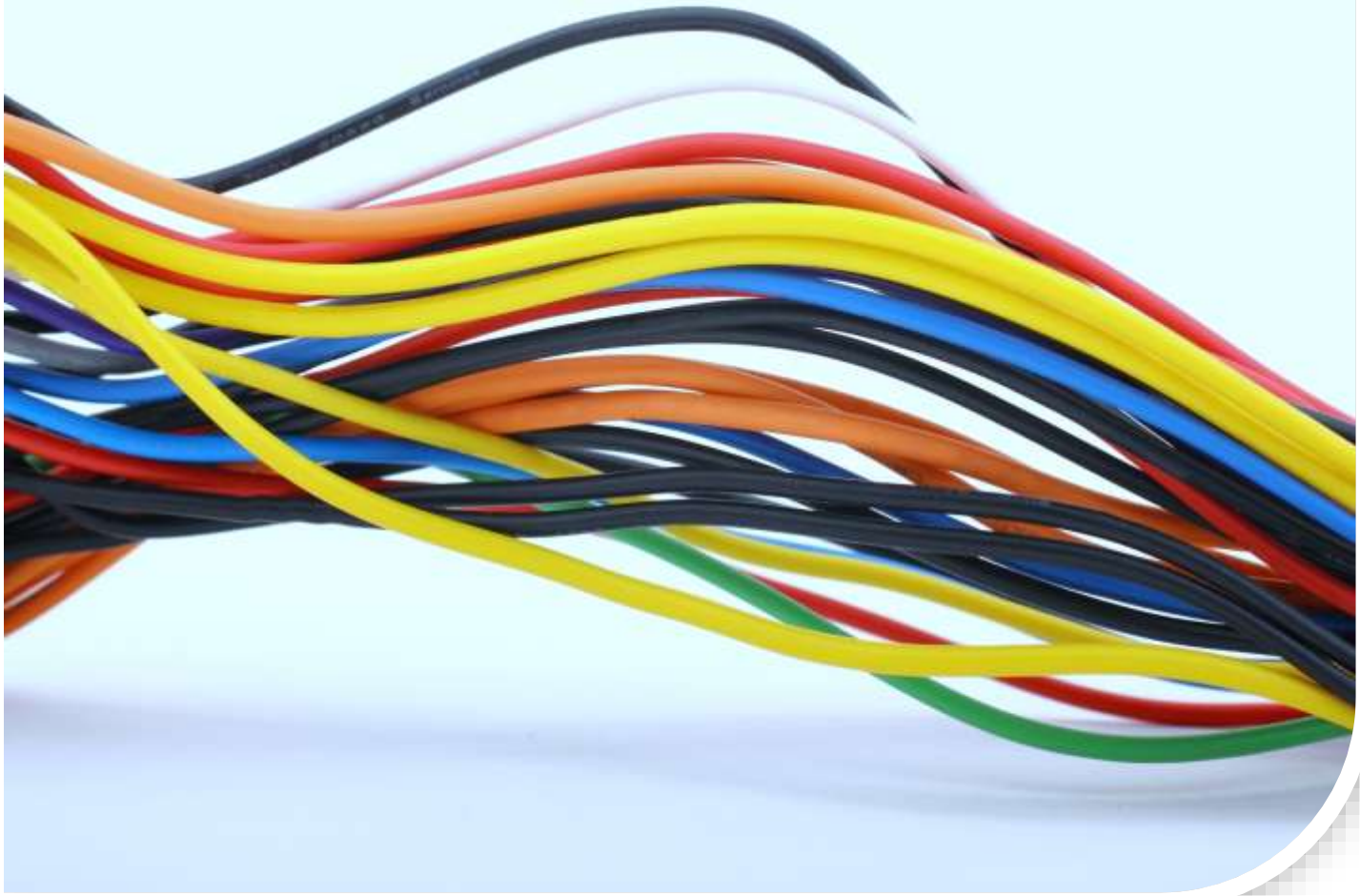
Cable Solutions



# Interim Financial Statements for the Six Months Ended 30 September 2026 - Unaudited

**Cable Solutions PLC- PB00286030**

# FINANCIAL REVIEW

Cable Solutions PLC delivered a strong second-quarter performance in FY2026/27, with significant year-on-year growth in Group revenue and profitability. The results were supported by higher sales and improved gross profit generation, despite increases in operating expenses. Performance also strengthened compared with the first quarter of the financial year.

Group revenue for the quarter ended 30 September 2026 increased by 38% to LKR 1,205 million, compared with LKR 873 million in Q2 FY2025/26. Revenue for the first six months reached LKR 2,193 million, an increase of 24% over the corresponding period of the previous year. Quarter-on-quarter revenue increased by approximately 22%, indicating stronger business activity in Q2.

Quarterly gross profit rose by 40% to LKR 395 million from LKR 281 million. The gross profit margin improved to 32.8%, compared with 32.2% in the corresponding quarter and 27.9% in Q1 FY2026/27. This recovery in margin reflects a more favourable relationship between sales and cost of sales during the quarter.

Group operating profit (EBIT) increased by 54% to LKR 233 million, compared with LKR 152 million in Q2 FY2025/26. The improvement was achieved despite year-on-year increases of 29% in administrative expenses and 34% in distribution expenses. Profit after tax increased by 62% to LKR 199 million from LKR 123 million, lifting the quarterly net profit margin to 16.5% from 14.1%. For the six months ended 30 September 2026, Group profit after tax amounted to LKR 298 million, up 16% year-on-year.

***USD Financial Performance***

In the separately presented USD financial statements, Group revenue for Q2 FY2026/27 amounted to USD 3.64 million, representing 25.8% growth from USD 2.89 million in the corresponding quarter. Gross profit increased by 28.1% to USD 1.19 million, while operating profit grew by 40.5% to USD 705,267.

Group profit after tax in USD increased by 47.7% to USD 601,137, compared with USD 407,019 a year earlier. For the six-month period, USD revenue reached USD 6.65 million, an increase of 13.4%, while profit after tax amounted to USD 903,276, up 5.6%. The differences between LKR and USD growth rates reflect the respective currency presentation bases; these USD amounts are drawn from the separate USD financial results.

