CENTRAL INDUSTRIES PLC

(Company Reg.No. PQ 121)

INTERIM CONDENSED FINANCIAL STATEMENTS

FOR THE THREE MONTHS ENDED 30TH JUNE 2026

(UNAUDITED)

CENTRAL INDUSTRIES PLC
INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Unaudited)
STATEMENT OF FINANCIAL POSITION

	GROUP			COMPANY		
AS AT	**30/06/26**	31/03/26	30/06/25	**30/06/26**	31/03/26	30/06/25
	(Unaudited)	(Audited)	(Unaudited)	**(Unaudited)**	(Audited)	(Unaudited)
	(Rs'000)	(Rs'000)	(Rs'000)	**(Rs'000)**	(Rs'000)	(Rs'000)
ASSETS						
Property, Plant and Equipment	**1,268,716**	1,280,136	1,277,919	**1,268,716**	1,280,136	1,277,919
Intangible Assets	**2,878**	3,132	305,243	**2,878**	3,132	305,243
Financial Assets at amortised cost	**205,705**	194,716	3,517	**205,705**	194,716	3,517
Investment in Subsidiary	**-**	-	-	**1,000**	1,000	1,000
NON-CURRENT ASSETS	**1,477,300**	1,477,984	1,586,679	**1,478,300**	1,478,984	1,587,679
Inventories	**1,334,976**	1,637,984	1,135,284	**1,334,976**	1,637,984	1,135,284
Trade Receivables	**1,811,648**	1,911,968	1,376,970	**1,811,581**	1,911,901	1,376,970
Other Receivables	**378,456**	153,403	152,581	**378,456**	153,403	152,581
Investment valued at Fair Value Through Profit and Loss	**454,550**	99,329	409,592	**454,550**	99,329	409,592
Investments measured at amortized cost	**387,088**	377,494	475,297	**387,088**	377,494	475,297
Current Tax Assets	**26**	26	28	**-**	-	-
Cash and Cash Equivalents	**189,758**	111,620	118,087	**189,635**	111,497	117,964
CURRENT ASSETS	**4,556,502**	4,291,824	3,667,839	**4,556,286**	4,291,608	3,667,687
TOTAL ASSETS	**6,033,801**	5,769,808	5,254,518	**6,034,585**	5,770,592	5,255,367
EQUITY AND LIABILITIES						
EQUITY						
Stated Capital	**453,539**	453,539	453,539	**453,539**	453,539	453,539
Revaluation Reserve	**509,321**	510,055	513,360	**509,688**	510,055	513,360
General Reserve	**100,814**	100,814	100,814	**100,814**	100,814	100,814
Retained Earnings	**3,868,846**	3,828,975	3,309,103	**3,868,193**	3,828,710	3,308,841
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY	**4,932,520**	4,893,383	4,376,816	**4,932,234**	4,893,118	4,376,554
TOTAL EQUITY	**4,932,520**	4,893,383	4,376,816	**4,932,234**	4,893,118	4,376,554
LIABILITIES						
Employee Benefits	**86,586**	87,487	83,965	**86,586**	87,487	83,965
Deferred Tax Liabilities	**160,155**	159,387	159,095	**160,155**	159,387	159,095
NON-CURRENT LIABILITIES	**246,741**	246,874	243,060	**246,742**	246,874	243,060
Trade Creditors	**72,153**	64,522	68,023	**72,086**	64,456	68,023
Other Payables	**633,014**	442,405	435,921	**632,948**	442,289	435,805
Loans and Borrowings	**-**	-	2,224	**-**	-	2,224
Warranty Provision	**8,937**	8,251	6,517	**8,937**	8,251	6,517
Current Tax Liabilities	**138,846**	113,503	120,410	**138,846**	113,503	120,410
Amounts due to Related Parties	**1,591**	870	1,547	**1,591**	870	1,547
Amounts due to Subsidiaries	**-**	-	-	**1,202**	1,231	1,227
CURRENT LIABILITIES	**854,541**	629,551	634,642	**855,610**	630,600	635,753
TOTAL LIABILITIES	**1,101,281**	876,425	877,702	**1,102,352**	877,474	878,814
TOTAL EQUITY AND LIABILITIES	6,033,801	5,769,808	5,254,518	**6,034,585**	5,770,592	5,255,367
Net Assets per Ordinary Share (Rs.)	**203.86**	202.25	180.90	**203.85**	202.24	180.89

The annexed notes to the Financial Statements form an integral part of these Financial Statements.
These Financial Statements are in compliance with the requirements of the Companies Act No.7 of 2007.

