

VIDULLANKA PLC

Building on Renewable Energy Sources

INTERIM FINANCIAL STATEMENTS

FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2026.

STATEMENT OF FINANCIAL POSITION

	Group		Company	
	30.09.2026	31.03.2026	30.09.2026	31.03.2026
	(Unaudited*)	(Audited)	(Unaudited*)	(Audited)
As at	Rs.	Rs.	Rs.	Rs.
ASSETS				
Non-Current Assets				
Property , Plant & Equipment	12,673,395,330	9,994,184,980	1,718,570,824	1,778,310,100
Mature bearer biological assets	19,013,890	19,546,103	-	-
Right of Use asset	211,777,375	168,063,095	42,265,398	53,522,203
Investments in Subsidiaries	-	-	3,192,085,755	1,363,203,589
Investments in Joint Ventures & Associates	2,434,140,949	2,255,331,618	1,305,624,883	1,292,864,883
Other Project Investments	2,208,652,093	253,643,481	3,652,093	253,643,481
Goodwill	111,852,610	141,852,612	-	-
Deferred Tax Asset	385,597,412	343,528,268	46,943,885	46,943,885
	18,044,429,659	**13,176,150,157**	**6,309,142,838**	**4,788,488,141**
Current Assets				
Inventories	217,464,932	201,271,824	61,305,446	60,333,847
Trade and Other Receivables	1,600,174,981	1,878,228,956	1,507,243,782	662,868,221
Other Financial Assets	173,237,101	273,043,254	37,841,500	37,841,500
Cash and Bank Balances	1,067,646,636	1,621,378,650	102,062,243	73,474,772
	3,058,523,650	**3,973,922,684**	**1,708,452,971**	**834,518,340**
Total Assets	**21,102,953,309**	**17,150,072,841**	**8,017,595,809**	**5,623,006,481**
EQUITY AND LIABILITIES				
Capital and Reserves				
Stated Capital	3,094,776,700	3,031,341,896	3,094,776,700	3,031,341,896
Retaining Earnings	5,284,814,686	4,817,676,590	1,311,829,418	943,105,602
Other components of equity	1,750,857,962	1,561,409,997	30,850,595	24,991,160
Equity attributable to Equity Holders of the Parent	**10,130,449,348**	**9,410,428,483**	**4,437,456,713**	**3,999,438,658**
Non Controlling Interest	264,648,914	245,146,465	-	-
Total Equity	**10,395,098,262**	**9,655,574,948**	**4,437,456,713**	**3,999,438,658**
Non- Current Liabilities				
Loans and Borrowings	5,573,352,343	3,765,126,022	1,057,500,000	500,000,000
Defined Benefit Liability	117,932,511	106,283,120	102,006,078	94,097,590
Deferred Tax Liability	1,399,731,762	1,219,163,003	-	-
Lease Liability	108,086,673	52,857,712	41,148,085	40,370,729
	7,199,103,289	**5,143,429,857**	**1,200,654,163**	**634,468,319**
Current Liabilities				
Trade and Other Payables	1,122,147,680	1,087,841,812	762,012,758	319,681,014
Loans and Borrowings	2,227,073,552	1,138,376,214	1,608,616,880	650,155,815
Lease Liability	8,476,569	19,716,700	8,855,295	19,262,675
Income Tax Liability	151,053,957	105,133,310	-	-
	3,508,751,758	**2,351,068,036**	**2,379,484,933**	**989,099,504**
Total Equity and Liabilities	**21,102,953,309**	**17,150,072,841**	**8,017,595,809**	**5,623,006,481**
Net Asset Value Per Share (Rs)	**9.76**	**9.11**	**4.28**	**3.87**

** The amounts are provisional and subject to audit*

These Financial Statements are in compliance with the requirement of the Companies Act No. 07 of 2007

Sgd.
.....
Mafaz Ansar
CFO

The Board of Directors is responsible for the Preparation and presentation of these financial statements.

