BAIRAHA FARMS PLC.

FINANCIAL STATEMENTS

31ST MARCH 2026

Bairaha Farms PLC
Statement of Financial Position
As at 31st March 2026

	Group		Company	
	Unaudited as at 31.03.2026	Audited as at 31.03.2025	**Unaudited as at 31.03.2026**	Audited as at 31.03.2025
	Rs	Rs	**Rs**	Rs
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	**4,904,897,424**	3,868,961,731	**2,160,468,470**	1,341,250,215
Right of use Assets	**17,154,840**	22,873,122	**25,274,261**	33,699,015
Investment Property	**-**	-	**42,671,009**	44,986,449
Intangible Assets	**23,360,713**	26,492,233	**22,558,464**	25,582,984
Investments in Subsidiaries	**-**	-	**392,566,960**	392,566,960
Investments in Joint Ventures	**2,316,809,771**	2,081,190,594	**711,922,000**	711,922,000
Other Investments	**1,078,472**	919,287	**1,078,472**	919,287
Biological Assets- Bearer	**109,373,506**	131,113,400	**109,373,506**	131,113,400
	7,372,674,726	6,131,550,367	**3,465,913,141**	2,682,040,310
Current Assets				
Inventories	**687,064,914**	692,451,688	**517,453,446**	521,262,380
Biological Assets- Consumable	**486,215,449**	522,874,978	**486,215,449**	522,874,978
Biological Assets- Bearer	**1,386,725,714**	914,643,909	**1,386,725,714**	914,643,909
Trade and Other Receivables	**1,279,599,339**	1,139,245,507	**1,477,806,385**	1,315,246,516
Income Tax Receivable	**8,067,853**	21,058,319	**-**	11,408,322
Other Investments	**25,593,252**	25,596,662	**93,252**	96,662
Amounts Due from Related Parties	**-**	939,883	**902,706,350**	803,178,316
Cash and Bank Balances	**514,817,725**	381,797,129	**266,073,843**	202,470,042
	4,388,084,246	3,698,608,075	**5,037,074,439**	4,291,181,125
Total Assets	**11,760,758,972**	9,830,158,442	**8,502,987,580**	6,973,221,435
EQUITY AND LIABILITIES				
Equity				
Stated Capital	**536,305,197**	536,305,197	**536,305,197**	536,305,197
Revaluation Surplus	**1,249,116,364**	1,105,419,247	**305,984,207**	288,119,507
Fair Value Reserve	**(1,067,524)**	(1,226,708)	**(1,067,523)**	(1,226,708)
Actuarial Gain on Defined Benefit Plans	**(36,826,683)**	(6,335,221)	**(36,826,683)**	(6,335,221)
Foreign Currency Translation Reserve	**2,154,505**	(173,117)	**-**	-
Retained Earnings	**5,164,614,860**	4,212,592,457	**1,087,916,443**	391,076,840
Total equity attributable to equity holders of the company	**6,914,296,719**	5,846,581,855	**1,892,311,641**	1,207,939,615
Non-Controlling Interest	**(32,666,133)**	(3,009,235)	**-**	-
Total Equity	**6,881,630,586**	5,843,572,621	**1,892,311,641**	1,207,939,615
Non-Current Liabilities				
Financing & Lease (Ijara) Payable	**910,299,924**	544,174,170	**590,592,507**	149,646,751
Deferred Tax Liabilities	**576,842,968**	453,584,247	**179,677,602**	117,839,495
Retirement Benefit Liability	**240,263,504**	173,674,460	**210,498,428**	151,387,760
	1,727,406,396	1,171,432,877	**980,768,537**	418,874,006
Current Liabilities				
Trade and Other Payables	**1,134,557,540**	1,087,222,617	**3,704,686,495**	3,662,029,477
Dividends Payable	**11,240,893**	13,947,386	**11,240,893**	13,947,386
Amounts Due to Related Parties	**-**	-	**20,980,522**	41,100,586
Income Tax Payable	**107,783,516**	-	**86,943,675**	
Financing & Lease (Ijara) Payable	**1,898,140,040**	1,713,982,941	**1,806,055,816**	1,629,330,365
	3,151,721,990	2,815,152,944	**5,629,907,402**	5,346,407,814
Total Equity and Liabilities	**11,760,758,972**	9,830,158,442	**8,502,987,580**	6,973,221,435

The above figures are provisional and subject to audit.

