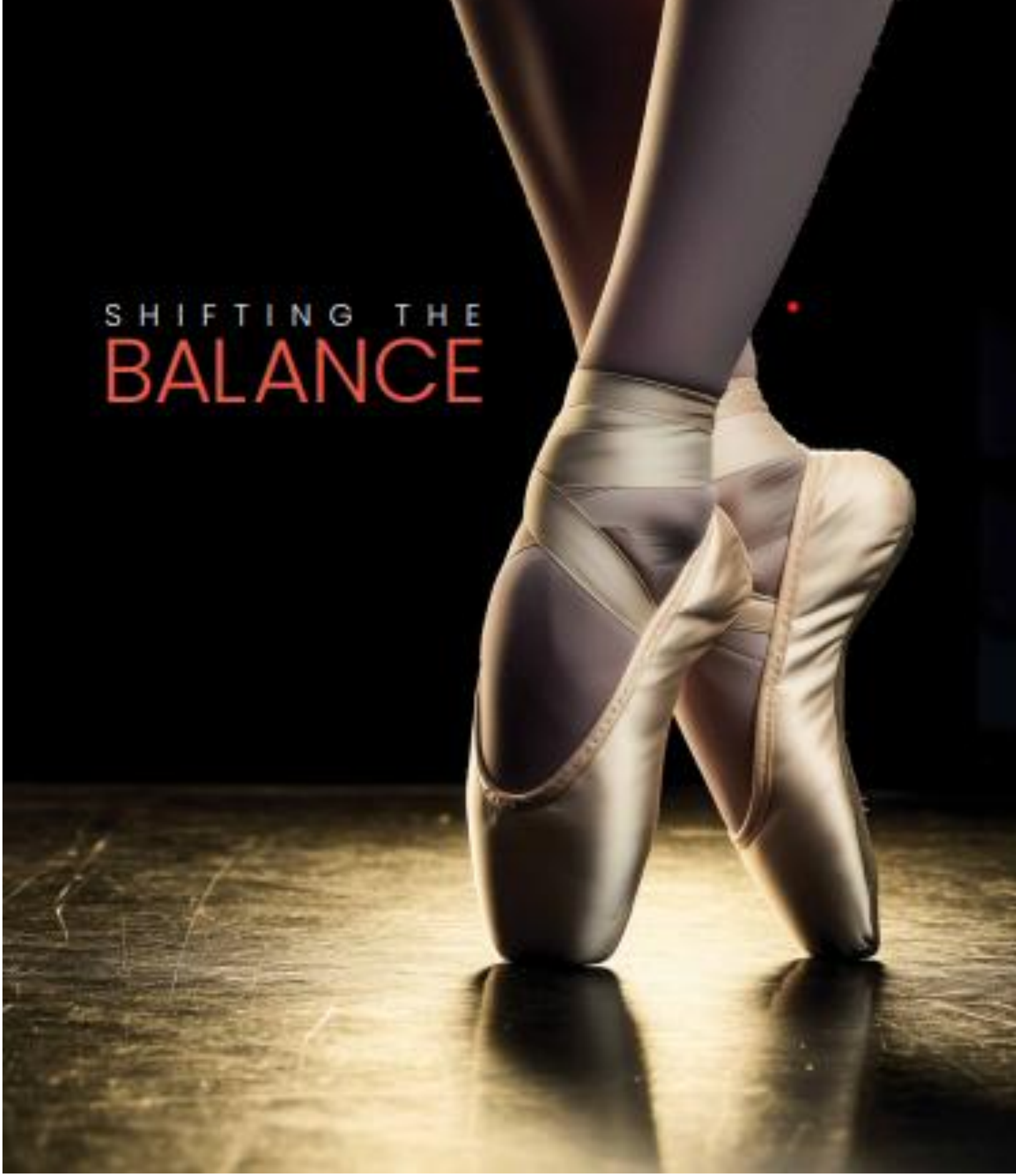


CHEMANEX PLC

FOR THE PERIOD ENDED 31st MARCH 2026

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 (Non operating) Chemcel (Pvt) Limited (Non operating)
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 March			Twelve months ended 31 March		
		2026	2025	Variance %	**2026**	2025	Variance %
(In Rs. '000)	Note						
Revenue	1	**267,624**	240,444	11	**1,092,939**	873,516	25
Cost of sales		**(190,186)**	(173,226)	10	**(803,366)**	(621,461)	29
Gross profit		**77,439**	67,218	15	**289,574**	252,055	15
Other income	2	**26,889**	10,290	161	**83,233**	55,381	50
Finance cost		**(2,808)**	(4,140)	(32)	**(27,904)**	(21,371)	31
Finance income		**655**	(1,115)	(159)	**2,458**	1,261	95
Net finance expense	3	**(2,153)**	(5,255)	(59)	**(25,446)**	(20,110)	(27)
Administrative expenses		**(14,416)**	(13,102)	10	**(55,844)**	(56,811)	(2)
Distribution expenses		**(20,060)**	(21,701)	(8)	**(92,865)**	(77,955)	19
Reversal of impairment provision on trade receivables		**692**	4,319	(84)	**429**	8,592	95
Other operating expenses	4	**(145)**	(5,079)	(97)	**(145)**	(5,199)	(97)
Profit before tax		**68,246**	36,690	86	**198,936**	155,953	28
