LANKA MILK FOODS (CWE) PLC

INTERIM FINANCIAL STATEMENTS

FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2026

LANKA MILK FOODS (CWE) PLC

CORPORATE INFORMATION

THE COMPANY	-	LANKA MILK FOODS (CWE) PLC.
LEGAL STATUS	-	A PUBLIC QUOTED COMPANY WITH LIMITED LIABILITY UNDER THE PROVISION OF COMPANIES ACT NO 7 OF 2007
REGISTERED OFFICE	-	WELISARA, RAGAMA, SRI LANKA - TEL: +9411 5222600 FAX: +9411 2956266 - EMAIL: lakspray@lmfgroup.lk - WEBSITE: www.lmfgroup.lk
DATE OF INCORPORATION	-	12TH NOVEMBER 1981
COMPANY REGISTRATION NUMBER	-	PQ 142
COMPANY SECRETARY		MS. H.K BULATHWATTE
BOARD OF DIRECTORS	-	MR. C.R JANSZ -(CHAIRMAN - EXECUTIVE DIRECTOR) MS. D.S.T JAYAWARDENA (DEPUTY CHAIRMAN- EXECUTIVE DIRECTOR) MR. D.HASITHA .S JAYAWARDENA (NON-EXECUTIVE DIRECTOR) MR. H.M.A JAYASINGHE (INDEPENDENT NON-EXECUTIVE DIRECTOR) MR. J.T.M COORAY (INDEPENDENT NON-EXECUTIVE DIRECTOR) MR. K DAYAPARAN (EXECUTIVE DIRECTOR) W.E F 25TH JULY 2025 MR. D.H.S JAYAWARDENA (CHAIRMAN- NON EXECUTIVE) (DECEASED ON 03.02. 2025)
AUDITORS	-	MESSRS. KPMG (CHARTERED ACCOUNTANTS) 32 A, SIR MOHAMED MACAN MARKAR MAWATHA P.O BOX 186 COLOMBO 3. SRI LANKA
SUBSIDIARY COMPANIES	-	LANKA DAIRIES LIMITED AMBEWELA LIVESTOCK COMPANY LIMITED PATTIPOLA LIVESTOCK COMPANY LIMITED AMBEWELA PRODUCTS (PRIVATE) LIMITED INDO LANKA EXPORTS (PRIVATE) LIMITED UNITED DAIRIES LANKA (PRIVATE) LIMITED
BANKERS	-	HATTON NATIONAL BANK PLC. DFCC BANK PLC. COMMERCIAL BANK OF CEYLON PLC HONGKONG & SHANGHAI BANKING CORPORATION LTD BANK OF CEYLON NATIONS TRUST BANK

