STANDARD CAPITAL PLC

Company No: PQ 206

Financial Statements
For The Period Ended 30th September 2026

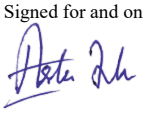
STANDARD CAPITAL PLC

STATEMENT OF FINANCIAL POSITION

GROUP	COMPANY	(All amounts in Sri Lanka Rupees)	GROUP		COMPANY	
As at 31/03/2026 Audited	As at 31/03/2026 Audited		As at 30/09/2026 Unaudited	As at 30/09/2025 Audited Restated	As at 30/09/2026 Unaudited	As at 30/09/2025 Audited Restated
		Non-Current Assets:				
19,642	19,642	Property, Plant & Equipment	16,492	25,942	16,492	25,942
225,000,000	225,000,000	Investment Property	225,000,000	212,000,000	225,000,000	212,000,000
1,188,000	1,188,000	Available for Sale financial assets	1,170,000	1,210,000	1,170,000	1,210,000
226,207,642	**226,207,642**	**Total Non Current Assets**	**226,186,492**	**213,235,942**	**226,186,492**	**213,235,942**
		Current Assets				
-	-	Inventories	-	-	-	-
-	-	Fair value through profit or loss financial assets	-	794,519	-	794,519
-	-	Prepayment, deposit and advance	-	-	-	-
1,885,477	1,885,477	Trade & Other Receivables	707,317	1,084,688	707,317	1,084,688
-	-	Amounts due from related parties	-	53,931,839	-	53,931,839
2,597,675	1,738,664	Cash and Cash Equivalents	1,846,534	2,331,339	1,846,534	1,466,329
4,483,152	**3,624,141**	**Total Current Assets**	**2,553,851**	**58,142,385**	**2,553,851**	**57,277,375**
230,690,794	**229,831,783**	**Total Assets**	**228,740,343**	**271,378,327**	**228,740,343**	**270,513,317**
		Equity & Liabilities				
242,411,225	242,411,225	Stated Capital	242,411,225	242,411,225	242,411,225	242,411,225
241,000	241,000	Reserves	223,000	263,000	223,000	263,000
(121,865,708)	(92,656,717)	Retained Earnings	(101,218,160)	(125,736,780)	(101,218,160)	(103,585,289)
120,786,517	**149,995,508**	**Total Equity attributable to Equity Holders**	**141,416,066**	**116,937,446**	**141,416,066**	**139,088,937**
(15,550,578)	**-**	**Non Controlling Interest**	**-**	**(23,685,539)**	**-**	**-**
105,235,939	**149,995,508**	**Total Equity**	**141,416,066**	**93,251,907**	**141,416,066**	**139,088,937**
		Non Current Liabilities				
		Interest bearing borrowings				
-	-	Lease payable after one year	-	3,837,573	-	-
1,500,000	1,500,000	Deposits	1,500,000	1,500,000	1,500,000	1,500,000
15,812,294	15,812,294	Amounts Due to Related Parties	33,497,294	-	33,497,294	-
37,152,861	37,152,861	Interest Bearing Loans and Borrowings	30,383,725	43,550,986	30,383,725	43,550,986
54,465,155	**54,465,155**		**65,381,020**	**48,888,559**	**65,381,020**	**45,050,986**
		Current Liabilities:				
42,486,841	1,756,079	Trade & Other Payables	3,002,625	42,037,393	3,002,625	1,455,670
-	-	Accrual and Other Payables	-	-	-	-
4,938,778	-	Lease payable within one year	-	1,101,204	-	-
1,082,140	1,133,100	Income Tax Liabilities	702,329	1,460,112	702,329	1,511,072
-	-	Amounts due to related parties	-	47,747,500	-	46,515,000
19,918,786	19,918,786	Interest Bearing Loans and Borrowings	13,528,272	18,528,272	13,528,272	18,528,272
2,563,155	2,563,155	Bank Loans & Overdraft	4,710,031	18,363,380	4,710,031	18,363,380
70,989,700	**25,371,120**	Total Current Liabilities	**21,943,257**	**129,237,861**	**21,943,257**	**86,373,394**
230,690,794	**229,831,783**	**Total Equity & Liabilities**	**228,740,343**	**271,378,327**	**228,740,343**	**270,513,317**
21.80	**27.07**	**Net Assets Per Share**	**25.52**	**21.10**	**25.52**	**25.10**

