Keells Food Products PLC

Interim Financial Statements
30th September 2026

Keells Food Products PLC - PQ3
117, Sir Chittampalam A. Gardiner Mawatha
Colombo 2.

CONSOLIDATED INCOME STATEMENT

	Notes	Quarter ended 30th September			Six months ended 30th September		
		2026	2025	Change %	2026	2025	Change %
Continuing operations							
Goods transferred at a point in time		2,317,958	1,947,304	19	4,430,340	3,869,652	14
Revenue from contracts with customers		2,317,958	1,947,304	19	4,430,340	3,869,652	14
Cost of sales		(1,729,178)	(1,454,981)	19	(3,287,455)	(2,883,833)	14
Gross profit		588,780	492,323	20	1,142,885	985,819	16
Other operating income		14,849	3,002	395	25,668	9,992	157
Selling and distribution expenses		(334,202)	(273,765)	22	(655,619)	(549,665)	19
Administrative expenses		(143,001)	(116,293)	23	(268,671)	(224,064)	20
Other operating expenses		(61,570)	(79,175)	(22)	(134,682)	(154,070)	(13)
Results from operating activities		64,856	26,092	149	109,581	68,012	61
Finance cost	**6**	(35,319)	(20,415)	73	(63,369)	(38,974)	63
Finance income	**6**	2,954	3,448	(14)	5,753	6,654	(14)
Net finance cost		(32,365)	(16,967)	91	(57,616)	(32,320)	78
Profit before tax		32,491	9,125	256	51,965	35,692	46
Tax expense	**7**	(9,731)	(3,713)	162	(15,609)	(11,554)	35
Profit for the period		22,760	5,412	321	36,356	24,138	51
Attributable to:							
Equity holders of the Parent		22,760	5,412	321	36,356	24,138	51
		22,760	5,412	321	36,356	24,138	51
		LKR	**LKR**		**LKR**	LKR	
Earnings per share							
Basic /Diluted		0.89	0.21		1.43	0.95	
Dividend per share		0.27	0.37		2.94	1.52	

Note : All values are in LKR '000s, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are not audited.

Keells Food Products PLC - PQ3
117, Sir Chittampalam A. Gardiner Mawatha
Colombo 2.

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Quarter ended 30th September		Six months ended 30th September	
	2026	2025	2026	2025
Profit for the period	22,760	5,412	36,356	24,138
Other comprehensive income				
Other comprehensive income to be reclassified to income statement in subsequent periods				
Currency translation of foreign operations	102	(81)	(136)	75
Net other comprehensive income /(expense) to be reclassified to income statement in subsequent periods	102	(81)	(136)	75
Other comprehensive income/(expense) for the period, net of tax	102	(81)	(136)	75
Total comprehensive income for the period, net of tax	22,862	5,331	36,220	24,213
Attributable to:				
Equity holders of the Parent	22,862	5,331	36,220	24,213

Note : All values are in LKR '000s, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are not audited.

Keells Food Products PLC - PQ3
117, Sir Chittampalam A. Gardiner Mawatha
Colombo 2.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION 3

As at	30.09.2026	31.03.2026
ASSETS		
Non-current assets		
Property, plant and equipment	1,688,942	1,678,858
Right-of-use assets	8,789	12,270
Intangible assets	255,243	244,750
Non-current financial assets	87,413	73,949
Other non-current assets	19,221	18,057
	2,059,608	2,027,884
Current assets		
Inventories	1,472,704	1,338,111
Trade and other receivables	1,119,160	1,127,880
Amounts due from related parties	311,786	354,756
Income tax receivable	24,291	31,861
Other current assets	172,694	119,900
Cash in hand and at bank	70,959	76,618
	3,171,594	3,049,126
Total assets	5,231,202	5,077,010
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Stated capital	1,294,815	1,294,815
Revenue reserves	342,122	380,736
Other components of equity	506,516	503,718
Total equity	2,143,453	2,179,269
Non-current liabilities		
Lease liabilities	3,757	6,549
Deferred tax liabilities	252,921	265,642
Employee benefit liabilities	189,727	179,363
	446,405	451,554
Current liabilities		
Trade and other payables	1,009,411	951,075
Amounts due to related parties	55,264	41,236
Interest-bearing loans and borrowings	460,000	460,000
Lease liabilities	6,664	6,742
Income tax liabilities	-	62,157
Other current liabilities	69,846	96,786
Bank overdrafts	1,040,159	828,191
	2,641,344	2,446,187
Total equity and liabilities	5,231,202	5,077,010

	LKR	LKR
Net assets per share	84.06	85.46

Note : All values are in LKR '000s, unless otherwise stated.
The above figures are not audited.