***Outlook***

The second-quarter improvement provides a positive foundation for the remainder of FY2026/27. Management remains focused on sustaining revenue momentum, protecting gross profit margins, strengthening operational efficiency and maintaining discipline over administrative, distribution and finance costs. Continued attention to capacity utilization and cost management, including within the India operation, will remain important to supporting sustainable Group profitability.

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

| | GROUP | | | | | |
|---|---|---|---|---|---|---|
| | Quarter ended 30 September | | | Period ended 30 September | | |
| | 2026 Unaudited | 2025 Unaudited | Variance | 2026 Unaudited | 2025 Unaudited | Variance |
| Revenue | 1,205,128,181 | 873,165,484 | 38% | 2,193,274,578 | 1,765,025,120 | 24% |
| Cost of sales | (810,304,474) | (592,121,855) | 37% | (1,522,719,562) | (1,193,407,385) | 28% |
| **Gross profit** | **394,823,706** | **281,043,629** | **40%** | **670,555,016** | **571,617,735** | **17%** |
| Other Income | 6,944,008 | - | 0% | 6,944,008 | - | 0% |
| Administrative expenses | (131,916,146) | (102,062,575) | 29% | (250,343,341) | (198,080,677) | 26% |
| Distribution expenses | (36,548,828) | (27,369,830) | 34% | (66,774,971) | (52,245,953) | 28% |
| **Results from operating activities** | **233,302,740** | **151,611,224** | **54%** | **360,380,712** | **321,291,104** | **12%** |
| Net finance Income/(Expense) | (7,144,851) | (4,058,260) | 76% | (13,559,616) | (10,887,868) | 25% |
| **Profit before tax** | **226,157,889** | **147,552,964** | **53%** | **346,821,096** | **310,403,236** | **12%** |
| Income tax expenses | (27,353,190) | (24,604,209) | 11% | (48,931,905) | (52,934,098) | -8% |
| **Profit for the Period** | **198,804,698** | **122,948,755** | **62%** | **297,889,190** | **257,469,138** | **16%** |
| **Profit attributable to:** | | | | | | |
| Equity holders of the Company | 198,804,675 | 122,949,907 | 62% | 297,889,167 | 257,470,279 | 16% |
| Non-controlling interest | 24 | (1,152) | | 24 | (1,140) | |
| | **198,804,698** | **122,948,755** | **62%** | **297,889,190** | **257,469,138** | **16%** |
| **Basic Earning Per Share** | **0.4224** | **0.2612** | | **0.6329** | **0.5470** | |

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

| | GROUP | | | | | |
|---|---|---|---|---|---|---|
| | Quarter ended 30 September | | | Period ended 30 September | | |
| | 2026 Unaudited | 2025 Unaudited | Variance | 2026 Unaudited | 2025 Unaudited | Variance |
| **Profit for the period** | **198,804,698** | **122,948,755** | **62%** | **297,889,190** | **257,469,138** | **16%** |
| **Other Comprehensive Income** | | | | | | |
| Items that may be reclassified to statement of profit or loss in subsequent periods | | | | | | |
| Currency Translation Difference | (23,207,293) | 19,276,776 | -220% | 135,610,702 | 43,270,479 | 213% |
| Items that will not be reclassified to statement of profit or loss in subsequent periods | | | | | | |
| Remeasurement of retirement benefit obligation | - | - | 0% | - | - | 0% |
| Tax impact on remeasurement of retirement benefit obligation | - | - | 0% | - | - | 0% |
| Impact on reversal of Differed tax on revaluation reserve | - | - | 0% | - | - | 0% |
| Total other comprehensive income for the year - net of tax | (23,207,293) | 19,276,776 | -220% | 135,610,702 | 43,270,479 | 213% |
| **Total comprehensive income** | **175,597,405** | **142,225,531** | **23%** | **433,499,892** | **300,739,617** | **44%** |
| **Attributable to:** | | | | | | |
| Equity holders of the parent | 175,597,382 | 142,226,683 | 23% | 433,499,869 | 300,740,758 | 44% |
| Non-controlling interest | 24 | (1,152) | | 24 | (1,140) | |
| | **175,597,405** | **142,225,531** | **23%** | **433,499,892** | **300,739,617** | **44%** |

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

| | COMPANY | | | | | |
|---|---|---|---|---|---|---|
| | Quarter ended 30 September | | | Period ended 30 September | | |
| | 2026 Unaudited | 2025 Unaudited | Variance | 2026 Unaudited | 2025 Unaudited | Variance |
| Revenue | 1,162,720,555 | 874,315,465 | 33% | 2,149,811,406 | 1,756,925,575 | 22% |
| Cost of sales | (788,181,455) | (593,235,339) | 33% | (1,497,481,482) | (1,181,579,913) | 27% |
| **Gross profit** | **374,539,099** | **281,080,126** | **33%** | **652,329,925** | **575,345,663** | **13%** |
| Other Income | 6,944,008 | - | 0% | 6,944,008 | - | 0% |
| Administrative expenses | (121,892,231) | (98,044,436) | 24% | (232,355,455) | (190,932,647) | 22% |
| Distribution expenses | (36,548,828) | (27,369,830) | 34% | (66,774,971) | (51,718,571) | 29% |
| **Results from operating** | **223,042,047** | **155,665,860** | **43%** | **360,143,506** | **332,694,445** | **8%** |
| Net finance Income/(Expense) | (7,144,851) | (4,058,260) | 76% | (13,559,616) | (10,887,868) | 25% |
| **Profit before tax** | **215,897,196** | **151,607,600** | **42%** | **346,583,890** | **321,806,577** | **8%** |
| Income tax expenses | (27,353,190) | (24,604,209) | 11% | (48,931,905) | (52,934,098) | -8% |
| **Profit for the Period** | **188,544,006** | **127,003,390** | **48%** | **297,651,985** | **268,872,479** | **11%** |
| **Profit attributable to:** | | | | | | |
| Equity holders of the Company | 188,544,006 | 127,003,390 | 48% | 297,651,985 | 268,872,479 | 11% |
| Non-controlling interest | - | - | | - | - | |
| | **188,544,006** | **127,003,390** | **48%** | **297,651,985** | **268,872,479** | |
| **Basic Earning Per Share** | **0.4006** | **0.2698** | | **0.6324** | **0.5713** | |

