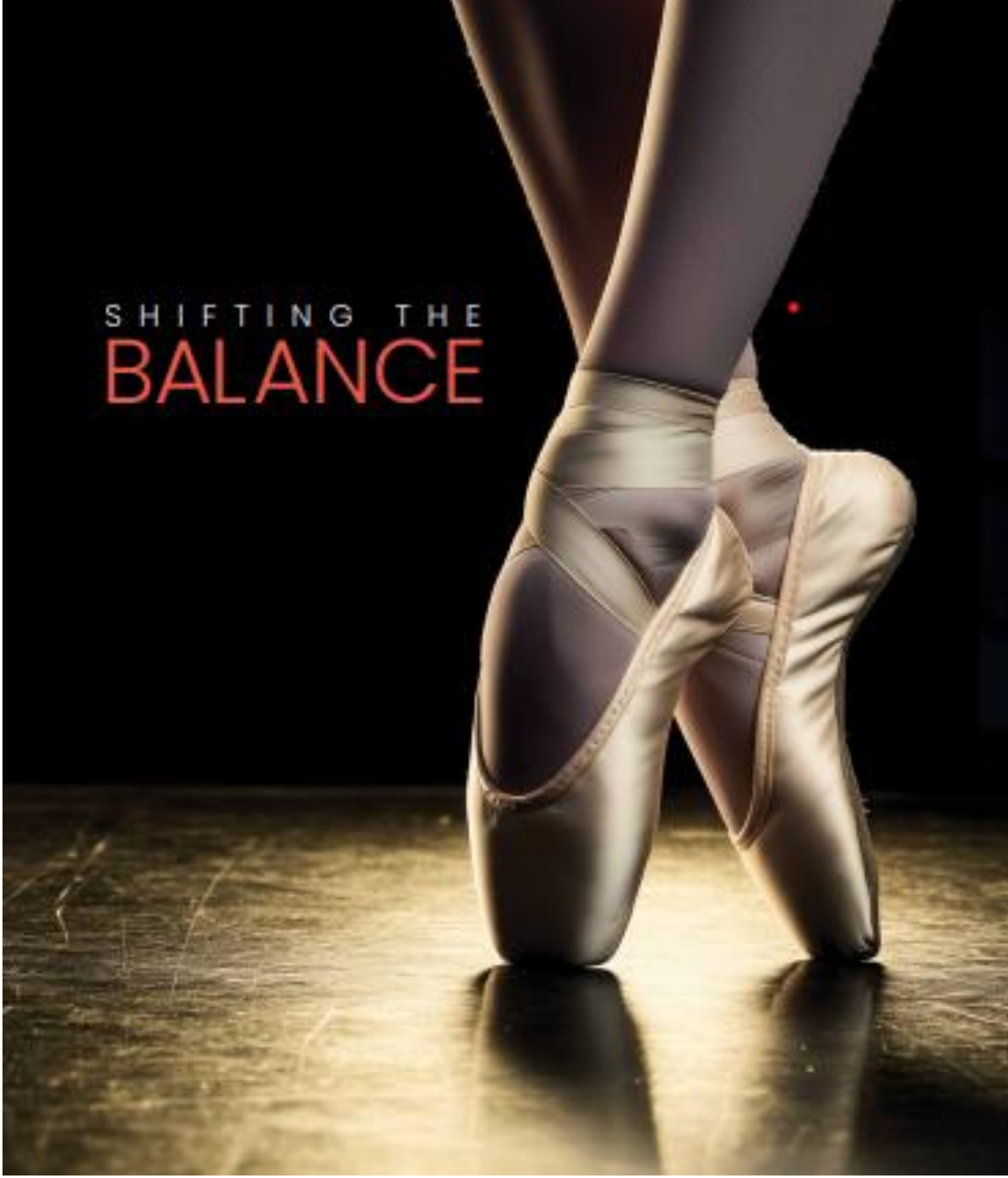


CHEMANEX PLC

FOR THE PERIOD ENDED 31st DECEMBER 2025

CHEMANEX PLC

Corporate Information

Name of Company	Chemanex PLC
Legal Status	A Public Quoted Company with Limited Liability Under the provisions of Companies Act No 7 of 2007
Registered Office	No 199, Kew Road Colombo 02
Date of Incorporation	28 August 1974
Company Registration Number	PQ 64
Directors	S A B Ekanayake - Chairman R P Bandaranayake W P Madawanarachchi (appointed w.e.f. 16/01/2026) T K D A P Samarasinghe P A Seresinhe P R Saldin (deceased on 16/01/2026)
Company Secretary	S A B P W M R R W T Wegodapola
Auditors	Ernst & Young Chartered Accountants Rotunda Towers, No.109, Galle Road, P.O.Box 101, Colombo 03.
Legal Advisers	Nithya Partners Attorneys-at - Law 97A, Galle Road, Colombo 3. Heritage Partners Attorneys-at - Law 04, Malasekara Pedesa, Colombo 07,
Subsidiary Companies	Chemanex Exports (Pvt) Limited (Under Liquidation) Chemcel (Pvt) Limited (Under Liquidation)
Bankers	Commercial Bank of Ceylon PLC Standard Chartered Bank Hatton National Bank PLC Nations Trust Bank PLC

CHEMANEX PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

		Quarter ended 31 December			Nine months ended 31 December		
		2025	2024	Variance %	**2025**	2024	Variance %
(In Rs. '000)	Note						
Revenue	1	**310,457**	253,368	23	**825,315**	633,072	30
Cost of sales		**(229,423)**	(178,452)	29	**(613,180)**	(448,235)	37
Gross profit		**81,034**	74,916	8	**212,135**	184,837	15
Other income	2	**22,307**	15,091	48	**56,344**	45,091	25
Administrative expenses		**(13,275)**	(15,449)	(14)	**(41,428)**	(43,709)	(5)
