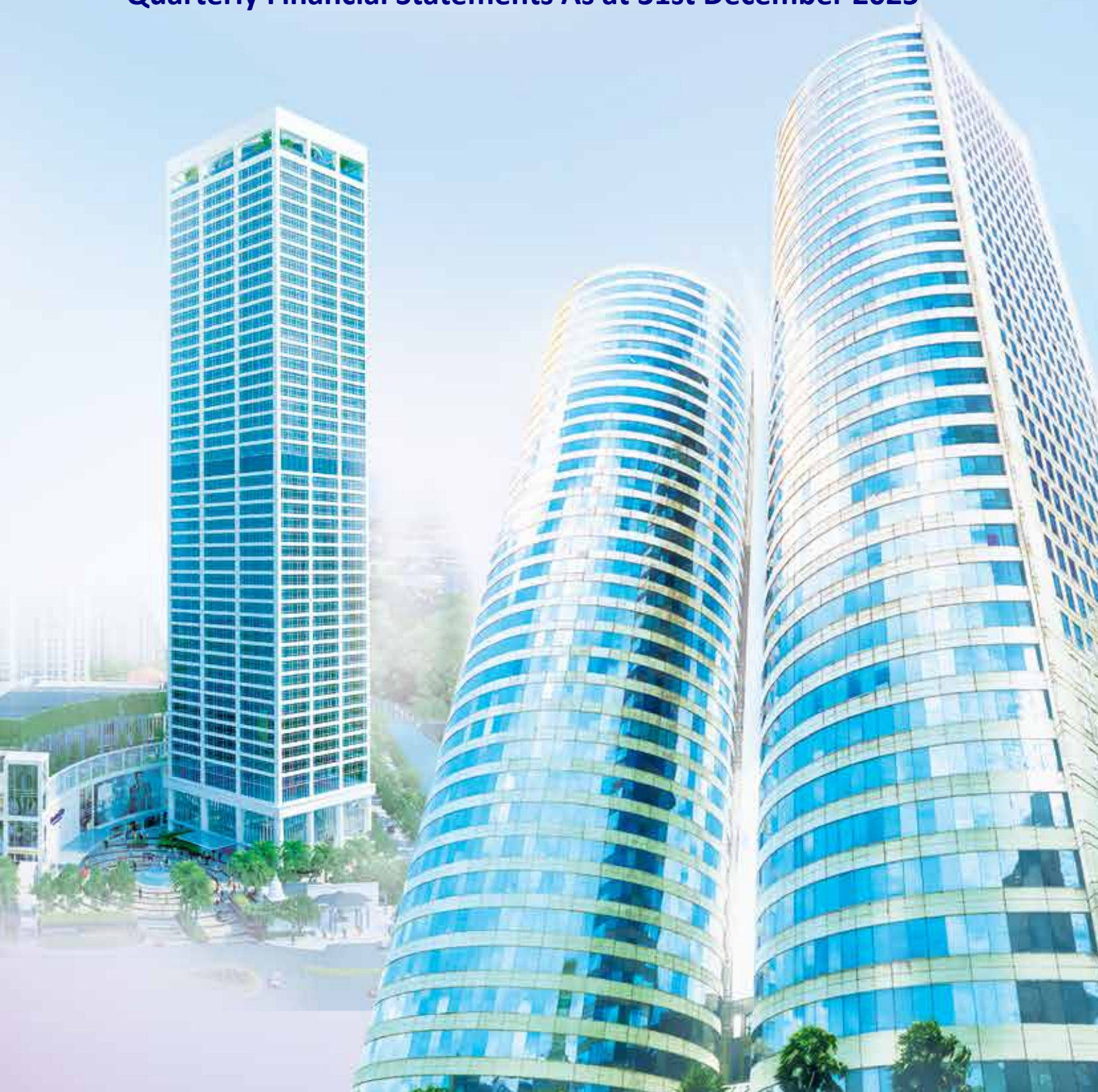
OVERSEAS REALTY

REACHING NEW HEIGHTS

Quarterly Financial Statements As at 31st December 2025



Company and Group Consolidated Statements of Financial Positions

	COMPANY		GROUP	
	31/12/2025	31/12/2024 (Audited)	31/12/2025	31/12/2024 (Audited)
	Rs. '000	Rs. '000	Rs. '000	Rs. '000
ASSETS				
Non-Current Assets				
Investment Property	29,039,064	28,225,904	72,390,481	69,565,766
Property, Plant & Equipment	506,673	489,033	1,557,611	1,499,786
Intangible Assets	-	-	6,286	7,275
Investments in Subsidiaries	14,388,885	14,388,885	-	-
Inventories	401,113	-	596,474	89,481
Deferred Tax Asset	-	-	8,260	11,446
Other Financial Assets	351,600	416,600	-	-
Total Non-Current Assets	44,687,335	43,520,422	74,559,112	71,173,754
Current Assets				
Inventories	18,644	9,058	589,160	1,248,725
Trade and Other Receivables	1,024,395	1,183,379	2,246,690	2,735,322
Cash & Cash Equivalents	3,006,208	2,486,535	6,381,995	4,188,488
Total Current Assets	4,049,247	3,678,972	9,217,845	8,172,535
Total Assets	**48,736,582**	**47,199,394**	**83,776,957**	**79,346,289**
EQUITY & LIABILITIES				
Equity Attributable to Equity Holders of the Parent				
Stated Capital	18,443,353	18,443,353	18,443,353	18,443,353
Revaluation Reserve	526,098	503,299	718,714	649,483
Retained Earnings	27,294,340	25,898,556	46,668,191	39,725,900
Total Equity	46,263,791	44,845,208	65,830,258	58,818,736
Non-Current Liabilities				
Post Employment Benefit Liability	55,249	40,658	108,914	79,866
Amounts due to Related Parties	-	-	10,880,023	15,036,967
Deferred Tax Liabilities	589,810	573,486	1,266,782	1,037,865
Total Non-Current Liabilities	645,059	614,144	12,255,719	16,154,698
Current Liabilities				
Trade & Other Payables	571,338	531,919	1,913,234	1,633,026
Rental & Customer Deposits	1,143,556	1,069,231	3,355,989	2,347,619
Interest Bearing Loans & Borrowings	-	-	80,803	125,215
