YORK ARCADE HOLDINGS PLC
PQ 181

INTERIM FINANCIAL STATEMENTS
For The Nine Months Ended
31st December, 2025

YORK ARCADE HOLDINGS PLC
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Statement of Financial Position			
Audited As at 31.03.2025 Rs.'000		**Un audited As at 31.12.2025 Rs.'000**	**Un audited As at 31.12.2024 Rs.'000**
	ASSETS		
	Non-Current Assets		
46,267	Other Financial Assets - Non Current	**72,188**	31,295
881	Deferred Tax Asset	**941**	419
47,148		**73,129**	31,714
	Current Assets		
7,196	Trade and other Receivables	**5,915**	7,455
113,238	Amounts due from Related Companies	**110,765**	113,515
49,410	Short Term Investment	**51,875**	48,541
1,844	Cash & Cash Equivalents	**4,158**	3,169
171,688		**172,713**	172,680
218,836	**Total Assets**	**245,842**	204,394
	EQUITY & LIABILITIES		
	Equity		
14,400	Stated Capital	**14,400**	14,400
10,000	General Reserve	**10,000**	10,000
153,153	Retained Earnings	**156,170**	155,295
25,558	Fair Value Reserve	**52,797**	13,142
203,111	**Total Equity**	**233,367**	192,837
	Non-Current Liabilities		
5,806	Deferred Tax Liability	**5,806**	1,900
5,806		**5,806**	1,900
	Current Liabilities		
2,209	Trade and Other Payables	**792**	997
7,631	Income Tax Payable	**5,250**	8,660
-	Amounts due to Related Companies	**-**	-
79	Bank Overdraft	**627**	-
9,919	**Total Current Liabilities**	**6,669**	9,657
15,725	**Total Liabilities**	**12,475**	11,557
218,836	**Total Equity and Liabilities**	**245,842**	204,394
270.81	***Net Assets per Share***	***311.16***	*257.12*

The Board of Directors is responsible for Preparation and Presentation of these Financial Statements.
For and on behalf of the Board.

(Sgd.)
S.D.R. Arudpragasam
Chairman

(Sgd.)
Anushman Rajaratnam
Director

06.02.2026

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Statement Of Comprehensive Income

Audited Year ended 31.03.2025		Un audited Quarter ended 31.12.2025 Rs. '000	Un audited Quarter ended 31.12.2024 Rs. '000	(+ / -)	Variance %	Un audited Nine months ended 31.12.2025 Rs. '000	Un audited Nine months ended 31.12.2024 Rs. '000	(+ / -)	Variance %
-	**Revenue**	-	-	-	-	-	-	-	-
-	Direct Cost	-	-	-	-	-	-	-	-
-	**Gross Profit**	-	-	-	-	-	-	-	-
126	Other Income	36	34	+	6	562	66	+	752
(5,609)	Administration Expenses	(2,661)	(875)	-	204	(6,901)	(3,062)	-	125
(2,704)	(Impairment)/reversal of impairment of Financial Assets	(111)	-	-	-	(111)	-	-	-
11,181	Net Finance Income / (Cost)	2,437	3,988	-	39	7,426	8,578	-	13
2,994	**Profit before Income Tax**	(299)	3,147	-	110	976	5,582	-	83
(1,209)	Income Tax	110	(934)	+	112	(115)	(1,655)	+	93
1,785	**Profit for the period**	(189)	2,213	-	109	861	3,927	-	78
	Fair Value Gain (Loss) From								
	Other Comprehensive Income								
6,762	**Quoted Equity investments at FVOCI - net changes in fair value**	3,238	(721)	+	549	27,239	3,460	+	687
13,020	**Unquoted Equity investments at FVOCI - net changes in fair value**								
(3,906)	**Related Tax**	-	-		-	-	-		-
15,876		3,238	(721)			27,239	3,460		
17,661	**Total Comprehensive Income For the Period**	3,049	1,492	+	104	28,100	7,387	+	280
2.38	*Earnings / (Deficit) per share (Rs.)*	*(0.25)*	2.95			*1.15*	*5.24*		