Distribution expenses		**(24,431)**	(23,916)	2	**(72,805)**	(56,254)	29
(Impairment)/ reversal on trade receivables		**(141)**	(1,645)	(91)	**(263)**	4,273	106
Results from operating activities		**65,494**	48,997	34	**153,983**	134,238	15
Finance cost		**(9,930)**	(6,914)	44	**(25,096)**	(17,231)	46
Finance income		**590**	1,074	(45)	**1,803**	2,376	(24)
Net finance expense	3	**(9,340)**	(5,840)	60	**(23,293)**	(14,855)	(57)
Profit before tax		**56,155**	43,157	30	**130,691**	119,263	10
Income tax expense		**(14,251)**	(14,173)	(1)	**(33,088)**	(31,094)	6
Profit for the period		**41,904**	28,984	45	**97,603**	88,169	11
Other comprehensive income							
Items that will not be re-classified to profit or loss							
Profit from sale of rights		**-**	4,639	(100)	**-**	16,794	(100)
Net gain/(loss) from fair value change of financial assets		**(83,491)**	877,023	(110)	**322,146**	688,578	(53)
Total other comprehensive income		**(83,491)**	881,662	(109)	**322,146**	705,372	(54)
Total comprehensive income for the period		**(41,587)**	910,646	(105)	**419,749**	793,541	(47)
Profit attributable to:							
Equity holders of the Company		**41,904**	28,984	45	**97,603**	88,169	11
		41,904	28,984	45	**97,603**	88,169	11
Other comprehensive income attributable to:							
Equity holders of the Company		**(83,491)**	881,662	(109)	**322,146**	705,372	(54)
		(83,491)	881,662	(109)	**322,146**	705,372	(54)
Earnings per share							
Basic/Diluted earnings per share (Rs.)		**2.59**	1.79	45	**6.04**	5.61	8

Figures in brackets indicate deductions.
The above figures are provisional & subject to audit.