Sgd.
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Riyaz M.Sangani
CEO

Sgd.
.....
Ranjan Mather
Director

12th November 2026

STATEMENT OF COMPREHENSIVE INCOME

Vidullanka PLC

Group	Quarter Ended 30th September			Six Months Ended 30th September		
	2026 (Unaudited*) Rs.	2025 (Unaudited*) Rs.	Change %	2026 (Unaudited*) Rs.	2025 (Audited) Rs.	Change %
Revenue	930,607,376	883,754,872	5	2,041,445,434	1,917,190,436	6
Cost of Sales	(313,937,672)	(245,105,341)	(28)	(613,418,893)	(522,770,882)	(17)
Gross Profit	**616,669,704**	**638,649,531**	**(3)**	**1,428,026,541**	**1,394,419,554**	**2**
Other Income and Gain/(Losses)	(29,913,727)	24,886,318	(220)	300,443,111	34,453,691	772
Administrative Expenses	(239,580,630)	(211,585,937)	(13)	(483,565,427)	(408,981,143)	(18)
Finance Cost	(209,731,464)	(80,248,249)	(161)	(356,880,346)	(156,402,009)	(128)
Finance Income	1,673,989	2,988,388	(44)	3,144,750	5,697,217	(45)
Investment Share in the Joint Ventures & Associate	95,362,353	102,846,664	(7)	183,104,193	126,632,242	45
Profit Before Tax	**234,480,225**	**477,536,715**	**(51)**	**1,074,272,822**	**995,819,552**	**8**
Income Tax Expense	(70,337,898)	(149,995,849)	53	(354,518,449)	(367,190,547)	3
Profit for the period	**164,142,327**	**327,540,866**	**(50)**	**719,754,373**	**628,629,005**	**14**
Profit attributable to :						
Equity Holders of the Parent	131,393,084	311,285,233	(58)	671,043,223	595,189,777	13
Non-Controlling Interest	32,749,243	16,255,633	101	48,711,150	33,439,228	46
Total Profit for the period	**164,142,327**	**327,540,866**	**(50)**	**719,754,373**	**628,629,005**	**14**
Other Comprehensive Income (OCI)						
Total Profit for the period	**164,142,327**	**327,540,866**	**(50)**	**719,754,373**	**628,629,005**	**14**
Net Actuarial Gain/(Loss) on Defined Benefit Plan	1,470,674	(1,336,524)	210	2,879,401	(2,673,053)	208
Income Tax on Other Comprehensive Income	(441,202)	400,958	(210)	(863,820)	801,916	(208)
Net Actuarial Gain/(Loss) on Defined Benefit Plan of Investment share	(7,576)	(82,123)	91	78,889	(160,812)	149
Exchange Differences on Translation of Foreign Operations	(147,241,198)	42,229,435	(449)	194,205,966	103,787,232	87
Other Comprehensive Income for the Year, Net of Tax	(146,219,302)	41,211,746	(455)	196,300,436	101,755,283	93
Total Comprehensive Income for the Year, Net of Tax	**17,923,025**	**368,752,612**	**(95)**	**916,054,809**	**730,384,288**	**25**
Total Comprehensive Income attributable to :						
Equity Holders of the Parent	(7,734,249)	350,459,441	(102)	858,308,675	691,880,494	24
Non-Controlling Interest	25,657,274	18,293,171	40	57,746,134	38,503,794	50
Total Comprehensive Income for the Year	**17,923,025**	**368,752,612**	**(95)**	**916,054,809**	**730,384,288**	**25**
Earnings Per Share - Basic / Diluted	**0.14**	0.33		**0.70**	0.62	
Weighted Average No of Total shares-Basic	**954,183,814**	952,836,755		**954,183,814**	952,836,755	