Income tax expense		**(12,242)**	(7,433)	(65)	**(45,330)**	(38,527)	18
Profit for the period		**56,004**	29,257	91	**153,606**	117,426	31
Other comprehensive income							
Items that will not be re-classified to profit or loss							
Actuarial gain/(loss) on retirement benefit obligation		**(619)**	26	(2,481)	**(619)**	26	(2,481)
Income tax on other comprehensive income		**(111,761)**	(26,296)	325	**(111,761)**	(26,296)	325
Profit from sale of rights		**-**	-	-	**-**	16,794	100
Net gain/(loss) from fair value change of financial asset		**(207,816)**	(301,094)	(31)	**114,330**	387,484	(70)
Total other comprehensive income		**(320,197)**	(327,364)	(2)	**1,949**	378,008	(99)
Total comprehensive income for the period		**(264,193)**	(298,107)	(11)	**155,555**	495,434	(69)
Profit attributable to:							
Equity holders of the Company		**56,004**	29,257	91	**153,606**	117,426	31
		56,004	29,257	91	**153,606**	117,426	31
Other comprehensive income attributable to:							
Equity holders of the Company		**(320,197)**	(327,364)	(2)	**1,949**	378,008	(99)
		(320,197)	(327,364)	(2)	**1,949**	378,008	(99)
Earnings per share							
Basic/Diluted earnings per share (Rs.)		**3.47**	1.86	86	**9.51**	7.48	27

