

# Richard Pieris and Company PLC

## Interim Financial Statements

Nine months ended 31st December 2025

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# Corporate Information

## Legal Form

A quoted public Company with limited liability, incorporated in Sri Lanka under the Companies Ordinance No. 51 of 1938 on 11th May 1940. The Company registration number is PQ 138.

## Stock Exchange Listing

The Ordinary shares of the Company are listed in the Colombo Stock Exchange of Sri Lanka.

## Board of Directors

Dr. Sena Yaddhige - *Chairman/ Managing Director/ CEO*

Mr. W. J. Viville P. Perera - *Director*

Mr. Shaminda Yaddhige – *Director/COO*

Dr. Jayatissa De Costa P.C. - *Director*

Mr. Prasanna Fernando – *Director (Resigned w.e.f. 31st August 2025)*

Mr. Joseph Felix Fernandopulle – *Director*

Mr. Shiron Gooneratne – *Director*

Mr. H M L Pamuditha Bandara Hennayake - *Senior Independent Director*

Mr. Udeni Kusumsiri Samararatne – *Director*

Mr. Everette Michael Andree - *Director (Appointed w.e.f. 01st December 2025)*

## Registered Office

No. 310, High Level Road,

Nawinna, Maharagama,

Sri Lanka.

Telephone : + (94) 114310500

Fax : + (94) 114310777

Website : [www.arpico.com](http://www.arpico.com)

E-mail : [cpu@arpico.com](mailto:cpu@arpico.com)

## Secretaries

Richard Pieris Group Services (Private) Limited

No. 310, High Level Road,

Nawinna, Maharagama,

Sri Lanka.

## Auditors

Ernst & Young

Chartered Accountants

Rotunda Towers

No.109, Galle Road

Colombo 03,

Sri Lanka.

# Consolidated Statement of Financial Position

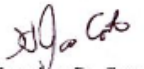
As at	Unaudited As at 31st December 2025 Rs. '000	Audited As at 31st March 2025 Rs. '000
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	27,444,556	26,676,969
Investment properties	975,677	985,716
Right-of-use Assets	4,236,989	4,403,208
Intangible assets	1,151,514	1,155,042
Consumable Biological assets	2,104,636	2,104,636
Investments in subsidiaries	-	-
Investment in associates	645,008	542,552
Other non-current financial assets	8,183,016	6,788,851
Deferred tax assets	1,395,797	1,462,947
	<b>46,137,193</b>	<b>44,119,920</b>
<b>Current assets</b>		
Inventories	13,987,668	13,741,428
Trade and other receivables	12,112,289	11,069,351
Produce on bearer biological assets	96,543	96,543
Loans and advances	16,995,229	14,605,782
Tax receivables	581,207	387,192
Other current financial assets	3,318,622	1,295,042
Cash and short-term deposits	15,295,046	14,783,897
	<b>62,386,604</b>	<b>55,979,234</b>
<b>Total assets</b>	<b>108,523,797</b>	<b>100,099,154</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
Stated capital	1,972,829	1,972,829
Revenue reserves	24,089,248	22,695,555
Statutory reserve fund	101,174	101,174
Other components of equity	2,181,950	1,147,640
<b>Equity attributable to equity holders of the parent</b>	<b>28,345,200</b>	<b>25,917,198</b>
Non-controlling interests	7,557,441	6,865,042
<b>Total equity</b>	<b>35,902,641</b>	<b>32,782,240</b>
<b>Non-current liabilities</b>		
Interest - bearing loans and borrowings	3,464,495	2,099,303
Lease liabilities on Right-of-use Assets	3,301,301	4,076,347
Insurance provision	2,914,867	2,762,501
Provisions	292,082	250,597
Government grants	474,603	489,234
Employee benefit liabilities	2,955,706	3,026,701
Deferred tax liabilities	2,857,631	2,816,798
	<b>16,260,685</b>	<b>15,521,481</b>
<b>Current liabilities</b>		
Trade and other payables	14,681,671	12,739,779
Public Deposits	10,972,562	10,344,495
Interest - bearing loans and borrowings	4,025,428	2,752,561
Lease liabilities on Right of use assets	1,746,483	1,269,963
Income tax payable	825,167	917,200
Short term borrowings	24,109,160	23,771,434
	<b>56,360,471</b>	<b>51,795,433</b>
<b>Total liabilities</b>	<b>72,621,156</b>	<b>67,316,914</b>
<b>Total equity and liabilities</b>	<b>108,523,797</b>	<b>100,099,154</b>
<b>Net Assets Per Share (Rs.)</b>	<b>13.93</b>	<b>12.74</b>

I certify that the financial statements comply with the requirements of the Companies Act No. 7 of 2007



Sudheera Epatakumbura  
Head of Finance

The Board of Directors is responsible for the preparation and presentation of these financial statements.