** The amounts are provisional and subject to audit*

STATEMENT OF COMPREHENSIVE INCOME

Company	Quarter Ended 30th September			Six Months Ended 30th September		
	2026 (Unaudited*) Rs.	2025 (Unaudited*) Rs.	Change %	2026 (Unaudited*) Rs.	2025 (Unaudited*) Rs.	Change %
Revenue	162,883,265	129,165,160	26	312,495,872	322,400,691	(3)
Cost of Sales	(66,879,386)	(74,012,172)	10	(132,279,218)	(140,860,472)	6
Gross Profit	**96,003,879**	**55,152,988**	**(74)**	**180,216,654**	**181,540,219**	**(1)**
Other Income and Gain/(Losses)	226,960,692	43,103,015	427	809,226,737	384,196,203	111
Administrative Expenses	(145,225,488)	(136,968,590)	(6)	(298,388,827)	(260,546,031)	(15)
Finance Cost	(80,805,998)	(37,209,579)	(117)	(120,034,091)	(61,347,222)	(96)
Finance Income	350,031	1,623,462	(78)	913,322	2,998,886	(70)
Profit Before Tax	**97,283,116**	**(74,298,704)**	**231**	**571,933,795**	**246,842,055**	**132**
Income Tax Expense	406,607	4,319,929	(91)	827,138	3,918,971	79
Profit for the period	**97,689,722**	**(69,978,775)**	**240**	**572,760,933**	**250,761,026**	**128**
Profit attributable to :						
Equity Holders of the Parent	97,689,722	(69,978,775)	240	572,760,933	250,761,026	128
Total Profit for the period	**97,689,722**	**(69,978,775)**	**240**	**572,760,933**	**250,761,026**	**128**
Other Comprehensive Income						
Total Profit for the period	**97,689,722**	**(69,978,775)**	**240**	**572,760,933**	**250,761,026**	**128**
Net Actuarial Gain/(Loss) on Defined Benefit Plan	1,401,772	(1,336,527)	205	2,803,543	(2,673,053)	205
Income Tax on Other Comprehensive Income	(420,532)	400,958	(205)	(841,063)	801,916	(205)
Exchange Differences on Translation of Foreign Operations	(508,810)	1,574,308	(132)	1,582,452	2,817,063	(44)
Other Comprehensive Income for the Year, Net of Tax	472,430	638,740	(26)	3,544,932	945,926	275
Total Comprehensive Income for the Year, Net of Tax	**98,162,153**	**(69,340,035)**	**242**	**576,305,865**	**251,706,952**	**129**
Total Comprehensive Income attributable to :						
Equity Holders of the Parent	98,162,153	(69,340,035)	242	576,305,865	251,706,952	129
Total Comprehensive Income for the Year	**98,162,153**	**(69,340,035)**	**242**	**576,305,865**	**251,706,952**	**129**
Earnings Per Share - Basic / Diluted	0.10	(0.07)		0.60	0.26	
Weighted Average No of Total shares-Basic	954,183,814	952,836,755		954,183,814	952,836,755	

*** The variance indicates the impact on the profitability*

STATEMENT OF CHANGES IN EQUITY

GROUP	Stated Capital	Retained Earnings	Other Capital Reserves	Foreign Currency Translation Reserve	Non-Controlling Interest	Total
	Rs	Rs	Rs	Rs	Rs	Rs
Balance as at 1st April 2025	**2,939,293,738**	**3,994,606,641**	**-**	**1,270,004,881**	**287,659,794**	**8,491,565,054**
Profit for the Period	-	595,189,777	-	-	33,439,228	628,629,005
Other Comprehensive Income	-	(2,031,949)	-	98,722,666	5,064,566	101,755,283
Total Comprehensive Income for the Year	-	593,157,828	-	98,722,666	38,503,794	730,384,288
Dividend Paid	-	(359,517,620)	-	-	(21,059,255)	(380,576,875)
Balance as at 30th September 2025	**2,939,293,738**	**4,228,246,849**	**-**	**1,368,727,547**	**305,104,333**	**8,841,372,467**
Balance as at 1st April 2026	**3,031,341,896**	**4,817,676,590**	**25,519,138**	**1,535,890,859**	**245,146,465**	**9,655,574,948**
Profit for the period	-	671,043,223	-	-	48,711,150	719,754,373
Other Comprehensive Income	-	2,094,470	-	185,170,982	9,034,984	196,300,436
Total Comprehensive Income for the Year	-	673,137,693		185,170,982	57,746,134	916,054,809
Exercise of Share Options	54,156,439	-	14,712,538	-	-	68,868,977
Share Based Payments	9,278,365	1,157,190	(10,435,555)	-	-	-
Dividend Paid	-	(207,156,787)		-	(38,243,685)	(245,400,472)
Balance as at 30th September 2026	**3,094,776,700**	**5,284,814,686**	**29,796,121**	**1,721,061,841**	**264,648,914**	**10,395,098,262**