CHEMANEX PLC

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

		Quarter ended 31 December			Nine months ended 31 December		
		2025	2024	Variance %	**2025**	2024	Variance %
(In Rs. '000)	Note						
Revenue	1	**310,457**	253,368	23	**825,315**	633,072	30
Cost of sales		**(229,423)**	(178,452)	29	**(613,180)**	(448,235)	37
Gross profit		**81,034**	74,916	8	**212,135**	184,837	15
Other income	2	**22,307**	15,091	48	**56,344**	45,091	25
Administrative expenses		**(13,275)**	(15,449)	(14)	**(41,428)**	(43,709)	(5)
Distribution expenses		**(24,431)**	(23,916)	2	**(72,805)**	(56,254)	29
(Impairment)/ reversal on trade receivables		**(141)**	(1,645)	(91)	**(263)**	4,273	106
Results from operating activities		**65,494**	48,997	34	**153,983**	134,238	15
Finance cost		**(9,930)**	(6,914)	44	**(25,096)**	(17,231)	46
Finance income		**590**	1,074	(45)	**1,803**	2,376	(24)
Net finance expense	3	**(9,340)**	(5,840)	60	**(23,293)**	(14,855)	(57)
Profit before tax		**56,155**	43,157	30	**130,691**	119,383	
Income tax expenses		**(14,251)**	(14,173)	1	**(33,088)**	(31,094)	6
Profit after tax from continuing operations		**41,904**	28,984	45	**97,603**	88,289	11
Profit from discontinued operations, net of tax		**1,863**	(1,059)	(276)	**6,305**	647	874
Profit for the period		**43,767**	27,925	57	**103,908**	88,936	17
Other comprehensive income							
Items that will not be re-classified to profit or loss							
Profit from sale of rights		**-**	4,639	(100)	**-**	16,794	(100)
Net gain/(loss) from fair value change of financial assets		**(82,732)**	878,775	(109)	**324,196**	691,201	(53)
Other comprehensive income for the period, net of tax		**(82,732)**	883,414	(109)	**324,196**	707,995	(54)
Total comprehensive income for the period		**(38,965)**	911,339	(104)	**428,104**	796,931	(46)
Equity holders of the Company		**43,767**	27,925	57	**103,908**	88,936	17
Non-controlling interest		**-**	-	-	**-**	-	-
		43,767	27,925	57	**103,908**	88,936	17
Other comprehensive income attributable to :							
Equity holders of the Company		**(82,732)**	883,414	(109)	**324,196**	707,995	(54)
Non-controlling interest		**-**	-	-	**-**	-	-
		(82,732)	883,414	(109)	**324,196**	707,995	(54)
Basic/Diluted earnings per share from continuing operations (Rs.)		**2.59**	1.79	45	6.04	5.62	8
Basic/Diluted earnings per share (Rs.)		**2.71**	1.73	57	6.43	5.66	14

Figures in brackets indicate deductions.
The above figures are provisional & subject to audit.

CHEMANEX PLC

STATEMENT OF FINANCIAL POSITION

As at	Note	Company			Group		
		31 December 2025	31 December 2024	31 March 2025	31 December 2025	31 December 2024	31 March 2025
(In Rs. '000)							
Non-Current Assets							
Property, plant & equipment		12,185	13,095	13,034	12,185	13,095	13,034
Intangible assets		417	556	521	417	556	521
Equity investment at fair value through OCI		386,469	298,844	386,469	386,469	298,844	386,469
		399,071	312,495	400,024	399,071	312,495	400,024
Current Assets							
Inventories		163,016	192,522	192,514	163,016	192,522	192,514
Trade and other receivables		286,205	240,839	225,506	286,205	240,839	225,506
Equity investment at fair value through OCI		3,904,475	3,915,138	3,526,299	3,904,475	3,915,138	3,526,299
Deposits with banks		26,207	24,889	24,473	26,207	24,889	24,473
Cash & cash equivalents	4	25,333	44,488	25,156	25,333	44,488	25,156
		4,405,236	4,417,876	3,993,948	4,405,236	4,417,876	3,993,948
Assets classified as held for distribution		47,000	47,000	47,000	72,778	63,327	64,216
		4,452,236	4,464,876	4,040,948	4,478,014	4,481,203	4,058,164
Total Assets		4,851,307	4,777,371	4,440,972	4,877,085	4,793,698	4,458,188
EQUITY & LIABILITIES							
Stated capital		193,006	126,250	126,250	193,006	126,250	126,250
Capital reserves		-	-	-	3,000	3,000	3,000
Revenue reserves		4,175,105	4,171,265	3,873,158	4,269,667	4,256,834	3,959,365
Equity attributable to equity holders of the parent		4,368,111	4,297,515	3,999,408	4,465,673	4,386,084	4,088,615
Non- controlling interests		-		-	(2,870)	(2,832)	(2,870)
Total Equity		4,368,111	4,297,515	3,999,408	4,462,803	4,383,252	4,085,745
Non-Current Liabilities							
Retirement benefit obligations		6,263	6,687	6,775	6,263	6,687	6,775
Deferred tax liabilities		37,487	8,114	37,487	37,487	8,114	37,487
		43,750	14,801	44,262	43,750	14,801	44,262
Current Liabilities							
Trade payable		64,889	6,756	54,489	64,889	6,756	54,489
Income tax payable		20,235	18,978	22,431	20,235	18,978	22,431
Accruals & other payable		109,164	101,949	111,663	39,027	31,784	41,525
Loans and borrowings		245,158	337,372	208,719	245,158	337,372	208,719
		439,446	465,055	397,302	369,309	394,890	327,164
Liabilities classified as held for distribution		-	-	-	1,223	755	1,017
Total liabilities		483,196	479,856	441,564	414,282	410,446	372,443
Total Equity & Liabilities		4,851,307	4,777,371	4,440,972	4,877,085	4,793,698	4,458,188
Net Assets per share (Rs.)		270.44	273.61	247.61	276.48	279.24	253.13