I certify that the Financial Statements comply with the requirements of the Companies Act No.07 of 2007.



P N Fernando
Chief Financial Officer / Director

The Board of Directors is responsible for these Financial Statements.



Director



J G A Cooray
Director

02nd November 2026
Colombo

Keells Food Products PLC - PQ3
117, Sir Chittampalam A. Gardiner Mawatha
Colombo 2.

CONSOLIDATED STATEMENT OF CASH FLOWS 4

For the six months ended 30th September	2026	2025
OPERATING ACTIVITIES		
Profit before tax	51,965	35,692
Adjustments for:		
Finance income*	(5,753)	(6,654)
Finance cost	63,369	38,974
Depreciation of property, plant and equipment	119,305	108,180
Amortisation of right of use assets	3,481	599
Amortisation of intangible assets	1,070	768
Employees benefit provisions and related costs	17,511	15,340
Provision made on slow moving inventory	(12,811)	7,184
Provision for impairment of trade receivable	(154)	(1,451)
Share based payment expenses	2,934	2,297
Profit before working capital changes	240,917	200,929
(Increase) / Decrease in inventories	(121,782)	123,323
(Increase) / Decrease in trade and other receivables	(2,044)	(45,891)
(Increase) / Decrease in amounts due from related parties	42,970	(48,071)
(Increase) / Decrease in other current assets	(52,794)	(76,753)
Increase / (Decrease) in trade and other payables	58,336	(102,344)
Increase / (Decrease) in amounts due to related parties	14,028	(20,419)
Increase / (Decrease) in other current liabilities	(26,940)	7,858
Cash generated from operating activities	152,691	38,632
Finance income received	2,042	4,420
Finance cost paid**	(62,627)	(38,561)
Tax paid	(82,917)	(7,875)
Gratuity paid/transfers	(7,147)	(14,090)
Net cash flow used in operating activities	2,042	(17,474)
INVESTING ACTIVITIES		
Purchase and construction of property, plant and equipment	(129,389)	(57,404)
Purchase of intangible assets	(11,563)	-
Net cash flow used in investing activities	(140,952)	(57,404)
FINANCING ACTIVITIES		
Dividend paid	(74,970)	(38,760)
Receipt/(repayment) of short term interest bearing loans and borrowings	-	300,000
Payment of lease liability	(3,611)	(1,071)
Net cash flow from / (used) in financing activities	(78,581)	260,169
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(217,491)	185,291
CASH AND CASH EQUIVALENTS AT THE BEGINNING	(751,573)	(904,691)
Effect of exchange rate changes	(136)	75
CASH AND CASH EQUIVALENTS AT THE END	(969,200)	(719,325)
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Favourable balances		
Cash in hand and at bank	70,959	50,693
Unfavourable balances		
Bank overdrafts	(1,040,159)	(770,018)
Total cash and cash equivalents	(969,200)	(719,325)

*Finance income includes, notional interest pertaining to loans granted to executive staff, and has been adjusted in the cash flows.

**Finance cost paid represents the finance cost incurred excluding interest on lease liabilities.

Note : All values are in LKR '000s, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are not audited.

Keells Food Products PLC - PQ3
117, Sir Chittampalam A. Gardiner Mawatha
Colombo 2.

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY 5

	Attributable to equity holders of parent					
	Stated capital	Revaluation reserve	Foreign currency translation reserve	Other capital reserve	Revenue reserves	Total Equity
As at 1st April 2025	1,294,815	388,146	(6,471)	66,550	229,192	1,972,232
Profit for the period	-	-	-	-	24,138	24,138
Other comprehensive income/ (expense)	-	-	75	-	-	75
Total comprehensive income/ (expense)	-	-	75	-	24,138	24,213
Final dividend paid - 2024/25	-	-	-	-	(29,325)	(29,325)
Interim dividend paid - 2025/26	-	-	-	-	(9,435)	(9,435)
Share-based payment transactions		-	-	2,297	-	2,297
As at 30th September 2025	1,294,815	388,146	(6,396)	68,847	214,570	1,959,982
As at 1st April 2026	1,294,815	438,043	(6,310)	71,985	380,736	2,179,269
Profit for the period	-	-	-	-	36,356	36,356
Other comprehensive income	-	-	(136)	-	-	(136)
Total comprehensive income	-	-	(136)	-	36,356	36,220
Share-based payment transactions	-	-	-	2,934	-	2,934
Final dividend paid - 2025/26	-	-	-	-	(68,085)	(68,085)
Interim dividend paid - 2026/27	-	-	-	-	(6,885)	(6,885)
As at 30th September 2026	1,294,815	438,043	(6,446)	74,919	342,122	2,143,453

