GALLE FACE CAPITAL PARTNERS PLC

INTERIM FINANCIAL STATEMENTS – FOR THE PERIOD ENDED

30TH JUNE 2026

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GALLE FACE CAPITAL PARTNERS PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE PERIOD ENDED 30TH JUNE

	Rs.'000 QUARTER ENDED		Rs.'000 PERIOD ENDED	
	30.06.2026 UNAUDITED	30.06.2025 UNAUDITED	30.06.2026 UNAUDITED	30.06.2025 UNAUDITED
Revenue	74,563	42,322	74,563	42,322
Administrative and other Operating Expenses	(906)	(851)	(906)	(851)
Profit/loss on Fair Value of Investments Measured at FVTPL	14,372	258,663	14,372	258,663
Profit from Operation	**88,030**	**300,133**	**88,030**	**300,133**
Finance Income	3	399	3	399
Finance Cost	(4,510)	-	(4,510)	-
Profit before Taxation	**83,523**	**300,532**	**83,523**	**300,532**
Taxation	-	-	-	-
Profit for the Period	**83,523**	**300,532**	**83,523**	**300,532**
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income for the Period	**83,523**	**300,532**	**83,523**	**300,532**
Earnings Per Share	**0.71**	**2.54**	**0.71**	**2.54**
Diluted Earning Per Share	**0.71**	**2.54**	**0.71**	**2.54**
Dividend per Share	-	-	-	-

1. *The above figures are provisional and subject to audit.*
2. *Figures in brackets indicate deductions.*

GALLE FACE CAPITAL PARTNERS PLC

STATEMENT OF FINANCIAL POSITION

AS AT	30.06.2026 Rs.'000 UNAUDITED	31.03.2026 Rs.'000 UNAUDITED
Assets		
Non Current Assets		
Investments - Measured at Fair Value Through Profit or Loss	2,800,020	2,884,608
Investments in Associates	170,402	170,402
Total Non Current Assets	**2,970,422**	**3,055,010**
Current Assets		
Trade & Other Receivables	4,491	4,474
Amount due from related party	-	-
Cash and Cash Equivalents	159	316
Total Current Assets	**4,650**	**4,790**
Total Assets	**2,975,072**	**3,059,800**
Equity and Liabilities		
Equity		
Stated Capital	649,984	649,984
Revenue Reserves	2,256,093	2,172,571
Total Equity	**2,906,078**	**2,822,555**
Current Liabilities		
Other payables	1,039	1,658
Income Tax Payable	-	-
Amounts Due to related companies	-	-
Bank Overdraft	67,955	235,587
Total Current Liabilities	**68,994**	**237,245**
Total Equity & Liabilities	**2,975,072**	**3,059,800**
Net Assets per share (Rs.)	**24.56**	**23.85**

The Above figures are provisional and subject to audit.
I certify that the Interim Financial Statements have been prepared in compliance with the requirements of the Companies Act No.7 of 2007.

Sgd
A.R.D. Perera
Chief Financial Officer

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.
These Financial Statements were approved and signed for and on behalf of the Board of Directors of Galle Face Capital Partners PLC.

Sgd
S.V. Rajiyah
Director
23rd July 2026

Sgd
M.R. Ratnasabapathy
Director

1. *The above figures are provisional and subject to audit.*
2. *Figures in brackets indicate deductions.*

GALLE FACE CAPITAL PARTNERS PLC

STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED 30TH JUNE	Stated Capital Rs.'000	General reserve Rs.'000	Revenue Reserves Retained Earnings Rs.'000	Total Rs.'000
Balance as at 1st April 2025	**596,529**	**619**	**1,357,879**	**1,955,027**
Scrip Dividend	53,456	-	(53,456)	-
Cash Dividend	-	-	(8,668)	(8,668)
Profit for the Period	-	-	864,536	864,536
Other comprehensive income	-	-	11,661	11,661
Balance as at 31st March 2026	**649,984**	**619**	**2,171,952**	**2,822,555**
Balance as at 01st April 2026	**649,984**	**619**	**2,171,952**	**2,822,555**
Profit for the Period	-	-	83,523	83,523
Balance as at 30th June 2026	**649,984**	**619**	**2,255,475**	**2,906,078**

1. *The above figures are provisional and subject to audit.*
2. *Figures in brackets indicate deductions.*

