Chemanex PLC

Registered Office & Business Address:
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October 30, 2026

Ms. Nilupa Perera
Chief Regulatory Officer
Colombo Stock Exchange
04-01, West Block
World Trade Centre
Echelon Square
Colombo 1

Dear Madam,

CHEMANEX PLC
ERRATA NOTICE – Quarterly Financial Statements as at 30th September 2026

This Errata is issued to correct an unintended error in the "Twenty Largest Shareholders" disclosed in the Quarterly Financial Statements as at 30th September 2026 published on 29th October 2026.

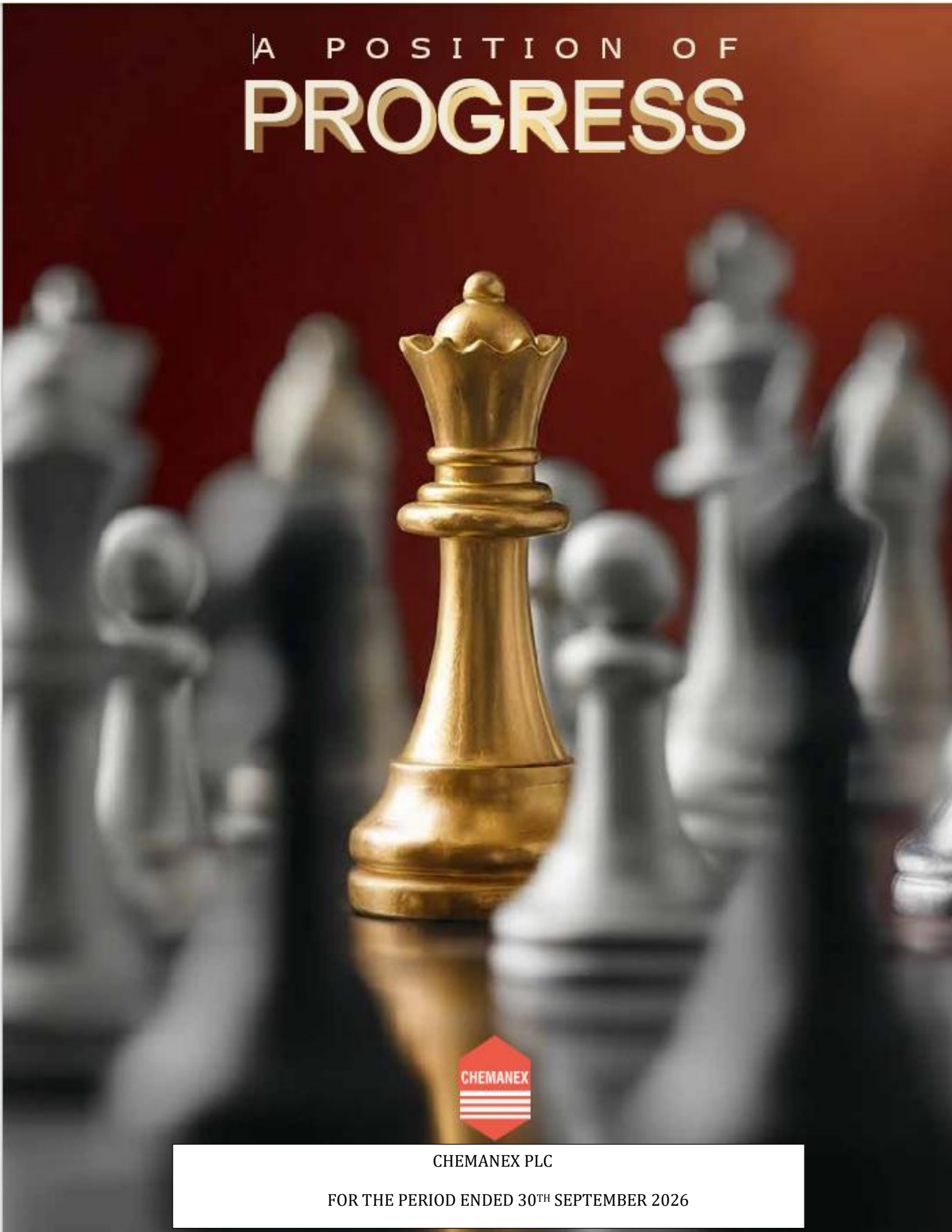
Correction: "Twenty Largest Shareholders" on Page 10 under Note 11 has been replaced with the correct Twenty Largest Shareholders of the Company as at 30th September 2026.