LANKA MILK FOODS (CWE) PLC.
CONDENSED FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2026
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	GROUP					
	Quarter Ended			FOR THE SIX MONTHS ENDED		
	2026.09.30 Rs. 000's	2025.09.30 Rs. 000's	Change Rs. 000's + / (-)	2026.09.30 Rs. 000's	2025.09.30 Rs. 000's	Change Rs. 000's + / (-)
Revenue	6,818,067	5,415,955	1,402,112	12,665,526	10,084,324	2,581,202
Cost of Sales	(5,565,467)	(4,342,903)	(1,222,564)	(10,242,177)	(8,050,432)	(2,191,745)
GROSS PROFIT/(LOSS)	**1,252,600**	**1,073,052**	**179,548**	**2,423,349**	**2,033,892**	**389,457**
Other Operating Income	363,779	48,790	314,989	688,034	425,246	262,788
Administrative Expenses	(442,279)	(351,698)	(90,581)	(815,922)	(652,773)	(163,149)
Distribution Expenses	(422,606)	(280,286)	(142,320)	(808,873)	(546,607)	(262,266)
Other Operating Expenses	(1,621)	147,597	(149,218)	(58,511)	(41,929)	(16,582)
PROFIT/(LOSS) FROM OPERATIONS	**749,873**	**637,455**	**112,418**	**1,428,077**	**1,217,829**	**210,248**
Finance Income	543,736	406,462	137,274	568,671	458,841	109,830
Finance Expense	(141,297)	(115,291)	(26,006)	(284,218)	(254,581)	(29,637)
Net Finance - Income / (Expense)	402,439	291,171	111,268	284,453	204,260	80,193
PROFIT /(LOSS) BEFORE TAXATION	**1,152,312**	**928,626**	223,686	**1,712,530**	**1,422,089**	**290,441**
Income Tax (Expenses)/Reversal	(181,129)	(119,642)	(61,487)	(317,405)	(236,018)	(81,387)
PROFIT/(LOSS) FOR THE PERIOD	**971,183**	**808,984**	**162,199**	**1,395,125**	**1,186,071**	**209,054**
Other Comprehensive Income/(Expense) for the Period						
Items that will never be reclassified to profit or loss						
Net change in Fair Value of Equity Securities-at FVOCI	**(873,839)**	**4,170,141**	**(5,043,980)**	**2,503,933**	**7,518,064**	(5,014,131)
Other Comprehensive Income/(Expense) for the Period	**(873,839)**	**4,170,141**	**(5,043,980)**	**2,503,933**	**7,518,064**	(5,014,131)
Total Comprehensive Income/(Expense) For the Period	**97,344**	**4,979,125**	**(4,881,781)**	**3,899,058**	**8,704,135**	(4,805,077)
Profit /(Loss) Attributable To:						
Owners of the Company	**971,223**	**809,015**	162,208	**1,395,208**	**1,186,133**	209,075
Non Controlling Interest	**(40)**	**(31)**	(9)	**(83)**	**(62)**	(21)
PROFIT/(LOSS) FOR THE PERIOD	**971,183**	**808,984**	**162,199**	**1,395,125**	**1,186,071**	209,054
Total Comprehensive Income/(Expense) Attributable To :						
Owners of the Company	**97,384**	**4,979,156**	(4,881,772)	**3,899,141**	**8,704,197**	(4,805,056)
Non Controlling Interest	**(40)**	**(31)**	(9)	**(83)**	**(62)**	(21)
Total Comprehensive Income/(Expense) For the Period	**97,344**	**4,979,125**	**(4,881,781)**	**3,899,058**	**8,704,135**	(4,805,077)
EARNINGS PER SHARE OF Rs.	2.43	2.02		3.49	2.97	

LANKA MILK FOODS (CWE) PLC.
CONDENSED FINANCIAL STATEMENTS
FOR THE SIXT MONTHS ENDED 30TH SEPTEMBER 2026
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	COMPANY					
	Quarter Ended			FOR THE SIX MONTHS ENDED		
	2026.09.30 Rs. 000's	2025.09.30 Rs. 000's	Change Rs. 000's + / (-)	2026.09.30 Rs. 000's	2025.09.30 Rs. 000's	Change Rs. 000's + / (-)
Revenue	1,820,817	1,594,002	226,815	3,512,037	2,975,540	536,497
Cost of Sales	(1,509,014)	(1,323,542)	(185,472)	(2,931,734)	(2,517,658)	(414,076)
GROSS PROFIT/(LOSS)	**311,803**	**270,460**	**41,343**	**580,303**	**457,882**	**122,421**
Other Operating Income	15,331	9,733	5,598	24,618	53,204	(28,586)
Administrative Expenses	(143,270)	(119,290)	(23,980)	(277,655)	(226,819)	(50,836)
Distribution Expenses	(84,645)	(69,421)	(15,224)	(175,930)	(153,605)	(22,325)
PROFIT/(LOSS) FROM OPERATIONS	**99,219**	**91,482**	7,737	**151,336**	**130,662**	**20,674**
Finance Income	592,911	431,044	161,867	670,726	500,246	170,480
Finance Expense	(21,482)	(5,588)	(15,894)	(43,977)	(14,618)	(29,359)
Net Finance - Income / (Expense)	571,429	425,456	145,973	626,749	485,628	141,121
PROFIT /(LOSS) BEFORE INCOME TAX EXPENSES	**670,648**	**516,938**	**153,710**	**778,085**	**616,290**	**161,795**
Income Tax (Expenses)/Reversal	(2,593)	(20,000)	17,407	(5,100)	(41,196)	36,096
PROFIT/(LOSS) FOR THE PERIOD	**668,055**	**496,938**	**171,117**	**772,985**	**575,094**	**197,891**
Other Comprehensive Income/(Expense) for the Period						
Items that will never be reclassified to profit or loss						
Net change in Fair Value of Equity Securities-at FVOCI	**(873,839)**	**4,170,141**	(5,043,980)	**2,503,933**	**7,518,064**	(5,014,131)
Other Comprehensive Income/(Expense) for the Period	**(873,839)**	**4,170,141**	**(5,043,980)**	**2,503,933**	**7,518,064**	(5,014,131)
Total Comprehensive Income/(Expense) For the Period	**(205,784)**	**4,667,079**	**(4,872,863)**	**3,276,918**	**8,093,158**	(4,816,240)
Profit /(Loss) Attributable To:						
Owners of the Company	**668,055**	**496,938**	171,117	**772,985**	**575,094**	197,891
Non Controlling Interest	**-**	**-**		**-**	**-**	**-**
PROFIT/(LOSS) FOR THE PERIOD PERIOD	**668,055**	**496,938**	**171,117**	**772,985**	**575,094**	197,891
Total Comprehensive Income/(Expense) Attributable To:						
Owners of the Company	**(205,784)**	**4,667,079**	(4,872,863)	**3,276,918**	**8,093,158**	(4,816,240)
Non Controlling Interest	**-**	**-**	-	**-**	**-**	**-**
Total Comprehensive Income/(Expense) For the Period	**(205,784)**	**4,667,079**	**(4,872,863)**	**3,276,918**	**8,093,158**	(4,816,240)
EARNINGS PER SHARE OF Rs.	1.67	1.24		1.93	1.44	