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

**COMPANY**

| | Quarter ended 30 September | | | Period ended 30 September | | |
|---|---|---|---|---|---|---|
| | **2026 Unaudited** | **2025 Unaudited** | **Variance** | **2026 Unaudited** | **2025 Unaudited** | **Variance** |
| **Profit for the period** | **188,544,006** | **127,003,390** | **48%** | **297,651,985** | **268,872,479** | **11%** |
| **Other comprehensive Income** | | | | | | |
| Items that may be reclassified to statement of profit or loss in subsequent periods | | | | | | |
| Currency Translation Difference | (49,849,266) | 16,517,263 | -402% | 119,761,327 | 39,906,230 | 200% |
| Items that will not be reclassified to statement of profit or loss in subsequent periods | | | | | | |
| Remeasurement of retirement benefit obligation | - | - | 0% | - | - | 0% |
| Tax impact on remeasurement of retirement benefit obligation | - | - | 0% | - | - | 0% |
| Impact on reversal of Differed tax on revaluation reserve | - | - | 0% | - | - | 0% |
| Total other comprehensive income for the year - net of tax | (49,849,266) | 16,517,263 | -402% | 119,761,327 | 39,906,230 | 200% |
| **Total comprehensive income for the period, net of tax** | **138,694,740** | **143,520,654** | **-3%** | **417,413,312** | **308,778,709** | **35%** |
| **Attributable to:** | | | | | | |
| Equity holders of the parent | 138,694,740 | 143,520,654 | -3% | 417,413,312 | 308,778,709 | 35% |
| Non-controlling interest | - | - | | - | - | |
| | **138,694,740** | **143,520,654** | **-3%** | **417,413,312** | **308,778,709** | **35%** |

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

| | GROUP | | COMPANY | |
|---|---|---|---|---|
| | As at 30 September | As at 31 March | As at 30 September | As at 31 March |
| | 2026 Unaudited | 2026 Audited | 2026 Unaudited | 2026 Audited |
| **ASSETS** | | | | |
| **Non-current assets** | | | | |
| Property, plant and equipment | 832,715,664 | 810,890,087 | 817,568,796 | 798,364,606 |
| Right-of-use of assets | 13,490,872 | 15,566,430 | 13,490,872 | 15,566,430 |
| Intangible assets | 11,234,853 | 8,771,848 | 11,234,853 | 8,771,848 |
| Investment in subsidiary | - | - | 403,284 | 384,218 |
| **Total non-current assets** | **857,441,388** | **835,228,366** | **842,697,805** | **823,087,102** |
| **Current assets** | | | | |
| Inventories | 1,155,374,667 | 873,776,573 | 1,090,456,511 | 862,774,201 |
| Trade and other receivables | 1,898,894,519 | 1,424,848,947 | 1,771,283,097 | 1,359,643,877 |
| Amounts due from related parties | 23,651,117 | 18,413,994 | 280,599,291 | 215,597,708 |
| Cash and bank balances | 140,458,597 | 104,309,086 | 95,085,958 | 76,619,354 |
| **Total current assets** | **3,218,378,900** | **2,421,348,600** | **3,237,424,857** | **2,514,635,139** |
| **Total assets** | **4,075,820,288** | **3,256,576,965** | **4,080,122,661** | **3,337,722,241** |
| **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 | 559,039,540 | 423,428,838 | 542,173,463 | 422,412,136 |
| Retained earnings | 1,854,600,102 | 1,674,377,585 | 1,930,333,081 | 1,750,347,746 |
| Total shareholders' equity | 2,633,869,148 | 2,318,035,929 | 2,692,736,051 | 2,392,989,389 |
| Non-controlling interest | (5,104) | (5,128) | - | - |
| **Total equity** | **2,633,864,044** | **2,318,030,802** | **2,692,736,051** | **2,392,989,389** |
| **Non-current liabilities** | | | | |
| Retirement benefit obligations | 43,426,027 | 38,293,441 | 43,426,027 | 38,293,441 |
| Deferred tax liabilities | 69,093,128 | 65,826,559 | 69,093,127 | 65,826,559 |
| Non-current portion of lease liability | 13,750,742 | 18,473,913 | 13,750,742 | 18,473,913 |
| **Total non-current liabilities** | **126,269,897** | **122,593,913** | **126,269,897** | **122,593,913** |
| **Current liabilities** | | | | |
| Trade and other payables | 589,686,137 | 402,853,006 | 531,036,354 | 403,981,479 |
| Amounts due to related parties | 9,272,356 | 39,758,018 | 13,352,506 | 44,816,233 |
| Interest bearing borrowings | 538,635,158 | 315,887,365 | 538,635,158 | 315,887,365 |
| Lease liability | 9,054,113 | 8,259,383 | 9,054,113 | 8,259,383 |
| Income tax payable | 31,462,272 | 20,117,744 | 31,462,272 | 20,117,744 |
| Bank overdrafts | 137,576,310 | 29,076,734 | 137,576,310 | 29,076,734 |
| **Total current liabilities** | **1,315,686,346** | **815,952,251** | **1,261,116,714** | **822,138,939** |
| **Total liabilities** | **1,441,956,244** | **938,546,164** | **1,387,386,611** | **944,732,852** |
| **Total equity and liabilities** | **4,075,820,288** | **3,256,576,965** | **4,080,122,661** | **3,337,722,241** |

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.

