

OVERSEAS REALTY (CEYLON) PLC

Quarterly Financial Statements
As at 30th September 2026

SHAPING NEW VISTAS

Company and Group Consolidated Statements of Financial Position

	COMPANY		GROUP	
	30/09/2026 Rs. '000	31/12/2025 (Audited) Rs. '000	30/09/2026 Rs. '000	31/12/2025 (Audited) Rs. '000
ASSETS				
<u>Non-Current Assets</u>				
Investment Property	30,444,550	29,039,064	74,240,968	72,390,481
Property, Plant & Equipment	482,172	506,673	1,511,651	1,557,611
Intangible Assets	1,245	-	7,041	6,286
Investments in Subsidiaries	14,740,485	14,740,485	-	-
Inventories	401,113	401,113	939,464	596,474
Deferred Tax Asset	-	-	8,260	8,260
Total Non-Current Assets	46,069,565	44,687,335	76,707,384	74,559,112
<u>Current Assets</u>				
Inventories	20,512	18,644	336,272	589,160
Trade and Other Receivables	1,071,900	1,024,395	2,449,802	2,246,690
Amounts due from Related Parties	-	-	-	-
Cash & Cash Equivalents	2,231,220	3,006,208	8,870,077	6,381,995
Total Current Assets	3,323,632	4,049,247	11,656,151	9,217,845
Total Assets	49,393,197	48,736,582	88,363,535	83,776,957
EQUITY & LIABILITIES				
<u>Equity Attributable to Equity Holders of the Parent</u>				
Stated Capital	18,443,353	18,443,353	18,443,353	18,443,353
Revaluation Reserve	508,531	526,098	701,147	718,714
Retained Earnings	27,687,682	27,294,340	50,862,955	46,668,191
Total Equity	46,639,566	46,263,791	70,007,455	65,830,258
<u>Non-Current Liabilities</u>				
Post Employment Benefit Liability	60,218	55,249	124,238	108,914
Amounts due to Related Parties	-	-	9,905,236	10,880,023
Deferred Tax Liabilities	602,375	589,810	1,554,572	1,266,782
Total Non-Current Liabilities	662,593	645,059	11,584,046	12,255,719
<u>Current Liabilities</u>				
Trade & Other Payables	430,354	571,338	2,174,189	1,913,234
Rental & Customer Deposits	1,448,565	1,143,556	4,264,359	3,355,989
Interest Bearing Loans & Borrowings	-	-	30,000	80,803
Amounts due to Related Parties	18,612	-	23,017	-
Income Tax Payable	159,941	81,232	246,903	309,348
Dividend Payable	33,566	31,606	33,566	31,606
Total Current Liabilities	2,091,038	1,827,732	6,772,034	5,690,980
Total Liabilities	2,753,631	2,472,791	18,356,080	17,946,699
Total Equity & Liabilities	49,393,197	48,736,582	88,363,535	83,776,957

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

	30/09/2026	31/12/2025	30/09/2026	31/12/2025
Net Asset Value Per Share (Rs)	37.52	37.22	56.32	52.96

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

Sgd.

Emil Ranasinghe

Chief Financial Officer

The Board of Directors is responsible for these financial statements.

Sgd.

Ranee Jayamaha

Director

Sgd.

P. Yohan S. Perera

Director

Colombo
28th October 2026

Company - Statement of Profit or Loss

	COMPANY				
	Quarter Ended	Nine Months Ended	Quarter Ended	Nine Months Ended	Quarter Variance
	30/09/2026 Rs. '000	30/09/2026 Rs. '000	30/09/2025 Rs. '000	30/09/2025 Rs. '000	%
Revenue	1,027,564	2,728,336	721,964	2,123,652	42%
Direct Operating Expenses	(217,166)	(604,804)	(192,737)	(572,109)	13%
Gross Profit	810,398	2,123,532	529,227	1,551,543	53%
Administration Expenses	(110,213)	(358,440)	(88,103)	(287,689)	25%
Fair Value Gain	-	646,187	-	444,829	-
Operating Profit	700,185	2,411,279	441,124	1,708,683	59%
Finance Income	32,471	123,644	30,086	122,871	8%
Exchange Gain / (Loss)	(39,066)	125,352	18,399	67,698	Low
Profit Before Tax	693,590	2,660,275	489,609	1,899,252	42%
Income Tax Expense	(25,311)	(91,632)	(23,235)	(78,299)	9%
Profit After Tax	668,279	2,568,643	466,374	1,820,953	43%