STATEMENT OF FINANCIAL POSITION

	GROUP		COMPANY	
As At	**2026.09.30 Rs. 000's**	**2026.03.31 Rs. 000's**	**2026.09.30 Rs. 000's**	**2026.03.31 Rs. 000's**
ASSETS				
NON-CURRENT ASSETS				
Property Plant and Equipment	6,659,640	6,360,749	199,477	182,839
Intangible Assets	374	747	374	747
Investment in Subsidiaries	-	-	5,015,000	5,015,000
Other Investments	30,964,230	27,962,160	30,964,230	27,962,160
Biological Assets	3,777,805	3,633,867	-	-
Deferred Tax Asset	217,068	241,192	16,517	21,617
Right Of Use Assets	225,789	230,319	176	194
TOTAL NON CURRENT ASSETS	**41,844,906**	**38,429,034**	**36,195,774**	**33,182,557**
CURRENT ASSETS				
Inventories	5,479,645	5,196,426	1,333,450	1,830,860
Biological Assets	23,094	58,039	-	-
Other Investments	-	522,321	-	522,321
Trade Receivable	1,909,927	1,664,449	464,702	564,022
Other Receivables	302,158	427,227	201,267	166,208
Amounts Due from Related Parties	50,910	50,770	2,421,411	1,863,556
Income Tax Receivables	9,500	9,501	-	-
Cash & Cash equivalents	428,641	467,227	260,613	358,724
TOTAL CURRENT ASSETS	**8,203,875**	**8,395,960**	**4,681,443**	**5,305,691**
TOTAL ASSETS	**50,048,781**	**46,824,994**	**40,877,217**	**38,488,248**
EQUITY AND LIABILITIES				
EQUITY				
Stated Capital (Note 7)	999,950	999,950	999,950	999,950
Capital Reserves	105,116	105,116	105,116	105,116
Fair ValueThrough Other Comprehensive Income Reserve	29,895,007	27,391,073	29,895,007	27,391,073
Revenue Reserves	11,054,215	9,659,007	8,683,608	7,910,622
Total Equity attributable to Equity Holders of the company	42,054,288	38,155,146	39,683,681	36,406,761
Non Controlling Interest	(852)	(769)	-	-
TOTAL EQUITY	**42,053,436**	**38,154,377**	**39,683,681**	**36,406,761**
LIABILITIES				
NON-CURRENT LIABILITIES				
Loans and Borrowings	966,750	1,031,250	123,000	-
Lease Liabilities	609,957	634,746	257	243
Deferred Tax Liability	1,140,999	1,093,712	-	-
Retirement Benefits Obligations	290,720	268,495	127,569	117,071
TOTAL NON CURRENT LIABILITIES	**3,008,426**	**3,028,203**	**250,826**	**117,314**
CURRENT LIABILITIES				
Trade and Other Payables	1,215,869	1,326,219	231,538	360,957
Amounts Due to Related Parties	123,852	93,018	122,130	338,938
Income Tax Payable	144,184	257,778	4,204	112,024
Loans and Borrowings	925,000	2,125,000	-	-
Shoart Term Borrowings	1,850,000	1,100,000	550,000	1,100,000
Lease Liabilities	59,838	61,858	18	18
Bank Overdraft	668,176	678,541	34,820	52,236
TOTAL CURRENT LIABILITIES	**4,986,919**	**5,642,414**	**942,710**	**1,964,173**
TOTAL LIABILITIES	**7,995,345**	**8,670,617**	**1,193,536**	**2,081,487**
TOTAL EQUITY AND LIABILITIES	**50,048,781**	**46,824,994**	**40,877,217**	**38,488,248**
Net Asset Value Per Share Rs. Cts.	**105.14**	**95.39**	**99.21**	**91.02**