Income Tax Payable	81,232	108,705	309,348	236,807
Dividend Payable	31,606	30,187	31,606	30,187
Total Current Liabilities	1,827,732	1,740,042	5,690,980	4,372,855
Total Liabilities	2,472,791	2,354,186	17,946,699	20,527,553
Total Equity & Liabilities	**48,736,582**	**47,199,394**	**83,776,957**	**79,346,289**

All figures are provisional and subject to audit, unless otherwise stated.

	31/12/2025	31/12/2024	31/12/2025	31/12/2024
Net Asset Value Per Share (Rs)	37.22	36.08	52.96	47.32

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

Sgd.
Emil Ranasinghe
Group Financial Controller

The Board of Directors is responsible for these financial statements.

Sgd.
Ranee Jayamaha
Director

Sgd.
P. Yohan S. Perera
Director

Colombo
24th February 2026

Company - Statement of Profit or Loss

	COMPANY				
	Quarter Ended	**Year Ended**	**Quarter Ended**	**Year Ended**	**Variance**
	31/12/2025	**31/12/2025**	**31/12/2024**	**31/12/2024**	**%**
	Rs. '000	**Rs. '000**	**Rs. '000**	**Rs. '000**	
Revenue	**741,833**	**2,865,485**	**701,693**	**2,691,834**	6%
Direct Operating Expenses	(194,263)	(766,371)	(188,598)	(754,392)	3%
Gross Profit	**547,570**	**2,099,114**	**513,095**	**1,937,442**	7%
Fair Value Gain / (Loss) on Investment Property	766,305	1,211,133	317,747	1,034,428	High
Administration Expenses	(121,175)	(408,864)	(95,594)	(310,586)	27%
Operating Profit	1,192,700	2,901,383	735,248	2,661,284	62%
Exchange Gain / (Loss)	43,302	111,000	(4,020)	(84,120)	High
Finance Cost	(12,256)	(12,256)	(88,108)	(88,108)	-86%
Finance Income	52,009	174,880	85,998	285,775	-40%
Profit Before Tax	**1,275,755**	**3,175,007**	**729,118**	**2,774,831**	75%
Income Tax Expense	(16,629)	(94,927)	(48,278)	(145,127)	-66%
Profit After Tax	**1,259,126**	**3,080,080**	**680,840**	**2,629,704**	85%

All figures are provisional and subject to audit, unless otherwise stated.

