A LANKEM COMPANY

ACME PRINTING AND PACKAGING PLC

Interim Financial Statements
for the Quarter Ended
30th June 2026

continued momentum

ACME PRINTING & PACKAGING PLC

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	For the three months ended 30th June		
	2026 Rs'000 Unaudited	2025 Rs'000 Unaudited	% Change + / (-)
Revenue	196,516	279,730	(30%)
Cost of Sales	(149,350)	(267,490)	(44%)
Gross Profit	47,166	12,240	285%
Other Income / (Expense)	27,215	2,660	923%
Administrative Expenses	(38,088)	(59,490)	(36%)
Distribution Expenses	(3,349)	(5,427)	(38%)
Other Expenses	(8,676)	-	-
Impairment (Provision) / Reversal of Trade Receivables	(2,077)	(6,454)	(68%)
Profit / (Loss) from Operations	22,191	(56,470)	(139%)
Finance Income	4,672	48	9,695%
Finance Expense	(23,130)	(44,248)	(48%)
Net Finance Expense	(18,457)	(44,200)	(58%)
Profit / (Loss) before Taxation	3,733	(100,670)	104%
Income Tax (Expense) / Reversal	(10,655)	8,490	(226%)
Profit / (Loss) for the Period	(6,922)	(92,180)	92%
Other Comprehensive Income for the Period			
Total Other Comprehensive Income for the period	-	-	-
Total Comprehensive (Expense)/ Income for the Period	(6,922)	(92,180)	92%
Profit / (Loss) attributable to			
Equity Holders of the Company	(6,922)	(92,180)	92%
Non Controlling Interest	-	-	
Profit / (Loss) for the Period	(6,922)	(92,180)	92%
Total Comprehensive Income Attributable to			
Equity Holders of the Company	(6,922)	(92,180)	92%
Non Controlling Interest	-	-	-
Total Comprehensive Income for the Period	(6,922)	(92,180)	92%
Basic Loss per Share	Rs. (0.01)	Rs. (0.42)	98%

Market price per share	Quarterly	
	2026	2025
Highest	**Rs. 7.10**	Rs. 6.30
Lowest	**Rs. 4.80**	Rs. 3.90
Last Traded Price	**Rs. 5.10**	Rs. 4.90

Figures in brackets indicate deductions.
All values are in Rupees '000, unless otherwise stated.

ACME PRINTING & PACKAGING PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME - COMPANY

	For the three months ended 30th June		
	2026 Rs'000 Unaudited	2025 Rs'000 Unaudited	% Change + / (-)
Revenue	183,895	177,226	4%
Cost of Sales	(158,473)	(169,235)	(6%)
Gross Profit / (Loss)	25,422	7,991	218%
Other Income	25,116	6,971	260%
Administrative Expenses	(36,743)	(48,410)	(24%)
Distribution Expenses	(3,349)	(5,467)	(39%)
Other Expenses	(8,618)	-	-
Impairment (Provision) / Reversal of Trade Receivables	(1,897)	(6,454)	(71%)
Profit / (Loss) from Operations	(69)	(45,370)	(100%)
Finance Income	4,023	48	8,282%
Finance Expense	(18,009)	(31,831)	(43%)
Net Finance Expense	(13,985)	(31,783)	(56%)
Profit / (Loss) before Taxation	(14,054)	(77,153)	82%
Income Tax Expense	(11,960)	5,117	(334%)
Profit / (Loss) for the Period	(26,015)	(72,036)	64%
Other Comprehensive Income for the Period	-	-	
Total Other Comprehensive Income for the period	-	-	-
Total Comprehensive (Expense)/ Income for the Period	(26,015)	(72,036)	64%
Profit / (Loss) attributable to			
Equity Holders of the Company	(26,015)	(72,036)	64%
Non Controlling Interest	-	-	
Profit / (Loss) for the Period	(26,015)	(72,036)	64%
Total Comprehensive Income Attributable to			
Equity Holders of the Company	(26,015)	(72,036)	64%
Non Controlling Interest			
Total Comprehensive Income for the Period	(26,015)	(72,036)	64%
Basic Loss per Share	Rs. (0.04)	Rs. (0.33)	88%

Figures in brackets indicate deductions.
All values are in Rupees '000, unless otherwise stated.

