability	-	-	-	-
Total non-current liabilities	**102,476,568**	**94,788,856**	**102,476,568**	**94,788,856**
Trade and other payables	153,687,231	153,625,600	148,464,868	149,736,606
Amounts due to related parties	43,115,898	1,868,270	43,115,898	2,405,051
Interest bearing borrowings	314,492,011	518,438,236	314,492,011	518,438,236
Lease liability	27,212,792	7,416,955	27,212,792	7,416,955
Income tax payable	26,369,052	36,761,764	26,369,052	36,761,764
Bank overdrafts	29,112,528	-	29,112,528	-
Total current liabilities	**593,989,512**	**718,110,825**	**588,767,148**	**714,758,612**
Total liabilities	**696,466,081**	**812,899,681**	**691,243,716**	**809,547,468**
Total equity and liabilities	**3,061,536,422**	**2,779,796,020**	**3,121,586,231**	**2,813,816,931**

It is certified that these financial statements have been prepared in compliance with the requirements of Companies Act No. 07 of 2007.

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.
Approved and signed for and on behalf of the Board.

Signd.
Pawan Tejwani
Director
26-May-26

Signd.
Mahesh Amarasiri
Director

CABLE SOLUTIONS PLC
STATEMENT OF CASH FLOWS
(All amounts in LKR)

	GROUP		COMPANY	
	Year Ended 31st March		Year Ended 31 March	
	2026 Unaudited	2025 Audited	2026 Unaudited	2025 Audited
Cash flows from operating activities				
Net profit before tax	**499,778,137**	**506,078,531**	**518,671,403**	**496,451,502**
Adjustments for:				
Depreciation on property, plant and equipment	105,891,124	94,975,205	104,650,723	94,035,802
Amortization on intangible assets	5,869,401	5,775,000	5,869,401	5,775,000
Amortization of right-of-use assets	6,932,294	5,947,178	6,932,294	5,947,178
Provision for defined benefit plan - gratuity	7,324,529	8,004,868	7,324,529	8,004,868
Interest expense	18,796,981	37,632,670	18,796,981	37,632,670
Reversal of impairment provision	-	(1,221,942)	-	(1,221,942)
Gain on disposal of property, plant and equipment (net)	(1,810,556)	(451,884)	(1,810,556)	(451,884)
Operating profit before working capital changes	**642,781,908**	**656,739,626**	**660,434,774**	**646,173,194**
(Increase)/decrease in inventories	30,390,949	(151,051,563)	50,459,093	(146,813,203)
(Increase)/decrease in trade and other receivables	(480,730,381)	(28,484,630)	(467,928,128)	(40,596,568)
(Increase)/decrease in amounts due from related parties	36,632,425	34,540,707	(20,701,512)	9,396,817
Increase/(decrease) in amounts due to related parties	41,247,628	(36,548,837)	40,710,847	(58,791,041)
Increase/(decrease) in trade and other payables	61,631	(37,294,574)	(1,271,738)	972,101
Cash (used in) / generated from operations	**270,384,161**	**437,900,729**	**261,703,337**	**410,341,299**
Interest paid	(18,796,981)	(36,170,675)	(18,796,981)	(36,170,675)
Gratuity paid	(5,663,835)	(4,464,554)	(5,663,835)	(4,464,554)
Lease paid	(10,520,175)	(10,013,236)	(10,520,175)	(10,013,236)
Income tax paid	(105,955,618)	(67,046,062)	(105,955,618)	(67,046,062)
	(140,936,609)	(117,694,527)	(140,936,609)	(117,694,527)
Net cash flows generated from operating activities	**129,447,552**	**320,206,202**	**120,766,728**	**292,646,772**
Cash flows from investing activities				
Purchase of property, plant and equipment	(112,061,235)	(213,827,381)	(112,061,235)	(207,553,443)
Purchase of intangible assets	(2,268,822)	-	(2,268,822)	-
Disposal proceeds from sale of PPE	3,500,000	2,747,458	3,500,000	2,747,458
Net cash used in investing activities	**(110,830,058)**	**(211,079,923)**	**(110,830,058)**	**(204,805,985)**
Cash flows from financing activities				
Dividend paid	(131,786,648)	(60,236,000)	(131,786,648)	(60,236,000)
Proceed from share issue	-	106,149,517	-	106,149,517
Borrowings obtained	1,857,389,099	2,124,777,842	1,857,389,099	2,124,777,843
Borrowings repaid	(2,080,225,571)	(2,043,479,738)	(2,080,225,571)	(2,043,479,738)
Net cash (used in) / from financing activities	**(354,623,120)**	**127,211,621**	**(354,623,120)**	**127,211,622**
Effect of movements in exchange rates	**(107,343,381)**	**24,447,800**	**(115,924,186)**	**26,830,409**
Net (decrease) / increase in cash and cash equivalents	(228,662,246)	211,890,100	(228,762,264)	188,222,000
Cash and cash equivalents at the beginning of the year (Note A)	304,865,544	92,975,444	277,166,210	88,944,210
Cash and cash equivalents at the end of the year (Note B)	**76,203,298**	**304,865,544**	**48,403,946**	**277,166,210**
At the beginning of the period				**Note A**
Cash at bank	304,784,050	151,491,917	277,084,716	148,651,639
Cash in hand	81,494	1,296,068	81,494	105,112
Bank overdraft	-	(59,812,541)	-	(59,812,541)
	304,865,544	**92,975,444**	**277,166,210**	**88,944,210**
At the end of the period				**Note B**
Cash at bank	105,229,157	304,784,050	77,429,805	277,084,716
Cash in hand	86,669	81,494	86,669	81,494
Bank overdraft	(29,112,528)	-	(29,112,528)	-
	76,203,298	**304,865,544**	**48,403,946**	**277,166,210**