I certify that the above Financial Statements have been prepared in compliance with the reqirements of the Companies Act No. 07 of 2007.

Sgd: Mr. Shafraz Hussaindeen
Chief Financial Officer

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.

Sgd: Mr. Yakooth Naleem
Managing Director

Sgd: Mr. Riyal Yakoob
Executive Director

26-May-2026

Bairaha Farms PLC.
Statement of Profit or Loss and Other Comprehensive Income - Group
For the Year ended 31st March 2026

	Unaudited for the year ended 31.03.2026	Audited for the year ended 31.03.2025	**Unaudited for the quarter ended 31.03.2026**	Unaudited for the quarter ended 31.03.2025	**Group Change %**
	Rs	Rs	**Rs**	Rs	**+/(-)**
Revenue	**15,291,340,939**	13,916,400,999	**3,773,856,601**	3,864,517,358	**10**
Cost of Sales	**(12,407,847,461)**	(12,183,571,618)	**(2,776,663,018)**	(3,284,733,434)	**2**
Gross Profit	**2,883,493,479**	1,732,829,381	**997,193,583**	579,783,924	**66**
Other Operating Income	**36,685,515**	30,571,053	**9,292,429**	7,682,507	**20**
Distribution Costs	**(907,422,821)**	(876,047,477)	**(274,767,302)**	(215,493,299)	**4**
Administrative Expenses	**(927,886,998)**	(770,981,353)	**(301,212,616)**	(204,795,617)	**20**
Other Operating Expenses	**-**	(11,151,095)	**-**	(1,628,157)	**(100)**
Finance Cost	**(208,613,066)**	(258,423,497)	**(52,815,508)**	(55,345,469)	**(19)**
Share of Profit from Joint Venture Companies	**357,644,509**	286,353,477	**160,703,658**	10,175,796	**25**
Profit before Tax	**1,233,900,618**	133,150,489	**538,394,243**	120,379,684	**827**
Income Tax Expense	**(223,535,114)**	(10,994,164)	**(160,368,366)**	952,305	**1933**
Profit for the Period	**1,010,365,504**	122,156,325	**378,025,877**	121,331,990	**727**
Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods:					
Fair Value Gain / (Losses) - Other Investments	**159,184**	130,399	**159,184**	130,399	
Actuarial Gain on Defined Benefit Plans	**(43,559,231)**	1,377,490	**(43,559,231)**	1,377,490	
Deferred Tax Impact on Defined Benefit Plans	**13,067,769**	(413,247)	**13,067,769**	(413,247)	
Revaluation of Property, Plant and Equipment	**183,248,453**	-	**183,248,453**	-	
Deferred Tax Impact on Revaluation	**(54,776,004)**	-	**(54,776,004)**	-	
Share of Other Comprehensive Income net of tax Equity Accounted Investees	**15,224,668**	-	**15,224,668**	-	
Net exchange differences on translation of foreign operations	**2,327,622**	(173,117)	**2,327,622**	(173,117)	
Other Comprehensive Income	**115,692,461**	921,525	115,692,461	921,525	
Total Comprehensive Income	**1,126,057,965**	123,077,850	**493,718,338**	122,253,515	
Profit/ (Loss) Attributable to :					
Equity Holders of the Parent	**1,040,022,402**	125,165,569	**399,873,654**	124,341,234	
Non-Controlling Interest	**(29,656,898)**	(3,009,245)	**(21,847,777)**	(3,009,245)	
	1,010,365,504	122,156,325	378,025,877	121,331,990	
Total Comprehensive Income Attributable to :					
Equity Holders of the Parent	**1,155,714,863**	126,087,094	**515,566,115**	122,253,515	
Non-Controlling Interest	**(29,656,898)**	(3,009,245)	**(21,847,777)**	**-**	
	1,126,057,965	123,077,850	493,718,338	122,253,515	
Earnings per Share - Basic	**11.82**	1.42	**4.54**	1.41	**731**

The above figures are provisional and subject to audit.