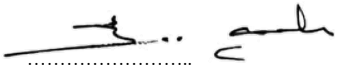
The above figures are not audited
These financial statements are in compliance with the requirements of the Companies Act No. 7 of 2007

The Board of Directors is responsible for the preparation and presentation of these Financial Statements
Signed for and on behalf of the Board by:



……..
Asela Fernando
Accountant

……..
Waruna Arambage
Director



……..
A.M.A Carder
Director

26/10/2026
Colombo

STANDARD CAPITAL PLC

STATEMENT OF COMPREHENSIVE INCOME - CONSOLIDATED

(All amounts in Sri Lanka Rupees)

	GROUP			GROUP		
	Three Months Ended			Six Months Ended		
	30th September 2026	30th September 2025 Restated	Change %	30th September 2026	30th September 2025 Restated	Change %
Revenue	2,145,000	1,800,000	19%	4,290,000	3,600,000	19%
Cost of Sales	-	-	0%	-	-	0%
Gross Profit	**2,145,000**	1,800,000	19%	**4,290,000**	3,600,000	19%
Other Operating Income	29,269,542	-	0%	29,269,542	-	0%
Total Other Income	**29,269,542**	**-**	0%	**29,269,542**	**-**	0%
Expenses						
Sales & Distribution Expense	-	-	0%	-	-	0%
Administrative Expense	(4,287,813)	(1,487,983)	188%	(5,302,002)	(2,763,288)	92%
Other Operational Expenses	(4,174,888)	(34,850)	11880%	(4,251,773)	(70,975)	5891%
Net Finance Costs	(1,340,195)	(2,589,705)	-48%	(3,389,935)	(4,795,891)	-29%
Profit / (Loss) Before Taxation	**21,611,646**	**(2,312,538)**	-1035%	**20,615,832**	**(4,030,154)**	-612%
Income Tax Expense	-	-	0%	-	-	0%
Profit / (Loss) After Taxation	**21,611,646**	**(2,312,538)**	**-1035%**	**20,615,832**	**(4,030,154)**	**-612%**
Other Comprehensive Income						
Net gain/(loss) on equity instruments at fair value	-	-	0%	-	-	0%
Loss on value of AFS Reserves	-	-	0%	(18,000)	-	0%
Deffered tax on Revaluation of Property Plant and Equipment	-	-	0%	-	-	0%
Revaluation Gain on Property Plant and Equipment	-	-	0%	-	-	0%
Other Comprehensive Income net of tax	**-**	**-**	0%	**(18,000)**	**-**	0%
Total Comprehensive Income	**21,611,646**	**(2,312,538)**	**-1035%**	**20,597,832**	**(4,030,154)**	**-611%**
Profit Attributable to:						
Equity Holders of the Company	**21,630,663**	**(2,237,372)**	-1067%	**20,647,548**	**(3,887,613)**	-631%
Non Controlling Interest	**(19,016)**	**(75,166)**	-75%	**(31,716)**	**(142,541)**	-78%
Total Income Attributable to:						
Equity Holders of the Company	**21,630,663**	**(2,237,372)**	-1067%	**20,629,548**	**(3,887,613)**	-631%
Non Controlling Interest	**(19,016)**	**(75,166)**	-75%	**(31,716)**	**(142,541)**	-78%
Earnings / (Loss) Per Share	**3.90**	**(0.40)**	-1067%	**3.73**	**(1.36)**	-374%

STANDARD CAPITAL PLC

STATEMENT OF COMPREHENSIVE INCOME - COMPANY

(All amounts in Sri Lanka Rupees)