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 March			Twelve months ended 31 March		
		2026	2025	Variance %	**2026**	2025	Variance %
(In Rs. '000)	Note						
Revenue	1	**267,624**	240,444	11	**1,092,939**	873,516	25
Cost of sales		**(190,186)**	(173,226)	10	**(803,366)**	(621,461)	29
Gross profit		**77,439**	67,218	15	**289,574**	252,055	15
Other income	2	**26,889**	10,290	161	**83,233**	55,381	50
Finance cost		**(2,808)**	(4,140)	(32)	**(27,904)**	(21,371)	31
Finance income		**655**	(1,115)	(159)	**2,458**	1,261	95
Net finance expense	3	**(2,153)**	(5,255)	(59)	**(25,446)**	(20,110)	(27)
Administrative expenses		**(14,416)**	(13,102)	10	**(55,844)**	(56,811)	(2)
Distribution expenses		**(20,060)**	(21,701)	(8)	**(92,865)**	(77,955)	19
Reversal of impairment provision on trade receivables		**692**	4,319	(84)	**429**	8,592	95
Other operating expenses	4	**-**	(5,051)	100	**-**	(5,051)	100
Share of loss of equity accounted investees, net of tax		**-**	-	-	**-**	-	-
Profit before tax		**68,391**	36,718	86	**199,081**	156,101	28
Income tax expenses		**(12,242)**	(7,433)	65	**(45,330)**	(38,527)	18
Profit after tax from continuing operations		**56,149**	29,285	92	**153,751**	117,574	31
Profit from discontinued operations, net of tax		**3,187**	392	713	**9,492**	1,039	814
Profit for the period		**59,336**	29,677	100	**163,243**	118,613	38
Other comprehensive income							
Items that will not be re-classified to profit or loss							
Actuarial loss on retirement benefit obligation		**(619)**	26	(2,481)	**(619)**	26	(2,481)
Profit from sale of rights		**-**	-	-	**-**	16,794	100
Net gain/(loss) from fair value change of financial assets		**(206,578)**	(300,914)	(31)	**117,618**	390,287	(70)
Income tax expense on other comprehensive income		**(111,761)**	(26,296)	325	**(111,761)**	(26,296)	325
Other comprehensive income for the period, net of tax		**(318,959)**	(327,184)	(3)	**5,237**	380,811	(99)
Total comprehensive income for the period		**(259,623)**	(297,507)	(13)	**168,480**	499,424	(66)
Profit attributable to :							
Equity holders of the Company		**59,375**	29,687	100	**163,282**	118,651	38
Non-controlling interest		**(39)**	(10)	290	**(39)**	(38)	3
		59,336	29,677	100	**163,243**	118,613	38
Other comprehensive income attributable to :							
Equity holders of the Company		**(318,959)**	(327,184)	(3)	**5,237**	380,811	(99)
Non-controlling interest		**-**	-	-			-
		(318,959)	(327,184)	(3)	**5,237**	380,811	(99)
Basic/Diluted earnings per share from continuing operations (Rs.)		**3.48**	1.87	87	9.52	7.49	27
Basic/Diluted earnings per share (Rs.)		**3.68**	1.89	94	10.11	7.55	34

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 March 2026	31 March 2025	31 March 2026	31 March 2025
(In Rs. '000)					
Non-Current Assets					
Property, plant & equipment		**11,734**	13,034	**11,734**	13,034
Intangible assets		**382**	521	**382**	521
Equity investment at fair value through OCI		**759,634**	386,469	**759,634**	386,469
		771,750	400,024	**771,750**	400,024
Current Assets					
Inventories		**177,101**	192,514	**177,101**	192,514
Trade and other receivables		**245,177**	225,506	**245,177**	225,506
Equity investment at fair value through OCI		**3,319,088**	3,526,299	**3,319,088**	3,526,299
Deposits with banks		**27,671**	24,473	**27,671**	24,473
Cash & cash equivalents	**5**	**28,785**	25,156	**28,785**	25,156
		3,797,821	3,993,948	**3,797,821**	3,993,948
Assets classified as held for distribution		**47,000**	47,000	**77,482**	64,216
		3,844,821	4,040,948	**3,875,303**	4,058,164
Total Assets		**4,616,571**	4,440,972	**4,647,053**	4,458,188
EQUITY & LIABILITIES					
Stated capital		**193,006**	126,250	**193,006**	126,250
Capital reserves		**-**	-	**3,000**	3,000
Revenue reserves		**3,910,911**	3,873,158	**4,010,082**	3,959,365
Equity attributable to equity holders of the parent		**4,103,917**	3,999,408	**4,206,088**	4,088,615
Non- controlling interests		**-**	-	**(2,909)**	(2,870)
Total Equity		**4,103,917**	3,999,408	**4,203,179**	4,085,745
Non-Current Liabilities					
Retirement benefit obligations		**7,272**	6,775	**7,272**	6,775
Deferred tax liabilities		**150,634**	37,487	**150,634**	37,487
		157,906	44,262	**157,906**	44,262
Current Liabilities					
Trade payable		**60,535**	54,489	**60,535**	54,489
Income tax payable		**24,964**	22,431	**24,964**	22,431
Accruals & other payable		**109,824**	111,663	**39,854**	41,525
Loans and borrowings		**159,425**	208,719	**159,425**	208,719
		354,748	397,302	**284,778**	327,164
Liabilities classified as held for distribution		**-**	-	**1,190**	1,017
Total liabilities		**512,654**	441,564	**443,874**	372,443
Total Equity & Liabilities		**4,616,571**	4,440,972	**4,647,053**	4,458,188
Net Assets per share (Rs.)		**254.08**	254.63	**260.41**	260.31

