INTERIM FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30TH JUNE 2026

LANKA ALUMINIUM INDUSTRIES PLC (PQ 187)

LANKA ALUMINIUM INDUSTRIES PLC

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Company		Group	
	Un-Audited	Un-Audited	Un-Audited	Un-Audited
	As at 30th June 2026	As at 31st March 2026	As at 30th June 2026	As at 31st March 2026
	Rs '000	Rs '000	Rs '000	Rs '000
ASSETS				
Non-Current Assets				
Property, plant & equipment	1,663,685	1,678,086	1,823,194	1,839,610
Right-of-use assets	39,315	47,059	36,040	43,316
Intangible assets	797	-	797	-
Investment in subsidiaries	3,600	3,600	-	-
Investment in associates	-	-	31,560	32,455
Total Non Current Assets	**1,707,397**	**1,728,745**	**1,891,591**	**1,915,381**
Current Assets				
Inventories	1,112,030	1,082,460	1,206,423	1,179,379
Trade and other receivables	455,206	452,984	530,225	511,595
Amount due from related parties	2,356	6,313	10,375	10,265
Income tax recoverable	-	-	470	470
Other current financial assets	205,881	194,784	263,019	250,914
Cash and cash equivalents	164,752	138,858	313,679	285,737
Total Current Assets	**1,940,225**	**1,875,399**	**2,324,192**	**2,238,360**
Total Assets	**3,647,622**	**3,604,144**	**4,215,783**	**4,153,742**
EQUITY & LIABILITIES				
Equity				
Stated capital	137,028	137,028	137,028	137,028
Reserves	742,382	742,382	851,090	851,090
Retained earnings	1,906,675	1,879,083	2,111,973	2,081,058
Total Equity attributable to equity holders of the company	**2,786,085**	**2,758,493**	**3,100,091**	**3,069,176**
Non-controlling interests	-	-	187,084	182,850
Total Equity	**2,786,085**	**2,758,493**	**3,287,175**	**3,252,027**
Non-Current Liabilities				
Lease Liabilities	14,759	19,524	13,195	17,466
Retirement benefit obligations	115,214	111,849	120,503	117,084
Deferred tax liabilities	381,748	386,134	398,664	403,132
Total Non Current Liabilities	**511,721**	**517,507**	**532,362**	**537,682**
Current Liabilities				
Trade and other payables	284,333	255,187	330,916	293,086
Amount due To related parties	6,691	6,732	419	418
Income tax payable	31,932	36,505	39,505	39,861
Lease liabilities	26,860	29,720	24,957	27,866
Bank Overdrafts	-	-	449	2,802
Total Current Liabilities	**349,816**	**328,144**	**396,246**	**364,033**
Total Liabilities	861,537	845,651	928,608	901,715
Total Equity and Liabilities	**3,647,622**	**3,604,144**	**4,215,783**	**4,153,742**
Net assets per share (Rs.)	40.66	40.26	45.25	44.80

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

I certify that these Interim Financial Statements have been prepared in compliance with the requirements of the Companies Act No. 7 of 2007.