Colombo
24th February 2026

Consolidated - Statement of Profit or Loss

	GROUP				
	Quater Ended	Year Ended	Quarter Ended	Year Ended	Variance
	31/12/2025 Rs. '000	31/12/2025 Rs. '000	31/12/2024 Rs. '000	31/12/2024 Rs. '000	%
Revenue	**2,960,187**	**11,943,978**	**2,525,379**	**8,024,094**	17%
Direct Operating Expenses	(769,457)	(2,589,422)	(575,584)	(2,014,349)	34%
Cost of Sales of Apartments	135,873	(695,519)	(148,387)	(568,463)	Low
Gross Profit	**2,326,603**	**8,659,037**	**1,801,408**	**5,441,282**	29%
Fair Value Gain / (Loss) on Investment Property	891,214	3,222,689	661,797	1,822,205	35%
Administration Expenses	(316,713)	(1,050,226)	(366,945)	(1,147,323)	-14%
Marketing & Promotional Expenses	(118,341)	(501,028)	(154,023)	(309,462)	-23%
Operating Profit	**2,782,763**	**10,330,472**	**1,942,237**	**5,806,702**	**43%**
Finance Cost	(361,999)	(965,201)	(402,023)	(1,399,252)	-10%
Finance Income	141,946	323,406	119,831	376,250	18%
Other Income/ (Expenses)	92,055	87,897	106,027	99,043	-13%
Exchange Gain / (Loss)	(198,055)	(510,965)	270,380	1,733,157	Low
Profit Before Tax	**2,456,710**	**9,265,609**	**2,036,452**	**6,615,900**	21%
Income Tax Expense	(292,774)	(634,549)	(197,036)	(405,445)	49%
Profit After Tax	**2,163,936**	**8,631,060**	**1,839,416**	**6,210,455**	18%

All figures are provisional and subject to audit, unless otherwise stated.

Accounting Ratios As At	**31/12/2025**		**31/12/2024**	
	Quarter Ended	**Year Ended**	**Quarter Ended**	**Year Ended**
Dividends Per Share (Rs)		1.35		1.25
Interest Cover (Times)		11		6
Debt/Equity Ratio (Times)		0.17		0.26
Quick Asset Ratio (Times)		1.52		1.58
Earnings Per Share	1.74	6.94	1.48	5.00

The Company or its subsidiaries do not have listed debt

STATEMENT OF COMPREHENSIVE INCOME - QUARTER ENDED

	COMPANY		GROUP	
	Quater Ended	Quater Ended	Quater Ended	Quater Ended
	31/12/2025	31/12/2024	31/12/2025	31/12/2024
	Rs. 000	Rs. 000	Rs. 000	Rs. 000
Profit For the Period	3,080,080	680,840	8,631,060	1,839,416
Revaluation of Land and Buildings	23,264	36,262	77,890	47,140
Deferred Tax Effect	(465)	(725)	(8,659)	(2,357)
Actuarial Gain/(Loss)	(6,333)	(156)	(12,208)	(2,297)
Deferred Tax Effect	127	3	1,528	258
Other Comprehensive Income for the Period, Net of Tax	16,593	35,384	58,551	42,744
Total Comprehensive Income for the Period, Net of Tax	3,096,673	716,224	8,689,611	1,882,160
Attributable to:				
Equity Holders of the Parent			8,689,611	1,882,160
Non-controlling Interest			-	-
			8,689,611	**1,882,160**

STATEMENT OF COMPREHENSIVE INCOME - YEAR ENDED

	COMPANY		GROUP	
	Year Ended	Year Ended	Year Ended	Year Ended
	31/12/2025	31/12/2024	31/12/2025	31/12/2024
	Rs. 000	Rs. 000	Rs. 000	Rs. 000
Profit For the Period	3,080,080	2,629,704	8,631,060	6,210,455
Revaluation of Land and Buildings	23,264	36,262	77,890	47,140
Deferred Tax Effect	(465)	(725)	(8,659)	(2,357)
Actuarial Gain/(Loss)	(6,333)	(156)	-	(2,297)
Deferred Tax Effect	127	3	1,528	258
Other Comprehensive Income for the Period, Net of Tax	16,593	35,384	70,759	42,744
Total Comprehensive Income for the Period, Net of Tax	3,096,673	2,665,088	8,701,819	6,253,199
Attributable to:				
Equity Holders of the Parent			8,701,819	6,253,199
Non-controlling Interest			-	-
			8,701,819	**6,253,199**