Company	Stated Capital	Retained Earnings	Other Capital Reserves	Foreign Currency Translation Reserve	Total
	Rs	Rs	Rs	Rs	Rs
Balance as at 1st April 2025	**2,939,293,738**	**718,165,924**		**(7,139,545)**	**3,650,320,117**
Profit for the Period	-	250,761,026		-	250,761,026
Other Comprehensive Income	-	(1,871,137)		2,817,063	945,926
Total Comprehensive Income for the Year	-	248,889,889		2,817,063	251,706,952
Dividend Paid	-	(359,517,620)			(359,517,620)
Balance as at 30th September 2025	**2,939,293,738**	**607,538,193**		**(4,322,482)**	**3,542,509,449**
Balance as at 1st April 2026	**3,031,341,896**	**943,105,602**	**25,519,138**	**(527,978)**	**3,999,438,658**
Profit for the period	-	572,760,933		-	572,760,933
Other Comprehensive Income	-	1,962,480		1,582,452	3,544,932
Total Comprehensive Income for the Year	-	574,723,413	-	1,582,452	576,305,865
Exercise of Share Options	54,156,439	-	14,712,538	-	68,868,977
Share Based Payments	9,278,365	1,157,190	(10,435,555)		-
Dividend Paid		(207,156,787)		-	(207,156,787)
Balance as at 30th September 2026	**3,094,776,700**	**1,311,829,418**	**29,796,121**	**1,054,474**	**4,437,456,713**