Jayatissa De Costa  
Director



W J V P Perera  
Director

12 February 2026  
Colombo

# Company Statement of Financial Position

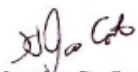
As at	Unaudited As at 31st December 2025 Rs. '000	Audited As at 31st March 2025 Rs. '000
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	828,122	85,714
Investment properties	2,913,581	2,911,979
Right-of-use Assets	67,518	105,498
Investment in subsidiaries	5,410,134	5,260,275
Other non-current financial assets	3,767,159	2,859,806
Deferred tax assets	10,465	10,466
	<b>12,996,980</b>	<b>11,233,738</b>
<b>Current assets</b>		
Inventory	1,346	1,561
Trade and other receivables	435,497	443,526
Tax receivables	330,455	204,553
Amounts due from subsidiaries	6,296,497	5,379,466
Cash and short-term deposits	806,967	1,159,196
	<b>7,870,763</b>	<b>7,188,302</b>
<b>Total assets</b>	<b>20,867,743</b>	<b>18,422,040</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
Stated capital	1,972,829	1,972,829
Revenue reserves	150,206	557,317
Other components of equity	1,618,958	711,606
<b>Total equity</b>	<b>3,741,993</b>	<b>3,241,752</b>
<b>Non-current liabilities</b>		
Lease liabilities on Right-of-use Assets	82,868	130,542
Employee benefit liabilities	65,526	66,571
	<b>148,394</b>	<b>197,113</b>
<b>Current liabilities</b>		
Trade and other payables	278,226	633,235
Lease liabilities on Right-of-use Assets	72,881	95,703
Amounts due to subsidiaries	254,617	129,736
Income tax payable	-	-
Short term borrowings	16,371,632	14,124,500
	<b>16,977,355</b>	<b>14,983,174</b>
<b>Total liabilities</b>	<b>17,125,750</b>	<b>15,180,287</b>
<b>Total equity and liabilities</b>	<b>20,867,743</b>	<b>18,422,040</b>
<b>Net Assets Per Share (Rs.)</b>	<b>1.84</b>	<b>1.59</b>

I certify that the financial statements comply with the requirements of the Companies Act No. 7 of 2007



Sudheera Epitakumbura  
Head of Finance

The Board of Directors is responsible for the preparation and presentation of these financial statements.