I certify that the above Financial Statements have been prepared in compliance with the reqirements of the Companies Act No. 07 of 2007.

Sgd: Mr. Shafraz Hussaindeen
Chief Financial Officer

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.

Sgd: Mr. Yakooth Naleem
Managing Director

Sgd: Mr. Riyal Yakoob
Executive Director

26-May-2026

Bairaha Farms PLC.
Statement of Profit or Loss and Other Comprehensive Income - Company
For the Year ended 31st March 2026

	Unaudited for the year ended 31.03.2026	Audited for the year ended 31.03.2025	**Unaudited for the quarter ended 31.03.2026**	Unaudited for the quarter ended 31.03.2025	**Compnay Change %**
	Rs	Rs	**Rs**	Rs	**+/(-)**
Revenue	**13,553,179,387**	12,239,044,101	**3,342,563,257**	**3,060,169,496**	**11**
Cost of Sales	**(11,147,675,991)**	(10,947,295,831)	**(2,449,022,370)**	**(2,622,852,872)**	**2**
Gross Profit	**2,405,503,396**	1,291,748,270	**893,540,888**	437,316,624	**86**
Other Operating Income	**216,716,624**	247,299,850	**127,075,491**	142,384,471	**(12)**
Distribution Costs	**(771,382,739)**	(719,770,070)	**(298,634,563)**	(167,295,745)	**7**
Administrative Expenses	**(710,107,765)**	(620,011,070)	**(203,864,116)**	(172,472,464)	**15**
Other Operating Expenses	**-**	(11,151,095)	**-**	(1,628,157)	**(100)**
Finance Cost	**(173,015,838)**	(209,873,888)	**(50,239,802)**	(44,671,059)	**(18)**
Profit / (Loss) before Tax	**967,713,679**	(21,758,003)	**467,877,899**	193,633,671	**4548**
Income Tax Expense	**(182,874,076)**	22,865,702	**(128,070,590)**	27,969,715	**(900)**
Profit/ (Loss) for the Period	**784,839,603**	1,107,699	**339,807,309**	221,603,386	**70753**
Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods:					
Fair Value Gain / (Losses) - Other Investments	**159,185**	130,399	**159,185**	130,399	
Actuarial Gain on Defined Benefit Plans	**(43,559,231)**	1,377,490	**(43,559,231)**	1,377,490	
Deferred Tax Impact on Defined Benefit Plans	**13,067,769**	(413,247)	**13,067,769**	(413,247)	
Revaluation of Property, Plant and Equipment	**25,521,000**	-	**25,521,000**	-	
Deferred Tax Impact on Revaluation	**(7,656,300)**	-	**(7,656,300)**	-	
Share of Other Comprehensive Income net of tax Equity Accounted Investees	**-**	-	**-**	-	
Other Comprehensive Income	(12,467,577)	1,094,642	(12,467,577)	1,094,642	
Total Comprehensive Income	**772,372,026**	2,202,341	**327,339,732**	222,698,028	
Earnings per Share - Basic	**8.92**	0.01	**3.86**	2.52	**70753**

The above figures are provisional and subject to audit.

I certify that the above Financial Statements have been prepared in compliance with the reqirements of the Companies Act No. 07 of 2007.

Sgd: Mr. Shafraz Hussaindeen -
Chief Financial Officer

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.

