Richard Pieris and Company PLC

Interim Financial Statements

Twelve months ended 31st March 2026

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 Yaddehige - *Chairman/ Managing Director/ CEO*
Mr. W. J. Viville P. Perera - *Director*
Mr. Shaminda Yaddehige – *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
E-mail : 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 March 2026 Rs. '000	Audited As at 31st March 2025 Rs. '000
Assets		
Non-current assets		
Property, plant and equipment	27,891,043	26,676,969
Investment properties	549,825	985,716
Right-of-use Assets	4,062,362	4,403,208
Intangible assets	1,154,422	1,155,042
Consumable Biological assets	2,361,227	2,104,636
Investments in subsidiaries	-	-
Investment in associates	641,895	542,552
Other non-current financial assets	7,611,996	6,788,851
Deferred tax assets	1,209,566	1,462,947
	45,482,336	**44,119,920**
Current assets		
Inventories	13,312,553	13,741,428
Trade and other receivables	11,518,841	11,069,351
Produce on bearer biological assets	78,818	96,543
Loans and advances	18,257,923	14,605,782
Tax receivables	630,068	387,192
Other current financial assets	3,167,687	1,295,042
Cash and short-term deposits	17,853,152	14,783,897
	64,819,042	**55,979,234**
Total assets	**110,301,378**	**100,099,154**
Equity and liabilities		
Equity		
Stated capital	1,972,829	1,972,829
Revenue reserves	23,916,416	22,695,555
Statutory reserve fund	118,796	101,174
Other components of equity	1,867,464	1,147,640
Equity attributable to equity holders of the parent	**27,875,505**	**25,917,198**
Non-controlling interests	7,428,264	6,865,042
Total equity	**35,303,769**	**32,782,240**
Non-current liabilities		
Interest - bearing loans and borrowings	3,168,078	2,099,303
Lease liabilities on Right-of-use Assets	3,213,430	4,076,347
Insurance provision	3,063,262	2,762,501
Provisions	291,656	250,597
Government grants	477,008	489,234
Employee benefit liabilities	3,320,315	3,026,701
Deferred tax liabilities	2,952,173	2,816,798
	16,485,921	**15,521,481**
Current liabilities		
Trade and other payables	12,994,089	12,739,779
Public Deposits	11,023,243	10,344,495
Interest - bearing loans and borrowings	5,053,535	2,752,561
Lease liabilities on Right of use assets	1,737,230	1,269,963
Income tax payable	860,427	917,200
Short term borrowings	26,843,162	23,771,434
	58,511,687	**51,795,433**
Total liabilities	**74,997,608**	**67,316,914**
Total equity and liabilities	**110,301,378**	**100,099,154**
Net Assets Per Share (Rs.)	**13.70**	**12.74**

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.

Udeni Samararatne
Director

Jayatissa De Costa
Director

29 May 2026
Colombo

Company Statement of Financial Position

As at	Unaudited As at 31st March 2026 Rs. '000	Audited As at 31st March 2025 Rs. '000
Assets		
Non-current assets		
Property, plant and equipment	106,616	85,714
Investment properties	3,635,042	2,911,979
Right-of-use Assets	54,859	105,498
Investment in subsidiaries	5,410,134	5,260,275
Other non-current financial assets	3,466,683	2,859,806
Deferred tax assets	759	10,466
	12,674,093	**11,233,738**
Current assets		
Inventory	956	1,561
Trade and other receivables	475,466	443,526
Tax receivables	330,455	204,553
Amounts due from subsidiaries	6,149,409	5,379,466
Cash and short-term deposits	782,167	1,159,196
	7,738,454	**7,188,302**
Total assets	**20,412,547**	**18,422,040**
Equity and liabilities		
Equity		
Stated capital	1,972,829	1,972,829
Revenue reserves	362,350	557,317
Other components of equity	1,318,483	711,606
Total equity	**3,653,662**	**3,241,752**
Non-current liabilities		
Lease liabilities on Right-of-use Assets	-	130,542
Employee benefit liabilities	84,858	66,571
	84,858	**197,113**
Current liabilities		
Trade and other payables	241,938	633,235
Lease liabilities on Right-of-use Assets	130,542	95,703
Amounts due to subsidiaries	193,051	129,736
Income tax payable	-	-
Short term borrowings	16,108,496	14,124,500
	16,674,027	**14,983,175**
Total liabilities	**16,758,885**	**15,180,288**
Total equity and liabilities	**20,412,547**	**18,422,040**
Net Assets Per Share (Rs.)	**1.80**	**1.59**

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.

