Interim Financial Statements

For the period ended 30th June 2026



ACL PLASTICS PLC (PQ 87)

ACL PLASTICS PLC
INCOME STATEMENT

For the period ended	Group		Company	
	30.06.2026 Rs'000	**30.06.2025 Rs'000**	**30.06.2026 Rs'000**	**30.06.2025 Rs'000**
Revenue from contracts with customers	738,546	703,592	738,546	703,592
Cost of sales	(487,343)	(505,714)	(507,242)	(505,714)
Gross profit	**251,203**	**197,878**	**231,303**	**197,878**
Other income	28	-	28	-
	251,231	197,878	231,331	197,878
Administrative expenses	(5,524)	(1,874)	(4,556)	(1,814)
Operating profit	**245,707**	**196,004**	**226,775**	**196,064**
Net finance (cost) / income	138,937	49,812	136,172	47,520
Profit before tax	**384,644**	**245,816**	**362,947**	**243,584**
Income tax expenses	(90,117)	(67,048)	(83,608)	(67,048)
Net profit for the period	**294,527**	**178,768**	**279,339**	**176,536**
Earnings per share (Rs)	**6.99**	**4.24**	**6.63**	**4.19**

STATEMENT OF COMPREHENSIVE INCOME

For the period ended	Group		Company	
	30.06.2026 Rs'000	**30.06.2025 Rs'000**	**30.06.2026 Rs'000**	**30.06.2025 Rs'000**
Profit for the period	294,527	178,768	279,339	176,536
Fair value adjustment for FA at fair value through OCI	12,098	18,092	12,098	18,092
Other comprehensive income for the period, net of tax	**12,098**	**18,092**	**12,098**	**18,092**
Total comprehensive income for the period	**306,626**	**196,860**	**291,438**	**194,628**

Above figures are provisional and subject to audit.
It is certified that these financial statements have been prepared in compliance with the requirements of Companies Act No 7 of 2007.

ACL PLASTICS PLC

STATEMENT OF FINANCIAL POSITION

As at

	Group		Company	
	30.06.2026	**31.03.2026**	**30.06.2026**	**31.03.2026**
	Rs'000	**Rs'000**	**Rs'000**	**Rs'000**
ASSETS				
Non-Current Assets				
Property, plant and equipment	394,355	390,863	394,110	390,863
Capital work in progress	1,815	1,815	1,815	1,815
Right-of-use assets	1,482	1,488	1,482	1,488
Investment in subsidiary company	-	-	10,000	10,000
Financial assets at fair value through OCI	126,131	109,363	126,131	109,363
	523,783	**503,529**	**533,538**	**513,529**
Current Assets				
Inventories	803,949	606,462	803,949	606,462
Trade and other receivables	1,215,076	986,166	1,025,836	847,131
Financial assets at fair value through profit or loss	1,692,363	1,653,135	1,692,363	1,653,135
Short term investments	974,222	907,856	974,222	907,856
Cash and cash equivalents	6,096	106,664	6,096	106,221
	4,691,706	**4,260,283**	**4,502,466**	**4,120,805**
TOTAL ASSETS	**5,215,489**	**4,763,812**	**5,036,004**	**4,634,334**
EQUITY AND LIABILITIES				
Capital and Reserves				
Stated capital	79,975	79,975	79,975	79,975
Revaluation reserve	204,728	204,728	204,728	204,728
Revenue reserve	170,000	170,000	170,000	170,000
Financial assets at FVOCI reserve	108,063	95,964	108,063	95,964
Retained earnings	4,149,615	3,855,088	4,013,697	3,734,358
Total equity	**4,712,381**	**4,405,755**	**4,576,463**	**4,285,025**
LIABILITIES				
Non-Current Liabilities				
Defined benefit obligations	20,344	19,984	20,344	19,984
Deferred tax liabilities	81,491	81,490	81,491	81,491
	101,835	**101,474**	**101,835**	**101,475**
Current Liabilities				
Trade and other payables	81,768	67,485	78,606	97,810
Current income tax liability	226,736	189,098	185,889	150,024
Bank overdraft	92,769	-	93,211	-
	401,273	**256,583**	**357,706**	**247,834**
Total Liabilities	**503,108**	**358,057**	**459,541**	**349,309**
Total Equity and Liabilities	**5,215,489**	**4,763,812**	**5,036,004**	**4,634,334**
Net asset value per share (Rs)	111.87	104.59	108.64	101.72