CABLE SOLUTIONS PLC
STATEMENT OF CHANGES IN EQUITY
(All amounts in LKR)

	GROUP					
Description	**Stated capital**	**Revaluation reserve**	**Foreign Currency translation reserve**	**Retained earnings**	**Non-controlling interest**	**Total**
Balance at 01 April 2024	**11,400,000**	**89,054,631**	**312,994,003**	**1,091,359,924**	**(3,947)**	**1,504,804,611**
Shares Issued during the period	106,149,517	-	-	-	-	106,149,517
Total comprehensive income for the period						
Tax impact on revaluation reserve	-	-	-	-	-	-
Net Profit/Loss for the year	-	-	-	430,048,021	1,338	430,049,359
Other comprehensive income, net of taxes	-	13,625,358	-	(899,909)	-	12,725,449
	-	13,625,358	-	429,148,112	1,338	442,774,808
Currency Translation Difference	-	-	(26,596,597)	-	-	(26,596,597)
Dividend for the year	-	-	-	(60,236,000)	-	(60,236,000)
Balance at 31st March 2025	**117,549,517**	**102,679,989**	**286,397,406**	**1,460,272,036**	**(2,609)**	**1,966,896,339**
Balance at 01 April 2025	**117,549,517**	**102,679,989**	**286,397,406**	**1,460,272,036**	**(2,609)**	**1,966,896,339**
Share Issued During the Period	-	-	-	-	-	-
Currency translation difference	-	-	123,530,558	-	-	123,530,558
Net Profit/Loss for the year	-	-	-	406,431,981	(1,889)	406,430,092
Dividend for the year 2024/25	-	-	-	(131,786,648)	-	(131,786,648)
Total transactions with owners of the Company	-	-	-	-	-	-
Balance at 31 March 2026	**117,549,517**	**102,679,989**	**409,927,964**	**1,734,917,369**	**(4,498)**	**2,365,070,342**

CABLE SOLUTIONS PLC
STATEMENT OF CHANGES IN EQUITY
(All amounts in LKR)