STATEMENT OF CHANGES IN EQUITY

COMPANY

	Stated Capital	Revaluation Reserve	Retained Earnings	Total
	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Balance as at 1/1/2024	**18,443,353**	**467,762**	**24,822,792**	**43,733,907**
Profit for the Year	-	-	2,629,704	**2,629,704**
Dividend for 2023			(1,553,787)	**(1,553,787)**
Other Comprehensive Income for the Year		35,537	(153)	**35,384**
Balance as at 31/12/2024	**18,443,353**	**503,299**	**25,898,556**	**44,845,208**
Profit for the Period	-	-	3,080,080	**3,080,080**
Dividend for 2024	-	-	(1,678,090)	(1,678,090)
Other Comprehensive Income for the Period	-	22,799	(6,206)	**16,593**
Balance as at 31/12/2025	**18,443,353**	**526,098**	**27,294,340**	**46,263,791**

GROUP

	Stated Capital	Revaluation Reserve	Retained Earnings	Total
	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Balance as at 1/1/2024	**18,443,353**	**604,700**	**35,071,273**	**54,119,326**
Profit for the Year	-	-	6,210,454	**6,210,454**
Dividend for 2023			(1,553,787)	**(1,553,787)**
Other Comprehensive Income for the Year	-	44,783	(2,039)	**42,744**
Balance as at 31/12/2024	**18,443,353**	**649,483**	**39,725,901**	**58,818,737**
Profit for the Period	-	-	8,631,060	**8,631,060**
Dividend for 2024	-	-	(1,678,090)	(1,678,090)
Other Comprehensive Income for the Period	-	69,231	(10,680)	**58,551**
Balance as at 31/12/2025	**18,443,353**	**718,714**	**46,668,191**	**65,830,258**

STATEMENT OF CASH FLOWS FOR YEAR ENDED

	COMPANY		GROUP	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024
	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Cash Flows from Operating Activities				
Profit Before Tax	3,175,007	2,774,831	9,265,609	6,615,900
Adjustments for -				
Depreciation Charge for the Year	16,369	15,566	85,263	67,228
Amortization of Intangible Assets	-	2,451	1,935	4,226
Post Employment Benefit Expense	8,708	11,292	24,717	26,278
Exchange (Gains)/Losses	11,854	22,075	146,148	(1,815,875)
Finance Cost	12,256	88,108	965,201	1,399,252
Finance Income	(174,880)	(285,774)	(323,406)	(376,250)
Fair Value adjustment on Investment Property	(1,211,133)	(1,034,429)	(3,222,689)	(1,822,205)
Asset Disposal Loss	-	-	17	-
Operating Profit /(Loss) before Working Capital Changes	1,838,181	1,594,120	6,942,796	4,098,554
(Increase) / Decrease in Trade and Other Receivables	189,826	275,282	569,223	87,908
Increase / (Decrease) in Rental and Customer Deposits	74,508	(324,015)	976,190	261,618
(Increase) / Decrease in Inventories	(9,586)	1,980	152,572	531,248
Increase / (Decrease) in Trade and Other Payables	27,164	345,414	138,715	618,154
Increase/ (Decrease) in Amounts due to Related Parties	-	(242,766)	(4,424,107)	(2,110,500)
Cash Generated From/ (Used in) Operations	2,120,094	1,650,015	4,355,389	3,486,982
Income Tax Paid	(106,415)	(187,409)	(337,035)	(356,558)
Finance Cost Paid	-	-	(656,687)	(1,037,127)
Defined Benefit Plan Costs Paid	(450)	(985)	(7,877)	(5,417)
Net Cash Generated From/(Used in) Operating Activities	2,013,229	1,461,621	3,353,789	2,087,880
Cash Flows from Investing Activities :				
Acquisition of Property, Plant and Equipment	(10,745)	(2,930)	(65,215)	(71,264)
Acquisition of Intangible Assets	-	-	(946)	(4,183)
Acquisition/(Disposal/ Transfer) of investment property	(3,139)	(52,365)	397,974	(37,522)
Investment in Subsidiaries	-	(680,000)	-	-
Receipt of Interest Bearing loans and Borrowings	65,000	35,000	-	-
Finance Income	131,999	183,023	228,987	250,797
Net Cash From/(Used) in Investing Activities	183,115	(517,272)	560,800	137,828
Cash Flows from Financing Activities :				
Loan Obtained /(Settlements)	-	-	(44,412)	(797,311)
Dividend Paid	(1,676,671)	(1,558,892)	(1,676,671)	(1,558,892)
Net Cash Flow from Financing Activities	(1,676,671)	(1,558,892)	(1,721,082)	(2,356,203)
Net Increase/ (Decrease) in Cash and Cash Equivalents	519,673	(614,542)	2,193,507	(130,494)
Cash and Cash Equivalents at the beginning of the Year	2,486,535	3,101,077	4,188,488	4,318,982
Cash and Cash Equivalents at the end of the Year	3,006,208	2,486,535	6,381,995	4,188,488

Notes

1 **General Information**

Overseas Realty (Ceylon) PLC is a Public Listed company incorporated and domiciled in Sri Lanka and is listed on the Colombo Stock Exchange since 1982. The registered office of the Company is located at Level 18, East Tower, World Trade Center, Echelon Square, Colombo 01.