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

26th May 2026

CHEMANEX PLC

STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED 31 MARCH

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	-	-	117,426	117,426
Other comprehensive income	-	361,196	16,812	378,008
Dividends	-		(39,268)	(39,268)
Balance as at 31 March 2025	126,250	1,198,746	2,674,412	3,999,408
Balance as at 01 April 2025	126,250	1,198,746	2,674,412	3,999,408
Profit for the period	-	-	153,606	153,606
Dividends	66,756	-	(117,802)	(51,046)
Other comprehensive income	-	2,576	(627)	1,949
Balance as at 31 March 2026	**193,006**	**1,201,322**	**2,709,589**	**4,103,917**

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

CHEMANEX PLC

STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED 31 MARCH

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	-	-	-	118,651	118,651	(38)	118,613
Dividends	-	-	-	(39,268)	(39,268)	-	(39,268)
Other comprehensive income	-	-	363,999	16,812	380,811	-	380,811
Balance as at 31 March 2025	126,250	3,000	1,200,328	2,759,037	4,088,615	(2,870)	4,085,745
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	-	-	-	163,282	163,282	(39)	163,243
Dividends	66,756	-	-	(117,802)	(51,046)	-	(51,046)
Other comprehensive income	-	-	5,856	(619)	5,237	-	5,237
Balance as at 31 March 2026	**193,006**	**3,000**	**1,206,184**	**2,803,898**	**4,206,088**	**(2,909)**	**4,203,179**

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

CHEMANEX PLC

STATEMENT OF CASH FLOW

For the period ended 31 March	Company		Group	
	2026	2025	**2026**	2025
	Rs. '000	Rs. '000	**Rs. '000**	Rs. '000
Cash flow from operating activities				
Cash generated from operations (Note A)	**166,559**	93,305	**164,934**	96,145
Interest paid	**(27,904)**	(20,709)	**(23,130)**	(20,709)
Retirement benefit costs paid	**(1,668)**	(521)	**(1,668)**	(521)
Income tax paid	**(41,410)**	(20,822)	**(41,410)**	(20,822)
Net cash inflow from operating activities	**95,577**	51,253	**98,726**	54,093
Cash flow from investing activities				
Acquisition of investments	**(527,803)**	(55,746)	**(527,803)**	(55,746)
Addition to property, plant & equipment	**(592)**	(727)	**(592)**	(727)
Proceeds from disposal of investments	**476,178**		**476,178**	
Proceeds from disposal of property, plant & equipment	**-**	1,221	**-**	1,221
Dividend received from other companies	**61,350**	32,398	**61,350**	32,398
Investment in bank deposits	**(3,198)**	(17,007)	**(3,198)**	(17,007)
Disposal of rights	**-**	16,794	**-**	16,794
Interest income received	**2,458**	952	**1,541**	344
Net cash outflow from investing activities	**8,393**	(22,115)	**7,476**	(22,723)
Cash flow from financing activities				
Dividend paid	**(51,046)**	(39,268)	**(51,046)**	(39,268)
Settlement of lease liability	**-**	(7,410)	**-**	(7,410)
Net cash outflow from financing activities	**(51,046)**	(46,678)	**(51,046)**	(46,678)
Net decrease in cash & cash equivalents during the period	**52,924**	(17,540)	**55,156**	(15,308)
Cash & cash equivalents at the beginning of the period	**(183,563)**	(166,023)	**(130,651)**	(113,111)
Unrealised exchange loss/(gain) on cash & cash equivalent	**-**		**-**	-
Cash & cash equivalents at the end of the period (Note B)	**(130,639)**	(183,563)	**(75,495)**	(128,419)
Note A - Cash generated from operations				
Profit before tax from continued operations	**198,936**	155,953	**199,081**	156,101
Profit before tax from discontinued operations	**-**	-	**9,492**	1,048
Adjustments for:				
Depreciation on property, plant & equipment	**1,893**	1,984	**1,893**	1,984
Amortization of intangible assets	**139**	139	**139**	139
Amortization of right of use of assets	**-**	5,708	**-**	5,708
Gain on disposal of property, plant & equipment	**-**	(1,221)	**-**	(1,221)
Provision for retirement benefit	**1,546**	1,507	**1,546**	1,507
Dividend income	**(61,350)**	(32,398)	**(61,350)**	(32,398)
Interest income	**(2,458)**	(952)	**(1,541)**	(344)
Interest expense	**27,904**	21,371	**23,130**	21,371
Unrelaised exchange (gain)/loss	**-**		**-**	-
Operating profit before working capital changes	**166,610**	152,091	**172,390**	153,895
Increase in trade and other receivables	**(19,671)**	(27,408)	**(27,417)**	(26,618)
(Increase)/ decrease in inventories	**15,413**	(52,468)	**15,413**	(52,468)
(Decrease)/ increase in trade and other payables	**4,207**	21,090	**4,548**	21,336
Cash generated from operations	**166,559**	93,305	**164,934**	96,145
Note B - Analysis of cash & cash equivalents at the end of the year				
Cash in hand, at bank and investment in government securities	**28,785**	25,156	**83,929**	80,300
Interest bearing short-term borrowings	**(159,425)**	(208,719)	**(159,425)**	(208,719)
	(130,640)	(183,563)	**(75,496)**	(128,419)