ACME PRINTING & PACKAGING PLC
STATEMENT OF FINANCIAL POSITION

	Group			Company		
	As at 30th June 2026 Rs'000 Unaudited	As at 31st March 2026 Rs'000 Unaudited	As at 30th June 2025 Rs'000 Unaudited	As at 30th June 2026 Rs'000 Unaudited	As at 31st March 2026 Rs'000 Unaudited	As at 30th June 2025 Rs'000 Unaudited
ASSETS						
Non-Current Assets						
Property, Plant and Equipment	428,301	1,073,507	1,070,451	103,109	738,119	741,596
Intangible Assets	5,329	5,812	7,266	5,329	5,812	7,266
Right of Use Assets	2,092	2,109	2,423	-	-	-
Investment in Subsidiaries	-	-	-	488,400	488,400	-
Other Financial Assets at FVTOCI	-	-	25	-	-	25
Total Non-Current Assets	435,722	1,081,428	1,080,165	596,838	1,232,331	748,887
Current Assets						
Assets Held for Sales	626,603	-	-	626,603	-	-
Inventories	155,101	129,066	298,034	154,950	124,581	115,805
Trade and Other Receivables	240,575	197,031	471,252	218,580	178,772	305,343
Amount Due from Related Parties	61,092	32,407	47,164	73,119	55,166	632,400
Cash and Cash Equivalents	362,551	508,380	20,691	221,972	355,353	14,250
Total Current Assets	1,445,922	866,884	837,141	1,295,224	713,872	1,067,798
Total Assets	1,881,644	1,948,312	1,917,306	1,892,062	1,946,203	1,816,685
EQUITY & LIABILITIES						
Equity						
Stated Capital	665,000	2,260,085	835,085	665,000	2,260,085	835,085
Revaluation Reserve	720,702	720,702	656,090	560,196	560,196	520,712
Accumulated Losses	(874,347)	(2,462,509)	(2,101,829)	(399,149)	(1,968,219)	(1,463,662)
Total Equity	511,356	518,278	(610,654)	826,047	852,062	(107,865)
Non-Current Liabilities						
Interest Bearing Borrowings	179,089	190,597	251,327	57,035	62,537	90,279
Lease Creditors	2,280	2,232	2,322	-	-	-
Deferred Tax Liability	311,377	300,718	236,564	230,110	218,150	175,692
Defined Benefit Obligation	11,568	32,278	28,302	991	21,751	19,477
Total Non Current Liabilities	504,314	525,825	518,515	288,136	302,438	285,449
Current Liabilities						
Trade and Other Payables	194,155	263,103	339,806	126,742	202,669	214,255
Amounts Due to Related Parties	67,073	38,464	440,007	85,890	26,370	550,693
Interest Bearing Borrowings	574,289	579,020	1,083,074	534,791	539,045	820,317
Lease Creditors	3	3	597	-	-	-
Bank Overdraft	30,455	23,619	145,961	30,455	23,619	53,836
Total Current Liabilities	865,975	904,210	2,009,444	777,878	791,703	1,639,101
Total Liabilities	1,370,288	1,430,034	2,527,960	1,066,015	1,094,141	1,924,550
Total Equity and Liabilities	1,881,644	1,948,312	1,917,306	1,892,062	1,946,203	1,816,685
Net Assets Per Share	**Rs. 0.77**	**Rs. 0.78**	**Rs. (6.43)**	**Rs. 1.24**	**Rs. 1.28**	**Rs. (1.14)**

Figures in brackets indicate deductions.
All values are in Rupees '000, unless otherwise stated.
The above figures are subject to audit

These Financial Statements have been prepared in compliance with the requirements of the Companies Act No 07 of 2007.