.....
Mahesh Amaradasa
Manager - Finance

The Board of Directors is responsible for the preparation and presentation of these financial statements.
Approved and signed for and on behalf of the Board.

.....
C. S. Hettiarachchi
Chairman

.....
I.M.P. Rupatunga
Director/ CEO

'Colombo, 10th August 2026

CENTRAL INDUSTRIES PLC
INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Unaudited)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	GROUP			COMPANY		
FOR THE THREE MONTHS ENDED	**30/06/26 Rs.'000**	30/06/25 Rs.'000	Increase / (Decrease) %	**30/06/26 Rs.'000**	30/06/25 Rs.'000	Increase / (Decrease) %
Revenue	**1,772,282**	1,324,484	34	**1,772,282**	1,324,484	34
Cost of Sales	**(1,328,022)**	(1,048,579)	27	**(1,328,022)**	(1,048,579)	27
Gross Profit	**444,261**	275,905	61	**444,261**	275,905	61
Other Income	**126**	21	492	**126**	21	492
Selling and Distribution Expenses	**(146,510)**	(62,000)	136	**(146,510)**	(62,000)	136
Administrative Expenses	**(57,535)**	(46,101)	25	**(57,535)**	(46,101)	25
Operating Profit	**240,341**	167,825	43	**240,341**	167,825	43
Finance Income	**26,246**	29,320	(10)	**26,212**	29,320	(11)
Finance Expense	**(1,688)**	(1,236)	37	**(1,675)**	(1,257)	33
Net Finance Income/ (Cost)	**24,557**	28,084	(13)	**24,536**	28,063	(13)
Profit Before Taxation	**264,898**	195,908	35	**264,878**	195,888	35
Income Tax Expenses	**(80,591)**	(58,715)	37	**(80,591)**	(58,715)	37
Profit for the Period	**184,308**	137,193	34	**184,287**	137,173	34
Profit attributable to						
Owners of the Company	**184,308**	**137,193**		**184,287**	**137,173**	
Non - Controlling Interests	**-**	-		**-**	-	
Total Comprehensive Income attributable to						
Owners of the Company	**184,308**	**137,193**		**184,287**	**137,173**	
Non - Controlling Interests		-			-	
Basic and diluted Earnings per share (Rs.)	**7.62**	**5.67**		**7.62**	5.67	

CENTRAL INDUSTRIES PLC
INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Unaudited)
STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED 30TH JUNE 2026

GROUP

	Stated Capital Rs.000	Revaluation Reserve Rs.000	General Reserve Rs.000	Retained Earnings Rs.000	Total Equity Rs.000
Balance as at 01st April 2025	453,539	514,461	100,814	3,315,980	4,384,794
Comprehensive Income for the Period					
Profit for the Period	-	-	-	137,193	137,193
Total Comprehensive Income for the Period	-	-	-	137,193	137,193
Depreciation on Revaluation Surplus	-	(1,572)	-	1,572	-
Deferred Tax on Revaluation Surplus	-	471		(471)	-
Final Dividend 2024/25	-	-	-	(145,171)	(145,171)
Balance as at 30th June 2025	453,539	513,360	100,814	3,309,103	4,376,816
Balance as at 01st April 2026	**453,539**	**510,055**	**100,814**	**3,828,975**	**4,893,383**
Comprehensive Income for the Period					
Profit for the Period	-	-	-	**184,308**	**184,308**
Total Comprehensive Income for the Period	-	**-**	-	**184,308**	**184,308**
Depreciation on Revaluation Surplus	-	**(1,048)**	**-**	**1,048**	-
Deferred Tax on Revaluation Surplus	-	**314**	**-**	**(314)**	-
Final dividend for 2025/26	-	**-**	**-**	**(145,171)**	**(145,171)**
Balance as at 30th June 2026	**453,539**	**509,321**	**100,814**	**3,868,846**	**4,932,520**