A.F. Feroze Noon
Group General Manager - Finance & Administration

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

J.D. Peiris
Chairman

J.M. Swaminathan
Director

12th August 2026

LANKA ALUMINIUM INDUSTRIES PLC
STATEMENT OF COMPREHENSIVE INCOME

	Company			Group		
	For the quarter ended 30th June			For the quarter ended 30th June		
	Un-audited	Un-audited		Un-audited	Un-audited	
	2026 Rs'000	2025 Rs'000	% Change	2026 Rs'000	2025 Rs'000	% Change
Revenue	762,411	738,627	3	804,388	851,795	(6)
Cost of sales	(638,883)	(590,648)	8	(669,471)	(661,874)	1
Gross profit	**123,528**	**147,979**	(17)	**134,917**	**189,920**	(29)
Other income	5,227	1,426	267	6,319	1,499	321
Net change in fair value through profit or loss financial assets	2,079	252	-	2,079	252	-
Administrative general expenses	(50,583)	(45,297)	12	(52,219)	(46,254)	13
Marketing and distribution expenses	(49,763)	(40,966)	21	(51,595)	(43,439)	19
Profit from operations	30,488	63,394	(52)	39,501	101,979	(61)
Finance income	9,457	6,764	40	12,969	10,203	27
Finance cost	(1,301)	(1,125)	16	(1,241)	(1,030)	20
Net Finance Income/(Expense)	8,156	5,639	45	11,728	9,173	28
Profit before tax	**38,644**	**69,033**	(44)	**51,229**	**111,151**	(54)
Income tax expense	(11,052)	(20,591)	(46)	(15,187)	(33,282)	(54)
Profit/(Loss) for the year after tax	**27,592**	**48,442**	(43)	**36,042**	**77,869**	(54)
Share of Profit/(Loss) from investment in associates company (Net of Tax)	-	-	-	(895)	-	-
Profit/(Loss) for the year	**27,592**	**48,442**	(43)	**35,147**	**77,869**	(55)
Profit/(loss) attributable to:						
Equity holders of the company	27,592	48,442	(43)	30,913	63,659	(51)
Non controlling interest	-	-	-	4,234	14,210	(70)
Profit/(loss) for the period	**27,592**	**48,442**	(43)	**35,147**	**77,869**	(55)
Other comprehensive income						
Total comprehensive income for the period,net of tax	**27,592**	**48,442**	**(43)**	**35,147**	**77,869**	**(55)**
Total comprehensive income attributable To:						
Equity Holders of the Company	27,592	48,442	(43)	30,913	63,659	(51)
Non controlling interest	-	-	-	4,234	14,210	(70)
Total Comprehensive Income for the Period	**27,592**	**48,442**	(43)	**35,147**	**77,869**	(55)
Earnings Per Share (Rs.)	0.40	0.71		0.45	0.93	
Market Price Per Share						
Highest	50.50	44.00				
Lowest	40.00	31.30				
Last traded price	42.10	43.00				

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

LANKA ALUMINIUM INDUSTRIES PLC

STATEMENT OF CHANGES IN EQUITY

GROUP	Attributable to Equity Holders of the Parent					Non-controlling Interest	Total Equity
	Stated Capital Rs.'000	Revaluation Reserves Rs.'000	Fair Value Reserve Rs.'000	Retained Earnings Rs.'000	Total Rs.'000	Rs.'000	Rs.'000
Balance as at 01st April 2025	**137,028**	**856,194**	**(5,104)**	**1,931,470**	**2,919,589**	153,091	**3,072,679**
Profit/(Loss) for the period	-	-	-	63,659	**63,659**	14,210	**77,869**
Total comprehensive income for the period	-	-	-	**63,659**	**63,659**	**14,210**	**77,869**
Balance as at 30th June 2025	**137,028**	**856,194**	**(5,104)**	**1,995,129**	**2,983,248**	**167,301**	**3,150,548**
Balance as at 01st April 2026	**137,028**	**856,194**	**(5,104)**	**2,081,058**	**3,069,176**	**182,850**	**3,252,027**
Profit for the period	-	-	-	30,913	**30,913**	4,234	**35,147**
Total comprehensive income for the period	-	-	-	**30,913**	**30,913**	**4,234**	**35,147**
Balance as at 30th June 2026	**137,028**	**856,194**	**(5,104)**	**2,111,973**	**3,100,091**	**187,084**	**3,287,175**

COMPANY	Stated Capital Rs.'000	Revaluation Reserves Rs.'000	Fair Value Reserve Rs.'000	Retained Earnings Rs.'000	Total Equity Rs.'000
Balance as as at 01st April 2025	**137,028**	**747,485**	**(5,103)**	**1,757,922**	**2,637,332**
Profit/(Loss) for the period	-	-	-	48,442	**48,442**
Total comprehensive income for the period	-	-	-	**48,442**	**48,442**
Balance as at 30th June2025	**137,028**	**747,485**	**(5,103)**	**1,806,364**	**2,685,774**
Balance as as at 01st April, 2026	**137,028**	**747,485**	**(5,103)**	**1,879,083**	**2,758,493**
Profit for the period	-	-	-	27,592	27,592
Total comprehensive income for the period	-	-	-	**27,592**	**27,592**
Balance as at 30th June 2026	**137,028**	**747,485**	**(5,103)**	**1,906,675**	**2,786,085**