	COMPANY			COMPANY		
	Three Months Ended		Change	Six Months Ended		Change
	30th September 2026	30th September 2025 Restated	%	30th September 2026	30th September 2025 Restated	%
Revenue	2,145,000	1,800,000	0%	4,290,000	3,600,000	19%
Cost of Sales	-	-	0%	-	-	0%
Gross Profit	**2,145,000**	**1,800,000**	**0%**	**4,290,000**	**3,600,000**	**19%**
Other Income						
Profit on Disposal of Investment in Subsidiary	1,650	-	0%	1,650	-	0%
Reversal of Provision for Impairment	-	-	0%	-	-	0%
Rent Income	-	-	0%	-	-	0%
Fair Value gain or (loss) on investments	-	-	0%	-	-	0%
Changes in Fair Value of Investment Property	-	-	0%	-	-	0%
Finance Income	8,994	-	0%	17,706	-	0%
Total Other Income	**10,644**	**-**	**0%**	**19,356**	**-**	**0%**
Expenses						
Sales & Distribution Expense	-	-	0	-	-	0%
Administrative Expense	(4,233,480)	(1,273,223)	233%	(5,211,385)	(2,356,028)	121%
Other Operational Expenses	(4,174,888)	(191,610)	0%	(4,251,773)	(227,735)	0%
Finance Cost	(1,349,189)	(2,589,705)	-48%	(3,407,640)	(4,795,891)	-29%
Profit / (Loss) Before Taxation	**(7,601,913)**	**(2,254,538)**	**237%**	**(8,561,443)**	**(3,779,654)**	**127%**
Income Tax Expense	-	-	0%	-	-	0%
Profit / (Loss) After Taxation	**(7,601,913)**	**(2,254,538)**	**237%**	**(8,561,443)**	**(3,779,654)**	**127%**
Other Comprehensive Income						
Net gain/(loss) on equity instruments at fair value	-	-	0%	-	-	0%
Loss on value of AFS Reserves	-	-	0%	(18,000)	-	0%
Deffered tax on acturial gain/(loss) on employee benefits	-	-	0%	-	-	0%
Revaluation of Property, Plants and Equipments	-	-	0%	-	-	0%
Deffered tax on revaluation	-	-	0%	-	-	0%
Other Comprehensive Income net of tax	**-**	**-**	0%	**(18,000)**	**-**	0%
Total Comprehensive Income	(7,601,913)	(2,254,538)	237%	(8,579,443)	(3,779,654)	127%
Attributable to:	-	-		-	-	0%
Equity Holders of the Company	**(7,601,913)**	**(2,254,538)**	**237%**	**(8,579,443)**	**(3,779,654)**	**127%**
Non Controlling Interest	-	-	0%	-	-	0%
Earnings / (Loss) Per Share	**(1.37)**	**(0.41)**	**237%**	**(1.55)**	**(0.68)**	**127%**

STANDARD CAPITAL PLC

STATEMENT OF CHANGES IN EQUITY

FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2026

(All Amounts are In Sri Lanka Rupees)

COMPANY	Stated Capital	Revaluation Reserve	AFS Reserve	Retained Profit / (Loss)	Total	Non Controlling Interest	Total Equity
Balance as at 01/04/2026	**242,411,225**	**-**	**241,000**	**(92,656,717)**	**149,995,508**	**-**	**149,995,508**
Loss on value of AFS Reserves	-	-	(18,000)	-	(18,000)	-	**(18,000)**
Net Profit/(Loss) for the Three Months Ended 30/09/2026	-	-	-	(8,561,443)	(8,561,443)	-	**(8,561,443)**
Balance as at 30/09/2026	**242,411,225**	**-**	**223,001**	**(101,218,160)**	**141,416,066**	**-**	**141,416,066**
Balance as at 01/04/2025	**242,411,225**	**-**	**263,000**	**(99,805,635)**	**142,868,590**	**-**	**142,868,590**
Net Profit/(Loss) for the Three Months Ended 30/09/2025	-	-	-	(3,779,654)	(3,779,654)	-	**(3,779,654)**
Balance as at 30/09/2025	**242,411,225**	**-**	**263,000**	**(103,585,289)**	**139,088,937**	**-**	**139,088,937**

STANDARD CAPITAL PLC

STATEMENT OF CHANGES IN EQUITY

FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2026

(All Amounts are In Sri Lanka Rupees)

GROUP	Stated Capital	Revaluation Reserve	AFS Reserve	Retained Profit / (Loss)	Total	Non Controlling Interest	Total Equity
Balance as at 01/04/2026	**242,411,225**	**-**	**241,000**	**(121,865,708)**	**120,786,517**	**(15,550,578)**	**105,235,939**
Loss on value of AFS Reserves	-	-	(18,000)	-	(18,000)	-	**(18,000)**
Net Profit/(Loss) for the Three Months Ended 30/09/2026	-	-	-	20,647,548	20,647,548	(31,716)	**20,615,832**
Derecognition of NCI upon disposal of subsidiary	-	-	-	-	-	15,582,294	**15,582,294**
Balance as at 30/09/2026	**242,411,225**	**-**	**223,000**	**(101,218,160)**	**141,416,066**	**-**	**141,416,066**
		Restated	**Restated**	**Restated**	**Restated**	**Restated**	**Restated**
Balance as at 01/04/2025	**242,411,225**	**-**	**263,000**	**(121,849,167)**	**120,825,058**	**(23,542,998)**	**97,282,060**
Net Profit/(Loss) for the Three Months Ended 30/09/2025	-	-	-	(3,887,613)	(3,887,613)	(142,541)	**(4,030,153)**
Balance as at 30/09/2025	**242,411,225**	**-**	**263,000**	**(125,736,780)**	**116,937,446**	**(23,685,539)**	**93,251,907**