**Sigd**
**Pawan Tejwani**
Director
13.11.2026

**Sigd**
**Mahesh Amarasiri**
Director

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

| | GROUP | | COMPANY | |
|---|---|---|---|---|
| | Period Ended 30 September | | Period Ended 30 September | |
| | 2026 Unaudited | 2025 Unaudited | 2026 Unaudited | 2025 Unaudited |
| **Cash flows from operating activities** | | | | |
| **Net profit before tax** | **346,821,096** | **310,403,236** | **346,583,890** | **321,806,577** |
| Adjustments for: | | | | |
| Depreciation on property, plant and equipment | 61,884,314 | 52,661,698 | 61,200,251 | 52,012,048 |
| Amortization on intangible assets | 2,755,224 | 3,059,475 | 2,755,224 | 3,059,475 |
| Amortization of right-of-use assets | 2,839,036 | 3,072,817 | 2,839,036 | 3,072,817 |
| Provision for defined benefit plan - gratuity | 3,957,451 | 3,611,256 | 3,957,451 | 3,611,256 |
| Interest expense- net | 13,559,616 | 10,887,868 | 13,559,616 | 10,887,868 |
| Reversal of impairment provision | - | - | - | - |
| Gain on disposal of property, plant and equipment (net) | - | - | - | - |
| **Operating profit before working capital changes** | **431,816,736** | **383,696,350** | **430,895,469** | **394,450,040** |
| (Increase)/decrease in inventories | (281,598,097) | 29,535,391 | (227,682,307) | 24,460,987 |
| (Increase)/decrease in trade and other receivables | (474,045,572) | (131,621,717) | (411,639,221) | (132,832,358) |
| (Increase)/decrease in amounts due from related parties | (5,237,123) | 6,543,414 | (65,001,582) | 868,334 |
| (Decrease)/Increase in amounts due to related parties | (30,485,662) | 1,506,647 | (31,463,727) | 3,831,591 |
| Increase/(decrease) in trade and other payables | 186,833,131 | 39,111,801 | 127,054,875 | 57,460,628 |
| **Cash (used in) / generated from operations** | **(172,716,586)** | **328,771,887** | **(177,836,494)** | **348,239,223** |
| Interest paid | (13,559,616) | (10,887,868) | (13,559,616) | (10,887,868) |
| Gratuity paid | (748,525) | (3,837,685) | (748,525) | (3,837,685) |
| Lease paid | (5,454,906) | (6,535,796) | (5,454,906) | (6,535,796) |
| Income tax paid | (37,587,377) | (51,515,989) | (37,587,377) | (51,515,989) |
| | (57,350,424) | (72,777,338) | (57,350,424) | (72,777,338) |
| **Net cash flows generated from operating activities** | **(230,067,010)** | **255,994,549** | **(235,186,918)** | **275,461,885** |
| **Cash flows from investing activities** | | | | |
| Purchase of property, plant and equipment | (41,366,069) | (28,064,535) | (41,366,069) | (28,064,535) |
| Purchase of intangible assets | (4,750,194) | (2,268,822) | (4,750,194) | (2,268,822) |
| Disposal proceeds from sale of PPE | - | - | - | - |
| **Net cash used in investing activities** | **(46,116,264)** | **(30,333,358)** | **(46,116,264)** | **(30,333,358)** |
| **Cash flows from financing activities** | | | | |
| Dividend paid | (117,666,650) | (131,317,308) | (117,666,650) | (131,317,307) |
| Proceed from share issue | - | - | - | - |
| Borrowings obtained | 1,215,646,315 | 963,120,940 | 1,215,646,315 | 963,120,940 |
| Borrowings repaid | (1,012,917,900) | (1,278,951,358) | (1,012,917,900) | (1,278,951,358) |
| **Net cash (used in) / from financing activities** | **85,061,765** | **(447,147,726)** | **85,061,765** | **(447,147,725)** |
| **Effect of movements in exchange rates** | **(118,771,444)** | **(22,403,906)** | **(106,208,445)** | **(18,942,891)** |
| Net (decrease) / increase in cash and cash equivalents | (72,350,064) | (199,082,629) | (90,032,971) | (183,076,307) |
| Cash and cash equivalents at the beginning of the period (Note A) | 75,232,351 | 304,865,544 | 47,542,619 | 277,166,210 |
| **Cash and cash equivalents at the end of the period (Note B)** | **2,882,287** | **105,782,915** | **(42,490,352)** | **94,089,903** |
| **At the beginning of the period** | | | | **Note A** |
| Cash at bank | 104,204,086 | 304,784,050 | 76,514,354 | 277,084,716 |
| Cash in hand | 105,000 | 81,494 | 105,000 | 81,494 |
| Bank overdraft | (29,076,734) | - | (29,076,734) | - |
| | **75,232,352** | **304,865,544** | **47,542,619** | **277,166,210** |
| **At the end of the period** | | | | **Note B** |
| Cash at bank | 140,458,597 | 105,699,707 | 95,085,958 | 94,006,696 |
| Cash in hand | - | 83,207 | - | 83,207 |
| Bank overdraft | (137,576,310) | - | (137,576,310) | - |
| | **2,882,287** | **105,782,915** | **(42,490,352)** | **94,089,903** |

**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 2025** | **117,549,517** | **102,679,989** | **286,397,406** | **1,460,272,036** | **(2,609)** | **1,966,896,339** |
| Shares Issued during the period | | | | | | - |
| Total comprehensive income for the period | | | | | | |
| Tax impact on revaluation reserve | | | | | | - |
| Net Profit/Loss for the period | | | | 257,470,279 | (1,140) | 257,469,138 |
| Currency Translation Difference | - | - | 43,270,479 | | - | 43,270,479 |
| Other comprehensive income, net of taxes | - | - | 43,270,479 | 257,470,279 | (1,140) | 300,739,617 |
| Dividend for the year 2024/2025 | - | - | | (131,786,648) | | (131,786,648) |
| Total transactions with owners of the Company | - | - | - | (131,786,648) | - | (131,786,648) |
| **Balance at 30 September 2025** | **117,549,517** | **102,679,989** | **329,667,885** | **1,585,955,667** | **(3,749)** | **2,135,849,308** |
| **Balance at 01 October 2025** | **117,549,517** | **102,679,989** | **329,667,885** | **1,585,955,667** | **(3,749)** | **2,135,849,308** |
| Shares Issued during the period | | | | | | - |
| Total comprehensive income for the period | | | | | | |
| Tax impact on revaluation reserve | | | | | | - |
| Net Profit/Loss for the period | | | | 88,421,918 | (1,379) | 88,420,540 |
| Currency Translation Difference | | | 93,760,953 | | | 93,760,953 |
| Other comprehensive income, net of taxes | - | - | 93,760,953 | 88,421,918 | (1,379) | 182,181,493 |
| Dividend for the year 2024/2025 | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| **Balance at 31 March 2026** | **117,549,517** | **102,679,989** | **423,428,838** | **1,674,377,585** | **(5,128)** | **2,318,030,802** |
| **Balance at 01 April 2026** | **117,549,517** | **102,679,989** | **423,428,838** | **1,674,377,585** | **(5,128)** | **2,318,030,802** |
| Share Issued During the Period | - | - | - | - | - | - |
| Currency translation difference | - | - | 135,610,702 | - | - | 135,610,702 |
| Net Profit/Loss for the year | - | - | - | 297,889,167 | 24 | 297,889,190 |
| Total comprehensive income for the period | - | - | 135,610,702 | 297,889,167 | 24 | 433,499,892 |
| Dividend for the year 2025/26 | - | - | - | (117,666,650) | - | (117,666,650) |
| Total transactions with owners of the Company | - | - | - | (117,666,650) | - | (117,666,650) |
| **Balance at 30 September 2026** | **117,549,517** | **102,679,989** | **559,039,540** | **1,854,600,102** | **(5,104)** | **2,633,864,044** |