Overseas Realty (Ceylon)PLC ("the Company) and its subsidiaries' (together "the Group) principal activities and nature of operations were Property Leasing, Property Trading, Property Services and Trading of Building Materials.

2 **Basis of Preparation**

The concise Interim Financial Statements for the period ended 31st December 2025 of the Company and the Group have been prepared in accordance with Sri Lanka Accounting Standards 34, 'Interim Financial Reporting'. The concise consolidated interim Financial Statements should be read in conjunction with the audited financial statements for the year ended 31st December 2024.

3 **Segment Results**

3.1 **Year Ended 31st December 2025**

	Property Leasing	Property Trading	Property Services	Inter/Intra Segment Eliminations	Consolidated
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Revenue	8,201,395	2,823,712	924,208	(5,337)	11,943,978
Direct Operating Expenses	(1,906,521)	-	(682,901)	-	(2,589,422)
Cost of Sales	-	(811,962)	-	116,443	(695,519)
Gross Profit	**6,294,874**	**2,011,750**	**241,307**	**111,106**	**8,659,037**
Fair Value Gain/ (Loss) on Investment Property	3,222,689	-	-		3,222,689
Administration Expenses	(695,476)	(172,855)	(191,215)	9,320	(1,050,226)
Exchange Gain / (Loss)	(512,899)	1,684	250		(510,965)
Marketing & Promotional Expenses	(350,924)	(143,692)	(6,412)		(501,028)
Finance Cost	(1,001,871)	(1,252)	(6,818)	44,740	(965,201)
Finance Income	310,553	55,079	2,514	(44,740)	323,406
Other Income	-	85,851	2,046		87,897
Profit Before Tax	**7,266,946**	**1,836,565**	**41,672**	**120,426**	**9,265,609**

3.2 **Year Ended 31st December 2024**

	Property Leasing	Property Trading	Property Services	Inter/Intra Segment Eliminations	Consolidated
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Revenue	5,601,930	1,793,656	628,507	-	8,024,093
Direct Operating Expenses	(1,548,783)	-	(465,566)	-	(2,014,349)
Cost of Sales	-	(642,061)	-	73,598	(568,463)
Gross Profit	**4,053,147**	**1,151,595**	**162,941**	**73,598**	**5,441,281**
Fair Value Gain/ (Loss) on Investment Property	1,822,205	-	-	-	1,822,205
Administration Expenses	(818,192)	(181,433)	(147,698)	-	(1,147,323)
Exchange Gain / (Loss)	1,671,773	67,210	(5,826)	-	1,733,157
Marketing & Promotional Expenses	(186,927)	(119,571)	(2,963)	-	(309,461)
Finance Cost	(1,347,011)	(62,114)	(5,692)	15,565	(1,399,252)
Finance Income	344,887	81,183	1,773	(51,593)	376,250
Other Income	-	93,860	5,183	-	99,043
Profit Before Tax	**5,539,882**	**1,030,730**	**7,718**	**37,570**	**6,615,900**

3.3 **Segment Assets & Liabilities**

	Property Leasing	Property Trading	Property Services	Inter/Intra Segment Eliminations	Consolidated
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
As At 31st December 2025					
Total Assets	96,352,961	28,422,903	337,356	(41,336,264)	83,776,957
Total Liabilities	16,664,917	1,347,492	226,771	(292,480)	17,946,699
As At 31st December 2024					
Total Assets	91,218,849	26,041,725	272,699	(38,186,983)	79,346,289
Total Liabilities	20,310,060	614,241	187,979	(584,728)	20,527,552

3.4 **Other Segment Information**

	Property Leasing	Property Trading	Property Services	Consolidated
	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Total cost incurred during the year to acquire Property Plant & Equipment	46,185	15,896	3,134	65,215
Depreciation - Charge for the Period	60,911	22,434	1,918	85,263
Amortization	1,883	52	-	1,935
Employee Benefit Costs	259,004	32,546	385,311	676,861

4 **Revenue**

In recognizing revenue from sale of properties, management applies judgment ascertaining when the risks and rewards of ownership have passed to the buyers. In this regard, management sought professional legal advice in determining the point at which equitable interest passes to the buyer and accordingly recognizes revenue under the percentage of completion method as the Group continuously transfers to the buyer significant risks and rewards of ownership of the work in progress in its current state as the construction progress.