CENTRAL INDUSTRIES PLC
INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Unaudited)
STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED 30TH JUNE 2026

COMPANY

	Stated Capital Rs.000	Revaluation Reserve Rs.000	General Reserve Rs.000	Retained Earnings Rs.000	Total Equity Rs.000
Balance as at 01st April 2025	453,539	514,461	100,814	3,315,738	4,384,552
Comprehensive Income for the Period					
Profit for the Period	-	-	-	137,173	137,173
Total Comprehensive Income for the Period	**-**	**-**	**-**	137,173	137,173
Depreciation on Revaluation Surplus	-	(1,572)	-	1,572	-
Deferred Tax on Revaluation Surplus	-	471	-	(471)	-
Final Dividend 2024/25	-	-	-	(145,171)	(145,171)
Balance as at 30th June 2025	453,539	513,360	100,814	3,308,841	4,376,554
Balance as at 01st April 2026	**453,539**	**510,055**	**100,814**	**3,828,710**	**4,893,118**
Comprehensive Income for the Period					
Profit for the Period	-	-	-	**184,287**	**184,287**
Total Comprehensive Income for the Period	**-**	**-**	**-**	**184,287**	**184,287**
Depreciation on Revaluation Surplus	-	**(524)**	**-**	**524**	-
Deferred Tax on Revaluation Surplus	-	**157**	**-**	**(157)**	-
Final dividend for 2025/26	-	**-**	**-**	**(145,171)**	**(145,171)**
Balance as at 30th June 2026	**453,539**	**509,688**	**100,814**	**3,868,193**	**4,932,234**

CENTRAL INDUSTRIES PLC
INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Unaudited)
STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 30TH JUNE 2026

	GROUP		COMPANY	
	30/06/26 (Rs.'000)	30/06/25 (Rs.'000)	**30/06/26 (Rs.'000)**	30/06/25 (Rs.'000)
Cash Flows from Operating Activities				
Profit Before taxation	**264,898**	195,908	**264,878**	195,888
Adjustments for :				
Depreciation, Impairment and Amortization	**23,172**	22,211	**23,172**	22,211
(Gain) / Loss on Investment valued at Fair Value Through Profit and Loss	**34**	(204)	**34**	(204)
Disposal Gain on Redemption of Unit Trust Investments	**(4,254)**	(5,247)	**(4,254)**	(5,247)
Interest income at amortized cost	**-**	(6,154)	**-**	(6,154)
Provision for Employee Benefits	**4,292**	4,071	**4,292**	4,071
Provision / (Reversal) for Slow Moving Inventories	**(99)**	(13,694)	**(99)**	(13,694)
Provision / (Reversal) for Impairment of Trade Debtors	**-**	-	**-**	-
Interest Expenses	**1,655**	1,236	**1,675**	1,257
Interest Received	**(21,831)**	(17,364)	**(21,831)**	(17,364)
Operating Profit before Working Capital changes	**267,867**	180,763	**267,867**	180,763
Adjustments for Working Capital Changes				
Decrease/ (Increase) in inventories	**303,107**	(156,495)	**303,107**	(156,495)
Decrease / (Increase) in Trade and Other Receivables	**(124,734)**	23,247	**(124,734)**	23,181
Increase / (Decrease) in Trade and Other Payables	**54,480**	35,584	**54,499**	35,673
Cash Generated from Operating Activities	**500,720**	83,100	**500,739**	83,121
Gratuity Paid	**(5,193)**	(2,538)	**(5,193)**	(2,538)
Interest Paid	**(1,655)**	(1,236)	**(1,675)**	(1,257)
Tax Paid	**(54,479)**	(39,374)	**(54,479)**	(39,373)
Net Cash Generated from / (Used in) Operating Activities	**439,393**	39,952	**439,392**	39,954
Cash Flows from Investing Activities				
Disposal / (Acquisition) of Property, Plant and Equipment and Intangible Asset	**(11,502)**	(9,621)	**(11,502)**	(9,621)
Proceeds on Disposal / (Purchase) of Financial Instruments	**(351,000)**	9,241	**(351,000)**	9,241
Interest Received	**1,247**	907	**1,247**	907
Net Cash Generated from/ (Used in) Investing Activities	**(361,255)**	527	**(361,255)**	527
Cash Flows from Financing Activities				
Repayment of Short Term and Long Term Loans	**-**	(2,220)	**-**	(2,220)
Net Cash Generated from / (Used in) Financing Activities	**-**	(2,220)	**-**	(2,220)
Net Increase in Cash and Cash Equivalents	**78,138**	38,259	**78,138**	38,260
Cash and Cash Equivalents at the beginning of the year	**111,620**	79,828	**111,497**	79,704
Cash and Cash Equivalents at the end of the year	189,758	118,087	**189,635**	117,964
Analysis of Cash and Cash Equivalents at end of the period				
Cash in Hand and Cash at Bank	**189,758**	118,087	**189,635**	117,964
	189,758	118,087	**189,635**	117,964