**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 2025** | **117,549,517** | **102,679,989** | **290,765,020** | **1,493,274,937** | **-** | **2,004,269,463** |
| Shares Issued during the period | | | | | | - |
| **Total comprehensive income for the period** | | | | | | |
| Tax impact on revaluation reserve | | | | | | - |
| Profit for the period | | | | 268,872,479 | | 268,872,479 |
| Currency translation difference | | | 39,906,230 | | | 39,906,230 |
| Other comprehensive income, net of taxes | | | | | | - |
| **Total comprehensive income for the period** | - | - | 39,906,230 | 268,872,479 | - | 308,778,709 |
| **Transaction with owners of the company** | | | | | | |
| Dividend for the year 2024/2025 | | | | (131,786,648) | | (131,786,648) |
| **Balance at 30 September 2025** | **117,549,517** | **102,679,989** | **330,671,250** | **1,630,360,768** | **-** | **2,181,261,525** |
| **Balance at 01 October 2025** | **117,549,517** | **102,679,989** | **330,671,250** | **1,630,360,768** | **-** | **2,181,261,525** |
| Shares Issued during the period | | - | - | - | - | - |
| **Total comprehensive income for the period** | | | | | | |
| Tax impact on revaluation reserve | - | - | - | - | - | - |
| Profit for the period | | | | 122,946,886 | | 122,946,886 |
| Currency translation difference | - | - | 91,740,886 | - | - | 91,740,886 |
| Other comprehensive income, net of taxes | | | | (2,959,907) | | (2,959,907) |
| **Total comprehensive income for the period** | - | - | 91,740,886 | 119,986,978 | - | 211,727,864 |
| **Transaction with owners of the company** | | | | | | |
| Dividend for the year 2024/2025 | - | - | - | - | - | - |
| **Balance at 31 March 2026** | **117,549,517** | **102,679,989** | **422,412,136** | **1,750,347,746** | **-** | **2,392,989,389** |
| | | | | | - | |
| **Balance at 01 April 2026** | **117,549,517** | **102,679,989** | **422,412,136** | **1,750,347,746** | **-** | **2,392,989,389** |
| Share Issued during the period | - | - | - | - | - | - |
| **Total comprehensive income for the period** | | | | | | |
| Profit for the period | - | - | - | 297,651,985 | - | 297,651,985 |
| Currency translation difference | - | - | 119,761,327 | - | - | 119,761,327 |
| Other comprehensive income, net of taxes | - | - | - | - | - | - |
| **Total comprehensive income for the period** | - | - | 119,761,327 | 297,651,985 | - | 417,413,312 |
| **Transactions with owners of the Company** | | | | | | |
| Dividend for the year 2025/2026 | - | - | - | (117,666,650) | - | (117,666,650) |
| **Balance at 30 September 2026** | **117,549,517** | **102,679,989** | **542,173,463** | **1,930,333,081** | **-** | **2,692,736,051** |

**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 30 September 2026, includes "the Company" referring to Cable Solutions PLC.

The Company presents its financial statements primarily in Sri Lankan Rupees (LKR). However, as the Company's functional currency is the United States Dollar (USD), the Statement of Comprehensive Income and the Statement of Financial Position are also presented in USD for supplementary information.

**2.1 Approval of Financial Statements**

The condensed financial statements of the Company for the period ended 30 September 2026 were authorized for issue by the Board of Directors on 13 November 2026.

**2.2 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 2026.

**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 06 months period- for both years)

| | Group | | Company | |
|---|---|---|---|---|
| | Period Ended 30 September | | Period Ended 30 September | |
| | 2026 | 2025 | 2026 | 2025 |
| **Profitability Ratios** | | | | |
| Gross Profit Margin | 30.57% | 32.39% | 30.34% | 32.75% |
| Net Profit Margin | 13.58% | 14.59% | 13.85% | 15.30% |
| Return on Assets (ROA) | 16.25% | 18.93% | 16.05% | 19.42% |
| Return on Equity (ROE) | 24.06% | 25.10% | 23.41% | 25.70% |

**05** Key Ratios contd..

| | Group | | Company | |
|---|---|---|---|---|
| | Period Ended 30 September | | Period Ended 30 September | |
| | 2026 | 2025 | 2026 | 2025 |
| **Liquidity Ratios** | | | | |
| Current Ratio | 2.45 | 4.43 | 2.57 | 4.43 |
| Quick Ratio | 1.57 | 2.75 | 1.70 | 2.82 |
| **Efficiency Ratios** | | | | |
| Inventory Turnover | 3.00 | 3.25 | 3.07 | 3.24 |
| Accounts Receivable Turnover | 2.64 | 3.69 | 2.75 | 3.53 |
| Assets To Turnover | 1.20 | 1.30 | 1.16 | 1.27 |
| **Gearing Ratios** | | | | |
| Net Debt to Equity | 0.20 | 0.05 | 0.22 | 0.05 |
| Debt to Assets | 0.17 | 0.08 | 0.17 | 0.08 |
| Interest Coverage Ratio | 26.58 | 29.51 | 26.56 | 30.56 |
| **Investor Ratios** | | | | |
| Earnings per Share (EPS) - LKR | 0.63 | 0.55 | 0.63 | 0.57 |
| Net Asset Value per Share - LKR | 5.60 | 4.54 | 5.72 | 4.63 |
| Price/Earnings (PE) Ratio | 10.67 | 13.89 | 10.67 | 13.30 |