STANDARD CAPITAL PLC
CASH FLOW STATEMENT

FOR THE SIX MONTHS ENDED 30TH SEPTEMBER *(All amounts in Sri Lankan Rupees)*	GROUP		COMPANY	
	2026	**2025**	**2026**	**2025**
Cash Flow From Operating Activities				
Net Profit / (Loss) Before Taxation	20,615,832	(4,030,154)	(8,561,443)	(3,779,654)
Adjustments For:				
Profit on Disposal of Investment in Subsidiary	(29,269,542)		(1,650)	
Depreciation	3,150	(0)	3,150	(0)
Operating Profit / (Loss) before working capital changes	**(8,650,560)**	**(4,030,154)**	**(8,559,943)**	**(3,779,654)**
(Increase) / Decrease In Inventories	-	-	-	-
(Increase) / Decrease in deposit in advance	-	-	-	-
(Increase) / Decrease in trade & other receivables	1,178,160	539,999	1,178,160	539,999
(Increase) / Decrease in amount due from related company	-	(49,949,408)	-	(49,949,408)
Increase / (Decrease) in trade & other payables	(2,831,910)	(443,230)	1,246,546	(361,230)
Increase / (Decrease) in amount due to related company	21,854,073	45,432,500	17,685,000	45,100,000
Cash Generated from operating activities	**11,549,764**	**(8,450,292)**	**11,549,764**	**(8,450,292)**
Net Income Tax Paid	(430,771)	(360,000)	(430,771)	(360,000)
Net Cash Inflow / (Outflow) from operating activities	**11,118,993**	**(8,810,292)**	**11,118,993**	**(8,810,292)**
Cash Flow from investing activities				
Proceeds from sale of Investment in Subsidiary	1,650	-	1,650	-
Cash Generated from / (used In) investing activities	**1,650**	**-**	**1,650**	**-**
Cash flows from financing activities				
Net movement of Loan during the period	(13,159,650)	(6,764,136)	(13,159,650)	(6,764,136)
Net cash used in financing activities	**(13,159,650)**	**(6,764,136)**	**(13,159,650)**	**(6,764,136)**
Net Increase / (Decrease) in cash & cash equivalents	(2,039,007)	(15,574,428)	(2,039,007)	(15,574,429)
Cash & cash equivalents at the beginning of the period	(824,491)	(457,613)	(824,491)	(1,322,623)
Cash & cash equivalents at the end of the period	**(2,863,497)**	**(16,032,041)**	**(2,863,497)**	**(16,897,051)**
Cash & cash equivalents				
Cash in hand & at bank	1,846,534	2,331,339	1,846,534	1,466,329
Bank overdraft & short term loans	(4,710,031)	(18,363,380)	(4,710,031)	(18,363,380)
Cash & cash equivalents at the end of the period	**(2,863,497)**	**(16,032,041)**	**(2,863,497)**	**(16,897,051)**

STANDARD CAPITAL PLC

Accounts

This Interim Financial Statement figures are provisional and subject to audit.

Accounting Policies

1 The interim condensed financial statements of the Company & Group have been prepared in accordance with the accounting policies set out in the audited financial statements for the year ended 31st March 2026, and also in compliance with Sri Lanka Accounting Standards - LKAS 34 Interim Financial Reporting.

2 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.

3 Comparative figures have been reclassified to conform with the current year's presentation.

4 The financial statements have been prepared on a historical cost basis except for Investment Property and items of Property, Plant & Equipment which are measured at fair value.

Contingent Liabilities

There has been no significant changes in contingent liabilities since the last annual balance sheet date.

Events occurring after the reporting date

No circumstances have arisen since the reporting date which would require adjustments to or disclosure in the financial statement.

Stated Capital

Stated Capital of the Company represents 5,540,828 ordinary shares.