Please note that the above error has no impact on the financial figures reported in the Quarterly Financial Statements as at 30th September 2026, and are limited solely to disclosure matters. However, in the interest of full transparency and regulatory compliance, this Errata is being issued.

Yours faithfully,
for **CHEMANEX PLC**

S A B P W M R R W Thilini Wegodapola
Company Secretary

Dr. S. A. B. Ekanayake (Chairman), R. P. Bandaranayake, W. P. Madawanarachchi,
Dr. T. K. D. A. P. Samarasinghe, P. A. Seresinhe
Company No. PQ 64



CHEMANEX PLC

FOR THE PERIOD ENDED 30TH SEPTEMBER 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 T K D A P Samarasinghe P A Seresinhe
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 30 September			Six months ended 30 September		
		2026	2025	Variance %	**2026**	**2025**	Variance %
(In Rs. '000)	Note						
Revenue	1	**241,668**	285,413	(15)	**514,907**	514,858	0
Cost of sales		**(175,235)**	(209,873)	(17)	**(366,825)**	(383,757)	(4)
Gross profit		**66,432**	75,540	(12)	**148,081**	131,101	13
Other income	2	**108**	4,955	(98)	**34,027**	34,037	(0)
Administrative expenses		**(14,505)**	(14,642)	(1)	**(28,993)**	(28,153)	3
Distribution expenses		**(22,200)**	(21,732)	2	**(33,424)**	(48,374)	(31)
Impairment reversal on trade receivables		**1,660**	115	1,343	**389**	(122)	419
Results from operating activities		**31,495**	44,236	(29)	**120,080**	88,489	36
Finance cost		**(8,679)**	(7,559)	15	**(13,084)**	(15,166)	(14)
Finance income		**(1,969)**	758	(360)	**1,202**	1,213	(1)
Net finance expense	3	**(10,649)**	(6,801)	57	**(11,883)**	(13,953)	15
Profit before tax		**20,846**	37,435	(44)	**108,197**	74,536	45
Income tax expense		**(8,823)**	(13,617)	35	**(24,337)**	(18,837)	29
Profit for the period		**12,023**	23,818	(50)	**83,860**	55,699	51
Net gain/(loss) from fair value change of financial assets		**(267,777)**	62,417	(529)	**49,416**	405,637	(88)
Total other comprehensive income		**(267,777)**	62,417	(529)	**49,416**	405,637	(88)
Total comprehensive income for the period		**(255,754)**	86,235	(397)	**133,276**	461,336	(71)
Profit attributable to:							
Equity holders of the Company		**12,023**	23,818	(50)	**83,860**	55,699	51
		12,023	23,818	(50)	**83,860**	55,699	51
Other comprehensive income attributable to:							
Equity holders of the Company		**(267,777)**	62,417	(529)	**49,416**	405,637	(88)
		(267,777)	62,417	(529)	**49,416**	405,637	(88)
Earnings per share							
Basic/Diluted earnings per share (Rs.)		**0.74**	1.47	(50)	**5.19**	3.45	51