Jayatissa De Costa  
Director

12 February 2026  
Colombo



W J V P Perera  
Director

## Consolidated Statement of Profit or Loss

	Unaudited			Unaudited		
	03 months ended	03 months ended	Variance	09 months ended	09 months ended	Variance
	31st December 2025 Rs. '000	31st December 2024 Rs. '000		31st December 2025 Rs. '000	31st December 2024 Rs. '000	
<b>Continuing operations</b>						
Revenue from contracts with customers	19,104,242	18,745,742	2%	54,929,256	54,340,371	1%
Revenue from insurance contracts	503,839	572,128	-12%	1,296,007	1,398,028	-7%
Interest Revenue	834,029	658,497	27%	2,414,209	1,930,735	25%
Total Revenue	<b>20,442,110</b>	<b>19,976,367</b>		<b>58,639,471</b>	<b>57,669,134</b>	
Cost of sales	(15,153,285)	(14,688,574)	3.2%	(42,751,397)	(42,258,757)	1.2%
<b>Gross profit</b>	<b>5,288,825</b>	<b>5,287,793</b>	<b>0%</b>	<b>15,888,074</b>	<b>15,410,377</b>	<b>3%</b>
Other operating income	423,755	475,030	-11%	1,181,160	1,252,932	-6%
Selling and distribution expenses	(1,263,364)	(1,315,377)	-4.0%	(3,598,546)	(3,474,252)	4%
Administrative expenses	(2,646,172)	(2,317,369)	14%	(7,734,356)	(7,070,277)	9%
Other operating expenses	(11,725)	(92,122)	-87%	(51,792)	(147,053)	-65%
<b>Operating profit</b>	<b>1,791,318</b>	<b>2,037,955</b>	<b>-12%</b>	<b>5,684,539</b>	<b>5,971,728</b>	<b>-5%</b>
Finance costs	(572,513)	(580,806)	-1%	(1,599,790)	(1,575,865)	2%
Finance Income	337,649	322,049	5%	979,505	896,968	9%
Share of profit of an associate	67,520	27,248	148%	238,929	110,767	116%
<b>Profit before tax from continuing operations</b>	<b>1,623,975</b>	<b>1,806,447</b>	<b>-10%</b>	<b>5,303,184</b>	<b>5,403,598</b>	<b>-1.9%</b>
Income tax expense	(588,995)	(707,166)	-17%	(1,823,765)	(1,669,177)	9%
<b>Profit for the period from continuing operations</b>	<b>1,034,980</b>	<b>1,099,281</b>	<b>-6%</b>	<b>3,479,419</b>	<b>3,734,421</b>	<b>-7%</b>
<b>Discontinued operations</b>						
Loss after tax for the period from discontinued operations	(274)	(304)	-10%	(1,405)	(1,798)	-22%
<b>Profit for the period</b>	<b>1,034,706</b>	<b>1,098,977</b>	<b>-6%</b>	<b>3,478,014</b>	<b>3,732,623</b>	<b>-7%</b>
Attributable to:						
Equity holders of the parent	852,666	912,212	-7%	2,818,220	3,082,205	-9%
Non-controlling interests	182,040	186,765	-3%	659,794	650,418	1%
	<b>1,034,706</b>	<b>1,098,977</b>		<b>3,478,014</b>	<b>3,732,623</b>	
<b>Earnings per share</b>						
Basic (Rs.)	0.42	0.45		1.38	1.51	
Diluted (Rs.)	0.42	0.45		1.38	1.51	

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

## Consolidated Statement of Comprehensive Income

	Unaudited			Unaudited		
	03 months ended	03 months ended	Variance	09 months ended	09 months ended	Variance
	31st December 2025 Rs.'000	31st December 2024 Rs.'000		31st December 2025 Rs.'000	31st December 2024 Rs.'000	
<b>Profit for the period</b>	1,034,706	1,098,977	6%	3,478,014	3,732,623	-7%
<b>Other comprehensive income</b>						
<b>Other comprehensive income/(loss) to be reclassified to profit or loss in subsequent periods;</b>						
Net Profit/ loss on financial assets at FVOCI	(18,177)	(79,945)	77%	120,715	(64,435)	287%
Fair value movement of Fair value reserve of financial assets at FVOCI transferred to life fund	18,177	79,945	-77%	(120,715)	64,435	-287%
Exchange differences on translation of foreign operations	7,927	(27,746)	129%	30,419	(31,145)	198%
<b>Net other comprehensive income to be reclassified to profit or loss</b>	7,927	(27,746)		30,419	(31,145)	
<b>Other comprehensive income/(loss) not to be reclassified to profit or loss;</b>						
Net gain/(loss) on Financial Assets at FVOCI	(32,789)	828,190	-104%	1,036,505	1,106,213	-6%
<b>Net other comprehensive income/(loss) not to be reclassified to profit or loss</b>	(32,789)	828,190		1,036,505	1,106,213	
<b>Other comprehensive income/(loss) for the period, net of tax</b>	(24,862)	800,444	-103%	1,066,924	1,075,068	-1%
<b>Total comprehensive income for the period, net of tax</b>	1,009,844	1,899,421	-47%	4,544,937	4,807,691	-5%
<b>Attributable to:</b>						
Equity holders of the parent	826,546	1,734,311	-52%	3,852,530	4,179,978	-8%
Non-controlling interests	183,298	165,110	11%	692,407	627,713	10%
	1,009,844	1,899,421		4,544,937	4,807,691	

Figures in brackets indicate deductions.  
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Company Statement of Profit or Loss