The above figures are provisional & subject to audit.

I certify that the above Financial Statements comply with the requirements of the Companies Act No. 7 of 2007.

(*Sgd.*) T M S R Muthugama

Chief Financial Officer

The Board of Directors is responsible for these Financial Statements.

Signed for and on behalf of the Board by;

***(Sgd.)*S A B Ekanayake**	**(*Sgd*.) R P Bandaranayake**	**(*Sgd*.) S A B P W M R R W T Wegodapola**
Chairman	Director	Company Secretary

Colombo

29th January 2026

CHEMANEX PLC

STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED 31 DECEMBER

COMPANY *(In Rs. '000)*	**Stated Capital**	**Fair Value Reserve**	**Retained Earnings**	**Total Equity**
Balance as at 01 April 2024	126,250	837,550	2,579,442	3,543,242
Profit for the period	-	-	88,169	88,169
Other comprehensive income		688,578	16,794	705,372
Dividends	-	-	(39,268)	(39,268)
Balance as at 31 December 2024	126,250	1,526,128	2,645,137	4,297,515
Balance as at 01 April 2025	126,250	1,198,746	2,674,412	3,999,408
Profit for the period	-	-	97,603	97,603
Other comprehensive income	-	322,146	-	322,146
Actuarial gain on defined benefit plans	-	-		-
Dividends	66,756	-	(117,802)	(51,046)
De-recognition of financial assets due to disposal	-	(186,865)	186,865	-
Balance as at 31 December 2025	**193,006**	**1,334,027**	**2,841,078**	**4,368,111**

Figures in brackets indicate deductions.
The above figures are provisional & subject to audit.

STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED 31 DECEMBER

GROUP *(In Rs. '000)*	**Stated Capital**	**Capital Reserves**	**Revenue Reserves**		**Total Reserves**	**Non-Controlling Interest**	**Total Equity**
		Reserve on Script Issue	**Fair Value Reserve**	**Retained Earnings**			
Balance as at 01 April 2024	126,250	3,000	836,329	2,662,842	3,628,421	(2,832)	3,625,589
Profit for the period	-	-	-	88,936	88,936	-	88,936
Dividends	-	-	-	(39,268)	(39,268)	-	(39,268.00)
Other comprehensive income	-	-	691,201	16,794	707,995	-	707,995
Balance as at 31 December 2024	126,250	3,000	1,527,530	2,729,304	4,386,084	(2,832)	4,383,252
Balance as at 01 April 2025	126,250	3,000	1,200,328	2,759,037	4,088,615	(2,870)	4,085,745
Profit for the period	-	-	-	103,908	103,908	-	103,908
Dividends	66,756	-	-	(117,802)	(51,046)	-	(51,046)
Other comprehensive income	-	-	324,196	-	324,196	-	324,196
De-recognition of financial assets due to disposal	-	-	(186,865)	186,865	-	-	-
Balance as at 31 December 2025	**193,006**	**3,000**	**1,337,659**	**2,932,008**	**4,465,673**	**(2,870)**	**4,462,803**

Figures in brackets indicate deductions.
The above figures are provisional & subject to audit.