LANKA ALUMINIUM INDUSTRIES PLC
CASH FLOW STATEMENT

For the period ended 30th June,	Company		Group	
	Un-audited 2026 Rs.000	Un-audited 2025 Rs.000	Un-audited 2026 Rs.000	Un-audited 2025 Rs.000
CASH FLOW FROM OPERATING ACTIVITIES				
Profit before tax	38,644	69,033	51,229	111,151
Adjustment For :-				
Depreciation on property, plant & equipment	25,081	24,752	27,120	26,857
Amortisation of intangible assets	266	-	266	-
Amortization of right-of-use assets	7,744	8,240	7,276	7,772
Net change in fair value through profit or loss financial assets	(2,079)	(251)	(2,079)	(251)
Realized loss/(gain) on equity shares	-	(533)	-	(533)
Provision for retirement benefit obligations	5,250	3,000	5,475	3,222
Impairment of property, plant and equipment	14	434	14	434
Dividend Income	(2,799)	(390)	(2,799)	(390)
Interest income	(3,120)	(6,764)	(6,576)	(10,203)
Interest expense	1,301	1,125	1,241	1,030
Operating profit before working capital changes	**70,302**	**98,646**	**81,167**	**139,090**
(Increase) / decrease in inventories	(29,570)	(734)	(27,044)	(6,269)
(Increase) / decrease in trade & other receivables	(2,222)	(10,977)	(18,630)	(47,089)
(Increase) / decrease in amount due from related parties	3,957	(13,146)	(110)	(296)
Increase / (decrease) in trade and other payables	29,199	(5,338)	37,884	(4,498)
Increase / (decrease) in amount due to related parties	(41)	265	1	-
Cash generated from / (used in) operations	**71,625**	**68,716**	**73,268**	**80,938**
Income tax paid	(20,011)	(15,511)	(20,011)	(19,957)
Interest expense paid	(1,301)	(1,125)	(1,433)	(1,130)
Interest paid on lease liability	1,178	1,125	1,271	1,130
Retiring gratuity paid	(1,885)	(1,297)	(2,056)	(1,297)
Net cash generated from / (used in) operations	**49,607**	**51,908**	**51,039**	**59,684**
CASH FLOW FROM INVESTING ACTIVITIES				
Acquisition and construction of property, plant and equipment	(10,694)	(26,757)	(10,718)	(27,803)
Purchase intangible assets	(1,063)	-	(1,063)	-
Dividend income	2,356	390	2,356	390
Proceeds from Disposal of quoted investment in equity shares	-	19,064	-	19,064
Interest income received	3,120	5,629	6,576	8,822
Increase in short term deposit	(8,455)	(2,423)	(9,463)	(3,266)
Investments in quoted investment in equity shares	(120)	(3,216)	(120)	(3,216)
Net Cash used in investing activities	**(14,856)**	**(7,313)**	**(12,432)**	**(6,009)**
CASH FLOW FROM FINANCING ACTIVITIES				
Dividends paid to equity holders of the parent	(54)	(5)	(54)	(5)
Repayment of lease liabilities	(8,803)	(9,573)	(8,258)	(9,045)
Net cash flow from/(used in) financing activities	**(8,857)**	**(9,578)**	**(8,312)**	**(9,050)**
Net increase / (decrease) in cash & cash equivalents	**25,894**	**35,017**	**30,295**	**44,625**
Cash & cash equivalent at the beginning of the period	138,858	284,109	282,935	435,742
Cash & cash equivalent at the end of the period	**164,752**	**319,126**	**313,230**	**480,367**
Cash in hand and at bank	164,752	319,126	313,679	480,464
Bank overdraft	-	-	(449)	(97)
Cash & cash equivalent at the end of the period	**164,752**	**319,126**	**313,230**	**480,367**

LANKA ALUMINIUM INDUSTIES PLC
Notes to the financial statements

1. BASIS OF PREPARATION

1.1 The condensed interim financial statements of Lanka Aluminium Industries 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.

1.2 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.

2. 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.

3. STATED CAPITAL

The Stated Capital is consisting of 68,514,115 ordinary shares issued as at 30th June 2026

4. INCOME TAX EXPENSE

The Company/Group is liable to pay income tax at the rate of 30% (2025/26 - 30%) of its taxable profits in accordance with the provisions of the Inland Revenue Act, No. 24 of 2017 and (Amendment) Act, No. 45 of 2022.

5. EARNINGS PER SHARE (EPS)

Basic Earnings Per Share is calculated by dividing the net profit for the period attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the period.