	Unaudited			Unaudited		
	03 months ended	03 months ended	Variance	09 months ended	09 months ended	Variance
	31st December	31st December		31st December	31st December	
	2025	2024		2025	2024	
	Rs. '000	Rs. '000	%	Rs. '000	Rs. '000	%
Revenue from contracts with customers	523,916	681,634	-23%	2,191,511	1,812,407	21%
Other revenue	2,916	-	100%	6,692	67,280	-90%
Cost of sales	-	-		-	-	
Gross profit	526,833	681,634	-23%	2,198,203	1,879,687	17%
Other operating income	8,883	4,600	93%	16,817	21,065	-20%
Administrative expenses	(182,038)	(125,571)	45%	(378,566)	(415,045)	-9%
Other operating expenses	(391)	(10,696)	-96%	(740)	(23,192)	-97%
Operating profit	353,287	549,967	-36%	1,835,714	1,462,515	26%
Finance costs	(316,930)	(311,170)	2%	(890,437)	(839,376)	6%
Finance Income	23,723	25,802	-8%	72,139	79,084	-9%
Profit before tax	60,080	264,599	-77%	1,017,416	702,223	45%
Income tax expense	-	-	-	-	-	-
Profit for the period	60,080	264,599	-77%	1,017,416	702,223	45%
Earning per share						
Basic (Rs.)	0.03	0.13		0.50	0.35	
Diluted (Rs.)	0.03	0.13		0.50	0.35	

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

Company Statement of Comprehensive Income

	Unaudited			Unaudited		
	03 months ended	03 months ended	Variance	09 months ended	09 months ended	Variance
	31st December 2025 Rs. '000	31st December 2024 Rs. '000		31st December 2025 Rs. '000	31st December 2024 Rs. '000	
Profit for the period	60,080	264,599	-77%	1,017,416	702,223	45%
Other comprehensive Profit/ Loss						
Other comprehensive Profit/Loss not to be reclassified to profit or loss;						
Net gain/(loss) on equity instruments at FVOCI	(24,217)	904,898	-103%	907,353	1,172,350	-23%
Net other comprehensive gain/(loss) not to be reclassified to profit or loss	(24,217)	904,898		907,353	1,172,350	
Other comprehensive gain/(loss) for the period, net of tax	(24,217)	904,898	103%	907,353	1,172,350	-23%
Total comprehensive income for the period, net of tax	35,863	1,169,497	-97%	1,924,769	1,874,573	3%

Figures in brackets indicate deductions.  
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## Statement of Cash Flow

	Group		Company	
	Unaudited 2025 Rs. '000	Unaudited 2024 Rs. '000	Unaudited 2025 Rs. '000	Unaudited 2024 Rs. '000
<b>For the Nine months ended 31st December</b>				
<b>Cash flows from/(used in) operating activities</b>				
Profit before tax and non controlling interests from continuing operations	5,303,184	5,403,598	1,017,416	702,223
Loss after tax from discontinued operation	(1,405)	(1,798)	-	-
Adjustments to reconcile profit before tax to net cash flows	2,288,124	1,442,104	875,838	841,978
<b>Operating profit before working capital changes</b>	<b>7,589,903</b>	<b>6,843,903</b>	<b>1,893,254</b>	<b>1,544,201</b>
Working capital adjustments	(2,582,166)	(2,075,097)	(881,985)	(646,416)
<b>Cash generated from operations</b>	<b>5,007,737</b>	<b>4,768,806</b>	<b>1,011,269</b>	<b>897,785</b>
Interest paid	(1,599,790)	(1,575,865)	(890,437)	(839,376)
Gratuity paid	(416,481)	(107,873)	(10,044)	(5,748)
Interest received	979,505	896,968	72,139	79,084
Income tax paid	(1,807,815)	(1,207,445)	-	-
<b>Net cash from/(used in) operating activities</b>	<b>2,163,156</b>	<b>2,774,590</b>	<b>182,926</b>	<b>131,745</b>
Net cash flows used in investing activities	(2,176,935)	(2,303,800)	(903,503)	(303,866)
<b>Net cash flows/(used in) before financing activities</b>	<b>(13,779)</b>	<b>470,789</b>	<b>(720,577)</b>	<b>(172,121)</b>
Net cash flows used in financing activities	187,203	1,335,686	(1,878,784)	(1,287,099)
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>173,423</b>	<b>1,806,475</b>	<b>(2,599,360)</b>	<b>(1,459,220)</b>
Net foreign exchange difference	-	-	-	-
<b>Cash and cash equivalents at the beginning of the period</b>	<b>(8,987,537)</b>	<b>(9,192,656)</b>	<b>(12,965,305)</b>	<b>(11,285,576)</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>(8,814,114)</b>	<b>(7,386,181)</b>	<b>(15,564,665)</b>	<b>(12,744,796)</b>
<b>Analysis of cash and cash equivalents at the end of the period</b>				
Bank and cash balances	15,295,046	14,210,091	806,967	1,219,369
Short term borrowings	(24,109,160)	(21,596,272)	(16,371,632)	(13,964,165)
	<b>(8,814,114)</b>	<b>(7,386,181)</b>	<b>(15,564,665)</b>	<b>(12,744,796)</b>

Figures in brackets indicate deductions.