I certify that the 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 .Signed for and on behalf of the Board by,

W.A Dharmathilaka
Group Chief Financial Officer
09th November 2026

C.R Jansz
Chairman

D.Hasitha. S. Jayawardena
Director

STATEMENT OF CHANGES IN EQUITY

GROUP

	Attributable to Equity Holders of the Company							
	Stated Capital	Revaluation Reserve	Dairy Development Project Reserve	FVOCI Reserve	Retained Earnings	Total	Non Controlling Interest	Total Equity
	Rs.000' S	Rs.000' S	Rs.000' S	Rs.000' S	Rs.000' S	Rs.000' S	Rs.000' S	Rs.000' S
Balance as at 01.04.2025	**999,950**	**105,116**	**110,000**	**20,351,043**	**7,339,537**	**28,905,646**	**(618)**	**28,905,028**
Total Comprehensive Income								
Profit /(Loss) for the Period	-	-	-	-	1,186,133	1,186,133	(62)	1,186,071
Other Comprehensive Income					-		-	
Net change in Financial Instrument measured at FVOIC	-			7,518,064		7,518,064		7,518,064
Total Other Comprehensive Income for the Period				7,518,064	-	7,518,064	-	7,518,064
Total Comprehensive Income for the Period	-	-	-	7,518,064	1,186,133	8,704,197	(62)	8,704,135
Dividend Paid					-	-	-	-
Balance as at 30.09.2025	**999,950**	**105,116**	**110,000**	**27,869,106**	**8,525,670**	**37,609,843**	**(680)**	**37,609,163**
Balance as at 01.04 .2026	**999,950**	**105,116**	**110,000**	**27,391,073**	**9,549,007**	**38,155,146**	**(769)**	**38,154,377**
Total Comprehensive Income								
Profit /(Loss) for the Period	-	-	-	-	1,395,208	1,395,208	(83)	1,395,125
Other Comprehensive Income	-	-	-	-	-		-	
Net change in Financial Instrument measured at FVOIC				2,503,933		2,503,933		2,503,933
Total Other Comprehensive Income for the Period				2,503,933	-	2,503,933	-	2,503,933
Total Comprehensive Income for the Period				2,503,933	1,395,208	3,899,141	(83)	3,899,058
Dividend Paid					-	-	-	-
Balance as at 30.09.2026	**999,950**	**105,116**	**110,000**	**29,895,006**	**10,944,215**	**42,054,288**	**(852)**	**42,053,436**

COMPANY

	Stated Capital	Revaluation Reserve	Dairy Development Project Reserve	FVOCI Reserve	Retained Earnings	Total
	Rs.000's	Rs.000's	Rs.000's	Rs.000's	Rs.000's	Rs.000's
Balance as at 01.04.2025	**999,950**	**105,116**	**110,000**	**20,351,043**	**6,492,613**	**28,058,722**
Total Comprehensive Income						
Profit /(Loss) for the Year				-	575,094	575,094
Other Comprehensive Income	-	-	-		-	
Net change in Financial Instrument measured at FVOIC				7,518,064	-	7,518,064
Total Other Comprehensive Income for the Period				7,518,064	-	7,518,064
Total Comprehensive Income for the Period				7,518,064	575,094	8,093,158
Dividend Paid	-	-	-	-	-	-
Balance as at 30.09.2025	**999,950**	**105,116**	**110,000**	**27,869,106**	**7,067,708**	**36,151,881**
Balance as at 01.04 .2026	**999,950**	**105,116**	**110,000**	**27,391,073**	**7,800,622**	**36,406,761**
Total Comprehensive Income						
Profit /(Loss) for the Period		-	-	-	772,985	772,985
Other Comprehensive Income	-	-	-	-	-	
Net change in Financial Instrument measured at FVOIC	-	-	-	2,503,933	-	2,503,933
Total Other Comprehensive Income for the Period				2,503,933	-	2,503,933
Total Comprehensive Income for the Period	-	-		2,503,933	772,985	3,276,918
Dividend Paid	-	-	-	-	-	-
Balance as at 30.09.2026	**999,950**	**105,116**	**110,000**	**29,895,006**	**8,573,608**	**39,683,681**

STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED	GROUP 2026.09.30 Rs.000's	GROUP 2025.09.30 Rs.000's	COMPANY 2026.09.30 Rs.000's	COMPANY 2025.09.30 Rs.000's
CASH FLOW FROM OPERATING ACTIVITIES				
Profit / (Loss) before Income Tax Expenses	**1,712,530**	**1,422,089**	**778,085**	**616,290**
Adjustments for				
Depreciation on Property, Plant & Equipment	250,830	119,801	18,738	8,711
Amortisation Of Right Of Use Assets	18	14	18	14
Amortisation Of Intangible Assets	374	374	374	374
Changes in Fair Value of Heald for Trading Investments				
Assets Held for Trading	-	(131,269)	-	(131,269)
Lease Rental Income	-	(7,255)	-	-
(Gain) /Loss on translation in foreign currency	(432)	(7,034)	(740)	-
(Gain on Dispoasal Financial assets Held for Trading	(8,511)		(8,511)	-
(Gain) / Loss on disposal of Biological Assets	138,355	133,385	-	-
(Gain) / Loss on disposal of Property Plant Equipment	(13,200)		(9,200)	
Provision for Retirement Benefit Obligation	29,235	18,413	18,000	8,938
Provision / (Reversal) of Impairment of Trade Receivables	10,500	10,500	-	-
Provision / (Reversal) of Impairment for Amounts due from Related Companies	-	-	-	(40,000)
Change in Fair value of Biological Assets	(539,092)	(293,006)	-	-
Interest Income	(7,732)	(2,233)	(117,490)	(51,028)
Interest Expenses On Lease Liability	48,027	88,470	14	20
Dividend Income	(552,493)	(317,949)	(552,493)	(317,949)
Interest Expense	228,178	166,112	43,963	14,598
Operating Profit/ (Loss) before Working Capital Changes	**1,296,587**	**1,200,412**	**170,758**	**108,699**
Changes In Working Capital:				
(Increase)/ Decrease In Inventories	(287,038)	(412,513)	497,410	325,883
(Increase)/ Decrease In Trade and Other Receivables	(130,909)	9,702	64,086	(43,192)
(Increase)/ Decrease in Amounts due from Related Companies	(140)	20,659	(557,855)	(500,630)
(Increase)/ Decrease in Amounts due to Related Companies	30,834	52,451	(216,808)	62,464
(Increase)/ Decrease in Trade and Other payables	(109,918)	(192,012)	(128,679)	(200,240)
Cash Flows Generated from / (used in) Operating Activities	**799,416**	**678,699**	**(171,088)**	**(247,016)**
Interest Paid	(228,178)	(166,112)	(43,963)	(14,598)
Taxes Paid	(352,335)	(277,236)	(107,644)	(48,059)
Retiring Benefit Obligation Paid	(7,727)	(4,675)	(7,502)	(820)
Net Cash flows generated from/used in) Operating Activities	**211,176**	**230,676**	**(330,197)**	**(310,493)**
CASH FLOW FROM INVESTING ACTIVITIES				
Interest Received	7,732	2,233	117,490	51,028
Dividend Received	547,641	314,112	547,641	314,112
Purchase & construction of Property, Plant & Equipment	(549,721)	(65,411)	(35,377)	(7,194)
Proceeds from on Dispoasal Financial assets Held for Trading	37,547	-	37,547	-
Income from Lease hold Premises	-	7,255		
Proceeds from Sale of Biological Assets	316,419	307,520	-	-
Proceeds from Sale of Property Plant Equipment	13,200		9,200	
Acquisition of Biological Assets	(22,585)	(24,179)	-	
Net Cash Flows generated from/used in Investing Activities	**350,233**	**541,530**	**676,501**	**357,946**
CASH FLOW FROM FINANCING ACTIVITIES				
Loan Obtained During the Period	1,823,000	300,000	973,000	300,000
Repayment of Borrowings During the Period	(2,337,500)	(1,238,035)	(1,400,000)	(350,000)
Lease Payment made during the Period	(75,135)	(52,426)	-	-
Net Cash Flows generated from/used in Financing Activities	**(589,635)**	**(990,461)**	**(427,000)**	**(50,000)**
Net Increase / (Decrease) in Cash & Cash Equivalent	(28,226)	(218,255)	(80,696)	(2,547)
Cash and Cash Equivalents at Beginning of the Year	(211,309)	(895,897)	306,489	(150,283)
Cash and Cash Equivalents at end of Period (Note A)	**(239,535)**	**(1,114,152)**	**225,793**	**(152,831)**
NOTE -A				
ANALYSIS OF THE CASH AND CASH EQUIVALENTS AT THE END OF PERIOD				
Cash and Cash equivalents	428,641	163,426	260,613	41,645
Bank Overdraft	(668,176)	(1,277,578)	(34,820)	(194,476)
	(239,535)	**(1,114,152)**	**225,793**	**(152,831)**