Sgd: Mr. Yakooth Naleem
Managing Director

Sgd: Mr. Riyal Yakoob
Executive Director

26-May-2026

Bairaha Farms PLC.
Statement of Changes in Equity
For the Year ended 31st March 2026

	Attributable to Equity Holders								
	Stated Capital	Revaluation Surplus	Fair Value Reserve	Actuarial Gain on Defined Benefit Plans	Foreign Currency Translation Reserve	Retained Earnings	Total Equity Holders' Funds	Non Controlling Interest	Total Equity
	Rs	Rs	Rs	Rs		Rs	Rs	Rs	Rs
Group									
Balance as at 1st April 2024	**536,305,197**	**1,105,419,247**	**(1,357,107)**	**(7,299,464)**	**-**	**4,175,426,889**	**5,808,494,762**	**-**	**5,808,494,762**
Profit for the year ended 31st March 2025	**-**	**-**	**-**		**-**	**125,165,569**	125,165,569	(3,009,245)	**122,156,325**
Other comprehensive income (Net)	-	-	130,399	964,243	(173,117)	-	921,525	-	921,525
Acquisition of subsidiaries							-	10	10
Dividends	-	-	-	-	-	(88,000,000)	(88,000,000)	-	**(88,000,000)**
Balance as at 31st March 2025	**536,305,197**	**1,105,419,247**	**(1,226,708)**	**(6,335,221)**	**(173,117)**	**4,212,592,457**	**5,846,581,855**	**(3,009,235)**	**5,843,572,621**
Company									
Balance as at 1st April 2024	**536,305,197**	**288,119,507**	**(1,357,107)**	**(7,299,464)**	**-**	**477,969,141**	**1,293,737,274**	**-**	**1,293,737,274**
Profit for the year ended 31st March 2025	**-**	**-**	**-**	**-**	**-**	**1,107,699**	1,107,699	-	1,107,699
Other comprehensive income (Net)	-	-	130,399	964,243	-	-	1,094,642	-	1,094,642
Dividends	-	-	-	-	-	(88,000,000)	(88,000,000)	-	(88,000,000)
Balance as at 31st March 2025	**536,305,197**	**288,119,507**	**(1,226,708)**	**(6,335,221)**	**-**	**391,076,840**	**1,207,939,615**	**-**	**1,207,939,615**
Group									
Balance as at 1st April 2025	**536,305,197**	**1,105,419,247**	**(1,226,708)**	**(6,335,221)**	**(173,117)**	**4,212,592,457**	**5,846,581,855**	**(3,009,235)**	**5,843,572,621**
Profit for the year ended 31st March 2026	**-**	**-**	**-**	**-**	**-**	**1,040,022,402**	1,040,022,402	(29,656,898)	1,010,365,504
Other comprehensive income (Net)	-	143,697,117	159,184	(30,491,462)	2,327,622	-	115,692,461	-	115,692,461
Dividends	-	-	-	-	-	(88,000,000)	(88,000,000)	-	(88,000,000)
Balance as at 31st March 2026	**536,305,197**	**1,249,116,364**	**(1,067,524)**	**(36,826,683)**	**2,154,505**	**5,164,614,860**	**6,914,296,719**	**(32,666,133)**	**6,881,630,586**
Company									
Balance as at 1st April 2025	**536,305,197**	**288,119,507**	**(1,226,708)**	**(6,335,221)**	**-**	**391,076,840**	**1,207,939,615**	**-**	**1,207,939,615**
Profit for the year ended 31st March 2026	**-**	**-**	**-**	**-**	**-**	**784,839,603**	784,839,603	-	784,839,603
Other comprehensive income (Net)	-	17,864,700	159,185	(30,491,462)	-	-	(12,467,577)	-	(12,467,577)
Dividends	-	-	-	-	-	(88,000,000)	(88,000,000)	-	(88,000,000)
Balance as at 31st March 2026	**536,305,197**	**305,984,207**	**(1,067,523)**	**(36,826,683)**	**-**	**1,087,916,443**	**1,892,311,641**	**-**	**1,892,311,641**