	COMPANY					
Description	**Stated capital**	**Revaluation reserve**	**Foreign Currency translation reserve**	**Retained earnings**	**Non-controlling interest**	**Total**
Balance as at 01 April 2024	**11,400,000**	**89,054,631**	**318,917,138**	**1,133,988,516**	**-**	**1,553,360,285**
Shares Issued during the period	106,149,517	-	-	-	-	106,149,517
Total comprehensive income for the period						
Tax impact on revaluation reserve	-	-	-	-	-	-
Profit for the year	-	-	-	420,422,330	-	420,422,330
Other comprehensive income, net of taxes	-	13,625,358	-	(899,909)	-	12,725,449
Total comprehensive income for the period	-	13,625,358	-	419,522,421	-	433,147,779
Currency translation difference	-	-	(28,152,118)	-	-	(28,152,118)
Transaction with owners of the company						
Dividend for the year	-	-	-	(60,236,000)	-	(60,236,000)
Balance at 31st March 2025	**117,549,517**	**102,679,989**	**290,765,020**	**1,493,274,937**	**-**	**2,004,269,463**
Balance at 01 April 2025	**117,549,517**	**102,679,989**	**290,765,020**	**1,493,274,937**	**-**	**2,004,269,463**
Share Issued during the period	-	-	-	-	-	-
Total comprehensive income for the period						
Profit for the year	-	-	-	425,323,359	-	425,323,359
Other comprehensive income, net of taxes	-	-	-	-	-	-
Total comprehensive income for the period	-	-		425,323,359	-	425,323,359
Currency translation difference	-	-	132,536,340	-	-	132,536,340
Transactions with owners of the Company						
Dividend for the year 2024/2025	-	-	-	(131,786,648)	-	(131,786,648)
Balance at 31 March 2026	**117,549,517**	**102,679,989**	**423,301,360**	**1,786,811,648**	**-**	**2,430,342,514**

CABLE SOLUTIONS PLC
NOTES TO THE FINANCIAL STATEMENTS

01 Corporate Information

1.1 Reporting entity – Domicile and legal form

Cable Solutions PLC ("the Company") is a limited liability company incorporated and domiciled in Sri Lanka. The registered office of the Company is located at Rammuthugala Estate, Rammuthugala, Kadawatha, Sri Lanka. The principal place of business is also at the same place

1.2 Principal activities and nature of operations

The Company is engaged in manufacturing and exporting of cables and related products. There were no significant changes in the nature of the principal activities of the Company during the financial year under review. The principal activity of the subsidiary is manufacturing cable assemblies in India.

1.3 Parent company

The Company's immediate parent entity is ACL Cables PLC.

02 Condensed Interim Financial Statements

The financial statements for the period ended 31st December 2025, includes "the Company" referring to Cable Solutions PLC.

The Company has also presented the statement of comprehensive income and the statement of financial position in United States Dollars (USD) since the functional currency of the enterprise is USD.

2.4 Approval of Financial Statements

The condensed financial statements of the Company for the year ended 31 March 2026 were authorized for issue by the Board of Directors on 26 May 2026.

2.3 Basis of Preparation

The condensed interim financial statements of the Company have been prepared in accordance with Sri Lanka Accounting Standard - LKAS 34 Interim Financial Reporting . The condensed interim financial statements should be read in conjunction with the annual financial statements for the year ended 31 March 2025.

03 Accounting Policies

The accounting policies adopted are consistent with those of the previous financial year.

04 Contingencies, Capital and Other Commitments

There were no significant contingencies, capital and other commitments as at the reporting date.

05 Key Ratios of the Group and the Company

(calculated for 12 months- for both years)

	Group		Company	
	Year Ended 31 March		Year Ended 31 March	
	2026	2025	2026	2025
Profitability Ratios				
Gross Profit Margin	29.87%	31.34%	29.77%	31.39%
Net Profit Margin	11.82%	13.60%	12.38%	13.38%
Return on Assets (ROA)	13.92%	16.63%	14.33%	16.06%
Return on Equity (ROE)	18.76%	24.77%	19.18%	23.64%