	Company		Group	
	2026	2025	2026	2025
	Rs'000	Rs'000	Rs'000	Rs'000
Net profit attributable to the Ordinary Shareholders for the year ended 30th June	27,592	48,442	30,913	63,659
Weighted Average No. of Shares	68,514	68,514	68,514	68,514
Earnings Per Share	**0.40**	**0.71**	**0.45**	**0.93**

6. CONTINGENT LIABILITIES

There is no change in the nature of contingent liabilities as at 30th June 2026 as compared to the contingent liabilities which were disclosed in the accounts for the year ended 31st March 2025.

7. EVENTS AFTER REPORTING DATE

There were no material events occurring after the reporting date as at 30th June 2026 that require adjustments to or disclosure in the Financial Statements.

8. IMPACT OF MONETARY ASSETS/LIABILITIES

The company has a foreign exchange liability of approx. US$ 44,000/- to be settled in the future. This is partially offset by monetary assets of approx. US$ 396,000/-. These figures are already incorporated in the accounts in LKR, at the exchange rate prevailing as at 30th June 2026, which was Rs. 331.6619/US$ for monetary assets and Rs. 341.3051/US$ for monetary liabilities.

9. FLOAT ADJUSTMENT

The float adjustment market capitalization of the Company as at 30th June 2026 was Rs. 1,437,895,454/- under Option 5 of Rule 7.13.1 (a) of the Listing Rules of the Colombo Stock Exchange and the Company has complied with the minimum public holding requirement applicable under the said option.

10. FINANCIAL INSTRUMENTS - ACCOUNTING CLASSIFICATIONS AND FAIR VALUE

The Company and the Group have not disclosed the fair values for financial instruments such as cash and cash equivalents (including bank overdrafts), trade and other receivables, amounts due from related parties, loans and borrowings, trade and other payables and amounts due to related parties, because their carrying amounts are a reasonable approximation of fair value.

Other non-current financial assets have been valued at fair value as at the balance sheet date and the gain/(loss) has been accounted under other comprehensive income.

11. INVESTMENTS IN ASSOCIATES COMPANY

Comark Engineers (Pvt) Ltd a subsidiary of Lanka Aluminium Industries PLC acquired a 28.07% shareholding in Equity Investments Lanka Limited in February 2026. Accordingly, the investment has been recognized as an investment in associate and accounted for under the equity method in accordance with LKAS 28 Investments in Associates and Joint Ventures.

LANKA ALUMINIUM INDUSTRIES PLC
TWENTY (20) MAJOR SHAREHOLDERS AS AT 30TH JUNE 2026

	NAME OF THE SHAREHOLDER	NUMBER OF SHARES	PERCENTAGE
1	CLOVIS COMPANY LIMITED	34,317,145	50.09
2	DEUTSCHE BANK AG TRUSTEE TO LYNEAR WEALTH DYNAMIC OPPORTUNITIES FUND	3,178,914	4.64
3	DEUTSCHE BANK AG-NATIONAL EQUITY FUND	2,000,000	2.92
4	MR. R.S.A. SILVA	1,051,495	1.53
5	RANAVAV HOLDINGS (PVT) LTD	1,000,000	1.46
6	SEYLAN BANK PLC/MOHAMED MUSHTAQ FUAD	696,565	1.02
7	UNION ASSURANCE PLC-UNIVERSAL LIFE FUND	646,964	0.94
8	HATTON NATIONAL BANK PLC/SOFTLOGIC EQUITY FUND	592,475	0.86
9	SENKADAGALA FINANCE PLC/M.M.FUAD	530,787	0.77
10	MR. K.L. YEOH	474,003	0.69
11	EST.OF LAT K.C. VIGNARAJAH	472,254	0.69
12	COMMERCIAL BANK OF CEYLON PLC/M.M. FUAD	464,043	0.68
13	MR. T.J. EMMANUEL	436,242	0.64
14	MRS P.N. BHATT	393,065	0.57
15	INVENCO CAPITAL PRIVATE LIMITED	386,826	0.56
16	MR. U.K. NANAYAKKARA	311,229	0.45
17	MR. A.S.M. ALI	310,000	0.45
18	HATTON NATIONAL BANK PLC/MUSHTAQ MOHAMED FUAD	281,854	0.41
19	MR. M.A.H. ESUFALLY	267,723	0.39
20	MR. L.A.M. HISHAM	265,000	0.39
	PERCENTAGE OF SHARES HELD BY THE PUBLIC		49.85
	NUMBER OF SHAREHOLDERS REPRESENTING THE PUBLIC HOLDING		3,528
	THE DIRECTORS DO NOT HOLD ANY SHARES		