Bairaha Farms PLC.
Cash Flow Statement
For the Year ended 31st March 2026

	Group		Company	
	Unaudited for the year ended 31.03.2026	Audited for the year ended 31.03.2025	**Unaudited for the year ended 31.03.2026**	Audited for the year ended 31.03.2025
	Rs	Rs	**Rs**	Rs
Cash Flows From/(Used in) Operating Activities				
Net Profit / (Loss) before Income Tax Expense	**1,233,900,618**	133,150,489	**967,713,679**	(21,758,003)
Adjustments for				
Allowance for Weight Loss	183,495,286	129,084,134	183,495,286	129,084,134
Depreciation	372,284,762	334,692,517	177,873,044	164,438,988
Right of use Asset Depreciation	5,718,282	5,718,282	8,424,755	8,424,755
Transferred to Cost of Sales and Fair Value Gain	1,112,361,319	1,053,795,339	1,112,361,319	1,053,795,339
Share of Profit/ (Loss) from Joint Venture Companies (Net of Tax)	(357,644,509)	(286,353,477)	-	-
Fair Value Gain on Quoted Investments	3,410	(33,461)	3,410	(33,461)
Intangible Assets Amortization	5,137,721	5,267,864	5,205,721	5,184,114
Income from Investments	(43,975)	(41,577)	(137,293,975)	(174,761,647)
Finance Cost	208,613,066	258,423,497	173,015,838	209,873,888
Provision for Defined Benefit Plans	33,055,813	29,750,001	23,722,687	22,318,541
Allowance for Bad & Doubtful Debts	3,977,950	(35,790,154)	86,727,912	(34,960,185)
Operating Profit before Working Capital Changes	2,800,859,742	1,627,663,454	2,601,249,675	1,361,606,461
(Increase)/ Decrease in Inventories	(178,108,511)	(214,160,581)	(179,686,351)	(194,253,302)
(Increase)/ Decrease in Biological Assets	36,659,529	8,844,648	36,659,529	8,844,648
(Increase)/ Decrease in Trade and Other Receivables	(143,772,549)	107,170,402	(165,978,586)	98,284,120
Increase/ (Decrease) in Related Company Balances (Net)	380,650	8,520,833	(202,957,294)	(649,466,519)
Increase / (Decrease) in Trade and Other Payables	48,166,466	518,394,643	42,657,019	1,240,504,272
Cash Generated from Operations	2,564,185,327	2,056,433,398	2,131,943,992	1,865,519,679
Finance Costs Paid	(208,613,066)	(258,423,497)	(173,015,838)	(209,873,888)
Defined Benefit Plan Costs Paid	(10,026,000)	(5,714,230)	(8,171,250)	(2,676,500)
Income Tax Paid	(21,210,646)	(31,926,740)	(17,272,503)	(26,031,810)
Net Cash Flows From Operating Activities	2,324,335,614	1,760,368,931	1,933,484,401	1,626,937,482
Investing Activities				
Acquisition of Property, Plant & Equipment	(1,229,625,923)	(457,374,958)	(975,404,859)	(266,849,401)
Acquisition of Intangible Assets	(2,006,201)	(930,000)	(2,181,200)	-
Acquisition of Biological Assets	(1,562,703,230)	(1,068,537,947)	(1,562,703,230)	(1,068,537,947)
Investment in Subsidiary Companies	-	-		(4,034,140)
Proceeds from Sale of Property, Plant & Equipment	6,150,000	-	6,150,000	-
Dividend Received	137,293,975	139,341,577	137,293,975	174,761,647
Net Cash Flows Used in Investing Activities	(2,650,891,379)	(1,387,501,328)	(2,396,845,314)	(1,164,659,840)
Financing Activities				
Dividend Paid	(90,706,492)	(82,314,789)	(90,706,492)	(82,314,789)
Proceeds From Financing and Lease (Ijara)	3,446,475,000	3,619,646,685	3,427,475,000	3,319,646,685
Repayment of Financing Payable	(2,849,064,804)	(3,864,048,456)	(2,767,858,436)	(3,774,279,747)
Net Cash Flows From / (Used in) Financing Activities	506,703,704	(326,716,560)	568,910,072	(536,947,851)
Net Increase/(Decrease) in Cash and Cash Equivalents	180,147,939	46,151,043	105,549,158	(74,670,209)
Cash and Cash Equivalents at the Beginning of the Period	144,439,136	98,288,094	(29,705,965)	44,964,244
Cash and Cash Equivalents at the End of the Period	324,587,075	144,439,136	75,843,193	(29,705,965)
Breakup of Cash and Cash Equivalents at the End of the Period				
Cash and Bank Balances	**514,817,725**	381,797,129	**266,073,843**	202,470,042
Express Cash Funding (Bank Overdraft)	**(190,230,650)**	(237,357,993)	**(190,230,650)**	(232,176,007)
	324,587,075	144,439,136	**75,843,193**	(29,705,965)