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

Accounting Ratios As At

	30/09/2026		30/09/2025	
	<u>Quarter Ended</u>	<u>Nine Months Ended</u>	<u>Quarter Ended</u>	<u>Nine Months Ended</u>
Earnings Per Share (Rs)	0.54	2.07	0.38	1.46
Dividends Per Share (Rs)	1.75	1.75	1.35	1.35
Quick Asset Ratio (Times) - Company		1.58		2.21

Consolidated - Statement of Profit or Loss

	GROUP				
	Quarter Ended	Nine Months Ended	Quarter Ended	Nine Months Ended	Quarter Variance
	30/09/2026 Rs. '000	30/09/2026 Rs. '000	30/09/2025 Rs. '000	30/09/2025 Rs. '000	%
Revenue	3,375,818	10,150,670	3,725,965	8,983,791	-9%
Direct Operating Expenses	(842,199)	(2,345,132)	(658,280)	(1,819,965)	28%
Cost of Sales of Apartments	(55,568)	(366,830)	(396,615)	(831,392)	-86%
Gross Profit	2,478,051	7,438,708	2,671,070	6,332,434	-7%
Administration Expenses	(272,855)	(877,273)	(216,115)	(733,513)	26%
Marketing & Promotional Expenses	(109,410)	(322,428)	(148,092)	(382,687)	-26%
Fair Value Gain	-	1,091,187	-	2,331,475	-
Operating Profit	2,095,786	7,330,194	2,306,863	7,547,709	-9%
Finance Cost	(142,557)	(445,715)	(196,148)	(603,202)	-27%
Finance Income	113,460	322,987	60,519	181,460	87%
Other Income/ (Expenses)	(5,823)	(17,818)	625	(4,158)	Low
Exchange Gain / (Loss)	38,682	(323,369)	(39,250)	(312,910)	-199%
Profit Before Tax	2,099,548	6,866,279	2,132,609	6,808,899	-2%
Income Tax Expense	(54,155)	(496,213)	(144,138)	(341,775)	-62%
Profit After Tax	2,045,393	6,370,066	1,988,471	6,467,124	3%

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

Accounting Ratios As At

	30/09/2026		30/09/2025	
	Quarter Ended	Nine Months Ended	Quarter Ended	Nine Months Ended
Dividends Per Share (Rs)	1.75	1.75	1.35	1.35
Interest Cover (Times) - Group	16	16	12	12
Debt/Equity Ratio (Times) - Group		0.14		0.18
Quick Asset Ratio (Times) - Group		1.67		1.46
Earnings Per Share (Rs)	1.65	5.12	1.60	5.20
The Company or its subsidiaries do not have listed debt				

STATEMENT OF COMPREHENSIVE INCOME - QUARTER ENDED

	<u>COMPANY</u>		<u>GROUP</u>	
	<u>Quarter Ended</u>	<u>Quarter Ended</u>	<u>Quarter Ended</u>	<u>Quarter Ended</u>
	<u>30/09/2026</u>	<u>30/09/2025</u>	<u>30/09/2026</u>	<u>30/09/2025</u>
	<u>Rs. 000</u>	<u>Rs. 000</u>	<u>Rs. 000</u>	<u>Rs. 000</u>
Profit For the Period	668,279	466,374	2,045,393	1,988,471
Revaluation of Land and Buildings	-	-	-	-
Deferred Tax Effect	-	-	-	-
Actuarial Gain/(Loss)	-	-	-	-
Deferred Tax Effect	-	-	-	-
Other Comprehensive Income for the Period, Net of Tax	-	-	-	-
Total Comprehensive Income for the Period, Net of Tax	668,279	466,374	2,045,393	1,988,471
Attributable to:				
Equity Holders of the Parent			2,045,393	1,988,471
Non-controlling Interest			-	-
			<u>2,045,393</u>	<u>1,988,471</u>