Note : All values are in LKR '000s, unless otherwise stated.
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Keells Food Products PLC - PQ3
117, Sir Chittampalam A. Gardiner Mawatha
Colombo 2.

COMPANY INCOME STATEMENT

	Notes	Quarter ended 30th September 2026	2025	Change %	Six months ended 30th September 2026	2025	Change %
Continuing operations							
Goods transferred at a point in time		2,317,958	1,947,304	19	4,430,340	3,869,652	14
Revenue from contracts with customers		2,317,958	1,947,304	19	4,430,340	3,869,652	14
Cost of sales		(1,729,178)	(1,454,981)	19	(3,287,455)	(2,883,833)	14
Gross profit		588,780	492,323	20	1,142,885	985,819	16
Other operating income		14,849	3,002	395	25,668	9,992	157
Selling and distribution expenses		(334,202)	(273,765)	22	(655,619)	(549,665)	19
Administrative expenses		(143,001)	(116,293)	23	(268,671)	(224,064)	20
Other operating expenses		(61,570)	(79,175)	(22)	(134,682)	(154,070)	(13)
Results from operating activities		64,856	26,092	149	109,581	68,012	61
Finance cost	**6**	(35,319)	(20,415)	73	(63,369)	(38,974)	63
Finance income	**6**	2,943	3,439	(14)	5,732	6,636	(14)
Net finance cost		(32,376)	(16,976)	91	(57,637)	(32,338)	78
Profit before tax		32,480	9,116	256	51,944	35,674	46
Tax expense	**7**	(9,731)	(3,713)	162	(15,609)	(11,554)	35
Profit for the period		22,749	5,403	321	36,335	24,120	51
		LKR.	LKR.		LKR.	LKR.	
Dividend per share		0.27	0.37		2.94	1.52	

Note : All values are in LKR '000s, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are not audited.

Keells Food Products PLC - PQ3
117, Sir Chittampalam A. Gardiner Mawatha
Colombo 2.

COMPANY STATEMENT OF COMPREHENSIVE INCOME

	Quarter ended 30th September		Six months ended 30th September	
	2026	2025	2026	2025
Profit for the period	22,749	5,403	36,335	24,120
Other comprehensive income for the period, net of tax	-	-	-	-
Total comprehensive income for the period, net of tax	22,749	5,403	36,335	24,120

Note : All values are in LKR '000s, unless otherwise stated.
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Keells Food Products PLC - PQ3
117, Sir Chittampalam A. Gardiner Mawatha
Colombo 2.

COMPANY STATEMENT OF FINANCIAL POSITION

As at	30.09.2026	31.03.2026
ASSETS		
Non-current assets		
Property, plant and equipment	1,688,942	1,678,858
Right-of-use assets	8,789	12,270
Intangible assets	255,243	244,750
Non-current financial assets	87,413	73,949
Other non-current assets	19,221	18,057
	2,059,608	2,027,884
Current assets		
Inventories	1,472,704	1,338,111
Trade and other receivables	1,119,160	1,127,880
Amounts due from related parties	311,786	354,756
Income tax receivable	24,291	31,861
Other current assets	172,631	119,859
Cash in hand and at bank	47,462	53,960
	3,148,034	3,026,427
Total assets	5,207,642	5,054,311
EQUITY AND LIABILITIES		
Stated capital	1,294,815	1,294,815
Revenue reserves	339,211	377,846
Other components of equity	512,962	510,028
Total equity	2,146,988	2,182,689
Non-current liabilities		
Lease liabilities	3,757	6,549
Deferred tax liabilities	252,921	265,642
Employee benefit liabilities	189,727	179,363
	446,405	451,554
Current liabilities		
Trade and other payables	982,316	924,956
Amounts due to related parties	55,264	41,236
Interest-bearing loans and borrowings	460,000	460,000
Lease liabilities	6,664	6,742
Income tax liabilities	-	62,157
Other current liabilities	69,846	96,786
Bank overdrafts	1,040,159	828,191
	2,614,249	2,420,068
Total equity and liabilities	5,207,642	5,054,311

	LKR	LKR
Net assets per share	84.20	85.60

Note : All values are in LKR '000s, unless otherwise stated.
The above figures are not audited.