05 Key Ratios contd..

	Group		Company	
	Year Ended 31 March		Year Ended 31 March	
	2026	2025	2026	2025
Liquidity Ratios				
Current Ratio	3.73	2.79	3.89	2.87
Quick Ratio	2.52	1.74	2.71	1.83
Efficiency Ratios				
Inventory Turnover	3.28	3.22	3.37	3.25
Accounts Receivable Turnover	3.04	3.60	2.95	3.46
Assets To Turnover	1.18	1.22	1.16	1.20
Gearing Ratios				
Net Debt to Equity	0.10	0.11	0.11	0.12
Debt to Assets	0.11	0.19	0.11	0.18
Interest Coverage Ratio	27.59	14.45	28.59	14.19
Investor Ratios				
Earnings per Share (EPS) - LKR	0.86	0.91	0.90	0.89
Net Asset Value per Share - LKR	5.02	4.18	5.16	4.26
Price/Earnings (PE) Ratio	14.59	12.15	13.94	9.32

06 The Company has issued Fourteen Million Six Hundred and Sixty Six Thousand Six Hundred (14,666,600),New Ordinary Voting Shares each at Rs. 7.50/- to the general public on 23 July 2024.

07 **List of the Shareholders**

20 largest shareholders as at 31 March 2026

		No. of Shares	%
1	ACL Cables PLC	240,039,966	51.00%
2	Pawan Nand Tejwani	92,199,983	19.59%
3	Sathiendra Ranjan Mather	25,500,000	5.42%
4	Insite Holdings (Pvt) Ltd	12,683,130	2.69%
5	P & S Bakers (Pvt) Ltd	9,000,000	1.91%
6	Rosewood (Pvt) Ltd	5,700,000	1.21%
7	Naomi Rashmini Mather	4,844,680	1.03%
8	Tempest PE Partners (Pvt) Ltd	3,200,033	0.68%
9	Senkadagala Finance PLC/G.A.M.P.Chandana	3,121,698	0.66%
10	Ranavav Holdings (Pvt) Ltd	2,600,000	0.55%
11	Amarakoon Mudiyanselage Weerasinghe	2,400,709	0.51%
12	Employee Trust Fund Board	2,364,480	0.50%
13	Merchant Bank of Sri Lanka & Finance PLC	2,250,000	0.48%
14	Vishvanath Shamindre Peiris	2,222,248	0.47%
15	Alpex Marine (Pvt) Ltd	1,883,416	0.40%
16	Asitha Vidanagamage	1,881,813	0.40%
17	Commercial Bank of Ceylon PLC/W. Jinadasa	1,453,594	0.31%
18	Commercial Bank of Ceylon PLC/Ayenka Holdings (Pvt) Ltd	1,387,490	0.29%
19	Wijaywickrama Kotigalage Gihan Nissanka Perera	1,300,000	0.28%
20	Seylan Bank PLC/W.R.R.M.R.W.A. Aratnayake	1,300,000	0.28%

08 Directors' Interest in Shares of the Company as at 31 March 2026

		No. of Shares	%
1	Pawan Nand Tejwani	92,199,983	19.59%
2	Daya Wahalathanthri	-	0.00%
4	Upali Gotabaya Madanayake	-	0.00%
5	Hiran Arjuna Suren Madanayake	-	0.00%
6	Mahesh Amarasiri	-	0.00%
7	Kusal Jayawardana	-	0.00%
8	Naomi Rashmini Mather	4,844,680	1.03%
		97,044,663	20.62%

Shares held by public as at 31 March 2026	**108,081,971**	**22.96%**
Total number of shares as at 31 March 2026	**470,666,600**	**100.00%**
No of public shareholders as at 31 March 2026	**2,911**	

The applicable option under CSE rule 7.13.1 (i) (b) on minimum public holding is option 1 and float adjusted market capitalization as of 31.03.2026 was Rs.1,361,832,834.60

09 Market Price/Share Details

Closing Market Price/share- 31 March 2026	LKR	**12.60**
Last Traded Price/share- 31 March 2026	LKR	**12.60**
Highest Market Price/share- for quarter	LKR	**16.00**
Lowest Market Price/share- for quarter	LKR	**11.20**

CABLE SOLUTIONS PLC
STATEMENT OF PROFIT OR LOSS
(All amounts in USD)

