YORK ARCADE HOLDINGS PLC
PQ 181

INTERIM FINANCIAL STATEMENTS
For The Period Ended
31st March, 2026

YORK ARCADE HOLDINGS PLC
PQ 181

Statement of Financial Position		
	Un audited As at 31.03.2026 Rs.'000	**Audited As at 31.03.2025 Rs.'000**
ASSETS		
Non-Current Assets		
Financial investments	**96,615**	46,267
Amounts due from related parties	**96,511**	97,205
Deferred Tax Asset	**1,182**	881
Total Non-current assets	**194,308**	144,353
Current Assets		
Other receivables	**5,209**	7,196
Amounts due from Related parties	**14,522**	16,033
Other investments	**7,354**	49,410
Cash & Cash Equivalents	**2,408**	1,844
Total Current assets	**29,493**	74,483
Total Assets	**223,801**	218,836
EQUITY & LIABILITIES		
Stated Capital	**14,400**	14,400
General Reserve	**10,000**	10,000
Fair value reserve	**37,785**	25,558
Retained Earnings	**152,936**	153,153
Total Equity	**215,121**	203,111
Non-Current Liabilities		
Deferred Tax Liability	**5,874**	5,806
Total Non-current liabilities	**5,874**	5,806
Current Liabilities		
Payables	**1,579**	2,209
Current tax liabilities	**1,227**	7,631
Bank Overdraft	**-**	79
Total Current Liabilities	**2,806**	9,919
Total Liabilities	**8,680**	15,725
Total Equity and Liabilities	**223,801**	218,836
Net Assets per Share	***1.43***	*1.35**

Note :

**Comparative earnings per share have been restated*

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

15.05.2026

YORK ARCADE HOLDINGS PLC
PQ 181

Statement Of Comprehensive Income

	Un audited Quarter ended 31.03.2026 Rs. '000	Un audited Quarter ended 31.03.2025 Rs. '000	(+ / -)	Variance %	Un audited Year ended 31.03.2026 Rs. '000	Audited Year ended 31.03.2025 Rs. '000	(+ / -)	Variance %
Revenue	-	-	-	-	-	-	-	-
Direct Cost	-	-	-	-	-	-	-	-
Gross Profit	-	-	-	-	-	-	-	-
Other Income	**29**	60	-	52	**591**	126	+	369
Administrative Expenses	**(3,262)**	(2,547)	-	28	**(10,163)**	(5,609)	-	81
Impairment losses on Financial Assets	**(1,060)**	(2,704)	+	61	**(1,171)**	(2,704)	+	57
Finance Income	**642**	2,603	-	75	**8,068**	11,181	-	28
(Loss) / Profit before Income Tax	**(3,651)**	(2,588)	-	41	**(2,675)**	2,994	-	189
Income Tax Expense	**416**	446	-	7	**301**	(1,209)	+	125
(Loss) / Profit for the period	**(3,235)**	(2,142)	-	51	**(2,374)**	1,785	-	233
Other Comprehensive Income								
Items that will not be reclassified revenue to profit or loss								
Quoted equity investments at FVOCI - net changes in fair value	**(15,171)**	3,302	-	559	**14,225**	6,762	+	110
Unquoted Equity investments at FVOCI - net changes in fair value	**227**	13,020	-	98	**227**	13,020	-	98
Related Tax	**(68)**	(3,906)	+	98	**(68)**	(3,906)	+	98
Other comprehensive income for the year, net of tax	**(15,012)**	12,416			**14,384**	15,876		
Total comprehensive income for the year	**(18,247)**	10,274	-	278	**12,010**	17,661	-	32
Basic and diluted (loss)/earnings per share	***(0.02)***	(0.01)*			***(0.02)***	*0.01**		

Note :
**Comparative earnings per share have been restated*

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	-	-	1,785	-	1,785
Other Comprehensive Income	-	-	-	15,876	15,876
Balance as at 31st March, 2025	14,400	10,000	153,153	25,558	203,111
Balance as at 01st April 2025	**14,400**	**10,000**	**153,153**	**25,558**	**203,111**
Loss for the Year	-	**-**	**(2,374)**	-	**(2,374)**
Other Comprehensive Income	-	**-**	**-**	**14,384**	**14,384**
Total comprehensive income for the year	-	**-**	**(2,374)**	**14,384**	**12,010**
Transfer to retained earnings on disposal of equity securities designated at FVOCI, net of tax	-	**-**	**2,157**	**(2,157)**	**-**
Balance as at 31st March, 2026	**14,400**	**10,000**	**152,936**	**37,785**	**215,121**