I certify that the Financial Statements comply with the requirements of the Companies Act No.07 of 2007.

P N Fernando

Director/ Chief Financial Officer

The Board of Directors is responsible for these Financial Statements.

D P Gamlath
Director

J G A Cooray
Director

02nd November 2026
Colombo

Keells Food Products PLC - PQ3
117, Sir Chittampalam A. Gardiner Mawatha
Colombo 2.

COMPANY STATEMENT OF CASH FLOWS 9

For the six months ended 30th September	2026	2025
OPERATING ACTIVITIES		
Profit before tax	51,944	35,674
Adjustments for:		
Finance income*	(5,732)	(6,636)
Finance cost	63,369	38,974
Depreciation of property, plant and equipment	119,305	108,180
Amortisation of right of use assets	3,481	599
Amortisation of intangible assets	1,070	768
Employees benefit provisions and related costs	17,511	15,340
(Reversal) / Provision for slow moving inventory	(12,811)	7,184
Provision/(Reversal) for impairment of trade receivable	(154)	(1,451)
Share based payment expenses	2,934	2,297
Profit before working capital changes	240,917	200,929
(Increase) / Decrease in inventories	(121,782)	123,323
(Increase) / Decrease in trade and other receivables	(2,065)	(45,891)
(Increase) / Decrease in amounts due from related parties	42,970	(48,071)
(Increase) / Decrease in other current assets	(52,772)	(76,736)
Increase / (Decrease) in trade and other payables	57,360	(102,429)
Increase / (Decrease) in amounts due to related parties	14,028	(20,419)
Increase / (Decrease) in other current liabilities	(26,940)	8,028
Cash generated from operating activities	151,716	38,734
Finance income received	2,042	4,402
Finance cost paid**	(62,627)	(38,561)
Tax paid	(82,917)	(7,875)
Gratuity paid/transfers	(7,147)	(14,090)
Net cash flow used in operating activities	1,067	(17,390)
INVESTING ACTIVITIES		
Purchase and construction of property, plant and equipment	(129,389)	(57,404)
Purchase of intangible assets	(11,563)	-
Net cash flow used in investing activities	(140,952)	(57,404)
FINANCING ACTIVITIES		
Dividend paid	(74,970)	(38,760)
Receipt/(repayment) of short term interest bearing loans and borrowings	-	300,000
Payment of lease liability	(3,611)	(1,071)
Net cash flow from/ (used) in financing activities	(78,581)	260,169
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(218,466)	185,375
CASH AND CASH EQUIVALENTS AT THE BEGINNING	(774,231)	(905,341)
CASH AND CASH EQUIVALENTS AT THE END	(992,697)	(719,966)
ANALYSIS OF CASH & CASH EQUIVALENTS		
Favourable balances		
Cash in hand and at bank	47,462	50,052
Unfavourable balances		
Bank overdrafts	(1,040,159)	(770,018)
Total cash and cash equivalents	(992,697)	(719,966)

*Finance income includes, notional interest pertaining to loans granted to executive staff, and has been adjusted in the cash flows.

**Finance cost paid represents the finance cost incurred excluding interest on lease liabilities.

Note : All values are in LKR '000s, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are not audited.

Keells Food Products PLC - PQ3
117, Sir Chittampalam A. Gardiner Mawatha
Colombo 2.

COMPANY STATEMENT OF CHANGES IN EQUITY 10

	Stated capital	Revaluation reserve	Other capital reserve	Revenue reserves	Total Equity
As at 1st April 2025	1,294,815	388,146	66,550	226,340	1,975,851
Profit for the period	-	-	-	24,120	24,120
Total comprehensive income	-	-	-	24,120	24,120
Final dividend paid - 2024/25	-	-	-	(29,325)	(29,325)
Interim Dividend paid - 2025/26	-	-	-	(9,435)	(9,435)
Share-based payment transactions	-	-	2,297	-	2,297
As at 30th September 2025	1,294,815	388,146	68,847	211,700	1,963,508
As at 1st April 2026	1,294,815	438,043	71,985	377,846	2,182,689
Profit for the period	-	-	-	36,335	36,335
Total comprehensive income	-	-	-	36,335	36,335
Share-based payment transactions	-	-	2,934	-	2,934
Final dividend paid - 2025/26	-	-	-	(68,085)	(68,085)
Interim Dividend paid - 2026/27	-	-	-	(6,885)	(6,885)
As at 30th September 2026	1,294,815	438,043	74,919	339,211	2,146,988

Note : All values are in LKR '000s, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are not audited.