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

CHEMANEX PLC

SEGMENT INFORMATION

Note 1

		Group	
	For the period ended 31 March	**2026**	2025
	(In Rs. '000)		
(a)	**Industry segment revenue**		
	Rubber and plastic	**541,912**	440,806
	Coating and packaging	**381,233**	293,025
	Home and personal care	**169,794**	139,685
	Total revenue from external customers	**1,092,939**	873,516

PROFIT BEFORE TAXATION

	(In Rs. '000)		
(b)	**Industry segment**		
	Rubber and plastic	**114,649**	98,792
	Coating and packaging	**15,524**	22,854
	Home and personal care	**12,684**	6,613
		142,857	128,259
	Unallocated expenses	**(1,563)**	(7,429)
	Other income	**83,233**	55,381
	Finance income/ (cost) (net)	**(25,446)**	(20,110)
	Income tax expense	**(45,330)**	(38,527)
	Profit from discontinued operations	**9,492**	1,039
		163,243	118,613

The above figures are provisional & subject to audit.

Figures in brackets indicate deductions.

Notes to the Financial Statements

For the period ended 31 March	Company 2026	Company 2025	Group 2026	Group 2025
(In Rs. '000)				
2 Other income				
Dividend income	**61,350**	32,398	**61,350**	32,398
Direct sales commission	**21,883**	14,027	**21,883**	14,027
Rent income	**-**	7,696	**-**	7,696
Profit from disposal of property, plant & equipment	**-**	1,221	**-**	1,221
Sundry income	**-**	39	**-**	39
	83,233	55,381	**83,233**	55,381

For the period ended 31 March	Company 2026	Company 2025	Group 2026	Group 2025
3 Net finance income				
(In Rs. '000)				
Interest income on deposits	**2,458**	952	**2,458**	952
Gain on foreign currency	**-**	309	**-**	309
Finance cost (Note 3.1)	**(27,904)**	(21,371)	**(27,904)**	(21,371)
			-	
			-	
	(25,446)	(20,110)	**(25,446)**	(20,110)

For the period ended 31 March	Company 2026	Company 2025	Group 2026	Group 2025
3.1 Finance cost				
(In Rs. '000)				
Interest on short-term loans & overdrafts	**23,130**	20,709	**23,130**	20,709
Interest on lease	-	662	**-**	662
Loss on foreign currency	**4,774**	-	**4,774**	-
	27,904	21,371	**27,904**	21,371

For the period ended 31 March	Company 2026	Company 2025	Group 2026	Group 2025
4 Other operating expenses				
(In Rs. '000)				
Provision for inter- company receivables	**145**	148	**-**	-
Provision for the advance given to Rainforest Ecolodge (Private) Limited	**-**	5,051	**-**	5,051
	145	5,199	**-**	5,051