As at	Group		Company	
	30.09.2026 (Unaudited*) Rs.	30.09.2025 (Unaudited*) Rs.	30.09.2026 (Unaudited*) Rs.	30.09.2025 (Unaudited*) Rs.
Cash Flows From/(Used in) Operating Activities				
Profit from Ordinary Activities Before Tax	1,074,272,822	995,819,552	571,933,795	246,842,055
Adjustments for				
Depreciation Property, Plant and Equipment	260,164,242	190,756,882	54,183,011	55,029,877
Depreciation Biological Assets	532,392	-	-	
Amortization of Right to Use Assets	16,454,914	7,170,405	11,256,805	3,190,630
(Profit) / Loss on Disposal of Property, Plant and Equipment	(20,213,693)	(925,000)	(20,213,693)	(925,000)
Expenses on Defined Benefit Plan	13,207,501	3,620,083	9,532,538	1,636,258
Impairment / Written Off of New Projects	20,000,000	60,044,821	20,000,000	30,000,000
Impairment -Goodwill / Receivables	30,000,000	30,000,000		-
Net Gain / Loss on Translation of Foreign Currency	4,196,552	33,939,597	4,372,075	1,415,329
Share of Profits from Joint Ventures	(183,104,193)	(126,632,242)		
Share Based Payments	14,712,538	-	14,712,538	-
Dividend Income-Local	-	-	(14,563,688)	(42,578,625)
Dividend Income-Overseas		-	(764,873,690)	(340,106,968)
Other Income	(244,631,328)	-	-	-
Finance Income	(17,541,655)	(2,998,886)	(913,322)	(2,998,886)
Finance Cost	322,482,796	156,402,009	120,034,091	61,347,222
Operating Profit/(Loss) Before Working Capital Changes	**1,290,532,889**	**1,347,197,221**	**5,460,460**	**12,851,892**
				-
(Increase)/Decrease in Inventories	(13,183,690)	(13,932,645)	(971,599)	(5,807,848)
(Increase)/Decrease in Trade & Other Receivables	1,599,267,242	(1,033,459,894)	(844,375,561)	(734,045,934)
Increase/(Decrease) in Trade & Other Payables	(1,642,732,689)	(35,308,180)	(121,550,422)	(117,095,313)
Cash Generated from Operations	**1,233,883,752**	**264,496,502**	**(961,437,122)**	**(844,097,204)**
Finance Cost Paid	(322,482,800)	(156,402,009)	(120,034,091)	(61,347,222)
Defined Benefit Plan Costs Paid	(2,131,550)	(1,663,150)	(1,624,050)	-
Income Tax Paid	(327,836,659)	(397,495,009)	-	(191,129,726)
Net Cash From Operating Activities	**581,432,743**	**(291,063,666)**	**(1,083,095,263)**	**(1,096,574,152)**
Net Cash From (Used In) Investing Activities				
Acquisition of Property, Plant and Equipment	(1,955,274,715)	(1,219,908,260)	(9,730,042)	(34,372,497)
Investment in Biological Assets	(269,592)	-	-	-
Proceeds from sale of Property, Plant and Equipment	43,000,000	925,000	35,500,000	925,000
Proceeds from sale of Right to Use Asset	-	-	-	-
Net Investment in New Projects	(1,892,760,899)	2,374,413	229,991,388	2,374,413
Net Investment on Other Financial Assets	40,056,630	-	-	-
Finance Income Received	1,547,431	2,998,886	913,322	2,998,886
Acquisition of subsidiary, net of cash acquired	576,985	-	(15,000,000)	-
Investment in Subsidiaries	-	-	(1,250,000,000)	-
Investment in Joint Ventures	(12,760,000)	-	(12,760,000)	-
Dividend Income-Local	14,563,688	42,578,625	14,563,688	42,578,625
Dividend Income-Overseas	-	-	764,873,690	340,106,968
Net Cash Flow Used in Investing Activities	**(3,761,320,472)**	**(1,171,031,336)**	**(241,647,954)**	**354,611,396**
Cash From (Used in) Financing Activities				
Proceeds from Share Issue	54,156,439	-	54,156,439	-
Dividend Payments	(245,400,472)	(380,576,875)	(207,156,787)	(359,517,620)
Principal Payment under Ijara-Leases (Motor Vehicle)	(2,578,070)	(1,642,206)	(2,578,070)	(1,620,060)
Principal Payment under SLFRS 16 - Non- Motor	(10,351,956)	(21,274,083)	(7,051,956)	(651,371)
Principal Payment under Diminishing Musharakah Facilities	(203,397,912)	(223,559,950)	(50,000,000)	(68,750,000)
Principal Payment Short Term Facilities	(1,258,139,535)	(364,020,255)	(1,213,862,377)	(325,259,032)
Proceeds from Ijara-Leases (Motor Vehicle)	-	14,000,000	-	14,000,000
Proceeds from SLFRS 16 - Non- Motor	-	-	-	-
Proceeds from Diminishing Musharakah Facilities	2,112,043,781	1,108,828,990	650,000,000	5,487,173
Proceeds from Short Term Facilities	2,179,823,439	776,207,297	2,129,823,439	748,728,581
Proceeds from Listed Sukuk Issuance	-	500,000,000	-	500,000,000
Net Cash From (Used In) Financing Activities	**2,626,155,714**	**1,407,962,917**	**1,353,330,688**	**512,417,670**
Net Increase/(Decrease) in Cash & Cash Equivalents	(553,732,014)	(54,132,085)	28,587,471	(229,545,086)
Cash & Cash Equivalents at the beginning of period	1,621,378,650	2,023,478,163	73,474,772	496,281,018
Cash & Cash Equivalents at end of period	**1,067,646,636**	**1,969,346,078**	**102,062,243**	**266,735,932**
Movement in cash and cash equivalents				
Components of Cash and Cash Equivalents	367,500	367,500	235,000	230,000
Cash and Bank Balances	1,067,279,136	1,968,978,578	101,827,243	266,505,932
At the end of the period	**1,067,646,636**	**1,969,346,078**	**102,062,243**	**266,735,932**

** The amounts are provisional and subject to audit*

NOTES TO THE FINANCIAL STATEMENTS

1. The condensed interim financial statements have been prepared in accordance with Sri Lanka Accounting Standards – LKAS 34 on Interim Financial Reporting. The condensed interim financial statements should be read in conjunction with the annual financial statements for the year ended 31st March 2026 including the changes to accounting policies, as a result of convergence to the revised Sri Lanka Accounting Standards ('SLFRSs/LKASs'). Further, the provisions of the Companies Act No 7 of 2007 have been considered in preparing the interim financial statements. The figures in the presented financial statements are provisional and subject to audit unless otherwise stated.

2. The summarized financial information of the Joint Ventures and the Associates, which are now being accounted for under Equity method, is presented below (in LKR).