CHEMANEX PLC

STATEMENT OF CASH FLOW

For the period ended 31 December	Company		Group	
	2025	2024	**2025**	2024
	Rs. '000	Rs. '000	**Rs. '000**	Rs. '000
Cash flow from operating activities				
Cash used for operations (Note A)	**89,194**	(12,978)	**90,317**	(13,111)
Interest paid	**(25,096)**	(16,569)	**(18,790)**	(16,569)
Retirement benefit costs paid	**(1,669)**	(285)	**(1,669)**	(285)
Income tax paid	**(35,284)**	(19,919)	**(35,284)**	(19,919)
Net cash (outflow)/ inflow from operating activities	**27,145**	(49,751)	**34,574**	(49,884)
Cash flow from investing activities				
Acquisition of investments	**(523,192)**	(55,866)	**(523,192)**	(55,866)
Addition to property, plant & equipment	**(83)**	(294)	**(83)**	(294)
Proceeds from disposal of investments	**467,161**	-	**467,161**	-
Proceeds from disposal of property, plant & equipment	**-**	1,036	**-**	1,036
Dividend received from other companies	**43,682**	24,728	**43,682**	24,728
Investment in bank deposits	**(1,734)**	(17,808)	**(1,734)**	(17,808)
Disposal of rights	**-**	16,794	**-**	16,794
Interest income received	**1,803**	593	**886**	1,459
Net cash inflow/(out flow) from investing activities	**(12,363)**	(30,817)	**(13,280)**	(29,951)
Cash flow from financing activities				
Dividend paid	**(51,046)**	(39,268)	**(51,046)**	(39,268)
Settlement of lease liability	**-**	(4,997)	**-**	(4,997)
equivalents during the period	**(36,263)**	(124,833)	**(29,751)**	(124,100)
Cash & cash equivalents at the beginning of the period	**(183,563)**	(166,023)	**(128,419)**	(113,111)
Unrealised exchange loss/(gain) on cash & cash equivalent	**-**	385	**-**	385
Cash & cash equivalents at the end of the period (Note B)	**(219,826)**	(290,471)	**(158,170)**	(236,826)
Note A - Cash generated from operations				
Profit before tax from continued operations	**130,691**	119,263	**130,691**	119,383
Profit before tax from discontinued operations	**-**	-	**6,305**	656
Adjustments for:				
Depreciation on property, plant & equipment	**1,036**	1,490	**1,036**	1,490
Amortization of intangible assets	**-**	104	**-**	104
Amortization of right of use of assets	**-**	5,708	**-**	5,708
Gain on disposal of property, plant & equipment	**-**	(1,036)	**-**	(1,036)
Provision for retirement benefit	**1,157**	1,157	**1,157**	1,157
Dividend income	**(43,682)**	(24,728)	**(43,682)**	(24,728)
Interest income	**(1,803)**	(593)	**(886)**	(1,459)
Interest expense	**25,096**	17,616	**18,790**	17,616
Unrealised exchange (gain)/loss	**-**	(385)	**-**	(385)
Operating profit before working capital changes	**112,494**	118,596	**113,410**	118,506
Increase in trade and other receivables	**(60,699)**	(42,741)	**(60,699)**	(42,741)
(Increase)/ decrease in inventories	**29,498**	(52,476)	**29,498**	(52,476)
(Decrease)/ increase in trade and other payables	**7,901**	(36,357)	**8,108**	(36,400)
Cash generated/(used) for operations	**89,194**	(12,978)	**90,317**	(13,111)
Note B - Analysis of cash & cash equivalents at the end of the year				
Cash in hand, at bank and investment in government securities	**25,333**	44,488	**86,989**	98,133
Interest bearing short-term borrowings	**(245,158)**	(334,959)	**(245,158)**	(334,959)
	(219,825)	(290,471)	**(158,169)**	(236,826)

Figures in brackets indicate deductions.
The above figures are provisional & subject to audit.