Udeni Samararatne
Director

Jayatissa De Costa
Director

29 May 2026
Colombo

Consolidated Statement of Profit or Loss

	Unaudited			Unaudited	Audited	
	03 months ended 31st March 2026 Rs. '000	03 months ended 31st March 2025 Rs. '000	Variance %	12 months ended 31st March 2026 Rs. '000	12 months ended 31st March 2025 Rs. '000	Variance %
Continuing operations						
Revenue from contracts with customers	19,269,540	18,164,078	6%	74,198,795	72,504,540	2%
Revenue from insurance contracts	395,864	449,978	-12%	1,691,871	1,848,006	-8%
Interest Revenue	872,077	686,637	27%	3,286,286	2,612,736	26%
Total Revenue	**20,537,481**	**19,300,694**		**79,176,952**	**76,965,282**	
Cost of sales	(16,031,995)	(14,569,586)	10.0%	(58,783,391)	(56,828,343)	3.4%
Gross profit	**4,505,486**	**4,731,108**	**-5%**	**20,393,561**	**20,136,939**	**1%**
Other operating income	815,266	910,124	-10%	1,996,426	2,163,056	-8%
Selling and distribution expenses	(1,583,374)	(1,742,238)	-9%	(5,181,920)	(5,215,917)	-1%
Administrative expenses	(2,389,211)	(2,088,883)	14%	(10,123,567)	(9,155,458)	11%
Other operating expenses	(14,811)	(45,355)	-67%	(66,603)	(193,419)	-66%
Operating profit	**1,333,356**	**1,764,756**	**-24%**	**7,017,896**	**7,735,202**	**-9%**
Finance costs	(727,767)	(579,503)	26%	(2,327,557)	(2,138,262)	9%
Finance Income	440,223	388,725	13%	1,419,728	1,268,587	12%
Share of profit of an associate	54,020	29,542	83%	292,949	140,309	109%
Profit before tax from continuing operations	**1,099,832**	**1,603,520**	**-31%**	**6,403,016**	**7,005,835**	**-9%**
Income tax expense	(954,867)	(710,820)	34%	(2,778,632)	(2,403,758)	16%
Profit for the period from continuing operations	**144,965**	**892,699**	**-84%**	**3,624,384**	**4,602,077**	**-21%**
Discontinued operations						
Loss after tax for the period from discontinued operations	(558)	(344)	62%	(1,963)	(2,143)	-8%
Profit for the period	**144,407**	**892,355**	**-84%**	**3,622,421**	**4,599,934**	**-21%**
Attributable to:						
Equity holders of the parent	35,240	720,956	-95%	2,853,460	3,787,853	-25%
Non-controlling interests	109,167	171,399	-36%	768,961	812,081	-5%
	144,407	**892,355**		**3,622,421**	**4,599,934**	
Earnings per share						
Basic (Rs.)	0.02	0.35		1.40	1.86	
Diluted (Rs.)	0.02	0.35		1.40	1.86	

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

Consolidated Statement of Comprehensive Income

	Unaudited			Unaudited	Audited	
	03 months ended 31st March 2026 Rs.'000	03 months ended 31st March 2025 Rs.'000	Variance %	12 months ended 31st March 2026 Rs.'000	12 months ended 31st March 2025 Rs.'000	Variance %
Profit for the period	144,407	892,355	-84%	3,622,421	4,599,934	-21%
Other comprehensive income						
Other comprehensive income/(loss) to be reclassified to profit or loss in subsequent periods;						
Net Profit/ loss on financial assets at FVOCI	-	211,121	-100%	120,715	146,686	-18%
Fair value movement of Fair value reserve of financial assets at FVOCI transferred to life fund	-	(211,121)	-100%	(120,715)	(146,686)	-18%
Exchange differences on translation of foreign operations	27,480	19,822	39%	57,899	(11,323)	611%
Net other comprehensive income to be reclassified to profit or loss	27,480	19,822		57,899	(11,323)	
Other comprehensive income/(loss) not to be reclassified to profit or loss;						
Net gain/(loss) on Financial Assets at FVOCI	(345,920)	39,080	-985%	690,586	1,142,114	-40%
Gain/(Loss) on actuarial valuation on defined benefit obligation	(298,247)	(456,815)	-35%	(298,247)	(456,963)	-35%
Income tax effect	52,731	135,617	-61%	52,731	129,346	-59%
Net other comprehensive income/(loss) not to be reclassified to profit or loss	(591,436)	(282,119)		445,070	814,497	
Other comprehensive income/(loss) for the period, net of tax	(563,955)	(262,297)	115%	502,968	803,174	-37%
Total comprehensive income for the period, net of tax	(419,549)	630,057	-167%	4,125,389	5,403,108	-24%
Attributable to:						
Equity holders of the parent	(469,697)	491,363	-196%	3,382,833	4,646,602	-27%
Non-controlling interests	50,149	138,694	-64%	742,556	756,506	-2%
	(419,548)	630,057		4,125,389	5,403,108	