Above figures are provisional and subject to audit.
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Sgd.
Mahesh Amarasiri
Group Chief Financial Officer

Sgd.
U G Madanayake
Chairman

Sgd.
Suren Madanayake
Managing Director

Colombo
13th August 2026

ACL PLASTICS PLC
STATEMENT OF CASH FLOWS

for the period ended	Group		Company	
	30.06.2026	**30.06.2025**	**30.06.2026**	**30.06.2025**
	Rs'000	**Rs'000**	**Rs'000**	**Rs'000**
CASH FLOW FROM OPERATING ACTIVITIES				
Operating profit before taxation	384,644	245,816	362,947	243,584
Adjustments for:				
Depreciation	5,312	3,673	5,306	3,673
Amortization of ROU Assets	6	6	6	6
Interest expense	603	89	603	89
Interest income	(14,917)	(12,049)	(12,152)	(9,757)
Dividend Income	(28)	-	(28)	-
Unrealized gain on Financial Assests measured at FVTPL	(39,227)	(25,081)	(39,227)	(25,081)
Unrealized exchange (gain)/loss on investment in fixed deposits	(66,366)	-	(66,366)	-
Gratuity provision	360	360	360	360
Operating profit before changes in working capital	**270,387**	**212,814**	**251,448**	**212,874**
Changes in working capital:				
(Increase) / Decrease in:				
Inventories	(197,487)	224,143	(197,487)	224,143
Trade & other receivables	(228,910)	(311,351)	(178,705)	(309,059)
Increase / (Decrease) in:				
Trade & other payables	14,283	(63,174)	(19,204)	(63,234)
Amount due to related companies	-	-	-	-
Cash generated from / (used in) operations	**(141,727)**	**62,432**	**(143,948)**	**64,724**
Tax (paid) / refund	(52,479)	(41,979)	(47,743)	(41,979)
Gratuity paid	-	-	-	-
Interest paid	(603)	(89)	(603)	(89)
Net cash (used in)/from operating activities	**(194,810)**	**20,365**	**(192,294)**	**22,656**
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of property, plant & equipment	(8,804)	(2,710)	(8,553)	(2,710)
Investment in equity investments at FVOCI	(4,669)	-	(4,669)	-
Dividend received	28	-	28	-
Interest received	14,917	12,049	12,152	9,757
Net cash from/(used in) investing activities	**1,473**	**9,339**	**(1,042)**	**7,047**
CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds/(repayments) of import loans	-	-	-	-
Dividend paid	-	-	-	-
Net cash generated from/ (used in) financing activities	**-**	**-**	**-**	**-**
Net increase/(decrease) in cash and cash equivalents	**(193,337)**	**29,703**	**(193,336)**	**29,703**
Cash and cash equivalents at the beginning of the period	106,664	917,268	106,221	916,825
Cash and cash equivalents at the end of the period	**(86,673)**	**946,972**	**(87,115)**	**946,529**
The period end cash and cash equivalents comprise,				
Cash at bank and in hand	6,096	946,972	6,096	946,529
Bank overdraft	(92,769)	-	(93,211)	-
	(86,673)	**946,972**	**(87,115)**	**946,529**

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ACL PLASTICS PLC
STATEMENT OF CHANGES IN EQUITY

(a) Group	Stated Capital Rs'000	Revaluation Reserve Rs'000	Revenue Reserve Rs'000	Other Reserve Rs'000	Retained earnings Rs'000	Total Rs'000
Balance at 01st April 2026	79,975	204,728	170,000	95,964	3,855,088	4,405,754
Net profit for the period	-	-	-	-	294,527	294,527
Fair value adjustment for Financial Assets at fair value through OCI	-	-	-	12,098	-	12,098
Total comprehensive income for the period	-	-	-	12,098	294,527	306,626
Balance at 30th June 2026	**79,975**	**204,728**	**170,000**	**108,063**	**4,149,615**	**4,712,380**