The Group determined that the input method is the best method in measuring progress of the construction because there is a direct relationship between the Group's effort and the transfer of service to the customer. The Group recognises revenue on the basis of the total cost incurred relative to the total expected cost to complete the construction.

5 **Contingent Liabilities**

The following entities in the Group are involved in legal actions described below.

The Company's subsidiary Mireka Capital Land (Pvt) Ltd was assessed for Value Added Tax (VAT) for periods between January 2006 and January 2009 amounting to Rs 190 Mn plus penalties. The Company appealed against same and filed a Writ Application in the Court of Appeal to prevent recovery action being taken by Authorities. The Company appealed at the Tax Appeal Commission (TAC) on the same matter and the TAC Determination has been issued dismissing the said appeal of the Company. The Company has appealed against the TAC Determination in the Court of Appeal. Although there can be no assurance, the Directors believe, based on the expert advise received and the information currently available, that the ultimate resolution of the said legal proceedings would be favorable to the Company and therefore would not have an adverse effect on the results of operations or financial position.

An assessment was raised on the Company's' Subsidiary Mireka Homes (Pvt) Ltd (MHL) disallowing input VAT of Rs 324 Mn and the Company has appealed at the Tax Appeal Commission and the TAC determination has been issued dismissing the said appeal of the company. The Company has appealed against the TAC Determination in the Court of Appeal. Although there can be no assurance, the Directors believe, based on the information currently available, that the ultimate resolution of appeal / legal proceedings would be favorable to the Company and therefore would not have an adverse effect on the results of operations or financial position.

7 **Capital Expenditure Commitments**

a) Mireka Seascape (Pvt) Ltd, a fully owned Sub- Subsidiary of Overseas Realty (Ceylon) PLC has made commitments amounting to Rs. 133 Mn in respect of an apartment project to be developed at Dodanduwa, Galle district.

8 **Investment Property**

Fair value of the Investment Properties are ascertained by annual independent valuations carried out by Mr. Lochana I Silva, Chartered Valuation Surveyor who has experience in valuing properties of akin location and category. Investment Property is appraised in accordance with Sri Lanka Financial Reporting Standards and 8th edition of International Valuation Standards published by the International Valuation Standards Committee (IVSC), by the independent valuer. In determining the fair value, the capitalization of net income method has been adopted using the Discounted Cash Flow (DCF) technique, which is based upon assumptions including future rental income, anticipated maintenance costs, appropriate discounting rate and making reference to market evidence of transaction prices for similar properties, with appropriate adjustments for size and location. The appraised fair values are approximated within appropriate range of values.

8.1 The Company owns 185 Condominium Units of the World Trade Center that are held to earn rentals. These units constitute the Investment Property of the Company.

The significant assumptions used by the Valuer are as follows;

		31st December 2024	31st December 2025
Estimated Market Rent per sq:ft	Rs.	445	537
Rate of growth in future rentals		1 to 2 year 0%	1.5% for perpetuity
		3 - 10 years 2%	
		After 10 years 0% p.a.	
Anticipated Maintenance Cost and Voids		47.5% of rentals	51.5% of rentals
Capitalisation Rate		6.75% p.a.	7.00% p.a.

Based on the above assumptions the Fair Value of the Investment Property, pertaining to the above condominium unit as at 31st December 2025 was Rs.28,983,812,540/= (31st December 2024 Rs. 27,772,171,193/=). The resulting Fair Value Gain of Rs. 1,211,641,347/= has been accounted in the Financial Statements as at 31st December 2025.

8.2 The Company owns a land situated in the Galle District.The Fair Value of this Investment Property ascertained by an independent valuation as at 31st December 2025 was Rs 55,251,000/= resulting in a Fair Value Loss of Rs. 508,000/=.

8.3 The Group Investment Property includes Two Floors at the World Trade Center Colombo, (L36 & 37 of West Tower) which are owned by Overseas Relaty Investment (Private) Limited a fully owned Subsidiary of Overseas Realty (Ceylon) PLC.

The significant assumptions used by the Valuer are as follows;

		31st December 2024	31st December 2025
Estimated Market Rent per sq:ft	Rs.	525	566
Rate of growth in future rentals		1 to 2 year 0%	3% for perpetuity
		3 - 10 years 4%	
		After 10 years 0% p.a.	
Anticipated Maintenance Cost and Voids		48% of rentals	45% of rentals
Capitalisation Rate		6.75% p.a.	7.00% p.a.