Investment in Joint Ventures & Associates	As At 30/09/2026	As At 31/03/2026	As At 30/09/2025
Gurugoda Hydro (Pvt) Ltd	54,339,284	56,578,756	64,765,482
Vidul Madugeta (Pvt) Ltd	207,261,301	198,379,318	199,913,459
Nilwala Vidulibala Company (Pvt) Ltd	149,067,256	151,820,522	164,158,089
Vidul Biomass (Pvt) Ltd	537,258,392	488,858,367	435,834,090
Solar Universe (Pvt) Ltd	1,137,826,432	1,023,722,911	740,028,346
Safe Power International (Pvt) Ltd	348,388,284	335,971,744	-
Total investment in Joint Ventures & Associates	**2,434,140,949**	**2,255,331,618**	**1,604,699,466**

Share of comprehensive income from the Joint Ventures & Associates	Quarter Ended 30/09/2026	Year Ended 31/03/2026	Quarter Ended 30/09/2025
Gurugoda Hydro (Pvt) Ltd	1,469,278	105,368	874,594
Vidul Madugeta (Pvt) Ltd	13,381,984	10,110,543	4,669,684
Nilwala Vidulibala Company (Pvt) Ltd	6,171,734	9,198,838	2,347,655
Vidul Biomass (Pvt) Ltd	48,400,025	92,604,224	39,579,947
Solar Universe (Pvt) Ltd	114,103,521	362,694,115	78,999,550
Safe Power International (Pvt) Ltd	(343,460)	(1,268,256)	-
Total share of comprehensive income from Joint Ventures & Associates	**183,183,082**	**473,444,832**	**126,471,430**

3. There has not been any significant change in contingent liabilities, which were disclosed in the Annual Report for the financial year ended 31st March 2026.

4. No circumstance has arisen since the Balance Sheet date, which would require adjustments to or disclosure in the financial statements, other than the disclosures made in this interim financial statement.

5. In the Financial Statements for the ongoing financial year, the "Company" section encompasses the financial status and performance of the company, comprising its activities both in Sri Lanka and the branch operations in Guyana. Company concluded the EPC contracts in Guyana during the Financial year 2024/25.

6. The estimated value of curtailed energy from inception to September 2026 amounted to Rs. 119.08 Mn, covering the period from March 2025 to September 2026.

7. Vidullanka PLC invested LKR 500 million in Vidul Biomass II (Pvt) Ltd as an initial share subscription towards developing the Medawachchiya Dendro Power Project, backed by a total equity commitment of LKR 1.3 Bn. Commissioning is targeted for mid-FY 2027/28.

8. Operating Segment Information (in LKR '000).

For Year Ended 30/09/2026	Power Generation Hydro-Local	Power Generation Hydro-Overseas	Power Generation-Dendro & Plantation - Local	Engineering Consultancy Project Management	Others	Solar	Group/Other/ Elimination	Total
Revenue	382,832	1,143,675	66,898	73,173	5,784	408,115	(39,031)	**2,041,445**
Gross Profit	175,879	874,365	16,865	57,565	774	302,579	-	**1,428,027**
Profit After Tax	228,308	502,491	50,909	48,306	(47,128)	278,461	(341,592)	**719,754**
Total Current Assets	1,840,033	2,109,579	47,800	362,881	68,202	852,221	(2,222,192)	**3,058,524**
Total Assets	6,693,986	7,210,545	1,042,377	362,881	838,582	7,176,774	(2,222,192)	**21,102,953**
Total Current Liabilities	2,384,496	516,027	511,101	67,122	109,677	1,646,910	(1,726,582)	**3,508,752**
Total Liabilities	3,642,902	2,810,466	519,375	67,122	787,409	5,103,410	(2,222,830)	**10,707,855**

For Year Ended 30/09/2025	Power Generation Hydro-Local	Power Generation Hydro-Overseas	Power Generation-Dendro & Plantation - Local	Engineering Consultancy & Project Management	Others	Solar	Group/Other/ Elimination	Total
Revenue	322,401	1,298,173	177,830	62,950	-	91,890	(36,053)	**1,917,190**
Gross Profit	197,794	1,062,797	38,753	59,770	(16,254)	51,560	-	**1,394,420**
Profit After Tax	200,843	678,301	49,883	33,908	(12,206)	91,100	(413,201)	**628,629**
Total Current Assets	888,258	3,033,331	202,843	348,911	205,100	223,946	-	**4,902,389**
Total Assets	4,366,627	7,880,157	348,059	383,908	285,212	2,088,661	-	**15,352,623**
Total Current Liabilities	756,017	609,061	303,886	103,814	59,853	321,223	-	**2,153,853**
Total Liabilities	1,460,973	2,843,249	320,218	109,465	59,853	1,717,494	-	**6,511,251**

9. A consortium of Vidullanka PLC and India's Skipper Limited emerged as the lowest-cost bidder for an LKR 5.0 Bn JICA-funded Ceylon Electricity Board 132 kV transmission line project. This milestone marks Vidullanka PLC's formal entry into high-voltage grid infrastructure development, pending final technical evaluations and the Letter of Award.