(b) Company	Stated Capital Rs'000	Revaluation Reserve Rs'000	Revenue Reserve Rs'000	Other Reserve Rs'000	Retained earnings Rs'000	Total Rs'000
Balance at 01st April 2026	79,975	204,728	170,000	95,964	3,734,358	4,285,025
Net profit for the period	-	-	-	-	279,339	279,339
Fair value adjustment for Financial Assets at fair value through OCI	-	-	-	12,098	-	12,098
Total comprehensive income for the period	-	-	-	12,098	279,339	291,438
Balance at 30th June 2026	**79,975**	**204,728**	**170,000**	**108,063**	**4,013,697**	**4,576,462**

(a) Group	Stated Capital Rs'000	Revaluation Reserve Rs'000	Revenue Reserve Rs'000	Other Reserve Rs'000	Retained earnings Rs'000	Total Rs'000
Balance at 01st April 2025	79,975	204,728	170,000	63,993	3,154,038	3,672,734
Net profit for the period	-	-	-	-	178,768	178,768
Fair value adjustment for Financial Assets at fair value through OCI	-	-	-	18,092	-	18,092
Total comprehensive income	79,975	204,728	170,000	82,085	3,332,806	3,869,594
Balance at 30th June 2025	**79,975**	**204,728**	**170,000**	**82,085**	**3,332,806**	**3,869,594**
Balance at 01st July 2025	79,975	204,728	170,000	82,085	3,332,806	3,869,594
Net profit for the period	-	-	-	-	626,842	626,842
Gains on revaluation of land and buildings	-	-	-	-	-	-
Deferred tax on revaluation	-	-	-	-	-	-
Re-measurements of post employment benefit obligation	-	-	-	-	753	753
Deferred tax on re-measurement of post employment benefit obligation	-	-	-	-	-	-
Fair value adjustment for Financial Assets at fair value through OCI	-	-	-	13,879	-	13,879
Deferred tax on changes in the fair value of financial assets at FVOCI	-	-	-	-	-	-
Total comprehensive income for the period	79,975	204,728	170,000	95,964	3,960,401	4,511,067
Transfers upon disposals of AFS investments	-	-	-	-	-	-
Transfer from revaluation reserve	-	-	-	-	-	-
Deferred tax on transfer	-	-	-	-	-	-
Dividends paid	-	-	-	-	(105,313)	(105,313)
Balance at 31st March 2026	**79,975**	**204,728**	**170,000**	**95,964**	**3,855,088**	**4,405,754**

(b) Company	Stated Capital Rs'000	Revaluation Reserve Rs'000	Revenue Reserve Rs'000	Other Reserve Rs'000	Retained earnings Rs'000	Total Rs'000
Balance at 01st April 2025	79,975	204,728	170,000	63,993	3,052,258	3,570,954
Net profit for the period	-	-	-	-	176,536	176,536
Fair value adjustment for Financial Assets at fair value through OCI	-	-	-	18,092	-	18,092
Total comprehensive income	79,975	204,728	170,000	82,085	3,228,794	3,765,582
Balance at 30th June 2025	**79,975**	**204,728**	**170,000**	**82,085**	**3,228,794**	**3,765,582**
Balance at 01st July 2025	79,975	204,728	170,000	82,085	3,228,794	3,765,582
Net profit for the period	-	-	-	-	610,124	610,124
Gains on revaluation of land and buildings		-				-
Deferred tax on revaluation	-	-	-	-	-	-
Re-measurements of post employment benefit obligation	-	-	-	-	753	753
Deferred tax on re-measurement of post employment benefit obligation	-	-	-	-	-	-
Fair value adjustment for Financial Assets at fair value through OCI	-	-	-	13,879	-	13,879
Total comprehensive income for the period	79,975	204,728	170,000	95,964	3,839,671	4,390,338
Dividends paid	-	-	-	-	(105,313)	
Balance at 31st March 2026	**79,975**	**204,728**	**170,000**	**95,964**	**3,734,358**	**4,285,025**

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ACL PLASTICS PLC
NOTES TO THE FINANCIAL STATEMENTS

1. The consolidated interim financial statements have been prepared in accordance with the accounting policies set out in the Annual Report for the year ended 31 March 2025 and are in compliance with Sri Lanka Accounting Standards LKAS 34 - Interim Financial Reporting.