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

Company Statement of Profit or Loss

	Unaudited			Unaudited	Audited	
	03 months ended 31st March 2026 Rs. '000	03 months ended 31st March 2025 Rs. '000	Variance %	12 months ended 31st March 2026 Rs. '000	12 months ended 31st March 2025 Rs. '000	Variance %
Revenue from contracts with customers	701,134	510,058	37%	2,892,645	2,322,536	25%
Other revenue	51,292	176,949	-71%	57,984	244,158	-76%
Cost of sales	-	-		-	-	
Gross profit	752,426	687,007	10%	2,950,629	2,566,694	15%
Other operating income	23,857	46,064	-48%	40,674	67,129	-39%
Administrative expenses	(212,638)	(167,683)	27%	(591,203)	(582,727)	1%
Other operating expenses	(1,898)	(18,457)	-90%	(2,638)	(41,649)	-94%
Operating profit	561,748	546,931	3%	2,397,462	2,009,445	19%
Finance costs	(348,548)	(270,462)	29%	(1,238,985)	(1,109,838)	12%
Finance Income	22,334	23,010	-3%	94,473	102,094	-7%
Profit before tax	235,534	299,479	-21%	1,252,949	1,001,701	25%
Income tax expense	(13,812)	(137,502)	-90%	(13,812)	(139,456)	-90%
Profit for the period	221,722	161,977	37%	1,239,137	862,245	44%
Earning per share						
Basic (Rs.)	0.11	0.08		0.61	0.42	
Diluted (Rs.)	0.11	0.08		0.61	0.42	

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

Company Statement of Comprehensive Income

	Unaudited			Unaudited	Audited	
	03 months ended 31st March 2026 Rs. '000	03 months ended 31st March 2025 Rs. '000	Variance %	12 months ended 31st March 2026 Rs. '000	12 months ended 31st March 2025 Rs. '000	Variance %
Profit for the period	221,722	161,977	37%	1,239,137	862,245	44%
Other comprehensive Profit/ Loss						
Other comprehensive Profit/Loss not to be reclassified to profit or loss:						
Net gain/(loss) on equity instruments at FVOCI	(300,476)	(171,117)	76%	606,877	1,001,232	-39%
Net other comprehensive gain/(loss) not to be reclassified to profit or loss	(300,476)	(171,117)		606,877	1,001,232	
Other comprehensive loss not to be reclassified to profit or loss:						
Gain/(loss) on actuarial valuation of employee benefit liabilities (net of tax)	(9,579)	5,911	-262%	(9,579)	5,911	-262%
Net other comprehensive income/ (loss) not to be reclassified to profit or loss	(9,579)	5,911		(9,579)	5,911	
Other comprehensive gain/(loss) for the period, net of tax	(310,055)	(165,206)	88%	597,298	1,007,144	-41%
Total comprehensive income for the period, net of tax	(88,333)	(3,229)	2635%	1,836,435	1,869,389	-2%