CENTRAL INDUSTRIES PLC
NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (Unaudited)

1. BASIS OF PREPARATION

The interim condensed financial statements for the period ended 30th June 2026 are drawn from the unaudited accounts of the Company and its Subsidiary of "Polymer Technologies (PVT) LTD".

These interim financial statements have been prepared on the basis of the same accounting policies and principles set out in the Annual Report for the year ended 31st March 2026 and are in compliance with LKAS 34 – Interim Financial Reporting. The presentation and classification of comparative information relating to previous years have been amended where relevant.

2. SEGMENT INFORMATION (GROUP)

SEGMENT RESULTS

FOR THE PERIOD ENDED	**30/06/26**	30/06/25
	(Rs.'000)	(Rs.'000)
Revenue		
Water Management Products	**1,550,831**	1,172,816
Electrical Products	**221,451**	151,668
	1,772,282	1,324,484
Profit Before Taxation		
Water Management Products	**252,874**	185,721
Electrical Products	**12,025**	10,188
	264,898	195,908

SEGMENT ASSETS AND LIABILITIES

	As at	As at
	30/06/26	30/06/25
	(Rs.'000)	(Rs.'000)
Total Assets		
Water Management Products	**5,742,709**	4,880,973
Electrical Products	**291,093**	373,546
	6,033,801	5,254,518
Total Liabilities		
Water Management Products	**1,053,440**	848,399
Electrical Products	**47,842**	29,303
	1,101,281	877,702

3. EVENTS AFTER THE REPORTING PERIOD

No circumstances have arisen since the end of the reporting period of these financial statements, which would require adjustment to or disclosure in the financial statements.

4. CONTINGENCIES

4.1 The Company has provided bank guarantees to the value of Rs. 155,159,560/- as at 30th June 2026.

4.2 The tax assessments related to the company amounted to Rs. 96.44 Mn which have been duly appealed.

5. CAPITAL EXPENDITURE

Capital expenditure incurred during the period amount to Rs. 11.5 Mn and it is reflected in Property, Plant, and Equipement.

6. CAPITAL COMMITMENTS

The Board of Directors had approved to purchase capital assets totaling Rs. 15.6 million of which Rs. 0.5 million has been paid as an advance. The Company had no other capital commitments as at 30th June 2026.

7. SEASONALITY OF OPERATIONS

There is no seasonality / cyclical impact on the operations of the Company which need be disclosed.

8. RECOGNITION OF A LOSS FROM THE IMPAIRMENT OF FINANCIAL ASSETS, PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

There were no material losses from the impairment of financial assets, property plant and equipment and Intangible assets.