**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 30 September 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 | 28,159,857 | 5.98% |
| 4 | P & S Bakers (Pvt) Ltd | 9,000,000 | 1.91% |
| 5 | Deutsche Bank AG Trustee to Lynear Wealth Dynamic Opportunities Fund | 5,783,568 | 1.23% |
| 6 | Rosewood (Pvt) Ltd | 5,700,000 | 1.21% |
| 7 | Naomi Rashmini Mather | 4,844,680 | 1.03% |
| 8 | Amarakoon Mudiyanselage Weerasinghe | 3,400,709 | 0.72% |
| 9 | Senkadagala Finance PLC/G.A.M.P.Chandana | 3,073,791 | 0.65% |
| 10 | Employee Trust Fund Board | 2,711,262 | 0.58% |
| 11 | Merchant Bank of Sri Lanka & Finance PLC | 2,250,000 | 0.48% |
| 12 | Asitha Vidanagamage | 2,004,899 | 0.43% |
| 13 | Alpex Marine (Pvt) Ltd | 1,883,416 | 0.40% |
| 14 | Y.R.T.S. Premachandra | 1,623,040 | 0.34% |
| 15 | Senkadagala Finance PLC/W.M.P.M.Weerasekara | 1,600,000 | 0.34% |
| 16 | Seylan Bank PLC/W.R.R.M.R.W.A. Aratnayake | 1,600,000 | 0.34% |
| 17 | Citizens Development Business Finance Account No. 01 | 1,500,000 | 0.32% |
| 18 | Commercial Bank of Ceylon PLC/W. Jinadasa | 1,453,594 | 0.31% |
| 19 | Commercial Bank of Ceylon PLC/Ayenka Holdings (Pvt) Ltd | 1,335,402 | 0.28% |
| 20 | A.R. Mohamed | 1,309,702 | 0.28% |

**08 Directors' Interest in Shares of the Company as at 30 September 2026**

| | | No. of Shares | % |
|---|---|---|---|
| 1 | Pawan Nand Tejwani | 92,199,983 | 19.59% |
| 2 | Daya Wahalathanthri | - | 0.00% |
| 3 | D.C. Abeywardena | - | 0.00% |
| 4 | Hiran Arjuna Suren Madanayake | - | 0.00% |
| 5 | Mahesh Amarasiri | - | 0.00% |
| 6 | Kusal Jayawardana | - | 0.00% |
| 7 | Naomi Rashmini Mather | 4,844,680 | 1.03% |
| | | 97,044,663 | 20.62% |

| | | |
|---|---|---|
| **Shares held by public as at 30 Septmber 2026** | **105,422,114** | **22.40%** |
| **Total number of shares as at 30 September 2026** | **470,666,600** | **100.00%** |
| **No of public shareholders as at 30 September 2026** | **3,536** | |

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 30.09.2026 was Rs.1,423,198,539.00

**09 Market Price/Share Details**

| | | |
|---|---|---|
| Closing Market Price/share- 30 September 2026 | LKR | **13.50** |
| Last Traded Price/share-30 September 2026 | LKR | **13.50** |
| Highest Market Price/share- for quarter | LKR | **14.90** |
| Lowest Market Price/share- for quarter | LKR | **11.00** |

**10 Post-balance sheet events**

The Board of Directors declared and paid an interim dividend of LKR 0.25 per ordinary share in respect of the financial year 2025/26.

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

| | GROUP | | | | | |
|---|---|---|---|---|---|---|
| | Quarter ended 30 September | | | Period ended 30 September | | |
| | 2026 Unaudited | 2025 Unaudited | Variance | 2026 Unaudited | 2025 Unaudited | Variance |
| Revenue | 3,637,411 | 2,891,333 | 26% | 6,650,567 | 5,865,078 | 13% |
| Cost of sales | (2,444,905) | (1,960,746) | 25% | (4,617,274) | (3,965,625) | 16% |
| **Gross profit** | **1,192,506** | **930,586** | **28%** | **2,033,294** | **1,899,453** | **7%** |
| Other Income | 21,056 | - | 0% | 21,056 | - | 0% |
| Administrative expenses | (397,985) | (338,052) | 18% | (759,105) | (658,205) | 15% |
| Distribution expenses | (110,310) | (90,671) | 22% | (202,479) | (173,616) | 17% |
| **Results from operating activities** | **705,267** | **501,863** | **41%** | **1,092,766** | **1,067,632** | **2%** |
| Net finance Income/(Expense) | (21,556) | (13,408) | 61% | (41,116) | (36,180) | 14% |
| **Profit before tax** | **683,711** | **488,455** | **40%** | **1,051,650** | **1,031,452** | **2%** |
| Income tax expenses | (82,574) | (81,436) | 1% | (148,374) | (175,897) | -16% |
| **Profit for the Period** | **601,137** | **407,019** | **48%** | **903,276** | **855,555** | **6%** |
| **Profit attributable to:** | | | | | | |
| Equity holders of the Company | 601,137 | 407,035 | 48% | 903,276 | 855,559 | 6% |
| Non-controlling interest | 0 | (16) | | 0 | (4) | |
| | **601,137** | **407,019** | **48%** | **903,276** | **855,555** | **6%** |
| **Basic Earning Per Share** | **0.0013** | **0.0009** | | **0.0019** | **0.0018** | |

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

| | GROUP | | | | | |
|---|---|---|---|---|---|---|
| | Quarter ended 30 September | | | Period ended 30 September | | |
| | 2026 Unaudited | 2025 Unaudited | Variance | 2026 Unaudited | 2025 Unaudited | Variance |
| **Profit for the period** | **601,137** | **407,019** | **48%** | **903,276** | **855,555** | **6%** |
| **Other comprehensive Income** | - | - | | - | - | |
| Items that may be reclassified to statement of profit or loss in subsequent periods | | | | | | |
| Currency Translation Difference | 81,041 | (13,778) | -688% | 59,428 | 13,778 | 331% |
| Items that will not be reclassified to statement of profit or loss in subsequent periods | | | | | | |
| Remeasurement of retirement benefit obligation | - | - | 0% | - | - | 0% |
| Tax Impact on remeasurement of retirement benefit obligation | - | - | 0% | - | - | 0% |
| Impact on reversal of Differed tax on revaluation reserve | - | - | 0% | - | - | 0% |
| Total comprehensive income for the period | 81,041 | (13,778) | 0% | 59,428 | 13,778 | 331% |
| **Total comprehensive income for the period, net of tax** | **682,179** | **393,241** | **73%** | **962,704** | **869,334** | **11%** |
| **Attributable to:** | | | | | | |
| Equity holders of the parent | 682,179 | 407,035 | 68% | 962,704 | 855,559 | 13% |
| Non-controlling interest | 0 | (16) | | 0 | (4) | |
| | **682,179** | **407,019** | **68%** | **962,704** | **855,555** | **13%** |