CHEMANEX PLC

SEGMENT INFORMATION

Note 1

	For the period ended 31 December	Group 2025	Group 2024
	(In Rs. '000)		
(a)	**Industry segment revenue**		
	Rubber and plastic	**399,376**	322,173
	Coating and packaging	**296,477**	196,147
	Home and personal care	**129,462**	114,752
	Total revenue from external customers	**825,315**	633,072

PROFIT AFTER TAXATION

	(In Rs. '000)		
(b)	**Industry segment**		
	Rubber and plastic	**77,917**	74,629
	Coating and packaging	**10,646**	13,293
	Home and personal care	**9,076**	6,933
		97,639	94,855
	Unallocated expenses	**-**	(5,708)
	Other income	**56,344**	45,091
	Finance income/ (cost) (net)	**(23,293)**	(14,855)
	Income tax expense	**(33,088)**	(31,094)
	Profit from discontinued operations	**6,305**	647
		103,908	88,936

The above figures are provisional & subject to audit.

Figures in brackets indicate deductions.

Notes to the Financial Statements

For the period ended 31 December	Company 2025	Company 2024	Group 2025	Group 2024
(In Rs. '000)				
2 Other income				
Dividend income	**43,682**	24,728	**43,682**	24,728
Direct sales commission	**12,662**	11,592	**12,662**	11,592
Rent income	**-**	7,696	**-**	7,696
Profit from disposal of property, plant & equipment	**-**	1,036		1,036
Sundry income	**-**	39	**-**	39
	56,344	45,091	**56,344**	45,091

3 Net finance income For the period ended 31 December	Company 2025	Company 2024	Group 2025	Group 2024
(In Rs. '000)				
Interest income on deposits	**1,803**	593	**1,803**	593
Gain on foreign currency	**-**	1,783	**-**	1,783
Finance cost (Note 3.1)	**(25,096)**	(17,231)	**(25,096)**	(17,231)
	(23,293)	(14,855)	**(23,293)**	(14,855)

3.1 Finance cost For the period ended 31 December	Company 2025	Company 2024	Group 2025	Group 2024
(In Rs. '000)				
Interest on short-term loans & overdrafts	**18,790**	16,569	**18,790**	16,569
Interest on lease	**-**	662	**-**	662
Loss on foreign currency	**6,306**	-	**6,306**	-
	25,096	17,231	**25,096**	17,231

4 Cash and Cash equivalents For the period ended 31 December	Company 2025	Company 2024	Group 2025	Group 2024
(In Rs. '000)				
Cash and bank - Local Currency	**25,333**	44,488	**25,333**	44,488
Investment in Government securities		-	**-**	-
	25,333	44,488	**25,333**	44,488
Loans & borrowings	**(245,000)**	(150,000)	**(245,000)**	(150,000)
Bank overdrafts	**(158)**	(184,959)	**(158)**	(184,959)
Cash & Cash equivalents classified as held for sale and distribution	**-**	-	**61,656**	53,645
Cash & Cash equivalents for cash flow purpose	**(219,825)**	(290,471)	**(158,169)**	(236,826)

5 Market value of a share

	2025	2024
	31-Dec	31-Dec
	Rs.	Rs.
Highest	**190.00**	180.00
Lowest	**160.00**	74.00
Last traded	**167.25**	179.00

6 Earnings and net assets per share For the period ended 31 December	Company 2025	Company 2024	Group 2025	Group 2024
Basic earnings per share (Rs.)	**6.04**	5.61	**6.43**	5.66
Net assets per share (Rs.)	**270.44**	273.61	**276.48**	279.24

The weighted average number of shares outstanding during the period and for 2024/25 are adjusted to reflect the number of shares issued under scrip dividend.

Notes to the Financial Statements (Cont..)

7 Share trading

For the period ended 31 December	2025	2024
	31-Dec	31-Dec
No of transactions during the period	**1,596**	2,928
No of shares traded during the period	**549,157**	2,631,517
Value of shares traded during the period (Rs)	**96,927,741**	345,139,659

8 Stated capital

	2025		2024	
	No of shares ('000)	**Value Rs.000**	No of shares ('000)	Value Rs.000
As at 31 December	**16,152**	**193,006**	15,707	126,250

Company issued 445,041 shares in the form of scrip dividned at a price of LKR 150 on 18th July 2025

	2025	
	No of shares	Value Rs.000
Balance as at 01 April 2025	15,707,312	126,250
Issue of shares through scrip dividend	445,041	66,756
Balance as at 31 December 2025	16,152,353	193,006

9 Dividend paid per share

Final- cash	**2.50**	2.50
Final - scrip	**5.00**	-
	7.50	2.50

10 Directors' shareholding as at 31 December 25

As at the reporting date no Directors had shares of the Company together with their spouses.