For the period ended 31 March	Company 2026	Company 2025	Group 2026	Group 2025
5 Cash and Cash equivalents				
(In Rs. '000)				
Cash and bank - Local Currency	**28,785**	25,156	**28,785**	25,156
	28,785	25,156	**28,785**	25,156
Loans & borrowings	**(90,000)**	**(192,580)**	**(90,000)**	(192,580)
Bank overdrafts	**(69,425)**	**(16,139)**	**(69,425)**	(16,139)
Cash & Cash equivalents classified as held for sale and distribution	**-**	**-**	**55,144**	55,144
Cash & Cash equivalents for cash flow purpose	**(130,640)**	(183,563)	**(75,496)**	(128,419)

Notes to the Financial Statements (Cont..)

6 Market value of a share

	2026	2025
	31-Mar	31-Mar
	Rs.	Rs.
Highest	**195.00**	189.00
Lowest	**151.00**	146.25
Last traded	**158.50**	154.00

7 Earnings and net assets per share

	Company		Group	
For the period ended 31 March	**2026**	2025	**2026**	2025
Basic earnings per share (Rs.)	**9.51**	7.48	**10.11**	7.55
Net assets per share (Rs.)	**254.08**	254.63	**260.41**	264.56

8 Share trading

For the period ended 31 March	**2026**	2025
	31-Mar	31-Mar
No of transactions during the period	**1,254**	1,782
No of shares traded during the period	**495,529**	878,027
Value of shares traded during the period (Rs.000)	**88,397,121**	149,282,277

9 Stated capital

	2026		2025	
	No of shares ('000)	**Value Rs.000**	No of shares ('000)	Value Rs.000
As at 31 March	**16,152**	**193,006**	15,707	126,250

10 Dividend paid per share

	2026	2025
	Rs.	**Rs.**
Final (FY 2024/25 Rs.2.50, FY 2023/24 Rs.2.50)	**2.50**	2.50
Final Scrip (FY 2024/25 Rs.5)	**5.00**	-
Interim	-	-

The Board of directors has recommended a final dividend of Rs. 2.50 per share amounting to Rs. 40.38Mn on the issued capital which is payable on 20th July 2026, if approved by the shareholders at the Annual General Meeting.Other than the above,there were no material events took place since the reporting date which require adjustment to or disclosure in these financial statements.

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

12 Twenty largest shareholders

Name of the shareholder	**31.03.2026 No of shares**	**31.03.2026 %**
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/ R.S.H. Nanayakkara & R.M. Nanayakkara	**145,346**	**0.90**
Senkadagala Finance PLC/ Mr. L.L. Fernando & D.S. Fernando	**120,000**	**0.74**
Senkadagala Finance PLC/ Mr. M. Siridaran	**118,474**	**0.73**
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 & Mrs. A.P. 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**
Mr. R.S.H. Nanayakkara & Ms. R.M. Nanayakkara	**56,600**	**0.35**
Mrs. A.G.R.S.C. Thilakarathna	**55,746**	**0.35**
Mr. U.I. Suriyabandara	**53,492**	**0.33**
Mr. P.R.D. Fernando	**46,239**	**0.29**
	13,359,721	**82.71**

Notes to the Financial Statements (Cont..)

13 Public Holding

	31.03.2026 No of shares	31.03.2026 %
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**

13.1 Public Holding

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

Number of Public Shareholders	**1,705**
Percentage of public holding	**36.25%**

14 Market Capitalization

	No of shares	Share price Rs.	Capitalization Rs.
Ordinary shares	16,152,353	158.50	2,560,147,951

15 Float Adjusted Market Capitalization

	No of shares	Share price Rs.	Capitalization Rs.
Shares held by public	5,855,283	158.50	928,062,356

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

16 The accounting policies followed in the preparation of the Interim Statement of Comprehensive Income for the period ended 31 March 2026 and the Interim Statement of Financial Position as at 31 March 2026 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.

17 Fair value measurement and related fair value disclosures

As at 31 March 2026, all the listed equity instruments amounting to Rs.3,319.09Mn were measured based on the active market prices as at 31 March 2026 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.759.63 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.

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

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