GALLE FACE CAPITAL PARTNERS PLC
STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 30TH JUNE	2026 Rs.'000 UNAUDITED	2025 Rs.'000 AUDITED
Cash Flow from Operating Activities		
Profit Before Tax	**83,523**	**300,532**
Adjustments For:		
Finance Income	(3)	(399)
Finance Cost	4,510	
Share Capital Increase	-	
Share of profit in Equity accounted Investee	-	
Gain on Disposal of Shares	9,381	29,992
(Gain) on Investments - Measured at Fair value Through Profit or Loss	(14,372)	(258,663)
Operating Cash Flows before Working Capital changes	**83,039**	**71,463**
Changes in Working Capital		
(Increase)/Decrease in Other Current Assets/ Receivables	(17)	(50,393)
(Increase)/Decrease in Dues to Related Parties	-	(243,280)
Increase/(Decrease) in Trade and Other Payables	(619)	(10)
Finance Cost	(4,510)	-
Cash Flows Generated from Operations	**77,894**	**(222,220)**
Cash Flows from Investing Activities		
Gain on Disposal of Shares	(9,381)	
Income Tax Paid	-	
WHT Paid	-	
Investment in associate	-	
Investment in Shares	(600)	(32,799)
Disposal of Shares	99,560	256,543
Interest Paid	-	
Interest Received	3	399
Net Cash Flows generated from Operating Activities	**167,475**	**1,923**
Cash Flows from Financing Activities		
Dividends paid	-	
Loan obtained during the year from Related Companies	-	
Loan settled during the year from Related Companies	-	
Net Cash Flows used in Financing Activities	-	-
Net (Decrease) in Cash and Cash Equivalents	**167,475**	**1,923**
Cash and Cash Equivalents at the beginning of the period	(235,271)	2,215
Cash and Cash Equivalents at the end of the period	**(67,796)**	**4,138**

1. *The above figures are provisional and subject to audit.*
2. *Figures in brackets indicate deductions.*

NOTES TO THE FINANCIAL STATEMENTS

1. Basis of Preparation

The Interim Financial Statements of Galle Face Capital Partners PLC has been prepared in compliance with Sri Lanka Accounting Standard LKAS 34 - Interim Financial Reporting and are subject to audit. These Interim Financial Statements are to be read in conjunction with the Annual Financial Statements for the year ended 31st March 2025.

The turnover consists of dividend and profit/loss on sale of shares. The profit/loss is computed based on the sales proceed less opening period carrying value (Market Value) of the securities.

2. Comparative Figures

The presentation and classification of figures for the corresponding period of the previous year have been rearranged where relevant, to be comparable with those for the current period. Net Assets per Share has been calculated by dividing net assets as at 30th June 2026 by total number of Ordinary Shares as at the same date.

3. Stated Capital

The stated capital consists of 118,328,116 (31st March 2026 - 118,328,116) voting shares issuedas at 30th June 2026.

4. Earnings Per Share

Earnings per share have been calculated by dividing profit attributable to ordinary equity holders (excluding non-controlling interest) by the weighted average number of ordinary shares outstanding during the period, as given in LKAS 33. Comparative figures have been restated in compliance with LKAS 33.

5. Market Price per Share

Market prices for the quarter ended were:

	30.06.26	31.03.26
	Rs.	Rs.
Lowest	21.20	21.00
Highest	27.80	142.00
Last traded price	22.90	24.50

6. Public Shareholding

The percentage of shares held by the public as at 30th June 2026 was Voting - 33.13%. The number of voting shareholders representing the public holding was 3,556 as at 30th June 2026. The float adjusted market capitalization was Rs. 898Mn as at 30th June 2026. The company has over 20% public shareholding and over 500 public shareholders meeting the minimum thresholds for compliance on minimum public holding under the option "5" of Section 7.13.1 (a) of continuing listing requirements.

7. Directors' Shareholding

The directors' shareholdings are as follows:

Name	As at 30th June 2026	As at 31st March 2026
Mr. S.V. Rajiyah - (Joint with Mrs.J.J.B.A.Rajiyah)	-	-
Mr. K. Liyanagamage	-	-
Mr. M.S. Dominic	-	-
Mr. K.G. Vairavanathan	-	-
Mr.M. A. Ratnasabapathy	-	-

8. Significant Events and Transactions

There were no significant events & transactions occurred during the period ended 30th June 2026, which requires disclosure to the Interim Financial Statements.

9. Contingent Liabilities

There is no change in the nature of the contingent liabilities as at 30th June 2026 as compared to the contingent liabilities which were disclosed in the accounts for the year ended 31st March 2025.

10. Events Occurring after the Reporting Date

There are no material events that have taken place subsequent to the reporting date which require disclosures to the Financial Statements.

11. Investments - Measured at Fair Value through Profit or Loss

The Company has invested in listed equity securities. The fair value of quoted equity shares is determined with reference to published prices in the active market.