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Sameera Gamage
Chief Financial Officer

The Board of Directors is responsible for the preparation and presentation of the Financial Statements.
Signed for and on behalf of the Board:

12th August 2026

.....
A. Hettiarachchy
Executive Chairman

.....
P. S. Goonewardene
Director

ACME Printing and Packaging PLC
Statement of Changes in Equity

	Group			
	Stated Capital Rs'000	Revaluation Reserve Rs'000	Accumulated Losses Rs'000	Total Rs'000
Balance as at 1st April 2025	**835,085**	**656,090**	**(2,009,649)**	**(518,474)**
Loss for the Year			(92,180)	**(92,180)**
Total Comprehensive Income/(Expense) for the Year	**-**	**-**	**(92,180)**	**(92,180)**
Balance As at 30th June 2025	**835,085**	**656,090**	**(2,101,829)**	**(610,654)**
Balance as at 1st April 2026	**2,260,085**	**720,702**	**(2,462,509)**	**518,278**
Loss for the Period	-		(6,922)	**(6,922)**
Total Comprehensive Income/(Expense) for the Year	**-**	**-**	**(6,922)**	**(6,922)**
Capital Reduction	(1,595,085)		1,595,085	-
Balance As at 30th June 2026	**665,000**	**720,702**	**(874,347)**	**511,356**

	Company			
	Stated Capital Rs'000	Revaluation Reserve Rs'000	Accumulated Losses Rs'000	Total Rs'000
Balance as at 1st April 2025	**835,085**	**520,712**	**(1,391,626)**	**(35,830)**
Loss for the Year	-	-	(72,035)	**(72,035)**
Total Comprehensive Income/(Expense) for the Year	**-**	**-**	**(72,035)**	**(72,035)**
Balance As at 30th June 2025	**835,085**	**520,712**	**(1,463,662)**	**(107,865)**
Balance as at 1st April 2026	**2,260,085**	**560,196**	**(1,968,219)**	**852,062**
Loss for the Period			(26,015)	**(26,015)**
Total Comprehensive Income/(Expense) for the Year	**-**	**-**	**(26,015)**	**(26,015)**
Capital Reduction	(1,595,085)		1,595,085	-
Balance as at 30th June 2026	**665,000**	**560,196**	**(399,149)**	**826,047**

Figures in brackets indicate deductions.
All values are in Rupees '000, unless otherwise stated.
The above figures are subject to audit

ACME PRINTING & PACKAGING PLC
STATEMENT OF CASH FLOWS

For the Period ended 30th June	Group		Company	
	2026	2025	2026	2025
	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Cash flows from operating activities	Unaudited	Unaudited	Unaudited	Unaudited
(Loss) / Profit before taxation	3,733	(100,670)	(14,054)	(77,153)
Adjustment for :				
Depreciation on Property, Plant & Equipment	18,825	18,991	8,627	8,783
Depreciation /Amortisation on Intangible Asset	483	483	483	483
Amortization of Right to Use Assets	16	810		
Provision for Defined Benefit Obligations net of interest on plan assets	1,891	1,891	1,696	1,696
Provision / (Reversal of Provision) for Slow Moving Inventories	(10,382)	(5,950)	(8,618)	8,156
Provision for Trade Receivables	1,303		1,334	6,454
Provision / (Reversal of Provision) for Impairment of Amounts Due from Related Parties	743		563	
Lease Interest	87	121		
Interest Income	(4,356)	(48)	(3,708)	(48)
Interest Expense	22,508	41,494	17,521	30,964
Inventory Written Off	8,676		8,618	
(Gain)/ Loss on disposal of Property Plant & Equipment	(1)		(1)	
Operating Profit before working capital changes	43,527	**(42,878)**	12,461	**(20,665)**
Decrease / (Increase) in Inventories	(24,329)	11,801	(30,369)	8,366
Decrease / (Increase) in Trade & other Receivables	(41,453)	(53,514)	(37,749)	(140,785)
Decrease / (Increase) in Amount Due from Related Parties	(29,428)	(109,732)	(18,515)	(68,151)
Increase / (Decrease) in Amount Due to Related Parties	28,608	(13,992)	59,520	95,120
Increase / (Decrease) in Trade & Other Payables	(68,948)	57,952	(75,927)	48,168
Cash generated from Operations	(92,024)	**(150,363)**	(90,579)	**(77,947)**
Interest Paid	(17,110)	(24,295)	(11,645)	(18,002)
Employee Benefits paid	(22,600)	(182)	(22,455)	
Net Cash Flow generated from / (used in) Operating activities	(131,734)	**(174,840)**	(124,680)	**(95,949)**
Cash Flows from Investing activities				
Purchase of Property, Plant & Equipment	(220)	(4,733)	(220)	(2,022)
Interest Received	964	48	315	48
Proceed form Disposal of Property, Plant & Equipment	1		1	
Net Cash Flow (used in) / From Investing activities	745	**(4,685)**	96	**(1,975)**
Cash flows from Financing activities				
Repayment of Long Term Borrowing	(11,433)	(11,058)	(5,427)	(7,079)
Repayment of Lease	(39)	(1,492)		
Proceeds Short Term Borrowings	104,841	258,660	104,841	258,660
Repayment of Short Term Borrowings	(115,046)	(169,015)	(115,046)	(169,015)
Net Cash Flow (Used in) / From Financing activities	(21,677)	**77,095**	(15,632)	**82,566**
Net Increase in Cash & Cash Equivalents	(152,666)	(102,430)	(140,216)	(15,358)
Cash & cash equivalents at the beginning of the period	484,762	(22,840)	331,734	(24,228)
Cash & cash equivalents at the end of the period	332,096	**(125,270)**	191,518	**(39,587)**