11 Twenty largest shareholders

Name of the shareholder	**31.12.2025 No of shares**	**31.12.2025 %**
CIC Holdings PLC	**8,164,321**	**50.55**
CIC Holdings PLC/ Charitable & Education Trust Fund	**1,673,492**	**10.36**
Sakuvi Investment Trust (Private) Limited	**877,796**	**5.43**
Hatton National Bank PLC/ Mr. W. Jinadasa	**469,400**	**2.91**
CIC Agri Businesses (Private) Limited	**459,257**	**2.84**
S.K. Wickremesinghe Trust (Guarantee) Limited	**411,333**	**2.55**
Mr. S. Srikanthan & Mrs. S. Srikanthan	**308,500**	**1.91**
Senkadagala Finance PLC/ Mr. M. Siridaran	**135,000**	**0.84**
Senkadagala Finance PLC/ Mr. L.L. Fernando & D.S. Fernando	**110,000**	**0.68**
Seylan Bank PLC/ Mr. S. Vasudevan	**80,000**	**0.50**
Senkadagala Finance PLC/ R.S.H. Nanayakkara & R.M. Nanayakkara	**75,000**	**0.46**
Mr. H.R. Peries	**74,554**	**0.46**
Dr. H.S.D Soysa & Mrs. G. Soysa	**70,367**	**0.44**
Mr. Z.G. Carimjee	**68,454**	**0.42**
Mrs. H.G.S. Ansell	**66,941**	**0.41**
Dr. H.R. Wickremasinghe & Mr. V.K. Wickramasinghe (Deceased)	**61,700**	**0.38**
Shalsri Investments (Private) Limited	**57,709**	**0.36**
Mrs. A.G.R.S.C. Thilakarathna	**55,823**	**0.35**
Senkadagala Finance PLC/ Mr. L.A.J.F. Morais	**54,980**	**0.34**
Mr. U.I. Suriyabandara	**52,120**	**0.32**
	13,326,747	**82.51**

Notes to the Financial Statements (Cont..)

12 Public Holding

	31.12.2025 No of shares	31.12.2025 %
Parent company & related companies		
CIC Holdings PLC	**8,164,321**	**50.55**
CIC Trustees for Charitable & Educational Trust Fund	**1,673,492**	**10.36**
CIC Agri Businesses (Private) Limited	**459,257**	**2.84**
	10,297,070	**63.75**
Public holding	**5,855,283**	**36.25**
	16,152,353	**100.00**

12.1 Public Holding

Ordinary shares of the Company held by public as at 31 December 2025 were as follows :

Number of Public Shareholders	**1,733**
Percentage of public holding	**36.25%**

13 Market Capitalization

	No of shares	Share price Rs.	Capitalization Rs.
Ordinary shares	16,152,353	167.25	2,701,481,039

14 Float Adjusted Market Capitalization

	No of shares	Share price Rs.	Capitalization Rs.
Shares held by public	5,855,283	167.25	979,296,082

As the float adjusted market capitalisation is below Rs.2.5 Bn, Chemanex PLC complies under option 5 with the minimum public holding requirement.

15 The accounting policies followed in the preparation of the Interim Statement of Comprehensive Income for the period ended 31 December 2025 and the Interim Statement of Financial Position as at 31 December 2025 unless otherwise stated are consistent with those followed in the preparation of Financial Statements for the year ended 31 March 2025 and are in compliance with Sri Lanka Accounting Standard 34 - Interim Financial Reporting. 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.

16 Fair value measurement and related fair value disclosures

As at 31 December 2025, all the listed equity instruments amounting to Rs.3,904.47 Mn were measured based on the active market prices as at 31 December 2025 and categorised under Level 1 of the fair value hierarchy.

Based on the fair valuation methodology, other non- current equity investment at fair value though OCI amounting to Rs.386.47 Mn is categorised under "Level 3" of the "fair value measurement hierarchy". Fair value would not significantly vary if one or more of the inputs were changed.

17 There are no material contingent liabilities as at the reporting date, which require adjustment and/or disclosure in the Financial Statements.

18 There were no material events have been taken place as at the reporting date which require adjustments to or disclosures in the Financial Statements.