	GROUP					
	Quarter ended 31 March			Year ended 31 March		
	2026 Unaudited	2025 Unaudited	Variance	2026 Unaudited	2025 Audited	Variance
Revenue	2,670,541	2,588,739	3%	11,269,834	10,612,581	6%
Cost of sales	(2,076,255)	(1,922,438)	8%	(7,903,177)	(7,304,127)	8%
Gross profit	**594,286**	**666,301**	**-11%**	**3,366,657**	**3,308,454**	**2%**
Other Income	5,933	(1,068)	-656%	5,933	60,571	-90%
Administrative expenses	(317,380)	(320,083)	-1%	(1,329,025)	(1,196,323)	11%
Distribution expenses	(70,582)	(76,810)	-8%	(344,369)	(344,673)	0%
Results from operating activities	**212,257**	**268,340**	**-21%**	**1,699,195**	**1,828,029**	**-7%**
Net finance Income/(Expense)	(16,580)	(16,720)	-1%	(61,591)	(126,335)	-51%
Profit before tax	**195,677**	**251,620**	**-22%**	**1,637,604**	**1,701,694**	**-4%**
Income tax expenses	(59,011)	(28,635)	106%	(305,870)	(255,235)	20%
Profit for the Period	**136,666**	**222,985**	**-39%**	**1,331,734**	**1,446,459**	**-8%**
Profit attributable to:						
Equity holders of the Company	136,666	222,992	-39%	1,331,740	1,446,455	-8%
Non-controlling interest	(1)	(8)		(6)	4	
	136,666	**222,985**	**-39%**	**1,331,734**	**1,446,459**	**-8%**
Basic Earning Per Share	**0.0003**	**0.0005**		**0.0028**	**0.0031**	

CABLE SOLUTIONS PLC
STATEMENT OF COMPREHENSIVE INCOME
(All amounts in USD)

	GROUP					
	Quarter ended 31 March			Year ended 31 March		
	2026 Unaudited	2025 Unaudited	Variance	2026 Unaudited	2025 Audited	Variance
Profit for the period	**136,666**	**222,985**	**-39%**	**1,331,734**	**1,446,459**	**-8%**
Comprehensive Income	-	-		-	-	
Actuarial gain/(loss) on defined benefit obligation	-	-		-	(3,554)	
Tax Impact on remeasurement of retirement benefit obligation	-	-		-	533	
Impact on reversal of Differed tax on revaluation reserve	-	-		-	45,979	
Total comprehensive income for the period	-	-		-	42,958	
Total comprehensive income for the period, net of tax	**136,666**	**222,985**	**-39%**	**1,331,734**	**1,489,417**	**-11%**
Attributable to:						
Equity holders of the parent	136,666	222,992	-39%	1,331,740	1,489,413	-11%
Non-controlling interest	(1)	(8)		(6)	4	
	136,666	**222,985**	**-39%**	**1,331,734**	**1,489,417**	**-11%**

CABLE SOLUTIONS PLC
STATEMENT OF PROFIT OR LOSS
(All amounts in USD)

COMPANY

	Quarter ended 31 March			Year ended 31 March		
	2026 Unaudited	**2025 Unaudited**	**Variance**	**2026 Unaudited**	**2025 Audited**	**Variance**
Revenue	2,700,478	2,586,172	4%	11,256,331	10,552,053	7%
Cost of sales	(2,130,731)	(1,924,187)	11%	(7,905,773)	(7,257,534)	9%
Gross profit	**569,748**	**661,985**	**-14%**	**3,350,559**	**3,294,519**	**2%**
Other Income	5,933	-	0%	5,933	1,517	0%
Administrative expenses	(294,449)	(280,371)	5%	(1,261,473)	(1,158,412)	9%
Distribution expenses	(61,888)	(76,810)	-19%	(333,916)	(344,673)	-3%
Results from operating	**219,344**	**304,805**	**-28%**	**1,761,102**	**1,792,951**	**-2%**
Net finance Income/(Expense)	(16,580)	(16,720)	-1%	(61,591)	(126,335)	-51%
Profit before tax	**202,764**	**288,085**	**-30%**	**1,699,511**	**1,666,616**	**2%**
Income tax expenses	(59,011)	(28,635)	106%	(305,870)	(255,235)	20%
Profit for the Period	**143,753**	**259,450**	**-45%**	**1,393,641**	**1,411,381**	**-1%**
Profit attributable to:						
Equity holders of the Company	143,753	259,450	-45%	1,393,641	1,411,381	-1%
Non-controlling interest	-	-		-	-	
	143,753	**259,450**	**-45%**	**1,393,641**	**1,411,381**	
Basic Earning Per Share	**0.0003**	**0.0006**		**0.0030**	**0.0030**	