STATEMENT OF CHANGES IN EQUITY

	Stated Capital Rs.'000	*General Reserve* Rs.'000	*Retained Earnings* Rs.'000	Fair Value Reserve Rs.'000	*Total* Rs.'000
Balance as at 01st April 2024	14,400	10,000	151,368	9,682	185,450
Net Profit / (Loss) for the period	-	-	3,927	-	3,927
Other Comprehensive Income	-	-	-	3,460	3,460
Balance as at 31st December, 2024	14,400	10,000	155,295	13,142	192,837
Balance as at 01st April 2025	**14,400**	**10,000**	**153,152**	**25,558**	**203,110**
Net Profit / (Loss) for the period	-	-	**861**	-	**861**
Other Comprehensive Income	-	-	-	**29,396**	**29,396**
Financial Assets at Fair Value through Other Comprehensive Income-Reclassified to Equity	-	-	**2,157**	**(2,157)**	-
Balance as at 31st December, 2025	**14,400**	**10,000**	**156,170**	**52,797**	**233,367**

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Audited Year ended 31.03.2025 Rs. '000		Un audited Nine Months ended 31.12.2025 Rs. '000	Un audited Nine Months ended 31.12.2024 Rs. '000
	CASH FLOWS FROM OPERATING ACTIVITIES		
2,994	Profit before Income Tax	**976**	5,582
	Adjustments for :		
(11,181)	Interest Income	**(7,426)**	(8,578)
-	Other Income	**(489)**	-
2,704	Impairment reversal of financial assets measured at amortised cost	**111**	-
(126)	Dividend Income	**(73)**	(66)
(5,609)	**Profit before Working Capital Changes**	**(6,901)**	(3,062)
1,136	(Increase) / Decrease in Trade and Other Receivables	**696**	(437)
125	(Increase) / Decrease in Amount due from related companies	**2,013**	1,953
1,159	Increase / (Decrease) in Trade and other payables	**(1,417)**	(54)
(3,189)	**Cash Generated from Operations**	**(5,609)**	(1,600)
-	Interest paid	**-**	-
(4,343)	Income Tax paid	**(2,557)**	(3,301)
(7,532)	**Net Cash generated from / (used in) Operating Activities**	**(8,166)**	(4,901)
	CASH FLOWS FROM INVESTING ACTIVITIES		
(3,486)	Investment in Short Term Investments	**-**	(37)
115	Dividend Received	**73**	66
-	Other Income	**489**	-
(11)	Acquisition of Investments	**-**	-
-	Debenture redeemed	**1,250**	
5,739	Interest Received	**904**	1,101
-	Proceeds from long term Investments	**2,216**	-
2,357	**Net Cash generated from / (used in) Investing Activities**	**4,932**	1,130
	CASH FLOWS FROM FINANCING ACTIVITIES		
1,000	Part Settlement of Loan from related parties	**5,000**	1,000
-	Re- Purchase of shares/Dividend Paid	**-**	-
1,000	**Net Cash flow used in Financing Activities**	**5,000**	1,000
(4,175)	**Net Increase / (Decrease) in Cash & Cash Equivalents**	**1,766**	(2,771)
5,940	Cash & Cash Equivalents at the beginning of the Year	**1,765**	5,940
1,765	**Cash & Cash Equivalents at the end of the period**	**3,531**	3,169
	Cash & Cash Equivalents at the end of the period		
1,844	Cash at Bank	**4,158**	3,169
(79)	Bank Overdraft	**(627)**	**-**
1,765		**3,531**	3,169

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NOTES TO THE INTERIM FINANCIAL STATEMENTS
For the Period Ended 31st December, 2025

1 The interim Financial Statements have been prepared in compliance with the requirements of the Sri Lanka Accounting Standard - LKAS 34 on Interim Financial Reporting. These Interim Financial Statements should be read in conjunction with the Annual Financial Statements for the year ended 31st March 2025.