The above figures are subject to audit.

## Statement of Changes in Equity

Group	Attributable to equity holders of the parent							Total Equity
	Stated Capital	Revenue Reserves	Fair Value Reserve of Financial Assets at FVOCI	Foreign Currency Translation Reserve	Statutory Reserve Fund	Total	Non Controlling Interest	
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	
As at 1st April 2024	1,972,829	22,531,452	(353,454)	392,753	88,438	24,632,018	5,562,018	30,194,036
Profit for the period	-	3,787,853	-	-	-	3,787,853	812,081	4,599,934
Other comprehensive income	-	(249,593)	1,115,269	(6,928)	-	858,749	(55,575)	803,174
Total comprehensive income	-	3,538,260	1,115,269	(6,928)	-	4,646,601	756,506	5,403,108
Amount transferred due to changes in holdings	-	(715,871)	-	-	-	(715,871)	715,871	-
Dividends	-	(2,645,550)	-	-	-	(2,645,550)	-	(2,645,550)
Subsidiary dividend paid to minority shareholders	-	-	-	-	-	-	(169,353)	(169,353)
Transfers during the year	-	(12,736)	-	-	12,736	-	-	-
As at 31st March 2025	1,972,829	22,695,555	761,815	385,825	101,174	25,917,198	6,865,042	32,782,240
As at 1st April 2025	1,972,829	22,695,555	761,815	385,825	101,174	25,917,199	6,865,042	32,782,240
Profit for the period	-	2,818,220	-	-	-	2,818,220	659,794	3,478,014
Other comprehensive income	-	-	1,011,191	23,119	-	1,034,309	32,614	1,066,923
Adjustments	-	-	-	-	-	-	-	-
Total comprehensive income	-	2,818,220	1,011,191	23,119	-	3,852,529	692,408	4,544,937
Dividends	-	(1,424,527)	-	-	-	(1,424,527)	-	(1,424,527)
Subsidiary dividend paid to minority shareholders	-	-	-	-	-	-	(9)	(9)
As at 31st December 2025	1,972,829	24,089,248	1,773,006	408,944	101,174	28,345,201	7,557,441	35,902,641
Company								
As at 1st April 2024	1,972,829	2,334,710	(289,627)	-	-	4,017,912	-	4,017,912
Profit for the period	-	862,245	-	-	-	862,245	-	862,245
Other comprehensive income	-	5,911	1,001,232	-	-	1,007,144	-	1,007,144
Total comprehensive income	-	868,156	1,001,232	-	-	1,869,389	-	1,869,389
Dividends	-	(2,645,550)	-	-	-	(2,645,550)	-	(2,645,550)
As at 31st March 2025	1,972,829	557,317	711,605	-	-	3,241,752	-	3,241,752
As at 1st April 2025	1,972,829	557,317	711,605	-	-	3,241,752	-	3,241,752
Profit for the period	-	1,017,416	-	-	-	1,017,416	-	1,017,416
Other comprehensive income	-	-	907,353	-	-	907,353	-	907,353
Total comprehensive income	-	1,017,416	907,353	-	-	1,924,768	-	1,924,768
Dividends	-	(1,424,527)	-	-	-	(1,424,527)	-	(1,424,527)
As at 31st December 2025	1,972,829	150,206	1,618,958	-	-	3,741,993	-	3,741,993