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS 11

Business segments

The following tables present revenue, profit information and other disclosures regarding Group's business segments.

	Manufacturing		Trading		Group Total	
For the quarter ended 30th September	2026	2025	2026	2025	2026	2025
Goods transferred at a point in time	2,178,325	1,834,824	139,633	112,480	2,317,958	1,947,304
Total segment revenue from contracts with customers	2,178,325	1,834,824	139,633	112,480	2,317,958	1,947,304
Segment result	554,221	462,433	34,559	29,890	588,780	492,323
Other operating income	14,849	3,002	-	-	14,849	3,002
Selling and distribution expenses	(316,201)	(262,124)	(18,001)	(11,641)	(334,202)	(273,765)
Administrative expenses	(134,291)	(109,819)	(8,710)	(6,474)	(143,001)	(116,293)
Other operating expenses	(61,274)	(75,407)	(296)	(3,768)	(61,570)	(79,175)
Results from operating activities	57,304	18,085	7,552	8,007	64,856	26,092
Finance cost	(33,336)	(19,524)	(1,983)	(891)	(35,319)	(20,415)
Finance income	2,954	3,448	-	-	2,954	3,448
Net finance cost	(30,382)	(16,076)	(1,983)	(891)	(32,365)	(16,967)
Profit/(Loss) before tax	26,922	2,009	5,569	7,116	32,491	9,125
Tax expense					(9,731)	(3,713)
Profit/(Loss) after tax					22,760	5,412
Purchase and construction of PPE*	81,524	44,707	-	-	81,524	44,707
Depreciation of PPE*	60,011	54,470	-	-	60,011	54,470
Amortisation / impairment of IA**	681	384	-	-	681	384
Amortisation of ROUA***	1,740	243	-	-	1,740	243
Employees benefit provisions and related costs	8,756	7,670	-	-	8,756	7,670

*PPE (Property, plant and equipment), **IA (Intangible assets),***ROUA (Right of use assets)

Note : All values are in LKR '000s, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are not audited.

Keells Food Products PLC - PQ3
117, Sir Chittampalam A. Gardiner Mawatha
Colombo 2.

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS 12

Business segments

The following tables present revenue, profit information and other disclosures regarding Group's business segments.

	Manufacturing		Trading		Group Total	
For the six months ended 30th September	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Goods transferred at a point in time	4,163,858	3,654,417	266,482	215,235	4,430,340	3,869,652
Total segment revenue from contracts with customers	4,163,858	3,654,417	266,482	215,235	4,430,340	3,869,652
Segment result	1,076,264	934,673	66,621	51,146	1,142,885	985,819
Other operating income	25,668	9,992	-	-	25,668	9,992
Selling and distribution expenses	(619,529)	(527,819)	(36,090)	(21,846)	(655,619)	(549,665)
Administrative expenses	(251,709)	(212,509)	(16,962)	(11,555)	(268,671)	(224,064)
Other operating expenses	(134,042)	(148,849)	(640)	(5,221)	(134,682)	(154,070)
Results from operating activities	96,652	55,488	12,929	12,524	109,581	68,012
Finance cost	(59,928)	(37,241)	(3,441)	(1,733)	(63,369)	(38,974)
Finance income	5,753	6,654	-	-	5,753	6,654
Net finance cost	(54,175)	(30,587)	(3,441)	(1,733)	(57,616)	(32,320)
Profit/(Loss) before tax	42,477	24,901	9,488	10,791	51,965	35,692
Tax expense					(15,609)	(11,554)
Profit after tax					36,356	24,138
Segment assets	5,199,820	4,206,538	31,382	80,011	5,231,202	4,286,549
Segment liabilities	3,087,749	2,326,567	-	-	3,087,749	2,326,567
Purchase and construction of PPE*	129,389	57,404	-	-	129,389	57,404
Depreciation of PPE*	119,305	108,180	-	-	119,305	108,180
Amortisation of IA**	1,070	768	-	-	1,070	768
Amortisation of ROUA***	3,481	599	-	-	3,481	599
Employees benefit provisions and related costs	17,511	15,340	-	-	17,511	15,340

*PPE (Property, plant and equipment), **IA (Intangible assets),***ROUA (Right of use assets)

Note : All values are in LKR '000s, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are not audited.