Figures in brackets indicate deductions.

All values are in Rupees '000, unless otherwise stated.

The above figures are subject to audit

ACME PRINTING & PACKAGING PLC
NOTES TO THE FINANCIAL STATEMENTS

1. STATED CAPITAL

The stated capital consists of 665,000,000 shares issued as at 30th June 2026

2. BASIS OF PREPARATION

2.1. The condensed interim financial statements of Acme Printing & Packaging PLC are for the period ended 30th June 2026. They have been prepared in accordance with LKAS 34, interim financial reporting. These interim financial statements have been prepared in accordance with the SLFRS standards and IFRIC interpretations issued and effective as at the time of preparing these statements. The condensed interim financial statements do not include all of the information required for full Annual financial statements and have not been audited.

2.2. The same accounting policies and methods of computation have been followed in the interim financial statements as compared to the recent Annual financial statement published for the Year ended 31st March 2025.

3. COMPARATIVE INFORMATION

Comparative information has been restated / reclassified where necessary in line with the changes to the new Sri Lanka Accounting Standards (SLFRS / LKAS) which are effective from 1st January 2012.

4. CONTINGENT LIABILITIES

There are no material contingent liabilities as at the reporting date which would require adjustment or disclosure in financial statements other than following;

D.C. Colombo Case No.DSP/0015/08

Subsequent to the reporting date, on 10 July 2026, the High Court dismissed the Company's appeal and upheld the judgment of the District Court in favour of the Labour Union. The judgment confirms that a present obligation existed as at 30 June 2026. At the date these interim financial statements were authorized for issue, the Company had not completed the assessment required to determine the amount of the obligation. Consequently, no provision has been recognized because the amount cannot yet be estimated reliably. The Company is in the process of quantifying the financial impact.

5. EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE

There have been no material events occurring after the Statement of Financial Position date that require adjustments to or disclosure in the Interim Financial Statements other than below.

Subsequent to the reporting date, on 24 July 2026, the Company completed the sale of its land and factory for a consideration of Rs.630 million to Singer Sri Lanka PLC in accordance with the Sale and Purchase Agreement executed with the purchaser.

6. OTHER DISCOURSES

Right Issue of shares

Rights issue

The Company made a Rights Issue of 570,000,000 Ordinary Shares at a price of Rs 2.50 per Share to the holders of the Issued Ordinary Shares of the Company as at the end of trading on 6th February 2026, in the proportion of six (6) new Ordinary Shares for every One (1) existing issued Ordinary Share held in the Capital of the Company. The Issue closed on 4th March 2026. The total number of shares subscribed for on the Right Issue was 570,000,000 shares and the total consideration received was Rs 1,425,000,000.00. The proceeds of the Rights Issue will be utilized for factory relocation and modernization, repayment of intercompany loan and bank borrowings, and working capital requirements.