9. FINANCIAL ASSETS AT AMORTISED COST

Financial Assets at amortized cost represents Treasury Bonds received during 2023/24 at an effective interest rate of 23.24% in lieu of outstanding receivable from the National Water Supply and Drainage Board of Sri Lanka for the value of Rs.189 Mn. The Financial Asset is measured at amortized Cost as at 30th June 2026 for the value of Rs. 205.7 Mn, which will mature on 15th September 2027

10 TRANSACTIONS WITH RELATED PARTIES

			Transaction Value	
			For the Period ended	For the Period ended
Name of Related Parties	**Nature of Relationship**	**Nature of Transactions**	**30/06/2026 (Rs.'000)**	30/06/2025 (Rs.'000)
Central Finance Co. PLC	Parent company	Deposited in savings account	**709**	673
		Interest earned from savings account	**10**	10
CF Insurance Brokers (PVT) LTD	Fellow Subsidiary	Entitled to brokerage commission on premia paid to insurance Companies		
		Value of insurance premia paid	**4,836**	600
Nations Trust Bank PLC	An Associate of the Parent Company	Banking facilities in the normal course of the business.		
		Limit of facilities	**-**	-
		Balance at Bank on savings and current account	**56,585**	51,425
		Interest Received on savings account	**1,226**	882
		Interest & Charges paid	**561**	840
Tivoli Plastics (PVT) LTD	An enterprise controlled by a director.	Subcontract manufacture of PVC pipe fittings		
		- Processing charges on PVC Pipe & fittings	**7,746**	5,880
		- Amounts Payable as at 30th June	**1,591**	1,547
Amano Construction (PVT) LTD	An enterprise controlled by a director.	Contract for Rs. 23 Million to design and construction of Road network at Yakkala Factory		
		- Advance payment made in the year	**-**	8,237
Polymer Technologies (PVT) LTD.	A wholly owned subsidiary	Funds advanced to the Company	**1,202**	1,227
		Interest paid on funds advanced	**21**	20

11 SHARE INFORMATION

11.1 Number of Shares Representing the Entity's Stated Capital	**As at 30/06/26**	As at 30/06/25
Ordinary Shares	**24,195,193**	24,195,193

11 SHARE INFORMATION - Contd .

11.2 Twenty Largest Shareholders as at 30th June 2026

	Name	No. of Shares	%
01	CENTRAL FINANCE COMPANY PLC A/C NO 03	10,660,944	44.06
02	CF INSURANCE BROKERS (PVT) LTD	1,382,285	5.71
03	HATTON NATIONAL BANK PLC - CAPITAL ALLIANCE QUANTITATIVE EQUITY FUND	631,777	2.61
04	DEUTSCHE BANK AG AS TRUSTEE FOR JB VANTAGE VALUE EQUITY FUND	623,435	2.58
05	MRS. SARASVATHI VASUDEVAN	495,000	2.05
06	EMPLOYEES TRUST FUND BOARD	444,227	1.84
07	BANK OF CEYLON-FIRST CAPITAL EQUITY FUND	380,000	1.57
08	PEOPLE'S LEASING & FINANCE PLC/MR.D.M.P.DISANAYAKE	301,075	1.24
09	ASSETLINE FINANCE PLC/C.DISSANAYAKE	250,000	1.03
10	MR. MURTAZA ALI JAFFERJEE	184,589	0.76
11	MRS. THUSHARIE TILOTTAMA ANJALEE DE SILVA WEERASOORIA	176,986	0.73
12	MR. PRASHANTHA WANIGASURIYA	175,286	0.72
13	MR. VARATHARAJAH SIVAKUMAR	172,704	0.71
14	HATTON NATIONAL BANK PLC A/C NO.4 (HNB RETIREMENT PENSION FUND)	169,658	0.70
15	MR. HANIF YUSOOF	159,590	0.66
16	SENKADAGALA FINANCE PLC/N.P.W.DELGODA	141,768	0.59
17	SEYLAN BANK PLC/EMILE JOSEPH GUNESEKERA & MICHELLE GENEIEVE MARTHA GUNASEKERA	121,155	0.50
18	BANK OF CEYLON NO. 1 ACCOUNT	112,500	0.46
19	MRS. FATHIMA SALMA SHAFEI	107,710	0.45
20	MR. SILMY AHMED MOHAMED BASHEER	105,000	0.43
		16,795,689	**69.42**