	As At 30-09-2026	
Directors' Holding in Shares	Shareholding	%
Mr. W.I. Arambage (Chairman)	-	-
Mr. M L A Fernando	-	-
Mr. W. M Dayarathne	-	-
MR. S. KADER	-	-
Mr. A.M.A.Carder	6	-
	6	**-**

STANDARD CAPITAL PLC

CORPORATE INFORMATION

LEGAL FORM

A Public Limited Liability Company incorporated and domiciled in Sri Lanka.
The company is listed on the Colombo Stock Exchange.

COMPANY REGISTRATION NUMBER

PQ 206

DIRECTORS

Mr. W.I. Arambage	- Chairman
MR. S. KADER	- Non-Independent/ Non-Executive Director
Mr. W. M Dayarathne	- Independent/ Non-Executive Director
Mr.A.M.A.Carder	- Senior Non Independent / Non Executive Director
Mr. M L A Fernando	- Non-Independent/ Executive Director

SECRETARIES

Messrs. Corporate Advisory Services (Pvt) Ltd
No.106 1, 2 Horton Place
Colombo 07

REGISTRARS

S S P Corporate Services (Pvt) Ltd
101, Inner Flower Road
Colombo 3

AUDITORS

Kreston MNS & Co
Chartered Accountants
Level 1 & 2, Advantage Building
74A, Dharmapala Mawatha
Colombo 07

DATE OF INCORPORATION

9th June 1982

BANKERS

Commercial Bank of Ceylon Plc
Nations Trust Bank PLC
Seylan Bank PLC

REGISTERED OFFICE

No. 16/1, Mohideen Terrace, Ward Place
Colombo 07

Thirty Largest Shareholders **As At 30-09-2026**

		Shareholding	%
1	Gulf East Finance Limited	1,760,000	31.76
2	Standard Industries (Pvt) Ltd	1,000,000	18.05
3	Amina Investments Limited	648,715	11.71
4	Eastern Ocean Investments Ltd	500,000	9.02
5	Best Real Invest Co Services (Private) Limited	293,521	5.30
6	Est.Of Lat K.C. Vignarajah	279,733	5.05
7	Standard Chemical Corporationpte Ltd	270,000	4.87
8	Mrs K Gunaratnam	64,930	1.17
9	Ms S. Gunaratnam	64,930	1.17
10	Miss N.R. Fonseka	48,601	0.88
11	First Capital Markets Limited/Mr.S.P.Jayakumar	35,685	0.64
12	Assetline Finance Plc/M.S.Hiripitiya	35,000	0.63
13	Merchant Bank Of Sri Lanka Plc/Mr.Kamal Raja Upali Gunawardena	32,000	0.58
14	Mrs. S. Vignarajah	26,324	0.48
15	Mr. P.D.N. Perera	17,404	0.31
16	Mr. G.D. Jinadasa	10,671	0.19
17	Mrs K Sathasivam	10,000	0.18
18	Mr G Sathasivam	10,000	0.18
19	Mr G Udayakumar	10,000	0.18
20	Mr. S. Marimuthu	9,980	0.18
21	Mr. J.J. Ravindran	9,438	0.17
22	Mr. W.G. Karunadasa	7,162	0.13
23	Mr. S. Marimuthu	7,000	0.13
24	Dr. W.W.P.W.M.R.S. Kularatne	6,724	0.12
25	Mr. M. Senanayeke (Deceased)	6,250	0.11
26	Mr. U.I. Suriyabandara	6,244	0.11
27	Mr. A.A.B.M. Shakir	6,000	0.11
28	Mr. D.K. Karunarathne	5,550	0.10
29	Shaniro Holding (Private) Limited	5,500	0.10
30	Mr. D.A.P. Dematagoda	5,257	0.09
		5,192,619	**93.70**

Information on Ordinary Shares

Share price	**Quarter ended 30/09/2026**	**Quarter ended 30/06/2026**
	Rs.	Rs.
Highest	61.00	0.00
Lowest	32.30	0.00
As at 30th September, 2026 (Closing)	**36.50**	**0.00**

	Quarter ended 30/09/2026
No. of Ordinary Voting Shares	5,540,828
Market Capitalization	202,240,222
Market capitalization is calculated based on 30/09/2026 closing trade price.	
Public Shareholding %	38.48%
Public Shareholding	2,132,107
Number of Public Share Holders	1,274
Float Adjusted Market Capitalization	77,821,906
Relavant Public Holding Option	Option 5