STATEMENT OF COMPREHENSIVE INCOME - NINE MONTHS ENDED

	<u>COMPANY</u>		<u>GROUP</u>	
	<u>Nine Months</u>	<u>Nine Months</u>	<u>Nine Months</u>	<u>Nine Months</u>
	<u>Ended</u>	<u>Ended</u>	<u>Ended</u>	<u>Ended</u>
	<u>30/09/2026</u>	<u>30/09/2025</u>	<u>30/09/2026</u>	<u>30/09/2025</u>
	<u>Rs. 000</u>	<u>Rs. 000</u>	<u>Rs. 000</u>	<u>Rs. 000</u>
Profit For the Period	2,568,643	1,820,953	6,370,066	6,467,124
Revaluation of Land and Buildings	(17,926)	-	(17,926)	-
Deferred Tax Effect	359	-	359	-
Actuarial Gain/(Loss)	-	-	-	-
Deferred Tax Effect	-	-	-	-
Other Comprehensive Income for the Period, Net of Tax	(17,567)	-	(17,567)	-
Total Comprehensive Income for the Period, Net of Tax	2,551,076	1,820,953	6,352,499	6,467,124
Attributable to:				
Equity Holders of the Parent			6,352,499	6,467,124
Non-controlling Interest			-	-
			<u>6,352,499</u>	<u>6,467,124</u>

STATEMENT OF CHANGES IN EQUITY

COMPANY

	<u>Stated Capital</u>	<u>Revaluation Reserve</u>	<u>Retained Earnings</u>	<u>Total</u>
	<u>Rs. '000</u>	<u>Rs. '000</u>	<u>Rs. '000</u>	<u>Rs. '000</u>
Balance as at 1/1/2025	18,443,353	503,299	25,898,556	44,845,208
Profit for the Year	-	-	3,080,080	3,080,080
Dividend for 2024	-	-	(1,678,090)	(1,678,090)
Other Comprehensive Income for the Year		22,799	(6,205)	16,594
Balance as at 31/12/2025	18,443,353	526,098	27,294,341	46,263,792
Profit for the Period	-	-	2,568,643	2,568,643
Dividend for 2025	-	-	(2,175,302)	(2,175,302)
Other Comprehensive Income for the Period	-	(17,567)	-	(17,567)
Balance as at 30/09/2026	18,443,353	508,531	27,687,682	46,639,566

GROUP

	<u>Stated Capital</u>	<u>Revaluation Reserve</u>	<u>Retained Earnings</u>	<u>Total</u>
	<u>Rs. '000</u>	<u>Rs. '000</u>	<u>Rs. '000</u>	<u>Rs. '000</u>
Balance as at 1/1/2025	18,443,353	649,483	39,725,901	58,818,737
Profit for the Year	-	-	8,631,060	8,631,060
Dividend for 2024	-	-	(1,678,090)	(1,678,090)
Other Comprehensive Income for the Year	-	69,231	(10,680)	58,551
Balance as at 31/12/2025	18,443,353	718,714	46,668,191	65,830,258
Profit for the Period	-	-	6,370,066	6,370,066
Dividend for 2025	-	-	(2,175,302)	(2,175,302)
Other Comprehensive Income for the Period	-	(17,567)	-	(17,567)
Balance as at 30/09/2026	18,443,353	701,147	50,862,955	70,007,455