CABLE SOLUTIONS PLC
STATEMENT OF COMPREHENSIVE INCOME
(All amounts in USD)

COMPANY

	Quarter ended 31 March			Year ended 31 March		
	2026 Unaudited	**2025 Unaudited**	**Variance**	**2026 Unaudited**	**2025 Audited**	**Variance**
Profit for the period	**143,753**	**259,450**	**-45%**	**1,393,641**	**1,411,381**	**-1%**
Comprehensive Income	-	-		-	-	
Actuarial gain/(loss) on defined benefit obligation	-	-		-	(3,554)	
Tax Impact on remeasurement of retirement benefit obligation	-	-		-	533	
Impact on reversal of Differed tax on revaluation reserve	-	-		-	45,979	
Total comprehensive income for the period	-	-		-	42,958	
Total comprehensive income for the period, net of tax	**143,753**	**259,450**	**-45%**	**1,393,641**	**1,454,339**	**-4%**
Attributable to:						
Equity holders of the parent	143,753	259,450	-45%	1,393,641	1,454,339	-4%
Non-controlling interest	-	-		-	-	
	143,753	**259,450**	**-45%**	**1,393,641**	**1,454,339**	**-4%**

CABLE SOLUTIONS PLC
STATEMENT OF FINANCIAL POSITION
(All amounts in USD)

	GROUP		COMPANY	
	As at 31 March	As at 31st March	As at 31 March	As at 31st March
	2026 Unaudited	2025 Audited	2026 Unaudited	2025 Audited
ASSETS				
Non-current assets				
Property, plant and equipment	2,571,917	2,562,410	2,532,956	2,515,430
Right-of-use of assets	84,769	15,051	84,769	15,051
Intangible assets	27,830	39,499	27,831	39,499
Investment in subsidiary	-	-	1,219	1,219
Total non-current assets	**2,684,516**	**2,616,959**	**2,646,774**	**2,571,199**
Current assets				
Inventories	2,283,471	2,531,039	2,191,996	2,501,476
Trade and other receivables	4,355,960	3,009,525	4,433,579	3,135,277
Amounts due from related parties	56,949	184,183	386,483	342,030
Cash and bank balances	334,168	1,028,770	245,960	935,298
Total current assets	**7,030,548**	**6,753,517**	**7,258,019**	**6,914,081**
Total assets	**9,715,064**	**9,370,476**	**9,904,793**	**9,485,280**
EQUITY AND LIABILITIES				
Capital and reserve				
Stated capital	451,036	451,036	451,036	451,036
Revaluation reserve	574,637	574,637	574,637	574,637
Currency translation reserve	(51,128)	(32,709)	(3,741)	(3,741)
Retained earnings	6,530,652	5,634,599	6,689,544	5,731,590
Total shareholders' equity	7,505,198	6,627,563	7,711,476	6,753,522
Non-controlling interest	(14)	(8)	-	-
Total equity	**7,505,184**	**6,627,555**	**7,711,476**	**6,753,522**
Non-current liabilities				
Interest bearing borrowings	-	-	-	-
Retirement benefit obligations	112,226	106,933	112,226	106,933
Deferred tax liabilities	212,933	212,933	212,933	212,933
Non-current portion of lease liability	-	-	-	-
Total non-current liabilities	**325,159**	**319,865**	**325,158**	**319,865**
Trade and other payables	487,642	518,197	471,079	505,225
Amounts due to related parties	136,807	6,306	136,807	8,116
Interest bearing borrowings	997,883	1,749,471	997,883	1,749,471
Lease liability	86,346	25,029	86,346	25,029
Income tax payable	83,669	124,052	83,669	124,052
Bank overdrafts	92,374	-	92,374	-
Total current liabilities	**1,884,721**	**2,423,055**	**1,868,158**	**2,411,892**
Total liabilities	**2,209,880**	**2,742,920**	**2,193,316**	**2,731,758**
Total equity and liabilities	**9,715,064**	**9,370,476**	**9,904,793**	**9,485,280**

It is certified that these financial statements have been prepared in compliance with the requirements of Companies Act No. 07 of 2007.