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

**COMPANY**

| | Quarter ended 30 September | | | Period ended 30 September | | |
|---|---|---|---|---|---|---|
| | **2026 Unaudited** | **2025 Unaudited** | **Variance** | **2026 Unaudited** | **2025 Unaudited** | **Variance** |
| Revenue | 3,508,839 | 2,895,259 | 21% | 6,518,776 | 5,838,164 | 12% |
| Cost of sales | (2,377,876) | (1,964,594) | 21% | (4,540,745) | (3,926,323) | 16% |
| **Gross profit** | **1,130,963** | **930,665** | **22%** | **1,978,030** | **1,911,841** | **3%** |
| Other Income | 21,056 | | 0% | 21,056 | - | 0% |
| Administrative expenses | (367,725) | (324,741) | 13% | (704,561) | (634,458) | 11% |
| Distribution expenses | (110,310) | (90,671) | 22% | (202,479) | (171,858) | 18% |
| **Results from operating** | **673,983** | **515,253** | **31%** | **1,092,047** | **1,105,525** | **-1%** |
| Net finance Income/(Expense) | (21,556) | (13,408) | 61% | (41,116) | (36,180) | 14% |
| **Profit before tax** | **652,428** | **501,845** | **30%** | **1,050,931** | **1,069,345** | **-2%** |
| Income tax expenses | (82,574) | (81,436) | 1% | (148,374) | (175,897) | -16% |
| **Profit for the Period** | **569,854** | **420,409** | **36%** | **902,557** | **893,448** | **1%** |
| **Profit attributable to:** | | | | | | |
| Equity holders of the Company | 569,854 | 420,409 | 36% | 902,557 | 893,448 | 1% |
| Non-controlling interest | - | - | | - | - | |
| | **569,854** | **420,409** | **36%** | **902,557** | **893,448** | |
| **Basic Earning Per Share** | **0.0012** | **0.0009** | | **0.0019** | **0.0019** | |

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

**COMPANY**

| | Quarter ended 30 September | | | Period ended 30 September | | |
|---|---|---|---|---|---|---|
| | **2026 Unaudited** | **2025 Unaudited** | **Variance** | **2026 Unaudited** | **2025 Unaudited** | **Variance** |
| **Profit for the period** | **569,854** | **420,409** | **36%** | **902,557** | **893,448** | **1%** |
| **Other comprehensive Income** | - | - | 0% | - | - | 0% |
| Items that may be reclassified to statement of profit or loss in subsequent periods | | | | | | |
| Currency Translation Difference | - | - | 0% | - | - | 0% |
| Items that will not be reclassified to statement of profit or loss in subsequent periods | | | | | | |
| Remeasurement of retirement benefit obligation | - | - | 0% | - | - | 0% |
| Tax Impact on remeasurement of retirement benefit obligation | - | - | 0% | - | - | 0% |
| Impact on reversal of Differed tax on revaluation reserve | - | - | 0% | - | - | 0% |
| | | | 0% | | | 0% |
| Total comprehensive income for the period | - | - | 0% | - | - | 0% |
| **Total comprehensive income for the period, net of tax** | **569,854** | **420,409** | **36%** | **902,557** | **893,448** | **1%** |
| **Attributable to:** | | | | | | |
| Equity holders of the parent | 569,854 | 420,409 | 36% | 902,557 | 893,448 | 1% |
| Non-controlling interest | - | - | | - | - | |
| | **569,854** | **420,409** | **36%** | **902,557** | **893,448** | **1%** |

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

| | GROUP | | COMPANY | |
|---|---|---|---|---|
| | As at 30 September | As at 31st March | As at 30 September | As at 31st March |
| | 2026 Unaudited | 2026 Audited | 2026 Unaudited | 2026 Audited |
| **ASSETS** | | | | |
| **Non-current assets** | | | | |
| Property, plant and equipment | 2,517,036 | 2,572,695 | 2,471,251 | 2,532,956 |
| Right-of-use of assets | 40,779 | 49,387 | 40,779 | 49,387 |
| Intangible assets | 33,959 | 27,830 | 33,959 | 27,830 |
| Investment in subsidiary | - | - | 1,219 | 1,219 |
| **Total non-current assets** | **2,591,773** | **2,649,913** | **2,547,208** | **2,611,392** |
| **Current assets** | | | | |
| Inventories | 3,492,332 | 2,772,214 | 3,296,104 | 2,737,307 |
| Trade and other receivables | 5,739,750 | 4,520,590 | 5,354,021 | 4,313,716 |
| Amounts due from related parties | 71,767 | 58,422 | 848,163 | 684,023 |
| Cash and bank balances | 424,563 | 330,939 | 287,415 | 243,089 |
| **Total current assets** | **9,728,411** | **7,682,166** | **9,785,702** | **7,978,134** |
| **Total assets** | **12,320,184** | **10,332,078** | **12,332,911** | **10,589,526** |
| **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 | 53,803 | (5,625) | (3,741) | (3,741) |
| Retained earnings | 6,882,152 | 6,334,582 | 7,117,349 | 6,570,498 |
| Total shareholders' equity | 7,961,628 | 7,354,630 | 8,139,281 | 7,592,431 |
| Non-controlling interest | (22) | (22) | - | - |
| **Total equity** | **7,961,606** | **7,354,609** | **8,139,281** | **7,592,431** |
| **Non-current liabilities** | | | | |
| Retirement benefit obligations | 131,263 | 121,493 | 131,263 | 121,493 |
| Deferred tax liabilities | 208,847 | 208,847 | 208,847 | 208,847 |
| Non-current portion of lease liability | 41,564 | 58,612 | 41,564 | 58,612 |
| **Total non-current liabilities** | **381,674** | **388,952** | **381,674** | **388,952** |
| **Current liabilities** | | | | |
| Trade and other payables | 1,782,435 | 1,277,886 | 1,605,155 | 1,281,464 |
| Amounts due to related parties | 28,027 | 126,139 | 40,360 | 142,188 |
| Interest bearing borrowings | 1,628,123 | 1,002,210 | 1,628,123 | 1,002,210 |
| Lease liability | 27,368 | 26,204 | 27,368 | 26,204 |
| Income tax payable | 95,100 | 63,827 | 95,100 | 63,827 |
| Bank overdrafts | 415,850 | 92,251 | 415,850 | 92,251 |
| **Total current liabilities** | **3,976,903** | **2,588,518** | **3,811,956** | **2,608,144** |
| **Total liabilities** | **4,358,578** | **2,977,470** | **4,193,630** | **2,997,096** |
| **Total equity and liabilities** | **12,320,184** | **10,332,078** | **12,332,911** | **10,589,527** |