STATEMENT OF CASH FLOWS FOR NINE MONTHS PERIOD ENDED

	COMPANY		GROUP	
	30/09/2026	30/09/2025	30/09/2026	30/09/2025
	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Cash Flows from Operating Activities				
Profit Before Tax	2,660,275	1,899,252	6,866,279	6,808,899
Adjustments for -				
Depreciation Charge for the Period	13,040	12,175	68,426	55,498
Amortization of Intangible Assets	138	-	1,740	1,403
Post Employment Benefit Expense	8,048	4,578	22,383	19,768
Exchange (Gains)/Losses	25,581	-	701,251	405,681
Finance Cost	-	-	445,715	603,202
Finance Income	(123,644)	(122,871)	(322,987)	(181,460)
Fair Value adjustment on Rental Income	16,661	15,956	104,938	177,089
Fair Value adjustment on Investment Property	(646,187)	(444,829)	(1,091,187)	(2,331,475)
Operating Profit /(Loss) before Working Capital Changes	1,953,913	1,364,261	6,796,557	5,558,605
(Increase) / Decrease in Inventories	(1,868)	(3,896)	(90,102)	754,996
(Increase) / Decrease in Trade and Other Receivables	(55,280)	71,145	(299,166)	467,227
Increase / (Decrease) in Rental and Customer Deposits	278,025	23,049	881,386	315,848
Increase / (Decrease) in Trade and Other Payables	(120,412)	(143,110)	262,915	143,344
Increase/ (Decrease) in Amounts due to Related Parties	-	26,963	(1,770,237)	(4,061,946)
Cash Generated from/ (Used in) Operations	2,054,378	1,338,412	5,781,353	3,178,074
Income Tax Paid	-	-	(270,510)	(208,051)
Finance Cost Paid	-	-	(302,918)	(408,905)
Defined Benefit Plan Costs Paid	(3,080)	(450)	(7,060)	(7,603)
Net Cash Generated from/(Used in) Operating Activities	2,051,298	1,337,962	5,200,865	2,553,514
Cash Flows from Investing Activities :				
Acquisition of Property, Plant and Equipment	(6,465)	(10,778)	(40,391)	(36,782)
Acquisition of Intangible Assets	(1,384)	-	(2,495)	(949)
Acquisition/(Disposal/ Transfer) of investment property	(759,299)	(3,139)	(759,299)	(3,139)
Receipt of Interest Bearing loans and Borrowings	-	60,000	-	-
Finance Income	116,164	122,871	315,507	181,460
Net Cash generated from/(Used) in Investing Activities	(650,984)	168,954	(486,679)	140,590
Cash Flows from Financing Activities :				
Loan Obtained /(Settlements)	-	-	(50,803)	(80,725)
Dividend Paid	(2,175,302)	(1,678,090)	(2,175,302)	(1,678,090)
Net Cash Flow from Financing Activities	(2,175,302)	(1,678,090)	(2,226,105)	(1,758,815)
Net Increase/ (Decrease) in Cash and Cash Equivalents	(774,988)	(171,174)	2,488,082	935,289
Cash and Cash Equivalents at the beginning of the Period	3,006,208	2,486,535	6,381,995	4,188,488
Cash and Cash Equivalents at the end of the Period	2,231,220	2,315,361	8,870,077	5,123,777

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 30th September 2026 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 2025.

3 Segment Results

3.1 Period Ended 30th September 2026

	Property Leasing	Property Trading	Property Services	Inter/Intra Segment Eliminations	Consolidated
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Revenue	7,982,522	990,366	881,525	296,257	10,150,670
Direct Operating Expenses	(1,674,717)	-	(670,415)	-	(2,345,132)
Cost of Sales	-	(281,248)	-	(85,582)	(366,830)
Gross Profit	6,307,805	709,118	211,110	210,675	7,438,708
Administration Expenses	(607,397)	(51,301)	(218,575)	-	(877,273)
Marketing & Promotional Expenses	(248,017)	(74,411)	-	-	(322,428)
Operating Profit	5,452,391	583,406	(7,465)	210,675	6,239,007
Fair Value Gain	1,091,187	-	-	-	1,091,187
Finance Cost	(441,258)	(897)	(3,560)	-	(445,715)
Finance Income	284,904	35,395	2,688	-	322,987
Other Income	-	(17,818)	-	-	(17,818)
Exchange Gain / (Loss)	(327,623)	3,632	622	-	(323,369)
Profit Before Tax	6,059,601	603,718	(7,715)	210,675	6,866,279
Income Tax Expense	(389,987)	(91,889)	(14,337)	-	(496,213)
Profit After Tax	5,669,614	511,829	(22,052)	210,675	6,370,066

