YORK ARCADE HOLDINGS PLC
PQ 181

INTERIM FINANCIAL STATEMENTS
For The Period Ended
30th June, 2026

YORK ARCADE HOLDINGS PLC
PQ 181

Statement of Financial Position			
Audited As at 31.03.2026 Rs.'000		**Un audited As at 30.06.2026 Rs.'000**	**Un audited As at 30.06.2025 Rs.'000**
	ASSETS		
	Non-Current Assets		
96,615	Financial investments	**76,088**	53,656
96,511	Amounts due from related parties	**97,753**	97,426
1,182	Deferred Tax Asset	**1,182**	881
194,308	**Total Non-current assets**	**175,023**	151,963
	Current Assets		
5,209	Other receivables	**4,238**	6,899
14,522	Amounts due from Related parties	**38,542**	15,976
7,354	Other investments	**7,408**	50,175
2,408	Cash & Cash Equivalents	**3,133**	715
29,493	**Total Current assets**	**53,321**	73,765
223,801	**Total Assets**	**228,344**	225,728
	EQUITY & LIABILITIES		
14,400	Stated Capital	**14,400**	14,400
10,000	General Reserve	**10,000**	10,000
37,785	Fair value reserve	**29,305**	32,835
152,936	Retained Earnings	**171,585**	153,234
215,121	**Total Equity**	**225,290**	210,469
	Non-Current Liabilities		
5,875	Deferred Tax Liability	**-**	5,806
5,875	**Total Non-current liabilities**	**-**	5,806
	Current Liabilities		
1,579	Payables	**1,827**	1,787
1,226	Current tax liabilities	**1,227**	7,666
-	Bank Overdraft	**-**	-
2,805	**Total Current Liabilities**	**3,054**	9,453
8,680	**Total Liabilities**	**3,054**	15,259
223,801	**Total Equity and Liabilities**	**228,344**	225,728
1.43	***Net Assets per Share***	***1.50***	*1.40**

Note :
**Comparative Net Asset 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

07.08.2026

YORK ARCADE HOLDINGS PLC
PQ 181

Statement Of Comprehensive Income

Audited Year ended 31.03.2026 Rs. '000		Un audited Quarter ended 30.06.2026 Rs. '000	Un audited Quarter ended 30.06.2025 Rs. '000	(+ / -)	Variance %
-	**Revenue**	-	-		-
-	Direct Cost	-	-		-
-	**Gross Profit**	**-**	**-**		-
591	Other Income	**3**	-	+	-
(10,163)	Administrative Expenses	**(2,388)**	(2,397)	+	-
(1,171)	Impairment losses on Financial Assets	-	-		-
8,068	Finance Income	**1,679**	2,513	-	33
(2,675)	**(Loss) / Profit before Income Tax**	**(706)**	116	-	709
301	Income Tax Expense	-	(35)	+	100
(2,374)	**(Loss) / Profit for the period**	**(706)**	81	-	971
	Other Comprehensive Income				
	Items that will not be reclassified revenue to profit or loss				
14,225	**Quoted equity investments at FVOCI - net changes in fair value**	**5,228**	7,277	-	28
227	**Unquoted Equity investments at FVOCI - net changes in fair value**	**(227)**	-	-	-
(68)	**Related Tax**	**5,875**	-	+	-
14,384	**Other comprehensive income for the year, net of tax**	**10,876**	7,277	+	49
12,010	**Total comprehensive income for the year**	**10,170**	7,358	+	38
(0.02)	*Basic and diluted (loss)/earnings per share*	***(0.00)***	*0.00*		

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 2025	14,400	10,000	153,153	25,558	203,111
Net Profit / (Loss) for the period	-	-	81	-	81
Other Comprehensive Income	-	-	-	7,277	7,277
Balance as at 30th June, 2025	14,400	10,000	153,234	32,835	210,469
Balance as at 01st April 2026	**14,400**	**10,000**	**152,936**	**37,785**	**215,121**
Loss for the Year	**-**	**-**	**(706)**	-	**(706)**
Other Comprehensive Income	**-**	**-**	**-**	**10,875**	**10,875**
Total comprehensive income for the year	**-**	**-**	**(706)**	**10,875**	**10,169**
Transfer to retained earnings on disposal of equity securities designated at FVOCI, net of tax	**-**	**-**	**19,355**	**(19,355)**	**-**
Balance as at 30th June, 2026	**14,400**	**10,000**	**171,585**	**29,305**	**225,290**