2 The balances pertaining to the comparative period have been reclassified, where relevant, for better presentation and to be comparable with those of the current period.

3 No circumstances have arisen since the reporting period, other than those disclosed below, that required adjustments to or disclosures in the financial statements.

The Company on 14th November, 2025 announced a Subdivision of Shares, and consequent to an Ordinary Resolution pertaining to the Subdivision of shares of the Company being carried unanimously by the Shareholders present and voting at the Extraordinary General Meeting held on 31st December, 2025, such Subdivision was effected based on the shareholding as at end of trading on 5th January, 2026 (record date).

Accordingly, without actuating any increase to the Stated Capital of the Company, the existing 750,000 issued ordinary shares of the Company, was subdivided and that such subdivision was effected by subdividing every One (1) existing issued Ordinary Share into Two Hundred (200) issued Ordinary Shares thereby increasing the number of shares of the Company to 150,000,000 shares.

4 There has been no significant change in the nature of the contingent liabilities which were disclosed in the audited financial statements for the year ended 31st March 2025.

5 Directors direct shareholdings as at 31st December, 2025 as follows:

Name of Director	**No. of Shares**
Mr. S. Shanmugalingam	*195 *Aggregate of 179 fractional shares held in trust consequent to Consolidation of shares in 2018
Mr. Amrit Rajaratnam	30

6 The percentage of shares held by the public as at 31st December, 2025 was 48.48% (31st December, 2024 - 48.40%)

7 The Number of Public Shareholders as at 31.12.2025 were 1,457 (31st December, 2024 - 1,229)

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8 The applicable option under CSE Rule 7.13.1 (i) (a) on minimum public holding is option 5 and the Float Adjusted Market Capitalization as of 31.12.2025 was Rs. 324,513,000/-

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Market Prices	**31.12.2025**	**31.12.2024**
	Rs.	**Rs.**
Highest	**935.00**	180.00
Lowest	**226.00**	131.00
Last Traded Price	**894.50**	168.50

10 Stated Capital

The Stated Capital of the Company is Rs. 14,400,000/- represented by 750,000 Ordinary shares

11 The twenty major Shareholders as at 31.12.2025 were as follows :

	Name of Shareholders	***No. of Shares***	%
1.	Lankem Ceylon PLC	376,063	50.14
2.	Senkadagala Finance PLC/S.M.D.N.P. Banda	76,941	10.26
3.	Mr. A.M. Weerasinghe	38,844	5.18
4.	Finextra Capital (Pvt) Ltd	10,800	1.44
5.	People's Leasing and Finance PLC/ A.G.M.M.Dharmadasa	10,720	1.43
6.	Assetline Finance Limited / U.C. Bandaranayake	5,000	0.67
7.	Chatham House Ltd	4,843	0.65
8.	Darley Butler & Co. Ltd	4,500	0.60
9.	Senkadagala Finance PLC/A.K.G. Indika	4,236	0.56
10.	Mr. M.F.M. Nazar	4,000	0.53
11.	Mr. H.N.S. Kumara	3,960	0.53
12.	Mr. H.A.S.Madanayake	3,640	0.49
13.	Merchant Bank of Sri Lanka & Finance PLC / S.S. De Fonseka	3,459	0.46
14.	Mrs. J.A.I. S. Perera	3,200	0.43
15.	Mr. R.E. Rambukwelle	3,117	0.42
16.	Mr. C.P. Malalanayake	2,709	0.36
17.	Creasy Foods Limited	2,500	0.33
18.	Dr. V.K.C. Indrajith	2,320	0.31
19.	T R L Holdings (Pvt) Ltd	2,049	0.27
20.	Hatton National Bank PLC / R. E. Rambukwelle	2,000	0.27
21.	E.B. Creasy Ceylon (Pvt) Ltd	2,000	0.27
22.	Mr. S. Sivakumar Mrs. M. Sivakumar	2,000	0.27
23.	Mr. A.H.T.K. Samarapala	2,000	0.27
		570,901	**76.12**