Right issue funds utlisation as at 30th June 2026 following objectives,

Objective No.	Objective as per circular	Amount allocated as per circular in LKR	Proposed date of utilization as per circular	Amount allocated from proceeds in LKR (A)	% of total proceeds	"Amount utilized Rs (B)"	"% of utilization against allocation (B/A)"	Clarification if not fully utilised including where funds are invested
01.	Settlement of Intercompany Loans	425,000,000.00	Immediately upon the completion of the rights issue.	425,000,000.00	30%	425,000,000.00	100%	N/A
02.	Settlement of Bank borrowings	175,000,000.00	Immediately upon the completion of the rights issue.	175,000,000.00	12%	175,000,000.00	100%	N/A
03.	Relocation and modernization of factory	475,000,000.00	Before 31st March 2026	475,000,000.00	33%	73,815,563.25	16%	
04.	Working Capital	350,000,000.00	Within 30 days upon the completion of the rights issue.	350,000,000.00	25%	150,000,000.00	43%	
		1,425,000,000.00		**1,425,000,000.00**		**823,815,563.25**		

ACME PRINTING & PACKAGING PLC
DIRECTORS' SHAREHOLDING AS AT 30TH JUNE 2026

No	Name of the Director	No of shares
1	MR. A. RAJARATNAM	Nil
2	MR. P.S. GOONEWARDENE	Nil
3	MR. A. HETTIARACHCHI	Nil
4	MR. S.D.R. ARUDPRAGASAM	Nil
5	HATTON NATIONAL BANK PLC/SRI DHAMAN RAJENDRAM ARUDPRAGASAM	5,600,000
6	MR. K.G. PUNCHIHEWA	Nil
7	MR. A.I. PIYADIGAMA (Resigned w.e.f 31st July 2026)	Nil
		5,600,000

ACME PRINTING & PACKAGING PLC
TWENTY (20) MAJOR SHAREHOLDERS AS AT 30TH JUNE 2026

No	Name	Number of Shares	Percentage %
1	LANKEM CEYLON PLC	335,827,655	50.50
2	DARLEY BUTLER & CO LTD	129,588,760	19.49
3	HATTON NATIONAL BANK PLC/SRI DHAMAN RAJENDRAM ARUDPRAGASAM	5,600,000	0.84
4	MR. D.G.N. SAMARASEKARA	5,580,966	0.84
5	ASSETLINE FINANCE PLC/H.M.LALITH	5,004,250	0.75
6	MR. K. NEROOZAN	4,690,728	0.71
7	MR. K. THINESKUMAR	2,606,809	0.39
8	MR. G. WICKREMASINGHE	2,508,805	0.38
9	MR. M.H.A. KAMIL	2,489,839	0.37
10	MR. U.G.J. CHAMINDA	1,938,037	0.29
11	ASSETLINE FINANCE PLC/M.S.HIRIPITIYA	1,850,000	0.28
12	MS. H.N.M.U. SANDAMALI	1,836,830	0.28
13	MR. C.N. PAKIANATHAN	1,729,054	0.26
14	COMMERCIAL BANK OF CEYLON PLC/S.VASUDEVAN	1,701,256	0.26
15	PEOPLE S LEASING AND FINANCE PLC/L.P.HAPANGAMA	1,257,088	0.19
16	MR. M.T.M. PEIRIS	1,200,000	0.18
17	DFCC BANK PLC/MR.K.S.D.SENAWEERA	1,102,300	0.17
18	MRS. S.I. KUMARASINGHE	1,088,000	0.16
19	MR. K.D. JAYASOORIYA	1,075,000	0.16
20	SENKADAGALA FINANCE PLC/L.A.J.F.MORAIS	1,061,000	0.16

NOTES

Public Holding	29%
Number of Shareholders represented by public holding	5,868

Float adjustment market capitalization as at 30th June 2026 was Rs. 983,467,170/-

The Company complies with the Listing Rules 7.13.1 (a) under option 5 (Less than Rs.2.5 Bn Float Adjusted Market Capitalization which requires 20% minimum Public Holding & minimum 500 public shareholders).