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

## Notes to the Financial Statements

### Operating Segment Information

	For the nine months ended 31st December										As at 31st December	As at 31st March
	Gross Revenue		Inter segmental		Intra segmental		Revenue from external customers		Operating profit/(Loss)		Assets	
	2025 Rs. '000	2024 Rs. '000	2025 Rs. '000	2024 Rs. '000	2025 Rs. '000	2024 Rs. '000	2025 Rs. '000	2024 Rs. '000	2025 Rs. '000	2024 Rs. '000	2025 Rs. '000	2025 Rs. '000
<b>Rubber</b>	4,527,342	5,997,350	(115,518)	(149,438)	(3,270)	(2,470)	4,408,553	5,845,442	1,072	(83,698)	11,324,482	11,508,870
<b>Tyre</b>	4,222,604	4,467,928	(360,749)	(353,684)	-	-	3,861,855	4,114,245	591,976	512,769	3,862,442	3,930,547
<b>Plastic, Furniture and Electronics</b>	10,279,979	8,848,777	(1,078,231)	(1,474,199)	(47,357)	(306,550)	9,154,391	7,068,028	1,322,480	1,036,218	16,695,556	15,240,825
<b>Retail</b>	26,059,770	26,963,263	(24,558)	(24,558)	(178,552)	(174,714)	25,856,660	26,763,992	1,241,722	1,734,273	19,232,460	17,158,860
<b>Financial services</b>	3,732,220	3,338,141	(5,834)	-	-	-	3,726,386	3,338,141	118,638	(52,850)	28,329,426	25,512,357
<b>Other services</b>	2,580,764	2,394,501	(2,559,215)	(2,317,062)	-	-	21,548	77,438	429,019	90,442	21,606,559	19,994,998
<b>Plantations</b>	12,595,670	12,050,902	(501,381)	(1,121,285)	(484,212)	(467,768)	11,610,077	10,461,849	3,329,476	3,742,821	34,775,922	33,139,668
<b>Inter segment eliminations</b>	-	-							(1,349,844)	(1,008,249)	(27,948,059)	(26,929,524)
<b>Group</b>	<b>63,998,348</b>	<b>64,060,862</b>	<b>(4,645,487)</b>	<b>(5,440,226)</b>	<b>(713,391)</b>	<b>(951,502)</b>	<b>58,639,471</b>	<b>57,669,134</b>	<b>5,684,539</b>	<b>5,971,728</b>	<b>107,878,789</b>	<b>99,556,602</b>

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

## Notes to the Financial Statements

### 1. Corporate Information

Richard Pieris & Company PLC (“Company”) is a public limited company incorporated and domiciled in Sri Lanka and listed on the Colombo Stock Exchange. The registered office and principle business place of the Company is situated at 310, High Level Road, Nawinna, Maharagama.

### 2. Basis of Preparation

The Interim consolidated Financial Statements for the nine months ended 31st December 2025 have been prepared in accordance with LKAS 34, Interim Financial Reporting. The accounting policies adopted in the preparation of the interim consolidated financial statements are consistent with those followed in the preparation of the Group’s annual consolidated financial statements for the previous year.

### 3. Related Party Transactions

The nature of Related Party Transactions in the period under review is similar to those reported in the Financial Statement for the year 2024/25.

### 4. Share Information

#### 4.1. Stated Capital

Stated capital is represented by the number of shares in issue as given below

As at	No of Shares '000	Value of Shares Rs.'000
Ordinary Shares	2,035,038	1,972,829

#### 4.2. Market Price Per Share

For the Period ended 31st December	2025	2024
Highest	50.10	27.00
Lowest	23.00	18.60
Last Traded	42.50	25.60
Market Capitalization (Rs. '000)	86,489,127	52,096,980
Price Earning Ratio -Annualized (times)	23.02	12.68

#### 4.3 Public Share Holding

The percentage of shares held by the public and the number of public shareholders as follows,

As at	31-12-2025	31-03-2025
Number of Shareholders	8,470	8,531
Public shareholding (%)	29.06%	29.72%
Float - Adjusted Market Capitalization	15,969,528	12,399,677

The Company complies with option 1 of the Listing rules 7.13.1 (a) - Rs 10Bn - Float Adjusted Market capitalization which requires 500 minimum public shareholders.

#### 4.4 Net Asset Per Share

As at	31-12-2025	31-03-2025
Group	13.93	12.74
Company	1.84	1.59

#### 4.5 Directors' share holdings

The number of shares held by the Board of Directors are as follows:

As at	31-12-2025	31-03-2025
1 Dr. Sena Yaddhegige Chairman/Managing Director/CEO	106,567,150	106,567,150
2 Mr. W J V P Perera	-	3,499
3 Mr. Shaminda Yaddhegige	-	-
4 Dr. Jayatissa De Costa P.C.	-	-
5 Mr. Prasanna Fernando ( <i>Resigned w.e.f. 31st August 2025</i> )	-	-
6 Mr. Joseph Felix Fernandopulle	107,623	107,623
7 Mr. Shiron Gooneratne	-	-
8 Mr. H M L P B Hennayake	10	10
9 Mr. Udeni Kusumsiri Samararatne	-	-
10 Mr. Everette Michael Andree ( <i>Appointed w.e.f. 01st December 2025</i> )	-	-