YORK ARCADE HOLDINGS PLC

PQ 181

	Un audited Year ended 31.03.2026 Rs. '000	Audited Year ended 31.03.2025 Rs. '000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before Income Tax	**(2,675)**	2,994
Adjustments for :		
Interest Income	**(8,068)**	(11,181)
Other Income	**(489)**	-
Impairment losses on financial assets	**1,171**	2,704
Dividend Income	**(102)**	(126)
Profit before Working Capital Changes	**(10,163)**	(5,609)
Changes in :		
- Other receivables	**2,244**	1,136
- Amounts due from related companies	**412**	125
- Other payables	**(141)**	1,159
Cash Generated from Operations	**(7,648)**	(3,189)
Income Tax paid	**(6,404)**	(4,343)
Net Cash generated from / (used in) Operating Activities	**(14,052)**	(7,532)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of equity investment	**(40,530)**	(3,486)
Loan given to related parties	**(40,000)**	115
Repayment of loans by related parties	**45,000**	1,000
Dividend income received	**90**	(11)
Realisation/(placement) realisation of fixed deposit	**41,924**	-
Proceeds from disposal of financial assets	**2,216**	5,739
Interest received	**3,495**	-
Net Cash generated from / (used in) Investing Activities	**12,195**	3,357
CASH FLOWS FROM FINANCING ACTIVITIES		
Debenture redeemed	**2,500**	-
Net Cash flow used in Financing Activities	**2,500**	-
Net Increase / (Decrease) in Cash & Cash Equivalents	**643**	(4,175)
Cash & Cash Equivalents at the beginning of the Year	**1,765**	5,940
Cash & Cash Equivalents at the end of the period	**2,408**	1,765
Cash & Cash Equivalents at the end of the period		
Cash at Bank	**2,408**	1,844
Bank Overdraft	**-**	**(79)**
	2,408	1,765

YORK ARCADE HOLDINGS PLC
PQ 181
NOTES TO THE INTERIM FINANCIAL STATEMENTS
For the Period Ended 31st March, 2026

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.

Imperial Hotels Limited
Disposal of 500,000 ordinary shares of Imperial Hotels Limited by the Company to its Parent Company Lankem Ceylon PLC at a price of Rs. 48.71 per share on 02nd April, 2026.

4 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.

5 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.

6 Directors direct shareholdings as at 31st March, 2026 as follows:

Name of Director	**No. of Shares**
Mr. S. Shanmugalingam	*39,000
	*Aggregate of 179 fractional shares held in trust consequent to Consolidation of shares in 2018
Mr. Amrit Rajaratnam	6,000

7 The percentage of shares held by the public as at 31st March, 2026 was 48.48% (31st March, 2025 - 48.40%)

8 The Number of Public Shareholders as at 31.03.2026 were 3,535 (31st March , 2025 - 1,188)

YORK ARCADE HOLDINGS PLC
PQ 181
NOTES TO THE INTERIM FINANCIAL STATEMENTS
For the Period Ended 31st March, 2026

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 31.03.2026 was Rs. 1,025,352,000/-

9

Market Prices	**31.03.2026**	**31.03.2025**
	Rs.	**Rs.**
Highest	**25.80**	179.75
Lowest	**4.90**	143.00
Last Traded Price	**14.10**	168.50

10 Stated Capital

The Stated Capital of the Company is Rs. 14,400,000/- represented by 150,000,000 Ordinary shares

11 The twenty major Shareholders as at 31.03.2026 were as follows :

	Name of Shareholders	***No. of Shares***	%
1.	Lankem Ceylon PLC	60,212,600	40.14
2.	Darley Butler & Co. Ltd	15,900,000	10.60
3.	Senkadagala Finance PLC/S.M.D.N.P. Banda	7,500,200	5.00
4.	Assetline Finance Limited / S.M.D.N.P. Banda	7,500,000	5.00
5.	Mr. A. M. Weerasinghe	3,784,929	2.52
6.	People's Leasing and Finance PLC/ A.G.M.M.Dharmadasa	2,017,777	1.35
7.	Chatham House Ltd	968,600	0.65
8.	Senkadagala Finance PLC/A.K.G. Indika	847,200	0.56
9.	Assetline Finance Limited / U.C. Bandaranayake	810,328	0.54
10.	Mr. H.A.S.Madanayaka	728,000	0.49
11.	Merchant Bank of Sri Lanka & Finance PLC / S.S. De Fonseka	691,800	0.46
12.	Mrs. J.A.I. S. Perera	640,000	0.43
13.	Mr. R.E. Rambukwelle	553,400	0.37
14.	Mr. C.P. Malalanayake	544,624	0.36
15.	Mr. A.M.A.B.Adhikari	543,000	0.36
16.	Creasy Foods Limited	500,000	0.33
17.	Dr. V.K.C. Indrajith	464,000	0.31
18.	E.B. Creasy Ceylon (Pvt) Ltd	400,000	0.27
19.	Mr. A.H.T.K. Samarapala	400,000	0.27
20.	Mr. M.R.C. Hettiarachchi	377,400	0.25
		105,383,858	**70.26**