SEGMENTAL REPORTING

FOR THE PERIOD ENDED	POWDERED MILK		TRADING		LIQUID MILK AND OTHERS		AGRICULTURE		ELIMINATION		GROUP	
	2026.09.30 Rs.000's	2025.09.30 Rs.000's	2026.09.30 Rs.000's	2025.09.30 Rs.000's	2026.09.30 Rs.000's	2025.09.30 Rs.000's	2026.09.30 Rs.000's	2025.09.30 Rs.000's	2026.09.30 Rs.000's	2025.09.30 Rs.000's	2026.09.30 Rs.000's	2025.09.30 Rs.000's
Total Revenue	**3,160,478**	2,599,614	**351,559**	375,926	**9,327,912**	7,031,454	**3,639,855**	3,349,723	**(3,814,278)**	(3,272,393)	**12,665,526**	10,084,324
Profit/(Loss) from operations	**136,203**	114,983	**15,133**	15,679	**1,177,210**	734,029	**98,166**	261,717	**1,365**	91,421	**1,428,077**	1,217,829
Net finance Income / (expenses)	**564,074**	427,353	**62,675**	58,275	**(23,949)**	(17,819)	**(318,342)**	(263,549)	**(4)**	-	**284,453**	204,260
Income Tax (Expenses)/Reversal	**(4,590)**	(36,253)	**(510)**	(4,943)	**(250,054)**	(172,388)	**(58,792)**	(34,561)	**(3,459)**	12,127	**(317,405)**	(236,018)
Profit / (Loss) for the Period	**695,688**	506,083	**77,298**	69,011	**903,207**	543,822	**(278,968)**	(36,393)	**(2,098)**	103,548	**1,395,125**	1,186,071

Reportable segment	**Operations**
Powdered Milk	Importing, packaging and Distribution of Milk allied products.
Liquid Milk and Others	Operating Chain of Packing and Selling of UHT Products,"Daily","Ambewela Farm Fresh Milk",Yogurt and Fruit Juice.
Agriculture	Rearing of Cattle to produce and Sale of Cow Milk and Agricultural development of the Farms.
Trading	Distribution of Happy Cow Cheese and Red Bull Energy Drink.

NOTES TO THE FINACIAL STATEMENTS

1. The above figures are provisional and subject to Audit.
2. These interim Financial statements have been prepared in compliance with the requirements of the new Sri Lanka Accounting Standard LK as 34 on "Interim Financial Reporting". There were no changes to the Accountant policies and method of computation since the publication of Annual Report 2026.
3. There have been no material events subsequent to the period, which require additional disclosure in the Financial Statements.
4. Comparative figures have been re-classified according to current period classification wherever necessary.
5. There are no material Contingent Liabilities or Assets which require disclosure in these Interim Financial Statements.
6. All known expenses including Management fees and similar expenses have been provided for, in these Financial statements.
7. Stated Capital of the Company represents 399,980,000 ordinary shares. The Ordinary shares of the company subdivided by splitting each issued ordinary shares into 10 ordinary Shares from 10th January 2024. consequently the total number of existing issued ordinary shares will be increased from 39,998,000 to 399,980,000 without changing the Stated Capital of the Company which will remain at Rs.999,950,000

8 **Directors' and Chief Executive Officer Shareholdings**

The Directors' shareholdings in the Company were as follows.