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 30 September			Six months ended 30 September		
		2026	**2025**	Variance %	**2026**	**2025**	Variance %
(In Rs. '000)	Note						
Revenue	1	**241,668**	285,413	(15)	**514,907**	514,858	0
Cost of sales		**(175,235)**	(209,873)	(17)	**(366,825)**	(383,757)	(4)
Gross profit		**66,432**	75,540	(12)	**148,081**	131,101	13
Other income	2	**108**	4,955	(98)	**34,027**	34,037	(0)
Administrative expenses		**(14,505)**	(14,642)	(1)	**(28,993)**	(28,153)	3
Distribution expenses		**(22,200)**	(21,732)	2	**(33,424)**	(48,374)	(31)
Impairment reversal on trade receivables		**1,660**	115	1,343	**389**	(122)	419
Results from operating activities		**31,495**	44,236	(29)	**120,080**	88,489	36
Finance cost		**(8,679)**	(7,559)	15	**(13,084)**	(15,166)	(14)
Finance income		**(1,969)**	758	(360)	**1,202**	1,213	(1)
Net finance expense	3	**(10,649)**	(6,801)	57	**(11,883)**	(13,953)	15
Profit before tax		**20,846**	37,435	(44)	**108,197**	74,536	
Income tax expenses		**(8,823)**	(13,617)	(35)	**(24,337)**	(18,837)	29
Profit after tax from continuing operations		**12,023**	23,818	(50)	**83,860**	55,699	51
Profit from discontinued operations, net of tax		**(3,192)**	1,434	(323)	**1,619**	4,442	(64)
Profit for the period		**8,831**	25,252	(65)	**85,479**	60,141	42
Net gain/(loss) from fair value change of financial assets		**(267,800)**	62,869	(526)	**48,678**	406,928	(88)
Other comprehensive income for the period, net of tax		**(267,800)**	62,869	(526)	**48,678**	406,928	(88)
Total comprehensive income for the period		**(258,969)**	88,121	(394)	**134,157**	467,069	(71)
Profit attributable to :							
Equity holders of the Company		**8,831**	25,252	(65)	**85,479**	60,141	42
Non-controlling interest		**-**	-	-	**-**	-	-
		8,831	25,252	(65)	**85,479**	60,141	42
Other comprehensive income attributable to :							
Equity holders of the Company		**(267,800)**	62,869	(526)	**48,678**	406,928	(88)
Non-controlling interest		**-**	-	-	**-**	-	-
		(267,800)	62,869	(526)	**48,678**	406,928	(88)
Basic/Diluted earnings per share from continuing operations (Rs.)		**0.74**	1.47	(50)	5.19	3.45	51
Basic/Diluted earnings per share (Rs.)		**0.55**	1.56	(65)	5.29	3.72	42

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

CHEMANEX PLC

STATEMENT OF FINANCIAL POSITION

As at	Note	Company			Group		
		30 September 2026	30 September 2025	31 March 2026	30 September 2026	30 September 2025	31 March 2026
(In Rs. '000)							
Non-Current Assets							
Property, plant & equipment		10,937	12,556	11,734	10,937	12,556	11,734
Intangible assets		313	452	382	313	452	382
Equity investment at fair value through OCI		759,634	386,469	759,634	759,634	386,469	759,634
		770,884	399,477	771,750	770,884	399,477	771,750
Current Assets							
Inventories		231,911	209,903	177,101	231,911	209,903	177,101
Trade and other receivables		288,076	247,940	245,176	288,076	247,940	245,177
Equity investment at fair value through OCI		3,368,503	3,932,889	3,319,088	3,368,503	3,932,889	3,319,088
Deposits with banks		27,681	26,242	27,671	27,681	26,242	27,671
Cash & cash equivalents	4	45,926	106,555	28,785	45,926	106,555	28,785
		3,962,096	4,523,529	3,797,821	3,962,096	4,523,529	3,797,821
Assets classified as held for distribution		47,000	47,000	47,000	78,419	70,137	77,482
		4,009,096	4,570,529	3,844,821	4,040,515	4,593,666	3,875,303
Total Assets		4,779,980	4,970,006	4,616,571	4,811,399	4,993,143	4,647,053
EQUITY & LIABILITIES							
Stated capital		193,006	193,006	193,006	193,006	193,006	193,006
Capital reserves		-	-	-	3,000	3,000	3,000
Revenue reserves		4,003,802	4,216,692	3,910,911	4,103,853	4,308,632	4,010,082
Equity attributable to equity holders of the parent		4,196,808	4,409,698	4,103,917	4,299,859	4,504,638	4,206,088
Non- controlling interests		-		-	(2,909)	(2,870)	(2,909)
Total Equity		4,196,808	4,409,698	4,103,917	4,296,950	4,501,768	4,203,179
Non-Current Liabilities							
Retirement benefit obligations		8,815	5,878	7,272	8,815	5,878	7,272
Deferred tax liabilities		150,635	37,487	150,634	150,635	37,487	150,634
		159,450	43,365	157,906	159,450	43,365	157,906
Current Liabilities							
Trade payable		32,588	35,883	60,535	32,588	35,883	60,535
Income tax payable		13,784	12,452	24,964	13,784	12,452	24,964
Accruals & other payable		108,639	102,965	109,824	39,526	32,827	39,854
Loans and borrowings		268,712	365,643	159,425	268,712	365,643	159,425
		423,722	516,943	354,748	354,609	446,805	284,778
Liabilities classified as held for distribution		-	-	-	388	1,205	1,190
Total liabilities		583,173	560,308	512,654	514,448	491,375	443,874
Total Equity & Liabilities		4,779,980	4,970,006	4,616,571	4,811,398	4,993,143	4,647,053
Net Assets per share (Rs.)		259.83	273.01	254.08	266.21	278.89	260.41