11.3 Public Holding of Shares	**As at 30-06-2026**	As at 30-06-2025
Shares held by the public	**49.76%**	**49.57%**
Total Number of shareholders comprising the Public Holding Percentage	**3,306**	**2,445**
Float Adjusted Market Capitalization	**Rs.2,699,864,162**	**Rs.1,924,388,870**
Total Number of shareholders	**3,314**	**2,454**

In terms of the rule 7.13.1(a) of the Listing Rules of the Colombo Stock Exchange, the Company Qualifies under option five of the minimum public holding requirment.

11.4 Directors' and Chief Executive Officer's Holdings In Shares

Directors	**No. of Shares held as at 30-06-26**
Mr. C.S. Hettiarachchi	-
Mr. A.K. Gunaratne	-
Mr.C.S.W.De Costa	-
Mr.D.T.R De Silva	-
Mr.I.M.P.Rupatunge (CEO)	-
Mr. D. K. Welmillage	9,178
Mrs. T.P.Gunasekera	-
Ms. W. M. T. W. Weerasinghe	-
Mr. M. A. D. D. Virantha	-

11.5 Market Value of Ordinary Shares

	Three Month Ended	
	30-06-26	30-06-25
Highest Price recorded during the period (Rs.)	**249.25**	169.00
Lowest Price recorded during the period (Rs.)	**205.00**	134.00
Last Traded Price recorded during the period (Rs.)	**224.25**	160.00

CORPORATE INFORMATION

NAME OF COMPANY
Central Industries PLC

LEGAL FORM
A Quoted Public Company with limited liability incorporated in Sri Lanka on 18th September 1984 and registered under the Companies Act No.07 of 2007.

DATE OF INCORPORATION
18th September 1984

COMPANY REGISTRATION NUMBER
PQ 121

ULTIMATE PARENT COMPANY
Central Finance Company PLC (Reg. No. PQ 67)

SUBSIDIARY COMPANY
Polymer Technologies (Pvt.) Ltd. (Reg. No. PV 2468)

DIRECTORS

C. S. Hettiarachchi	-Chairman/Non-Executive Director
A. K. Gunaratne	-Non-Executive Director
C. S. W. De Costa	-Non-Executive Director
D. T. R. De Silva	-Independent Non-Executive Director
I. M. P. Rupatunge	-Chief Executive Officer/Executive Director
D. K. Welmillage	-Independent Non-Executive Director
T. P. Gunasekera	-Independent Non-Executive Director
W.M.T.W. Weerasinghe	-Non-Executive Director
M.A.D.D. Virantha	-Non-Executive Director

HEAD OFFICE AND REGISTERED OFFICE
No. 312, Nawala Road, Rajagiriya, Sri Lanka
Telephone : +94-11-7421421
Fax : +94-11-7421432
E-mail : info@nationalpvc.com
Website : www.nationalpvc.com

SECRETARIES
Corporate Services (Private) Limited 216, De Saram Place, Colombo 10.

AUDITORS
KPMG, Chartered Accountants
32 A, Sir Mohamed Macan Marker Mawatha, Colombo 03.

BANKERS
Hatton National Bank PLC
Nations Trust Bank PLC
Commercial Bank of Ceylon PLC
Sampath Bank PLC
Public Bank PLC
Seylan Bank PLC
Bank of Ceylon
Bank of China Limited
Pan Asia Banking Corporation PLC
People's Bank
National Development Bank PLC
Union Bank

FACTORIES
No.195/4, Kerawalapitiya Rd, Hendala, Wattala
No.7, Elhena,Warapalana, Udathuthiritiya - Yakkala