Bairaha Farms PLC.
Notes to the Financial Statements
For the Year ended 31st March 2026

1 Accounting Policies

The Consolidated Financial Statements were prepared using the same accounting policies and methods of computation that were applied to prepare the Audited Consolidated Financial Statements for the year ended 31 March 2025 and are in compliance with Sri Lanka Accounting Standard (LKAS) 34 - Interim Financial Reporting.

2 Net Asset Value per Share (Rs.)	**As at 31.03.2026**	As at 31.03.2025
	78.57	**332.19**

3 Market Value per share during the Quarter (Rs.)	**Quarter 01.01.2026 to 31.03.2026**	Quarter 01.01.2025 to 31.03.2025
Highest	**99.00**	195.00
Lowest	**66.50**	160.00
Closing	**71.00**	164.75

4 Ordinary Shares (No's)	**As at 31.03.2026**	As at 31.03.2025
Fully paid ordinary shares	**88,000,000**	17,600,000

The Extraordinary General Meeting (EGM) of the shareholders of the Company was held on 17 December 2025 to approve the subdivision of ordinary shares, whereby one (01) existing ordinary share was subdivided into five (05) ordinary shares.
The share subdivision was effected based on the shareholding as at 19 December 2025. Accordingly, the share-related information disclosed as at the reporting date reflects the post-share subdivision figures.

5 There are no events / circumstances that have arisen since the reporting date which would require adjustments to or disclosure in the financial statements.

6 There have been no material changes to the contingent assets or contingent liabilities since the last annual reporting date.

7 Reclassification Of Comparatives

During the current financial year, the Company revised the presentation of related party balances by presenting receivable and payable balances separately on a gross basis rather than on a net basis. Accordingly, comparative figures have been reclassified to conform to the current year's presentation.

The impact of the reclassification on the comparative figures is set out below.

Company	**Previously Reported Rs.**	**Impact of Adjustment Rs.**	**Reclassified Amount Rs.**
Trade and Other Receivables	1,270,868,166	44,378,350	1,315,246,516
Trade and Other Payables	3,617,651,127	44,378,350	3,662,029,477

8 An interim dividend of Rs. 5 per share was declared and paid on 21.11.2025 for the year 2025/26, prior to the share subdivision.

Bairaha Farms PLC.
Additional Notes to the Financial Statements
For the Year ended 31st March 2026

1 Thirty Major Shareholders as at 31st March 2026

	Name	No. of Shares	%
1	Mr. M.N.M. Yakooth	9,360,265	10.64%
2	Mr. M.N.M. Mubarak	9,134,990	10.38%
3	Mr. M.N.M. Kamil	8,821,580	10.02%
4	Mrs. F.S. Imran	4,836,255	5.50%
5	Mr. M.Y.M. Riyal	4,533,675	5.15%
6	Deutsche Bank Ag-National Equity Fund	3,663,739	4.16%
7	Mr. M.E.N. Mohamed Ilyas	3,294,575	3.74%
8	Mr. M.I. Ilyas Naleem	3,246,630	3.69%
9	Seylan Bank Plc/R.A.Rishard	2,232,500	2.54%
10	Amana Bank Plc/Hi-Line Trading Pvt Ltd	1,925,380	2.19%
11	Mrs. F.F. Ilyas Naleem	1,610,805	1.83%
12	Seylan Bank Plc/K.L.G.Udayananda	1,099,333	1.25%
13	Seylan Bank Plc/Mohamed Mushtaq Fuad	1,009,002	1.15%
14	People'S Leasing & Finance Plc/Hi Line Trading (Pvt) Ltd	778,980	0.89%
15	People'S Leasing & Finance Plc/K.L.Udayananda	737,993	0.84%
16	People S Leasing And Finance Plc/Nagoya Ceylon Trading (Pvt) Ltd	685,752	0.78%
17	Mr. R. Pestonjee	544,690	0.62%
18	M.T.A. Furkhan Foundation	503,175	0.57%
19	Senkadagala Finance Plc/M.M.Fuad	489,031	0.56%
20	Deutsche Bank Ag-Namal Growth Fund	475,000	0.54%
21	Mr. N.S. Ahamed & Mrs. K.A.Shiffer	468,212	0.53%
22	Senkadagala Finance Plc/K.L.G.Udayananda	424,907	0.48%
23	Mr. A.M.A. Alsaad	370,875	0.42%
24	Hatton National Bank Plc-Senfin Growth Fund	364,881	0.41%
25	People'S Leasing & Finance Plc/Hi Line Towers (Pvt) Ltd	350,214	0.40%
26	Dfcc Bank Plc A/C No.02	317,068	0.36%
27	Mr. M.M. Nizamudeen	294,865	0.34%
28	Employees Trust Fund Board	287,069	0.33%
29	Mr. A.W.M. Nowfer	286,550	0.33%
30	Mr. R.A. Rishard & Miss. F.S.N.Rishard	283,155	0.32%
		62,431,146	**70.94%**
	Others	**25,568,854**	**29.06%**
		88,000,000	**100.00%**