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 October 2026

STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED 30 SEPTEMBER

COMPANY *(In Rs. '000)*	Stated Capital	Fair Value Reserve	Retained Earnings	Total Equity
Balance as at 01 April 2025	126,250	1,198,746	2,674,412	3,999,408
Profit for the period	-	-	55,699	55,699
Other comprehensive income	-	405,637	-	405,637
Dividends	66,756	-	(117,802)	(51,046)
De-recognition of financial assets due to disposal	-	(146,739)	(146,739)	-
Balance as at 30 September 2025	193,006	1,604,383	2,612,309	4,409,698
Balance as at 01 April 2026	193,006	1,010,082	2,900,825	4,103,913
Profit for the period	-	-	83,860	83,860
Other comprehensive income	-	49,416	-	49,416
Dividends	-	-	(40,381)	(40,381)
De-recognition of financial assets due to disposal	-	-	-	-
Balance as at 30 September 2026	**193,006**	**1,059,497**	**2,944,304**	**4,196,808**

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

CHEMANEX PLC

STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED 30 SEPTEMBER

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 2025	126,250	3,000	1,200,328	2,759,037	4,088,615	(2,870)	4,085,745
Profit for the period	-	-	-	60,141	60,141	-	60,141
Dividends	66,756	-	-	(117,802)	(51,046)	-	(51,046)
Other comprehensive income	-	-	406,928	-	406,928	-	406,928
De-recognition of financial assets due to disposal			(146,739)	146,739			
Balance as at 30 September 2025	193,006	3,000	1,460,517	2,848,115	4,504,638	(2,870)	4,501,768
Balance as at 01 April 2026	193,006	3,000	1,014,954	2,995,126	4,206,086	(2,909)	4,203,177
Profit for the period	-	-	-	85,479	85,479	-	85,479
Dividends	-	-	-	(40,381)	(40,381)	-	(40,381)
Other comprehensive income	-	-	48,678	-	48,678	-	48,678
De-recognition of financial assets due to disposal	-	-	-	-	-	-	-
Balance as at 30 September 2026	**193,006**	**3,000**	**1,063,632**	**3,040,224**	**4,299,862**	**(2,909)**	**4,296,953**