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.
Approved and signed for and on behalf of the Board.

Signd.
Pawan Tejwani
Director
26-May-26

Signd.
Mahesh Amarasiri
Director

CABLE SOLUTIONS PLC
STATEMENT OF CHANGES IN EQUITY
(All amounts in USD)

	GROUP					
Description	**Stated capital**	**Revaluation reserve**	**Foreign Currency translation reserve**	**Retained earnings**	**Non-controlling interest**	**Total**
Balance at 01 April 2024	**100,000**	**528,658**	**(28,968)**	**4,391,165**	**(12)**	**4,990,843**
Shares Issued during the period	351,036	-	-	-	-	351,036
Shares Issued during the period		-	-	-	-	-
Total comprehensive income for the period						
Tax impact on revaluation reserve	-	-	-	-	-	-
Net Profit/Loss for the year	-	-	-	1,446,455	4	1,446,459
Other comprehensive income, net of taxes	-	45,979	-	(3,021)	-	42,958
	-	45,979	-	1,443,434	4	1,489,417
Currency Translation Difference	-	-	(3,741)	-	-	(3,741)
Dividend for the year 2023/2024	-	-	-	(200,000)	-	(200,000)
Balance at 31 March 2025	**451,036**	**574,637**	**(32,709)**	**5,634,599**	**(8)**	**6,627,555**
Balance at 01 April 2025	**451,036**	**574,637**	**(32,709)**	**5,634,599**	**(8)**	**6,627,555**
Share Issued During the Period	-	-	-	-	-	-
Currency translation difference	-	-	(18,419)	-	-	(18,419)
Net Profit/Loss for the year	-	-	-	1,331,740	(6)	1,331,734
Adjustment for previous year balance						-
Dividend for the year 2024/25	-	-	-	(435,687)	-	(435,687)
	-	-	(18,419)	896,053	(6)	877,629
Total transactions with owners of the Company	-	-	-	-	-	-
Balance at 31 March 2026	**451,036**	**574,637**	**(51,128)**	**6,530,652**	**(14)**	**7,505,184**

CABLE SOLUTIONS PLC
STATEMENT OF CHANGES IN EQUITY
(All amounts in USD)

	COMPANY					
Description	**Stated capital**	**Revaluation reserve**	**Foreign Currency translation reserve**	**Retained earnings**	**Non-controlling interest**	**Total**
Balance as at 01 April 2024	**100,000**	**528,658**	**-**	**4,523,230**	**-**	**5,151,888**
Shares Issued during the period	351,036	-	-	-	-	351,036
Shares Issued during the period		-	-	-	-	-
Total comprehensive income for the period						
Tax impact on revaluation reserve	-	-	-	-	-	-
Profit for the year	-	-	-	1,411,381	-	1,411,381
Other comprehensive income, net of taxes	-	45,979	-	(3,021)	-	42,958
Total comprehensive income for the period	-	45,979	-	1,408,360	-	1,454,339
Currency translation difference	-	-	(3,741)	-	-	(3,741)
Transaction with owners of the company						
Dividend for the year 2022/2023	-	-	-	(200,000)	-	(200,000)
Balance at 31 March 2025	**451,036**	**574,637**	**(3,741)**	**5,731,590**	**-**	**6,753,522**
Balance at 01 April 2025	**451,036**	**574,637**	**(3,741)**	**5,731,590**	**-**	**6,753,522**
Share Issued during the period	-	-	-	-	-	-
Total comprehensive income for the period						
Profit for the year	-	-	-	1,393,641	-	1,393,641
Other comprehensive income, net of taxes	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	1,393,641	-	1,393,641
Currency translation difference	-	-	-	-	-	-
		-				
Transactions with owners of the Company						
Dividend for the year 2024/2025	-	-	-	(435,687)	-	(435,687)
Balance at 31 March 2026	**451,036**	**574,637**	**(3,741)**	**6,689,544**	**-**	**7,711,476**