## Notes to the Financial Statements

### 4.6. Twenty largest shareholders

Twenty largest shareholders of the company are as follows:

As at		31-12-2025	%		31-03-2025	%
		Number of shares			Number of shares	
1	Skyworld Overseas Holdings Limited	516,388,590	25.37%	Skyworld Overseas Holdings Limited	516,388,590	25.37%
2	Camille Consulting Corp.	375,123,098	18.43%	Camille Consulting Corp.	366,930,569	18.03%
3	Deutsche Bank AG Singapore A/C 2 (DCS CLT ACC)	224,024,298	11.01%	Deutsche Bank AG Singapore A/C 2 (DCS CLT ACC)	224,124,298	11.01%
4	Sezeka Limited	221,363,514	10.88%	Sezeka Limited	216,054,245	10.62%
5	Employees Provident Fund	169,899,520	8.35%	Employees Provident Fund	169,899,520	8.35%
6	Rockport Limited	127,360,863	6.26%	Rockport Limited	122,906,560	6.04%
7	Dr. Sena Yaddchige	106,567,150	5.24%	Dr. Sena Yaddchige	106,567,150	5.24%
8	Investment Resources Company (Private) Limited	41,300,155	2.03%	Investment Resources Company (Private) Limited	41,300,155	2.03%
9	Dhanasiri Recreation (Pvt) Ltd.	34,009,920	1.67%	Dhanasiri Recreation (Pvt) Ltd.	34,009,920	1.67%
10	The Executor of the Estate of Late Mrs L.B. S. Pieris	22,782,045	1.12%	The Executor of the Estate of Late Mrs L.B. S. Pieris	22,782,045	1.12%
11	Kalday (Private) Limited.	12,126,030	0.60%	Kalday (Private) Limited.	12,126,030	0.60%
12	Mr.P.M.Rutnam	8,268,834	0.41%	Employees Trust Fund Board	8,966,141	0.44%
13	Employees Trust Fund Board	7,834,565	0.38%	Mr.P.M.Rutnam	8,268,834	0.41%
14	Mr. D.W.R. Rutnam	7,000,000	0.34%	Mr. D.W.R. Rutnam	7,000,000	0.34%
15	Ms. J.F. Rutnam	7,000,000	0.34%	Ms. J.F. Rutnam	7,000,000	0.34%
16	Dr. C.M. Fernando	6,660,570	0.33%	Dr C.M. Fernando	6,660,570	0.33%
17	Citibank Hong Kong S/A Hostplus Pooled	6,144,277	0.30%	Sri Lanka Insurance Corporation Ltd - Life Fund	6,275,000	0.31%
18	SSBT- Sunsuper Pty. Ltd. As Trustee For Sunsuper	4,785,889	0.24%	Citibank Hong Kong S/A Hostplus Pooled	6,083,033	0.30%
19	Ms. P. Nadarasa	3,644,160	0.18%	SSBT- Sunsuper Pty. Ltd. As Trustee For Sunsuper	4,917,616	0.24%
20	Renuka Hotels PLC	3,000,000	0.15%	MS.H.A Wijerama	4,257,917	0.21%
		1,905,283,478	93.62%		1,892,518,193	93.00%

### 5. Comparative Information

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.

### 6. Discontinue Operation

Discontinued operations comprise the results of subsidiaries of the Group whose commercial operations have been discontinued.

### 7. Fair value measurement

The fair values of the financial assets and financial liabilities recognized during the period were not materially different from the transaction prices at the date of initial recognition. There were neither transfers between different levels of fair value hierarchy nor changes to assets classes classified under recurring and non-recurring basis. Valuation techniques or significant unobservable inputs used for measuring level 2 and level 3 fair values remains unchanged.

### 8. Events After the Reporting Period

No circumstances have arisen since the reporting date, which would require adjustment to or disclosure in the Financial Statements.

### 9. Ratios - Company

	31-12-2025	31-03-2025
Debt/Equity Ratio	4.42	4.43
Quick Asset Ratio	0.46	0.48
Interest Cover	2.24	1.92

10. All values included in these Financial Statements are in Rs. '000s unless otherwise stated.