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

CHEMANEX PLC

STATEMENT OF CASH FLOW

For the period ended 30 September	Company		Group	
	2026	2025	**2026**	2025
	Rs. '000	Rs. '000	**Rs. '000**	Rs. '000
Cash flow from operating activities				
Cash used for operations (Note A)	**(24,031)**	(2,825)	**(13,682)**	(374)
Interest paid	**(13,084)**	(15,166)	**(10,863)**	(12,069)
Retirement benefit costs paid	**-**	(1,668)	**-**	(1,668)
Income tax paid	**(35,517)**	(28,816)	**(35,517)**	(28,816)
Net cash (outflow)/ inflow from operating activities	**(72,632)**	(48,475)	**(60,062)**	(42,927)
Cash flow from investing activities				
Acquisition of investments	**-**	(372,061)	**-**	(372,061)
Addition to property, plant & equipment	**(72)**	(510)	**(72)**	(510)
Proceeds from disposal of investments	**-**	371,108	**-**	371,108
Dividend received from other companies	**19,749**	26,015	**19,749**	26,015
Investment in bank deposits	**(10)**	(1,769)	**(10)**	(1,769)
Interest income received	**1,202**	1,213	**285**	296
Net cash inflow/(out flow) from investing activities	**20,869**	23,996	**19,952**	23,079
Cash flow from financing activities				
Dividend paid	**(40,381)**	(51,046)	**(40,381)**	(51,046)
Settlement of lease liability	**-**		**-**	-
Net cash outflow from financing activities	**(40,381)**	(51,046)	**(40,381)**	(51,046)
Net decrease in cash & cash equivalents during the period	**(92,144)**	(75,525)	**(80,491)**	(70,894)
Cash & cash equivalents at the beginning of the period	**(130,640)**	(183,563)	**(75,496)**	(128,419)
Unrealised exchange loss/(gain) on cash & cash equivalent	**-**		**-**	-
Cash & cash equivalents at the end of the period (Note B)	**(222,784)**	(259,088)	**(155,987)**	(199,313)
Note A - Cash generated from operations				
Profit before tax from continued operations	**108,197**	74,536	**108,197**	74,536
Profit before tax from discontinued operations	**-**	-	**1,619**	4,442
Adjustments for:				
Depreciation on property, plant & equipment	**937**	1,057	**937**	1,057
Provision for retirement benefit	**1,543**	771	**1,543**	771
Dividend income	**(19,749)**	(26,015)	**(19,749)**	(26,015)
Interest income	**(1,202)**	(1,213)	**(285)**	(296)
Interest expense	**13,084**	15,166	**10,863**	12,069
Operating profit before working capital changes	**102,811**	64,302	**103,125**	66,564
Increase in trade and other receivables	**(42,900)**	(22,434)	**(32,921)**	(22,433)
(Increase)/ decrease in inventories	**(54,810)**	(17,389)	**(54,810)**	(17,389)
(Decrease)/ increase in trade and other payables	**(29,132)**	(27,304)	**(29,077)**	(27,116)
Cash used for operations	**(24,031)**	(2,825)	**(13,682)**	(374)
Note B - Analysis of cash & cash equivalents at the end of the year				
Cash in hand, at bank and investment in government securities	**45,926**	106,555	**112,724**	166,330
Interest bearing short-term borrowings	**(268,712)**	(365,643)	**(268,712)**	(365,643)
	(222,786)	(259,088)	**(155,988)**	(199,313)

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

CHEMANEX PLC

SEGMENT INFORMATION

Note 1

	For the period ended 30 September	Group 2026	Group 2025
	(In Rs. '000)		
(a)	**Industry segment revenue**		
	Rubber and plastic	**251,075**	253,052
	Coating and packaging	**179,634**	185,014
	Home and personal care	**84,272**	76,792
	Total revenue from external customers	**514,981**	514,858

PROFIT AFTER TAXATION

	(In Rs. '000)		
(b)	**Industry segment**		
	Rubber and plastic	**42,267**	44,725
	Coating and packaging	**28,515**	4,222
	Home and personal care	**15,270**	5,505
		86,053	54,452
	Unallocated expenses	**-**	-
	Other income	**34,027**	34,037
	Finance income/ (cost) (net)	**(11,883)**	(13,953)
	Income tax expense	**(24,337)**	(18,837)
	Profit from discontinued operations	**1,619**	4,442
		85,479	60,141

The above figures are provisional & subject to audit.

Figures in brackets indicate deductions.

Notes to the Financial Statements

For the period ended 30 September	Company 2026	Company 2025	Group 2026	Group 2025
(In Rs. '000)				
2 Other income				
Dividend income	**19,749**	**26,015**	**19,749**	**26,015**
Direct sales commission	**11,311**	**8,022**	**11,311**	8,022
Sundry income	**2,966**	**-**	**2,966**	-
	34,027	34,037	**34,027**	34,037

3 Net finance income / For the period ended 30 September	Company 2026	Company 2025	Group 2026	Group 2025
(In Rs. '000)				
Interest income on deposits	**1,202**	1,213	**1,202**	**1,213**
Finance cost (Note 3.1)	**(13,084)**	(15,166)	**(13,084)**	(15,166)
			-	
	(11,883)	(13,953)	**(11,883)**	(13,953)