YORK ARCADE HOLDINGS PLC

PQ 181

Audited Year ended 31.03.2026		Un audited Quarter ended 30.06.2026 Rs. '000	Un audited Quarter ended 30.06.2025 Rs. '000
	CASH FLOWS FROM OPERATING ACTIVITIES		
(2,675)	Profit before Income Tax	**(706)**	116
	Adjustments for :		
(8,069)	Interest Income	**(1,679)**	(2,513)
(489)	Other Income	**-**	-
1,171	Impairment losses on financial assets	**-**	-
(102)	Dividend Income	**(3)**	-
(10,164)	**Profit before Working Capital Changes**	**(2,388)**	(2,397)
	Changes in :		
2,243	- Other receivables	**1,001**	298
412	- Amounts due from related companies	**(24,321)**	(166)
(140)	- Other payables	**249**	(422)
(7,649)	**Cash Generated from Operations**	**(25,459)**	(2,687)
(6,404)	Income Tax paid	**-**	-
(14,053)	**Net Cash generated from / (used in) Operating Activities**	**(25,459)**	(2,687)
	CASH FLOWS FROM INVESTING ACTIVITIES		
(40,530)	Acquisition of equity investment	**-**	-
(40,000)	Loan given to related parties	**-**	-
45,000	Repayment of loans by related parties	**-**	1,000
91	Dividend income received	**3**	-
41,924	Realisation/(placement) realisation of fixed deposit	**-**	-
2,216	Proceeds from disposal of financial assets	**24,355**	-
3,495	Interest received	**576**	637
12,196	**Net Cash generated from / (used in) Investing Activities**	**24,934**	1,637
	CASH FLOWS FROM FINANCING ACTIVITIES		
2,500	Debenture redeemed	**1,250**	-
2,500	**Net Cash flow used in Financing Activities**	**1,250**	-
643	**Net Increase / (Decrease) in Cash & Cash Equivalents**	**725**	(1,050)
1,765	Cash & Cash Equivalents at the beginning of the Year	**2,408**	1,765
2,408	**Cash & Cash Equivalents at the end of the period**	**3,133**	715
	Cash & Cash Equivalents at the end of the period		
2,408	Cash at Bank	**3,133**	715
-	Bank Overdraft	**-**	**-**
2,408		**3,133**	715

YORK ARCADE HOLDINGS PLC
PQ 181
NOTES TO THE INTERIM FINANCIAL STATEMENTS
For the Period Ended 30th June, 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 2026.

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, that required adjustments to or disclosures in the financial statements.

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 2026.

5 Directors direct shareholdings as at 30th June, 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

6 The percentage of shares held by the public as at 30th June, 2026 was 48.48% (31st March, 2026 - 48.48%)

The Number of Public Shareholders as at 30.06.2026 were 3,602 (31st March , 2026 - 3,535)

YORK ARCADE HOLDINGS PLC
PQ 181
NOTES TO THE INTERIM FINANCIAL STATEMENTS
For the Period Ended 30th June, 2026

7 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 30.06.2026 was Rs. 1,127,160,000/-

8

Market Prices	**30.06.2026**	**30.06.2025**
	Rs.	**Rs.**
Highest	**20.20**	184.00
Lowest	**13.50**	141.00
Last Traded Price	**15.50**	173.25

9 Stated Capital

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

10 The twenty major Shareholders as at 30.06.2026 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	3,484,929	2.32
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 PLC / U.C. Bandaranayake	800,000	0.53
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	539,400	0.36
14.	Mr. A.M.A.B.Adhikari	535,168	0.36
15.	Creasy Foods Limited	500,000	0.33
16.	Mr. C.P. Malalanayake	484,845	0.32
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.	Mrs. W. V. Immaculate Miss. Y.H. Mohomad	389,039	0.25
		105,003,558	**70.00**