3.2 Period Ended 30th September 2025

	Property Leasing	Property Trading	Property Services	Inter/Intra Segment Eliminations	Consolidated
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Revenue	5,891,165	2,500,160	592,466	-	8,983,791
Direct Operating Expenses	(1,420,235)	-	(399,730)	-	(1,819,965)
Cost of Sales	-	(831,392)	-	-	(831,392)
Gross Profit	4,470,930	1,668,768	192,736	-	6,332,434
Administration Expenses	(490,083)	(49,019)	(194,411)	-	(733,513)
Marketing & Promotional Expenses	(285,954)	(96,733)	-	-	(382,687)
Fair Value Gain	2,331,475	-	-	-	2,331,475
Operating Profit	6,026,368	1,523,016	(1,675)	-	7,547,709
Finance Cost	(601,610)	(514)	(4,859)	3,781	(603,202)
Finance Income	175,081	8,255	1,905	(3,781)	181,460
Other Income	-	(4,158)	-	-	(4,158)
Exchange Gain / (Loss)	(313,634)	654	70	-	(312,910)
Profit Before Tax	5,286,205	1,527,253	(4,559)	-	6,808,899
Income Tax Expense	(96,270)	(238,828)	(6,677)	-	(341,775)
Profit After Tax	5,189,935	1,288,425	(11,236)	-	6,467,124

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 30th September 2026					
Total Assets	99,965,398	28,542,068	446,782	(40,590,713)	88,363,535
Total Liabilities	16,330,581	934,908	358,249	732,342	18,356,080
As At 30th September 2025					
Total Assets	92,214,322	27,808,880	259,060	(39,084,551)	81,197,711
Total Liabilities	17,920,967	1,042,869	185,576	(1,559,472)	17,589,940

3.4 Other Segment Information

	Property Leasing	Property Trading	Property Services	Inter/Intra Segment Eliminations	Consolidated
	Rs. '000	Rs. '000	Rs. '000		Rs. '000
Total cost incurred during the period to acquire					
Property Plant & Equipment	23,600	11,448	5,344	-	40,391
Depreciation - Charge for the Period	47,053	19,438	1,935	-	68,426
Intangible Assets	2,495	-	-	-	2,495
Amortization - Charge for the Period	1,648	92	-	-	1,740
Employee Benefit Costs	220,954	65,023	460,299	-	746,276

4 Revenue from Sale of Inventory Property

The Group enters into contracts with customers to sell completed inventory property. The sale of completed property constitutes a single performance obligation and the Group has determined that this is satisfied at the point in time when control transfers. For unconditional exchange of contracts, this generally occurs when legal title transfers to the customer. For conditional exchanges, this generally occurs when all significant conditions are satisfied. For some contracts involving the sale of property, the Group is entitled to receive an initial deposit. This is not considered a significant financing component because it is for reasons other than the provision of financing to the Group. The initial deposits are used to protect the Group from the other party failing to adequately complete some or all of its obligations under the contract where customers do not have an established credit history or have a history of late payments.

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 advice 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.

6 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 other than the following;

The company acquired a land in Colombo for a consideration of Rs. 2,003 Mn.

7 Capital Expenditure Commitments

- Mireka Seascope (Pvt) Ltd, a fully owned Sub-Subsidiary of Overseas Realty (Ceylon) PLC has made commitments amounting to Rs. 7,025 Mn in respect of an apartment project to be developed at Dodanduwa, Galle district.
- Mireka Homes (Pvt) Ltd, a fully owned Sub-Subsidiary of Overseas Realty (Ceylon) PLC has made commitments amounting to Rs. 191 Mn in respect of Havelock City Phase 05 Development Project.

8 Investment Property

Fair value of the Investment Properties are ascertained by bi - 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 Colombo 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 2025	30th June 2026
Estimated Market Rent per sq:ft Rs.	537	652
Rate of growth in future rentals	1.5% for perpetuity	1.5% for perpetuity
Anticipated Maintenance Cost and Voids	51.5% of rentals	62.0% of rentals
Capitalisation Rate	7.00% p.a.	7.25% p.a.