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.

**Sigd**
**Pawan Tejwani**
Director
13.11.2026

**Sigd**
**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 2025** | **451,036** | **574,637** | **(32,709)** | **5,634,599** | **(8)** | **6,627,555** |
| Shares Issued during the period | - | - | - | - | - | - |
| Total comprehensive income for the period | | | | | | |
| Tax impact on revaluation reserve | - | - | - | - | - | - |
| Currency Translation Difference | - | - | 13,778 | - | - | 13,778 |
| Net Profit/Loss for the period | - | - | - | 855,559 | (4) | 855,555 |
| | - | - | - | | - | - |
| Other comprehensive income, net of taxes | - | - | 13,778 | 855,559 | (4) | 869,334 |
| Dividend for the year 2024/2025 | - | - | - | (435,687) | - | (435,687) |
| **Balance at 30 September 2025** | **451,036** | **574,637** | **(18,931)** | **6,054,471** | **(12)** | **7,061,203** |
| **Balance at 01 October 2025** | **451,036** | **574,637** | **(18,931)** | **6,054,471** | **(12)** | **7,061,203** |
| Shares Issued during the period | | - | - | - | - | - |
| Total comprehensive income for the period | | | | | | |
| Tax impact on revaluation reserve | - | - | - | - | - | - |
| Net Profit/Loss for the period | - | - | - | 289,449 | (10) | 289,439 |
| Other comprehensive income, net of taxes | - | - | - | (9,338) | - | (9,338) |
| | - | - | - | 280,111 | (10) | 280,101 |
| Currency Translation Difference | - | - | 13,305 | - | - | 13,305 |
| Dividend for the year 2024/2025 | - | - | - | | - | - |
| **Balance at 31 March 2026** | **451,036** | **574,637** | **(5,625)** | **6,334,582** | **(22)** | **7,354,609** |
| **Balance at 01 April 2026** | **451,036** | **574,637** | **(5,625)** | **6,334,582** | **(22)** | **7,354,609** |
| Share Issued During the Period | - | - | - | - | - | - |
| Currency translation difference | - | - | 59,428 | - | - | 59,428 |
| Net Profit/Loss for the year | - | - | - | 903,276 | 0 | 903,276 |
| Adjustment for previous year balance | | | | | | - |
| Other comprehensive income, net of taxes | - | - | 59,428 | 903,276 | 0 | 962,704 |
| Dividend for the year 2025/26 | - | - | - | (355,706) | - | (355,706) |
| Total transactions with owners of the Company | - | - | - | (355,706) | - | (355,706) |
| **Balance at 30 September 2026** | **451,036** | **574,637** | **53,803** | **6,882,152** | **(22)** | **7,961,606** |

**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 2025** | **451,036** | **574,637** | **(3,741)** | **5,731,590** | **-** | **6,753,522** |
| Shares Issued during the period | - | - | - | - | - | - |
| **Total comprehensive income for the period** | | | | | | |
| Tax impact on revaluation reserve | - | - | - | - | - | - |
| Profit for the period | - | - | - | 893,448 | - | 893,448 |
| Currency translation difference | - | - | | - | - | - |
| Other comprehensive income, net of taxes | - | | - | | - | - |
| **Total comprehensive income for the period** | - | - | - | 893,448 | - | 893,448 |
| **Transaction with owners of the company** | | | | | | |
| Dividend for the year 2024/2025 | - | - | - | (435,687) | - | (435,687) |
| **Balance at 30 September 2025** | **451,036** | **574,637** | **(3,741)** | **6,189,351** | **-** | **7,211,284** |
| **Balance at 01 October 2025** | **451,036** | **574,637** | **(3,741)** | **6,189,351** | **-** | **7,211,284** |
| Shares Issued during the period | | - | - | - | - | - |
| **Total comprehensive income for the period** | | | | | | |
| Tax impact on revaluation reserve | - | - | - | - | - | - |
| Profit for the period | - | - | - | 390,485 | - | 390,485 |
| Currency translation difference | - | - | - | - | - | - |
| Other comprehensive income, net of taxes | - | - | - | (9,338) | - | (9,338) |
| **Total comprehensive income for the period** | - | - | - | 381,147 | - | 381,147 |
| **Transaction with owners of the company** | | | | | | |
| Dividend for the year 2024/2025 | - | - | - | - | - | - |
| **Balance at 31 March 2026** | **451,036** | **574,637** | **(3,741)** | **6,570,498** | **-** | **7,592,431** |
| **Balance at 01 April 2026** | **451,036** | **574,637** | **(3,741)** | **6,570,498** | **-** | **7,592,431** |
| Share Issued during the period | - | - | - | - | - | - |
| Total comprehensive income for the period | | | | | | |
| Profit for the period | - | - | - | 902,557 | - | 902,557 |
| Currency translation difference | - | - | - | - | - | - |
| Other comprehensive income, net of taxes | - | - | - | - | - | - |
| **Total comprehensive income for the period** | - | - | - | 902,557 | - | 902,557 |
| **Transactions with owners of the Company** | | - | | | | |
| Dividend for the year 2025/2026 | - | - | - | (355,706) | - | (355,706) |
| **Balance at 30 September 2026** | **451,036** | **574,637** | **(3,741)** | **7,117,349** | **-** | **8,139,281** |