Name of the Directors	As at 30th September No Of Shares
Mr. C.R Jansz	Nil
Ms. D.S.T Jayawardena	29,340
Mr. D. Hasitha .S Jayawardena	Nil
Mr. H.M.A Jayasinghe	Nil
Mr. J.T.M Cooray	Nil
Mr. K . Dayaparan*	Nil
Chief Executive Officer	
Mr. Sasanka Perera	11,230

*Appointed With effect from 25th July 2025

9 **Share Information**

10 **Market Price per Share**

The market price recorded during the quarter ended 30th September

		2026.09.30	**2025.09.30**
Highest Price	Rs. Cts.	**90.10**	64.00
Lowest Price	Rs. Cts.	**83.00**	50.00
Last Traded Price	Rs. Cts.	**83.90**	63.10

10.1 **Twenty Five Major Shareholders**

	NAME OF THE SHAREHOLDERS	NO OF SHARES	% ON TOTAL ISSUED CAPITAL
1	MILFORD EXPORTS (CEYLON) (PVT) LIMITED	134,265,400	33.57
2	MELSTACORP PLC	130,360,740	32.59
3	EMPLOYEE'S PROVIDEND FUND	15,116,512	3.78
4	SEYLAN BANK PLC/ARRC CAPITAL (PVT) LTD	12,200,707	3.05
5	SENKADAGALA FINANCE PLC.	7,953,790	1.99
6	HATTON NATIONAL BANK PLC- CAPITAL ALLIANCE QUANTITATIVE FUND	4,024,486	1.01
7	MUZAFFAR ALI YASEEN	3,896,816	0.97
8	COMMERCIAL BANK OF CEYLON PLC - P SUBASINGHE	3,316,864	0.83
9	ISP SECURITIES LTD	2,500,000	0.63
10	SARASVATHI VASUDEVAN	2,500,000	0.63
11	GF CAPITAL GLOBAL LIMITED	2,061,350	0.52
12	OSHAN SENANAYAKE	1,947,536	0.49
13	HATTON NATIONAL BANK PLC/NDB WEALTH GROWTH AND INCOME FUND	1,750,000	0.44
14	SRI LANKA INSURANCE CORPORATION LIFE LTD PARTICIPATING PORTFOLIO A/C 01	1,535,970	0.38
15	BANK OF CEYLON A/C CEYBANK UNIT TRUST	1,445,766	0.36
16	MANICKAM VALLIPURAM THEAGARAJAH	1,409,330	0.35
17	ANDAL RADHAKRISHNAN	1,279,645	0.32
18	MEENAMBIGAI PRIYADARSHINI RADHAKRISHNAN	1,279,645	0.32
19	SUMAYA AMARASEKERA	1,200,487	0.30
20	SEYLAN BANK PLC /EDIRIYA (PVT) LTD	1,137,480	0.28
21	WIJEKOON MUDIYANSELAGE SRIYANANDA	1,039,962	0.26
22	DINESH NAGENDRA SELLAMUTTU	1,017,480	0.25
23	MSS INVESTMENTS (PRIVATE) LIMITED	806,600	0.20
24	EMPLOYEES TRUDT FUND BOARD	778,491	0.19
25	SAMPATH BANK PLC/A. SITHAMPALAM	711,100	0.18
	SUB TOTAL	335,536,157	83.89
	OTHER SHAREHOLDERS	64,443,843	16.11
	GRAND TOTAL	**399,980,000**	**100.00**

10.2

Public Shareholdings	**2026.09.30**
Number of Shares held by Public	135,273,236
Number of Public Shareholders	12,728
Percentage of Shares held by Public	33.82%
Float Adjusted Market Capitalization (Rs. '000)	11,349,425

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Company complies with the Minimum Public Holding Requirement under option 5 as set out in the listing rules 7.13.1