2 Directors' and Chief Executive Officer's holding in shares as at 31st March 2026

	Directors Name		No. of Shares	%
1	Mr. Reyaz Mihular	Chairman	42,430	0.05%
2	Mr. M.N.M. Yakooth	Managing Director / CEO	9,360,265	10.64%
4	Mr. M.Y.M. Riyal	Executive Director	4,533,675	5.15%
5	Mr. M.N.M. Kamil	Executive Director	8,821,580	10.02%
6	Mr. M.N.M. Mubarak	Executive Director	9,134,990	10.38%
7	Mr. M.I Wahid	Director Operations	11,000	0.01%
8	Mr. Olga Ashley Herath	Non Executive Director	-	0.00%
9	Ms. Radhika Rathnayake	Non Executive Director	-	0.00%
			31,903,940	36.25%
	Others		**56,096,060**	**63.75%**
			88,000,000	**100.00%**

3 Public Holding

The percentage of shares held by the public as at 31st March 2026 is 63.743% comprising of 5,800 shareholders.
The float adjusted market capitalization as at 31st March 2026 is Rs.3,982,664,060/-.
The Company complies with option 05 of the Listing Rules 7.13.1.i (a).

CORPORATE INFORMATION

Directors:

Mr. Reyaz Mihular	- Chairman
Mr. M.N.M. Yakooth	- Managing Director/Chief Executive Officer
Mr. M.Y.M. Riyal	- Executive Director
Mr. M.N.M. Kamil	- Executive Director
Mr. M.N.M. Mubarak	- Executive Director
Mr. M.I Wahid	- Executive Director/ Operations
Mr.O. A. Herath	- Non-Executive Director
Ms.R. M. R. V. Ratnayake	- Non-Executive Director

Registered Office:
No.407, 2nd Floor,
Galle Road, Colombo 03.

Telephone : 011-2575255 (Hunting)
Facsimile : 011-2575256
E-mail : corporateoffice@bairaha.com
Web : www.bairaha.com

Auditors:
Messrs. Ernst & Young
Chartered Accountants
Rotunda Towers
No.109
Galle Road
Colombo 03

Secretaries :
P & W Corporate Secretarial (Pvt) Limited
3/17, Kynsey Road,
Colombo 08.

Registrars:
Central Depository Systems (Pvt) Ltd
Ground Floor,
M&M Center,
341/5, Kotte Road,
Rajagiriya.

Main Bankers:
Amana Bank Plc,
No. 365, Galle Road,
Colombo 03.

Seylan Bank Plc
Seylan Towers
No. 90, Galle Road
Colombo 03.

Hatton National Bank Plc
No. 502/ 1A, Colpetty Road,
Marine Drive,
Colombo-03.

Bank of Ceylon,
Corporate Branch,
No. 4, Bank of Ceylon Mawatha
Colombo 01.