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

Statement of Cash Flow

For the Twelve months ended 31st March	Group		Company	
	Unaudited 2026 Rs. '000	Audited 2025 Rs. '000	Unaudited 2026 Rs. '000	Audited 2025 Rs. '000
Cash flows from/(used in) operating activities				
Profit before tax and non controlling interests from continuing operations	6,403,016	7,005,835	1,252,949	1,001,701
Loss after tax from discontinued operation	(1,963)	(2,143)	-	-
Adjustments to reconcile profit before tax to net cash flows	3,062,201	3,136,215	1,200,470	1,096,831
Operating profit before working capital changes	**9,463,254**	**10,139,907**	**2,453,419**	**2,098,532**
Working capital adjustments	(3,025,409)	(2,670,596)	(1,248,663)	(162,948)
Cash generated from operations	**6,437,845**	**7,469,311**	**1,204,756**	**1,935,584**
Interest paid	(2,327,557)	(2,138,262)	(1,238,985)	(1,109,838)
Gratuity paid	(569,296)	(507,016)	(10,045)	(5,748)
Interest received	1,419,728	1,268,587	94,473	102,094
Income tax paid	(2,393,918)	(1,929,048)	-	(2,052)
Net cash from/(used in) operating activities	**2,566,802**	**4,163,573**	**50,199**	**920,040**
Net cash flows used in investing activities	(2,603,068)	(1,652,393)	(907,014)	(306,057)
Net cash flows/(used in) before financing activities	**(36,266)**	**2,511,180**	**(856,815)**	**613,983**
Net cash flows used in financing activities	33,793	(2,306,058)	(1,504,208)	(2,293,710)
Net increase/(decrease) in cash and cash equivalents	**(2,472)**	**205,121**	**(2,361,023)**	**(1,679,729)**
Net foreign exchange difference	-		-	
Cash and cash equivalents at the beginning of the period	**(8,987,537)**	**(9,192,656)**	**(12,965,305)**	**(11,285,576)**
Cash and cash equivalents at the end of the period	**(8,990,010)**	**(8,987,537)**	**(15,326,328)**	**(12,965,304)**
Analysis of cash and cash equivalents at the end of the period				
Bank and cash balances	17,853,152	14,783,897	782,167	1,159,196
Short term borrowings	(26,843,162)	(23,771,434)	(16,108,496)	(14,124,500)
	(8,990,010)	**(8,987,537)**	**(15,326,328)**	**(12,965,304)**

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

Statement of Changes in Equity

	Attributable to equity holders of the parent							
	Stated Capital	Revenue Reserves	Fair Value Reserve of Financial Assets at FVOCI	Foreign Currency Translation Reserve	Statutory Reserve Fund	Total	Non Controlling Interest	Total Equity
Group	**Rs. '000**	**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	-	3,538,261	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**	**22,695,556**	**761,815**	**385,825**	**101,174**	**25,917,198**	**6,865,042**	**32,782,240**
As at 1st April 2025	1,972,829	22,695,556	761,815	385,825	101,174	25,917,200	6,865,042	32,782,240
Profit for the period	-	2,853,460	-	-	-	2,853,460	768,961	3,622,421
Other comprehensive income	-	(190,451)	679,840	39,984	-	529,373	(26,405)	502,969
Total comprehensive income	-	2,663,009	679,840	39,984	-	3,382,833	742,556	4,125,390
Amount transferred due to changes in holdings	-	-	-	-	-	-	-	-
Dividends	-	(1,424,527)	-	-	-	(1,424,527)	-	(1,424,527)
Subsidiary dividend paid to minority shareholders	-	-	-	-	-	-	(179,334)	(179,334)
Transfers during the year		(17,622)			17,622	-	-	-
As at 31st March 2026	**1,972,829**	**23,916,416**	**1,441,655**	**425,809**	**118,796**	**27,875,506**	**7,428,264**	**35,303,769**
Company								
As at 1st April 2024	1,972,829	2,334,710	(289,626)	-	-	4,017,913	-	4,017,913
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**	**557,318**	**711,606**	**-**	**-**	**3,241,753**	**-**	**3,241,753**
As at 1st April 2025	1,972,829	557,318	711,606	-	-	3,241,753	-	3,241,753
Profit for the period	-	1,239,137	-	-	-	1,239,137	-	1,239,137
Other comprehensive income	-	(9,579)	606,877	-	-	597,298	-	597,298
Total comprehensive income	-	1,229,558	606,877	-	-	1,836,435	-	1,836,435
Dividends	-	(1,424,527)	-	-	-	(1,424,527)	-	(1,424,527)
As at 31st March 2026	**1,972,829**	**362,350**	**1,318,483**	**-**	**-**	**3,653,662**	**-**	**3,653,662**