10. Vidullanka PLC received a Letter of Acceptance for a USD 1.35 Mn turnkey EPC contract to design and construct a 100 kW mini hydro facility in Buca Village in Fiji , marking the Group's strategic expansion into the Pacific renewable energy market.

11. During the quarter, the Group invested Rs. 2.275 Bn in new projects, of which Rs. 2.205 Bn related to investments in Storex (Pvt) Ltd for the development of 120 MW/480 MWh Battery Energy Storage System (BESS) projects.

12. Group Income Tax expenses include Dividend Withholding Tax of Rs 144.6 Mn.

13. The Company declared an interim dividend of Rs 0.20 per share on 09-07-2026.

14. Market price per share during the quarter end. (In LKR).

	Voting		Non-Voting	
Description	**30/09/2026**	**30/09/2025**	**30/09/2026**	**30/09/2025**
Market Price-Highest during the Quarter	23.40	21.20	20.40	17.90
Market Price-Lowest during the Quarter	19.90	13.50	16.50	10.20
Market Price-last Traded during the Quarter	22.10	18.50	20.30	16.00

15. Directors' Shareholding as of 30th September 2026.

Name of Director / CEO	No of Voting Shares	No of Non-Voting Shares
Mr. Osman Kassim	130,618,552	8,145,585
Mr. Osman Kassim / Ms K Kassim /Mr.A.O.Kassim	130,315	2,563,433
Mr. Riyaz M. Sangani	224,216,276	Nil
Mr. Ranjan Mather	100,000,000	2,480,487
Mr. Sattar Kassim	102,105,204	Nil
Mr. Sidath Fernando	41,746,349	501,320
Mr. Sujendra Mather	22,372,420	Nil
Mr. Shahid M. Sangani	9,873,515	752,695
Mr. Rizvi Zaheed	Nil	Nil
Ms. Deepthie Wickramasuriya	Nil	Nil
Mr. Anura Wijayapala	Nil	Nil

16. The top 20 shareholders as of 30th September 2026 (Voting).

NO	NAME	No of Shares	%
1	Amana Bank PLC /Mr. Osman Kassim	130,618,552	13.67%
2	Mr. C.F Fuhrer (Estate of the late)	119,357,674	12.49%
3	Mr. Riyaz M. Sangani	117,108,749	12.25%
4	Mr. Sattar Kassim / Ms S. S. Kassim	102,093,327	10.68%
5	Mr. Ranjan Mather	100,000,000	10.46%
6	Amana Bank PLC / Riyaz M. Sangani	87,107,527	9.11%
7	Ms. R. L. Mather / Mr. Sujendra Mather	50,897,579	5.33%
8	Mr. Sidath Fernando	41,746,349	4.37%
9	Ms. Yumna Kunimoto	27,415,217	2.87%
10	Mr. Mohamed Shafee Mohideen	23,844,486	2.49%
11	Mr. Sujendra Mather	22,372,420	2.34%
12	National Development Bank PLC / Riyaz M. Sangani	20,000,000	2.09%
13	Mr. Ranjeet Bhanwarlal Barmecha	12,133,909	1.27%
14	Amana Bank PLC /Dynawash Ltd	9,124,281	0.95%
15	Foss Ltd	7,607,518	0.80%
16	Amana Bank PLC / Shahid M Sangani	6,887,029	0.72%
17	Hatton National Bank Plc-Senfin Growth Fund	4,338,632	0.45%
18	Ms. N. R. Mather	3,513,228	0.37%
19	Mr. Shahid M Sangani	2,986,486	0.31%
20	Ms S.S Sangani	2,977,337	0.31%
	TOTAL	**892,130,300**	**93.34%**