Based on the above assumptions, the Fair Value of the Investment Property as at 31st December 2025 was Rs 1,142,800,000/= (31st December 2024 Rs. 1,103,890,484/=), resulting in a Fair Value Gain of Rs. 38,909,516/=.

8.4 The Group Investment Property includes the Havelock City Mall and Officer Tower which are owned by Havelock City (Private) Limited a fully owned Subsidiary of Overseas Realty Ceylon PLC.

The significant assumptions used by the Valuer are as follows;

		31st December 2024	31st December 2025
Estimated Market Rent per sq:ft	Rs.	520	519
Rate of growth in future rentals		1 year 0%	1.5% for perpetuity
		2nd year 3% to 10% p.a	
		3 - 10 years 5% p.a	
		After 10 years 0% to 1% p.a.	
Anticipated Maintenance Cost and Voids		45% of rentals	53% to 66% of rentals
Capitalisation Rate		6.25% p.a.	6.75% p.a.

Based on the above assumptions, the Fair Value as at 31st December 2025 was Rs 42,208,617,571/= (31st December 2024 Rs. Rs 40,235,971,571/=), resulting in a Fair Value Gain of Rs. 1,972,646,000/=.

9 **Stated Capital**

	31/12/2025 No. of Shares	31/12/2025 Rs. '000	31/12/2024 Rs. '000
Ordinary Shares	1,243,029,582	18,097,919	18,097,919
Capital Redemption Reserve Fund	-	149	149
Balance in Share Premium	-	345,286	345,286
Total	**1,243,029,582**	**18,443,353**	**18,443,353**

10 All figures are provisional and subject to audit, unless otherwise stated.

11 The Company has applied the accounting principles to the current quarter which are consistent with that of the last Annual Report for the Year Ended 31st December 2024.

12 **Events Occurring after the Balance Sheet date**

There have been no material events occurring after the Balance Sheet date that require adjustments to or disclosure in the Financial Statements.

1 **Share Information**

Market prices of the Shares for the Quarter Ended 31st December 2025

	2025 4th Quarter Rs.	2024 4th Quarter Rs.
Highest	44.30	25.00
Lowest	36.60	17.00
Closing	38.70	24.50

2 **List of 20 Major Shareholders (Based on their Shareholdings)**

	As at 31st December 2025			As at 30th September 2025		
NAME	**Rank**	**Number of Shares**	**%**	**Rank**	**Number of Shares**	**%**
SHING KWAN INVESTMENT COMPANY LIMITED	1	477,655,116	38.43	1	477,655,116	38.43
UNITY BUILDER LIMITED	2	231,951,090	18.66	2	231,951,090	18.66
ORTHOPAEDIC CLINIC (PTE.) LTD	3	163,032,386	13.12	3	163,032,386	13.12
PEELI LIMITED	4	151,835,993	12.21	4	151,835,993	12.21
SHING KWAN INVESTMENT (SINGAPORE) PTE LTD	5	38,323,522	3.08	5	38,323,522	3.08
PEOPLES BANK MANAGER-TREASURY-OPS	6	30,538,203	2.46	6	30,538,203	2.46
MR. E.P. ONG	7	20,914,890	1.68	7	20,914,890	1.68
MR. P.D. SAMARASINGHE	8	15,892,093	1.28	8	15,892,093	1.28
ABLE TREND VENTURES LIMITED	9	5,000,000	0.40	9	5,020,000	0.40
MR. A.M. WEERASINGHE	10	3,505,698	0.28	10	3,505,698	0.28
HATTON NATIONAL BANK PLC/NDB WEALTH GROWTH & INCOME FUND	11	3,000,000	0.24	12	2,500,000	0.20
MR. HANIF YUSOOF	12	1,810,000	0.15	13	2,010,000	0.16
HATTON NATIONAL BANK PLC/DINESH NAGENDRA SELLAMUTTU	13	1,765,880	0.14	14	1,765,880	0.14
EMPLOYEES TRUST FUND BOARD	14	1,732,598	0.14	11	2,904,494	0.23
MR. GAUTAM RAHUL	15	1,712,124	0.14	15	1,686,624	0.14
SEYLAN BANK PLC /JN LANKA HOLDINGS COMPANY (PVT) LTD	16	1,595,796	0.13	-	-	-
PEOPLES LEASING & FINANCE PLC/ NAGOYA CEYLON TRADING (PVT) LTD	17	1,558,701	0.13	-	-	-
MR. ARIYARATNAM KETHEESWARAN	18	1,424,000	0.11	16	1,500,000	0.12
NDB WEALTH MANAGEMENT LTD/HANIF YUSOOF	19	1,315,979	0.11	18	1,315,979	0.11
RANAVAV HOLDINGS (PRIVATE) LTD A/C NO. 04	20	1,280,000	0.10	19	1,280,000	0.10
BANK OF CEYLON NO2 A/C, C/O BOC PENSION TRUST FUND	-	-	-	16	1,500,000	0.12
MR. K.A.K.G.P. GUNAWARDANA	-	-	-	20	1,100,000	0.09
TOTAL		**1,155,844,069**	**92.99**		**1,156,231,968**	**93.01**