1 CORPORATE INFORMATION

Keells Food Products PLC is a Public Liability Company incorporated and domiciled in Sri Lanka and listed on the Colombo Stock Exchange.

2 INTERIM CONDENSED FINANCIAL STATEMENTS

The Financial Statements for the six months ended 30th September 2026, includes "the Company" referring to Keells Food Products PLC, and "the Group" referring to the "Company" and its Subsidiary John Keells Food India (Private) Limited whose accounts have been consolidated thereon.

3 APPROVAL OF FINANCIAL STATEMENTS

The interim condensed Financial Statements of the Group and the Company for the six months ended 30th September 2026 were authorised for issue by the Board of Directors on 2nd November 2026.

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

4.1 Basis of Preparation

The interim condensed Financial Statements for the six months ended 30th September 2026 have been prepared in accordance with LKAS 34 Interim Financial Reporting.

The interim condensed Financial Statements do not include all the information and disclosures required in the annual Financial Statements, and should be read in conjunction with the Group's annual Financial Statements as at 31st March 2026.

The presentation and classification of the financial statements of the previous period have been amended, where relevant, for better presentation and to be comparable with those of the current period.

The interim condensed financial statements are presented in Sri Lankan Rupees (LKR) and all values are rounded to the nearest thousand except when otherwise indicated.

5 OPERATING SEGMENTS

For management purposes, the Group is organised into business units based on their products and services and has two reportable operating segments as manufacturing & trading.

6 FINANCE INCOME AND FINANCE COST

	Group		Company	
For the six months ended 30th September	**2026**	**2025**	**2026**	**2025**
In LKR '000s				
Finance income				
Interest income	5,753	6,654	5,732	6,636
Total finance income	5,753	6,654	5,732	6,636
Finance Cost				
Interest expense on loans and borrowings	(62,627)	(38,561)	(62,627)	(38,561)
Finance charge on lease liabilities	(742)	413	(742)	(413)
Total finance cost	(63,369)	(38,974)	(63,369)	(38,974)
Net finance cost	(57,616)	(32,320)	(57,637)	(32,338)

7 TAX EXPENSE

	Group		Company	
For the six months ended 30th September	**2026**	**2025**	**2026**	**2025**
In LKR '000s				
Income statement				
Income tax expense	28,330	11,730	28,330	11,730
Deferred tax expense/ (reversal)	(12,721)	(176)	(12,721)	(176)
	15,609	11,554	15,609	11,554

8 RELATED PARTY TRANSACTIONS

For the six months ended 30th September	Group		Company	
In LKR '000s	2026	2025	2026	2025
Transactions with related parties				
Entity including its affiliated entities with significant influence over ultimate parent				
Purchase of Goods	34,194	26,066	34,194	26,066
Ultimate Parent Company - John Keells Holdings PLC				
Receiving of services	38,192	33,296	38,192	33,296
Subsidiary				
Companies under common control				
Sale of Goods	962,337	943,165	962,337	943,165
Rendering of services	11,715	-	11,715	-
Receiving of services	105,251	85,178	105,251	85,178
Equity accounted investees of the Parent				
Receiving of services	-	23	-	23
Interest Paid	-	638	-	638
Key Management Personnel (KMP)				
Compensation to Key Management Personnel				
Short-term employee benefit	6,198	7,138	6,198	7,138
Post employment benefit plan				
Contributions to the provident fund	2,448	960	2,448	960

9 Share information

9.1 Stated capital

Stated capital is represented by number of shares in issue as given below:

As at	No. of Shares 30-09-2026	No. of Shares 30-06-2026
Ordinary shares	25,500,000	25,500,000

9.2 Net assets per share

Net assets per share have been calculated, for all periods, based on the number of shares in issue as at 30th September 2026.

9.3 Market price per share

For the quarter ended 30th September	2026 LKR	2025 LKR
Highest	179.75	184.50
Lowest	155.00	159.00
Last traded	169.50	170.00

9.4 Public share holdings

Percentage of shares held by the public and the number of public shareholders is as given below.