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

Notes to the Financial Statements

Operating Segment Information

	For the Twelve months ended 31st March										As at 31st March	
	Gross Revenue		Inter segmental		Intra segmental		Revenue from external customers		Operating profit/(Loss)		Assets	
	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000
Rubber	6,292,380	7,557,883	(143,772)	(184,933)	(6,138)	(5,882)	6,142,471	7,367,068	137,506	(162,689)	11,646,548	11,508,870
Tyre	5,560,571	5,930,743	(460,053)	(470,788)	-	-	5,100,519	5,459,955	727,570	727,349	3,798,019	3,930,547
Plastic, Furniture and Electronics	14,644,789	12,365,747	(1,407,383)	(1,440,393)	(73,993)	(348,379)	13,163,413	10,576,975	1,779,826	1,370,347	17,955,083	15,240,825
Retail	34,793,915	35,444,334	(32,744)	(32,744)	(238,097)	(233,019)	34,523,075	35,178,572	1,705,458	1,967,701	16,810,711	17,158,860
Financial services	5,004,858	4,473,892	(5,834)	-	-	-	4,999,024	4,473,892	(126,087)	33,257	29,992,665	25,512,357
Other services	3,455,846	3,252,970	(3,368,903)	(2,994,028)	-	-	86,944	258,942	423,364	208,876	21,952,523	19,994,998
Plantations	16,554,035	15,750,777	(1,280,898)	(1,940,970)	(111,630)	(159,930)	15,161,507	13,649,877	4,123,815	4,824,099	35,071,929	33,139,668
Inter segment eliminations	-								(1,753,557)	(1,233,738)	(27,567,995)	(26,929,524)
Group	**86,306,396**	**84,776,347**	**(6,699,585)**	**(7,063,856)**	**(429,858)**	**(747,210)**	**79,176,952**	**76,965,282**	**7,017,896**	**7,735,202**	**109,659,483**	**99,556,602**

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 Twelve months ended 31st March 2026 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 Year ended 31st March	2026	2025
Highest	**50.10**	28.60
Lowest	**23.00**	18.60
Last Traded	**30.80**	25.30
Market Capitalization (Rs. '000)	**62,679,179**	51,486,468
Price Earning Ratio -Annualized (times)	**21.97**	13.59

4.3 Public Share Holding

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

As at	31-03-2026	31-03-2025
Number of Shareholders	**8,553**	7,847
Public shareholding (%)	**28.91%**	29.72%
Float - Adjusted Market Capitalization	**18,121,656**	15,303,016

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	31-03-2026	31-03-2025
Group	**13.70**	12.74
Company	**1.80**	1.59

4.5 Directors' share holdings

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

As at		31-03-2026	31-03-2025
1	Dr. Sena Yaddehige Chairman/Managing Director/CEO	106,567,150	106,567,150
2	Mr. W J V P Perera	-	3,499
3	Mr. Shaminda Yaddehige	-	-
4	Dr. Jayatissa De Costa P.C.	-	-
5	Mr. Prasanna Fernando *(Resigned w.e.f. 31st August 2025)*	-	-
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 *(Appointed w.e.f. 01st December 2025)*		

4.6. Twenty largest shareholders

Twenty largest shareholders of the company are as follows:

	As at	31-03-2026 Number of shares	%		31-03-2025 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.	376,511,812	18.50%	Camille Consulting Corp.	366,930,569	18.03%
3	Deutsche Bank AG Singapore A/C 2 (DCS CLT ACC)	223,999,298	11.01%	Deutsche Bank AG Singapore A/C 2 (DCS CLT A(	224,124,298	11.01%
4	Sezeka Limited	223,094,842	10.96%	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 Yaddehige	106,567,150	5.24%	Dr. Sena Yaddehige	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. Pier	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	7,823,814	0.38%	Mr.P.M.Rutnam	8,268,834	0.41%
14	Mr. D.W.R. Rutnam	6,993,980	0.34%	Mr. D.W.R. Rutnam	7,000,000	0.34%
15	Ms. J.F. Rutnam	6,714,418	0.33%	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	5,399,172	0.27%	Sri Lanka Insurance Corporation Ltd - Life Fund	6,275,000	0.31%
18	SSBT- Sunsuper Pty. Ltd. As Trustee For Sunsuper	4,352,869	0.21%	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%
		1,906,898,042	**93.70%**		**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

	31-03-2026	31-03-2025
Debt/Equity Ratio	4.44	4.43
Quick Asset Ratio	0.46	0.48
Interest Cover	2.09	1.99

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

Richard Pieris and Company PLC
310, High Level Road, Nawinna, Maharagama, Sri Lanka.
www.arpico.com