GALLE FACE CAPITAL PARTNERS PLC
20 Largest Shareholders

No.	Name	Voting as at 30.06.2026		Voting as at 31.03.2026	
		No. of Shares	%	No. of Shares	%
1	Ceylon Land & Equity Plc	35,548,476	30.04%	32,848,476	27.76%
2	Renuka Investments Ltd	25,556,296	21.60%	28,256,296	23.88%
3	Hatton National Bank Plc / Almas Holdings (Pvt) Ltd	15,876,992	13.42%	16,117,434	13.62%
	Almas Holdings (Pvt) Ltd	613,500	0.52%	1,009,400	0.85%
4	Peoples Leasing & Finance Plc / Mrs. C.M.Dissanayake	2,005,692	1.70%	2,005,692	1.70%
5	The Cargo Boat Investment Company Ltd	1,371,752	1.16%	1,371,752	1.16%
6	Peoples Leasing & Finance PLC / Mr. K.K.Shujeevan	1,211,248	1.02%	1,200,168	1.01%
7	MAC Holdings (Pvt) Ltd	619,200	0.52%	614,200	0.52%
8	Mr. K.L. Yeoh	580,000	0.49%	580,000	0.49%
9	Commercial Bank of Ceylon Plc / G.S.N.Peiris	552,992	0.47%	552,992	0.47%
10	Mr. M.D.S. Goonatilleke	532,000	0.45%	532,000	0.45%
11	Peoples Leasing & Finance Plc / Nagoya Ceylon Trading (Pvt) Ltd	460,608	0.39%	460,608	0.39%
12	Mr. A.U.S.P. Perera	460,000	0.39%	460,000	0.39%
13	Senkadagala Finance Plc / R.M.S.P.R Bandara	450,000	0.38%	450,000	0.38%
14	Senkadagala Finance Plc / B.S.A.Mendis	438,080	0.37%		
15	Hatton National Bank Plc / R.E. Rambukwelle	418,000	0.35%	424,000	0.36%
16	Peoples Leasing & Finance Plc / L.P.Hapangama	407,667	0.34%	432,667	0.37%
17	Seylan Bank Plc / P.S. Weerasekara	402,700	0.34%	402,700	0.34%
18	Mr. V.C. Mathani / Mrs. V.C. Mathani	401,978	0.34%		
19	Sampath Bank Plc / Mr.G.S.N.Peiris / Mrs. I.R.Peiris	400,000	0.34%		
20	Peoples Leasing & Finance Plc / Mr. M.D.M.P.Dissanayake	394,800	0.33%		
		88,701,981	**74.96%**	**87,718,385**	**74.13%**

CORPORATE INFORMATION

Name of Company
Galle Face Capital Partners PLC

Registration No.
PQ 49

Legal Form
Quoted Public Company with Limited Liability

Principal Activity
Investment

Board of Directors
Mr. S. V. Rajiyah
Mr. M.S. Dominic
Mr. K Liyanagamage
Mr. K.G. Vairavanathan
Mr. M.R.Ratnasabapathy

Audit Committee
Mr. M. R. Ratnasabapathy - Chairman
Mr. K.G.Vairavanathan
Mr. M.S.Dominic

Related Party Transactions review Committee
Mr. M. R. Ratnasabapathy - Chairman
Mr. K.G.Vairavanathan
Mr. M.S.Dominic

Remuneration Committee
Mr. M. S. Dominic – Chairman
Mr. M. R. Ratnasabapathy
Mr. K.G.Vairavanathan

Nomination & Governance Committee
Mr. M. S. Dominic – Chairman
Mr. M. R. Ratnasabapathy
Mr. K.G.Vairavanathan

Managers & Company Secretaries
Renuka Enterprises (Pvt) Ltd
69 Sri Jinarathana Road,
Colombo 2

Registrars
S S P Corporate Services (Pvt) Ltd
546 Galle Road,
Colombo 3

Ultimate Parent Company
Renuka Holdings PLC

Registered Office
"Renuka House"
69 Sri Jinaratana Road,
Colombo 2
Telephone: 0094 11 231 4750-5
Email: info@renukagroup.com
Fax: 0094 11 244 5549

Postal Address
P.O.Box 25, Colombo

Stock Exchange Listing
Colombo Stock Exchange

Auditors
Ernst & Young Chartered Accountants

Legal Consultants
Heritage Partners - Attorneys- at-Law
Nithya Partners - Attorneys- at-Law
Varnes International - Attorneys-at-Law

Bankers
Commercial Bank of Ceylon PLC
Hatton National Bank PLC