3 **Directors Shareholding**	**Number of Shares As at 31st December 2025**	**Number of Shares As at 30th September 2025**
Dr. Ranee Jayamaha(Dir/Chairperson)	-	-
Mrs. Mildred Tao Ong	-	-
Mr. En Ping Ong	20,914,890	20,914,890
Mr. Leslie Ralph De Lanerolle	-	-
Mr. Ben Nien Benny Tao	-	-
Mr. Brian Tao	-	-
Dr. Arittha R. Wikramanayake	-	-
Mr. Carl Noel Shamil Mendis	-	-
Mr. P. Yohan S. Perera	-	-
Mr. Indrajit A. Wickramasinghe	-	-
Mr. Pravir Dhanoush Samarasinghe (Dir/GCEO)	15,892,093	15,892,093
	36,806,983	36,806,983
4 **Float adjusted Market Capitalization**	Rs 5.3 Bn	Rs 5.2 Bn
Required minimum Public Holding % as per Listing Rules (In terms of Rule 7.13.1(b) of the Listing Rules of the CSE, the Company qualifies under option 1 of the minimum public holding requirement)	7.5%	7.5%
5 **Public Holding as a % of Issued Share Capital**	11.14%	11.13%
Number of Public Shareholders	7,905	7,380

OVERSEAS REALTY (CEYLON) PLC

Corporate Information

Legal Form

A Public Listed Company with limited liability, incorporated in Sri Lanka on 28th October 1980 under the Companies Ordinance (Cap.145) bearing Company Registration No.PBS 1084 and listed on the Colombo Stock Exchange. The Company was re-registered under Companies Act No. 7 of 2007 and bears the Company Registration No. PQ 39.

Directors

Ranee Jayamaha - Chairperson
Mildred Tao Ong
En Ping Ong
Leslie Ralph de Lanerolle
Ben Nien Benny Tao
Brian Tao
Aritha Rahula Wikramanayake
Carl Noel Shamil Mendis
P. Yohan S. Perera
Indrajit A. Wickramasinghe
Pravir Dhanoush Samarasinghe

Audit Committee

P. Yohan S. Perera - Chairman
Indrajit A. Wickramasinghe
Ranee Jayamaha

Remuneration Committee

Carl Noel Shamil Mendis - Chairman
Indrajit A. Wickramasinghe
Aritha Rahula Wikramanayake
En Ping Ong

Related Party Review Committee

Indrajit A. Wickramasinghe - Chairman
P. Yohan S. Perera
Ranee Jayamaha

Nomination and Governance Committee

Aritha Rahula Wikramanayake - Chairman
Carl Noel Shamil Mendis
Ranee Jayamaha
En Ping Ong

Company Secretary

Melissa Jansz - Attorney - at - Law

Auditors

Messrs. Ernst & Young - Chartered Accountants

Registrars

S S P Corporate Services (Private) Limited

Registered Office

Overseas Realty (Ceylon) PLC
Level 18 - East Tower
World Trade Center
Echelon Square
Colombo 01

Tel: 2346333

Subsidiaries

Realty Management Services (Pvt) Ltd
Mireka Capital Land (Pvt) Ltd
Mireka Homes (Pvt) Ltd
Havelock City (Pvt) Ltd
Overseas Realty Investments (Pvt) Ltd
Overseas Realty Trading (Pvt) Ltd
Mireka Seascape (Pvt) Ltd
Mireka Residencies (Pvt) Ltd
Mireka Property (Pvt) Ltd

Level 18 - East Tower
World Trade Center
Echelon Square
Colombo 01
Tel: 2346333

Websites

www.orcl,lk
www.wtc.lk
www.havelockcity.lk