Based on the above assumptions the Fair Value of the Investment Property, pertaining to the above condominium unit as at 30th June 2026 was Rs.29,630,000,000/=

- 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/=
- 8.3 The Company acquired a land extent of 29.20 perches in Colombo at a cost of Rs 759,299,000/= during the quarter under review.
- 8.4 The Group Investment Property includes Two Floors at the World Trade Center Colombo, (L36 & 37 of West Tower) which are owned by Overseas Realty Investments (Private) Limited a fully owned Subsidiary of Overseas Realty (Ceylon) PLC.

The significant assumptions used by the Valuer are as follows;

	31st December 2025
Estimated Market Rent per sq:ft Rs.	566
Rate of growth in future rentals	3% for perpetuity
Anticipated Maintenance Cost and Voids	45% of rentals
Capitalisation Rate	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.

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

The significant assumptions used by the Valuer are as follows;

	31st December 2025	30th June 2026
Estimated Market Rent per sq:ft Rs.	519 - 781	590 - 836
Rate of growth in future rentals	1.5% for perpetuity	1.5% for perpetuity
Anticipated Maintenance Cost and Voids	53% to 66% of rentals	54% to 67% of rentals
Capitalisation Rate	6.75% p.a.	7.00% p.a.

Based on the above assumptions, the Fair Value as at 30th June 2026 was Rs 42,653,617,571/=.

- 8.6 It is considered that the fair value reflected as at 30th June 2026 continues to be valid for notes 8.1 and 8.5. Accordingly, there is no change in the Fair Value of the Investment Property for the quarter ended 30th September 2026.
- 8.7 It is considered that the Fair Values reflected as at 31st December 2025 mentioned on notes 8.2 and 8.4 continues to be valid. Accordingly no change in the Fair Value of Investment Properties have been accounted for the quarter ended 30th September 2026.

9 Stated Capital

	30/09/2026 No. of Shares	30/09/2026 Rs. '000	30/09/2025 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 2025.

1 Share Information

Market prices of the Shares for the Quarter Ended 30th September 2026

	2026 3rd Quarter Rs.	2025 3rd Quarter Rs.
Highest	54.50	40.00
Lowest	47.00	21.10
Closing	51.70	38.10

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

NAME	As at 30th September 2026			As at 30th June 2026		
	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
J.B. COCOSHEL (PVT) LTD	9	8,625,113	0.69	11	4,661,458	0.38
IVENCO CAPITAL (PRIVATE) LIMITED	10	5,000,000	0.40	10	5,000,000	0.40
HATTON NATIONAL BANK PLC/NDB WEALTH GROWTH & INCOME FUND	11	4,000,000	0.32	12	4,000,000	0.32
ABLE TREND VENTURES LIMITED	12	3,891,502	0.31	9	5,001,000	0.40
MR. A.M. WEERASINGHE	13	2,977,116	0.24	13	2,977,116	0.24
SEYLAN BANK PLC /JN LANKA HOLDINGS COMPANY (PVT) LTD	14	2,877,089	0.23	14	2,777,089	0.22
DEUTSCHE BANK AG AS TRUSTEE FOR JB VANTAGE VALUE EQUITY FUND	15	2,533,262	0.20	-	-	-
MR. L.J.M.A. JAYASUNDARA	16	2,155,801	0.17	15	2,155,801	0.17
MR. GAUTAM RAHUL	17	1,725,224	0.14	16	1,725,024	0.14
MR. MITHILA MEEPAL SOMASIRI	18	1,251,128	0.10	18	1,251,128	0.10
PEOPLES LEASING & FINANCE PLC/ NAGOYA CEYLON TRADING (PVT) LTD	19	1,201,000	0.10	19	1,201,000	0.10
MR. L.J.M.C.C. JAYASUNDARA	20	1,140,000	0.09	20	1,140,000	0.09
MR. HANIF YUSOOF	-	-	-	17	1,465,000	0.12
TOTAL		1,167,520,528	93.91		1,163,497,909	93.60

3 Directors Shareholding	Number of Shares As at 30th September 2026	Number of Shares As at 30th June 2026
Dr. Rancee 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 7.2 Bn	Rs 7.1 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	11.23%	11.14%
Number of Public Shareholders	9,902	8,609

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: +9411 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: +9411 2346333

Websites

www.orcl.lk
www.wtc.lk
www.havelockcity.lk
www.mirekatower.lk
www.havelockcitymall.lk