As at	30-09-2026	30-06-2026
Public share holding (%)	10.05%	10.05%
Public share holders (Nos)	1,458	1,417
Compliant under option 2 of the Diri Savi Board - Float adjusted market capitalization (LKR Mn.)	434	443

9.5 Directors' and CEO's share holdings

The number of shares held by the Board of Directors (including spouses) are as follows:

As at Name of the Directors	30-09-2026 No. of Shares	30-06-2026 No. of Shares
Mr. K.N.J. Balendra	-	-
Mr. J.G.A. Cooray	-	-
Mr. D.P. Gamlath	-	-
Ms. P.N. Fernando	-	-
Mr. M.M.J.W. Jayasekara	-	-
Ms. A. Nanayakkara	-	-
Mr. K.C.S. Fernando	-	-

The number of shares held by the Chief Executive Officer (including spouse) are as follows:

As at Name of the Chief Executive Officer (CEO)	30-09-2026 No. of Shares	30-06-2026 No. of Shares
Mr. V. Wickramaratne	-	-

9.6 Twenty largest shareholders of the company are as follows:

	30-09-2026 Number of shares	%	30-06-2026 Number of shares	%
John Keells Holdings PLC	20,364,054	79.86%	20,364,054	79.86%
John Keells PLC	2,573,196	10.09%	2,573,196	10.09%
Usui Lanka (Pvt) Ltd	745,498	2.92%	745,498	2.92%
People's Leasing and Finance PLC/ L P Hapangama	256,251	1.00%	256,251	1.00%
T R L Holdings (Pvt) Limited	138,786	0.54%	122,000	0.48%
People's Leasing and Finance PLC/ H L M P Haradasa	126,627	0.50%	126,642	0.50%
Sampath Bank PLC/Mrs.Priyani Dharshini Ratnagopal	84,049	0.33%	84,049	0.33%
Ms. N Harnam	82,842	0.32%	82,842	0.32%
Bansei Securities Capital (Pvt) Ltd / M.M.A.B.Gunarathne	70,000	0.27%	70,000	0.27%
Mr. A J M Jinadasa	70,000	0.27%	70,000	0.27%
Mr. R S Ingram	68,349	0.27%	75,000	0.29%
Harnam Holdings SDN BHD	49,707	0.19%	49,707	0.19%
Employees Trust Fund Board	48,842	0.19%	48,842	0.19%
Deustche Bank AG Singapore A/C 02 / P.W.M. WM Client	47,469	0.19%	47,469	0.19%
Mr. J B Hirdaramani	40,000	0.16%	40,000	0.16%
Bansei Securities Capital (Pvt) Ltd / E.A.G.M.Bulathwattha	29,049	0.11%	29,049	0.11%
Mrs. G J I S De Fonseka	28,582	0.11%	33,240	0.13%
Ms. N Bandaranayake	25,270	0.10%	25,270	0.10%
Ms. I Bandarnayake	23,759	0.09%	23,759	0.09%
People's Leasing and Finance PLC/ L.H.L Noris de Silva and Son (Pvt) Ltd	21,711	0.09%	25,000	0.10%

10 Dividends paid

For the six months ended 30th September In LKR '000s	2026	2025
Final dividend for 2025/26 - LKR 2.67 per share	68,085	-
1st Interim dividend for 2026/27 - LKR 0.27 per share	6,885	-
Final dividend for 2024/25 - LKR 1.15 per share	-	29,325
1st Interim dividend for 2025/26 - LKR 0.37 per share	-	9,435

11 Contingencies, capital and other commitments

There has been no significant change in the nature of the contingencies and other commitments, which were discussed in the annual report for the year ended 31st March 2026.

12 Events after the reporting period

There were no material events occurring after reporting period that required adjustment to or disclosure to the Financial Statements other than following;

The Board of Directors has approved the payment of second interim dividend of LKR 0.44 per share to be paid on or before 30th November 2026.

As required by section 56 (2) of the Companies Act, No. 07 of 2007, the Board of Directors has confirmed that the Company satisfies the solvency test in accordance with Section 57 of the Companies Act, No. 07 of 2007, and has obtained a certificate from the auditors, prior to approving the second interim dividend.

In accordance with LKAS 10, Events after the reporting period, the second interim dividend has not been recognised as a liability in the Financial Statements as at 30th September 2026.

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