3.1 Finance cost / For the period ended 30 September	Company 2026	Company 2025	Group 2026	Group 2025
(In Rs. '000)				
Interest on short-term loans & overdrafts	**10,863**	**12,069**	**10,863**	**12,069**
Loss on foreign currency	**2,221**	**3,097**	**2,221**	**3,097**
	13,084	15,166	**13,084**	15,166

4 Cash and Cash equivalents / For the period ended 30 September	Company 2026	Company 2025	Group 2026	Group 2025
(In Rs. '000)				
Cash and bank - Local Currency	**45,926**	6,555	**45,926**	6,555
Investment in Government securities	**-**	100,000	**-**	100,000
	45,926	106,555	**45,926**	106,555
Loans & borrowings	**(200,000)**	(270,000)	**(200,000)**	(270,000)
Bank overdrafts	**(68,712)**	**(95,643)**	**(68,712)**	(95,643)
Cash & Cash equivalents classified as held for sale and distribution	**-**	-	**66,798**	**59,775**
Cash & Cash equivalents for cash flow purpose	**(222,786)**	(259,088)	**(155,988)**	(199,313)

5 Market value of a share

	2026	2025
	30-Sep	30-Sep
	Rs.	Rs.
Highest	**180.00**	**199.75**
Lowest	**150.00**	**152.00**
Last traded	**153.00**	**182.00**

6 Earnings and net assets per share / For the period ended 30 September	Company 2026	Company 2025	Group 2026	Group 2025
Basic earnings per share (Rs.)	**5.19**	3.45	**5.29**	3.72
Net assets per share (Rs.)	**259.83**	273.01	**266.21**	278.89

7 Share trading

For the period ended 30 September	2026	2025
	30-Sep	30-Sep
No of transactions during the period	**382**	3,088
No of shares traded during the period	**47,307**	1,742,611
Value of shares traded during the period (Rs)	**7,482,878**	309,280,553

8 Stated capital

	2026		2025	
	No of shares ('000)	**Value Rs.000**	No of shares ('000)	Value Rs.000
As at 30 September	**16,152**	**193,006**	16,152	193,006

9 Dividend paid per share

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

10 Directors' shareholding as at 30 September 2026

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

11 Twenty largest shareholders	**30.09.2026**	**30.09.2026**
Name of the shareholder	**No of shares**	**%**
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. R.S.H. Nanayakkara & Ms. R.M. Nanayakkara	**146,390**	**0.91**
Senkadagala Finance PLC/ Mr. L.L. Fernando & D.S. Fernando	**120,000**	**0.74**
Senkadagala Finance PLC/ Mr. M. Siridaran	**117,474**	**0.73**
DFCC Bank PLC/ Mr. P. Pranavan	**100,000**	**0.62**
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**
Mr. U.I. Suriyabandara	**62,894**	**0.39**
Dr. H.R. Wickremasinghe & Mr. V.K. Wickramasinghe (Deceased)	**61,700**	**0.38**
Shalsri Investments (Private) Limited	**57,709**	**0.36**
Peoples Leasing and Finance PLC/ Mr. R.S.H. Nanayakkara & Ms. R.M. Nanayakkara	**56,600**	**0.35**
Mr. P.R.D. Fernando	**46,239**	**0.29**
	13,413,421	**83.04**

12 Public Holding

	30.09.2026 No of shares	30.09.2026 %
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**

12.1 Public Holding

Ordinary shares of the Company held by public as at 30 September 2025 were as follows :

Number of Public Shareholders	**1,721**
Percentage of public holding	**36.25%**

13 Market Capitalization

	No of shares	Share price Rs.	Capitalization Rs.
Ordinary shares	16,152,353	153.00	2,471,310,009

14 Float Adjusted Market Capitalization

	No of shares	Share price Rs.	Capitalization Rs.
Shares held by public	5,855,283	153.00	895,858,299

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 30 September 2026 and the Interim Statement of Financial Position as at 30 September 2026 unless otherwise stated are consistent with those followed in the preparation of Financial Statements for the year ended 31 March 2026 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 30 September 2026, all the listed equity instruments amounting to Rs.3,368.50Mn were measured based on the active market prices as at 30 September 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.759.63Mn 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.