2. Where neccessory, the presentation and classification of the financial statements of the previous periods have been adjusted for better presentation and to be comparable with the changes in presentation in the current year.

3. Management has declared an Interim Dividend of Rs. 3.75/- per share on 03rd August 2026, for the year ended 31st March 2026. The total amount of the Dividend is Rs.157,968,750/-.

4. There have been no other events subsequent to the interim period, which require disclosure in the Interim Financial Statements.

5. There is no liability for Management Fees or any other similar expenditure.

6. There were no funds raised through an IPO/Rights/Debenture issue.

7. There were no significant change in the nature of the contingent liabilities, which were disclosed in the Annual Report for the year ended 31 March 2025.

8. Net Finance Income/(Cost) includes the exchange gain/(Loss) as follows.

	Quarter Ended	
	Company / Group	*Company / Group*
	30.06.2026 Rs'000	*30.06.2025 Rs'000*
Exchange Gain/(Loss)	*85,395*	*12,771*
	85,395	***12,771***

NON FINANCIAL INFORMATION

1. Number of shares at 30th June 2026 - 42,125,000 (31st March 2026 - 42,125,000).

2. Market prices recorded during the quarter are as follows.

Highest price (Rs)	159.00
Lowest price (Rs)	132.75
Last traded price (Rs)	151.50
Closing price (Rs)	152.75

3. Twenty largest shareholding as at 30th June 2026 are as follows.

Name of the Shareholder	**No of Shares**	**%**
ACL Cables PLC	27,469,690	65.21%
Sithampalam A	930,420	2.21%
Sampath Bank PLC/ Jayawardhana L.T.R.S.L.	663,600	1.58%
Seylan Bank Plc/Emile Joseph Gunesekera & Mich	535,000	1.27%
Corea E.	483,760	1.15%
Vasudevan S. & Vasudevan S.	305,000	0.72%
Mahir B.A	261,350	0.62%
Sunil Gavasker V.	260,000	0.62%
Suriyabandara U.I.	256,689	0.61%
Durga S.	226,690	0.54%
Hatton National Bank Plc/Arunasalam Sithamp	209,000	0.50%
Madanayake H.A.S.	208,010	0.49%
Wickramesooriya V.S.P. & Wickramesooriya S.E.	201,654	0.48%
Abdulhussein Y.H	190,000	0.45%
Gautham R.	188,700	0.45%
Abdulhussein R.H	185,370	0.44%
Raymakers M. A. T	185,070	0.44%
N. C. Madanayake	177,510	0.42%
Mannapperuma M.D.H	150,010	0.36%
Rathnayake D N P	142,707	0.34%

(All are voting shares)

4. The number of shares held by the Board of Directors as at 30th June 2026 are as follows.

Name of the Director	**No of Shares**	**%**
Mr. U G Madanayake - Chairman	10	-
Mr. Suren Madanayake - Managing Director	208,010	0.49%
Mrs. N C Madanayake	177,510	0.42%
Mr. R M M J Rathnayaka	-	0.00%
Mr. Rohan Somawasnsa	-	0.00%

5. The public holding percentage as at 30th June 2026	14,269,780	33.88%
6. Number of Public shareholders as at 30th June 2026		3,318
7. Float Adjusted Market Capitalization		2,180,040,363

8.The Company complies with option 5 of the Listing Rules 7.13.1 (a) – Rs 2.5 Bn Float Adjusted Market Capitalization which requires 20% minimum Public Holding.