17. The top 20 shareholders as of 30th September 2026 (non-Voting).

NO	NAME	No of Shares	%
1	Ms. N. R.Mather	24,377,055	29.69%
2	Amana Bank Plc/Mr.Osman Kassim	8,145,585	9.92%
3	Ms. R.L. Mather / Mr. Sujendra Mather	4,541,389	5.53%
4	Mr. Osman Kassim/ Ms. K. Kassim / Mr. A. O. Kassim	2,563,433	3.12%
5	Mr. Ranjan Mather	2,480,487	3.02%
6	Ms. Yumna Kunimoto	2,446,151	2.98%
7	Mr. Mohamed Shafee Mohideen	2,072,909	2.52%
8	Mr. Gerald D. Michael Ranasinghe / Mrs. O. R. K. Ranasinghe	1,693,730	2.06%
9	Mr. Damian Amal Cabraal	1,500,000	1.83%
10	DFCC Bank PLC /Mr.P.Pranavan	1,300,000	1.58%
11	Mr. Mohomed Zuraish Hifaz Hashim / Mr. N. R. M. Hashim	989,756	1.21%
12	Malship Ceylon Ltd	960,819	1.17%
13	Ms. S. H. Admani	952,260	1.16%
14	Mr. Asanka Ubhaya De Alwis Goonewardena	818,474	1.00%
15	Mr. Buddhika Pathmalal Singhage	700,000	0.85%
16	Vanguard Industries Pvt Ltd	647,464	0.79%
17	Mr. K. D. Senaka De Silva / Ms C De Silva	623,842	0.76%
18	Mr. U. D. Wickremesooriya / Ms. S. F. Wickremesooriya	603,583	0.74%
19	Mr. Pradeep Dilshan Rajeeva Hettiaratchi	600,000	0.73%
20	Mr. Sahan Manilka Jayasooriya	581,774	0.71%
	TOTAL	**58,598,711**	**71.36%**

18. Public Shareholding information as of 30th September 2026 (Voting Shares).

Issued number of shares	955,792,326
Public Shareholding	271,645,317
Public Holding - %	**28.42%**
Public Holding - No of Shareholders	4,885
Non-Public Shareholding	684,147,009
Non-Public Shareholding %	**71.58%**
Non-Public Holding - No of Shareholders	15
Existing Floated adjusted Market Capitalization	6,003,361,505
Option for Compliance - Option 7.13.1 (i) (b) 2	

19. Public Shareholding information as of 30th September 2026 (Non-Voting Shares).

Issued number of shares	82,113,575
Public Shareholding	62,848,504
Public Holding - %	**76.54%**
Public Holding - No of Shareholders	1,394
Non-Public Shareholding	19,265,071
Non-Public Shareholding %	**23.46%**
Non-Public Holding - No of Shareholders	11
Existing Floated adjusted Market Capitalization	1,275,824,631
Option for Compliance - Option 2 of 7.13.1 (i) (b) of the Listing Rules	

CORPORATE INFORMATION

COMPANY STATUS

Public Limited Liability Company Listed in the Colombo Stock Exchange on 10th June 2005

RE-REGISTRATION DATE & NUMBER

27th September 2007
PQ 83

COMPANY SECRETARY

Managers & Secretaries (Pvt) Ltd
No 10, Gothami Road
Colombo 08

STATED CAPITAL

Rs. 3,094,776,700 /-

ISSUED NUMBER OF SHARES

Voting Shares	- 955,792,326 Nos
Non-Voting Shares	- 82,113,575 Nos

REGISTERED OFFICE

Level 04, Access Towers
No 278 Union Place
Colombo 02
Telephone – 011 4760000
Fax – 011 4760076
Email – info@vidullanka.com
Web – www.vidullanka.com

AUDITORS

M/s. Ernst & Young, Chartered Accountants
Rotunda Towers, No. 109, Galle Road
Colombo 03

BANKERS

Amana Bank PLC
Hatton National Bank PLC
Commercial Bank of Ceylon PLC
Bank of Ceylon
NDB Bank PLC
Seylan Bank PLC
MCB Bank Limited
Stanbic Bank Uganda Limited
Diamond Trust Bank Uganda Limited
Bank of Nova Scotia (Guyana)
OCBC Bank.

WEBSITE

www.vidullanka.com