Swisstek (Ceylon) PLC

Interim Financial Statements

For the Quarter Ended 30th June 2026

SWISSTEK (CEYLON) PLC
PROVISIONAL FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 30TH JUNE 2026

STATEMENT OF FINANCIAL POSITION

	GROUP		COMPANY	
As at	**30-06-2026**	31-03-2026	**30-06-2026**	31-03-2026
	Un-audited	Audited	**Un-audited**	Audited
	Rs.'000	Rs.'000	**Rs.'000**	Rs.'000
ASSETS				
Property, plant and equipment	**4,270,016**	**4,185,533**	**2,189,860**	**2,196,302**
Intangible Assets	**91,063**	**92,670**	**72,364**	**73,775**
Investment property	**206,000**	**206,000**	**206,000**	**206,000**
Invetment	**-**	**-**	**536,988**	**536,988**
Other long term investment	**56,667**	**56,667**	**-**	**-**
Non current assets	**4,623,746**	**4,540,870**	**3,005,212**	**3,013,065**
Inventories	**5,683,862**	**5,584,416**	**802,475**	**697,798**
Trade & other receivables	**4,112,355**	**3,917,997**	**1,461,146**	**1,087,077**
Amounts due from related parties	**120,077**	**105,716**	**120,744**	**107,307**
Short term investment	**37,744**	**40,679**	**37,744**	**40,679**
Cash & cash equivalents	**444,454**	**570,934**	**273,085**	**278,668**
Current assets	**10,398,492**	**10,219,742**	**2,695,194**	**2,211,529**
Total assets	**15,022,238**	**14,760,612**	**5,700,406**	**5,224,594**
EQUITY				
Stated capital	**368,256**	**368,256**	**368,256**	**368,256**
Capital Reserve	**1,002,005**	**1,002,005**	**748,707**	**748,707**
Revenue Reserve	**2,682,657**	**2,516,869**	**1,702,380**	**1,625,770**
Equity attributable to owners of the company	**4,052,918**	**3,887,130**	**2,819,343**	**2,742,733**
Non controlling interest	**752,349**	**710,354**	**-**	**-**
Total equity	**4,805,267**	**4,597,484**	**2,819,343**	**2,742,733**
Liabilities				
Retirement benefits obligation	**143,048**	**136,609**	**52,192**	**49,574**
Lease Rental Payable after one year	**36,167**	**39,838**	**-**	**-**
Deferred tax liability	**407,762**	**401,666**	**438,855**	**432,758**
Long term borrowings payable after one year	**1,527,761**	**1,811,673**	**189,163**	**209,163**
Non current liabilities	**2,114,738**	**2,389,786**	**680,210**	**691,495**
Trade & other payables	**2,292,567**	**3,517,838**	**900,563**	**667,019**
Long term borrowings payable within one year	**1,226,262**	**1,226,262**	**80,004**	**80,004**
Short term loans	**3,219,352**	**2,293,205**	**662,422**	**671,115**
Amount due to related parties	**103,858**	**147,619**	**62,122**	**17,005**
Lease Rental Payable within one year	**15,056**	**23,038**	**-**	**-**
Income tax payable	**189,671**	**180,731**	**77,522**	**86,254**
Bank overdrafts	**1,055,467**	**384,649**	**418,220**	**268,969**
Current liabilities	**8,102,233**	**7,773,342**	**2,200,853**	**1,790,366**
Total liabilities	**10,216,971**	**10,163,128**	**2,881,063**	**2,481,861**
Total equity and liabilities	**15,022,238**	**14,760,612**	**5,700,406**	**5,224,594**
Net asset value per share (Rs.)	***29.61***	***28.40***	***20.60***	***20.04***

Figures in brackets indicate deductions.
The notes on page 6 form an integral part of these Financial Statements.

It is certified that the interim financial statements have been prepared in compliance with the requirements of theCompanies Act No.7 of 2007.

Sgd.
U I Mihindukulasooriya
Head of Finance

The Board of Directors is responsible for the preparation and presentation of these financial statements.
Signed for and on behalf of the board by

Sgd.
S H Amarasekera
Chairman
5th August 2026

Sgd.
L A D N Perera
Group Managing Director

STATEMENT OF COMPREHENSIVE INCOME

Period ended	GROUP			COMPANY		
	30-06-2026 Unaudited	30-06-2025 Unaudited	*Variance % for the quarter end*	**30-06-2026 Unaudited**	30-06-2025 Unaudited	*Variance % for the quarter end*
	Quarter	Quarter		**Quarter**	Quarter	
	Rs.'000	Rs.'000		**Rs.'000**	Rs.'000	
Sales (net of tax)	**4,175,536**	3,600,231	*16.0*	**1,312,787**	1,002,346	*31.0*
Cost of sales	**(3,131,021)**	(2,786,235)	*12.4*	**(896,306)**	(682,390)	*31.3*
Gross profit	**1,044,515**	813,996	*28.3*	**416,481**	319,956	*30.2*
Other operating income	**16,911**	26,631	*(36.5)*	**11,033**	12,898	*(14.5)*
Distribution expenses	**(378,580)**	(291,169)	*30.0*	**(146,475)**	(98,721)	*48.4*
Administration expenses	**(183,390)**	(150,379)	*22.0*	**(103,927)**	(49,484)	*110.0*
Profit from operating activities	**499,456**	399,079	*25.2*	**177,112**	184,649	*(4.1)*
Other operating expenses	**-**	(13,500)		**-**	(13,500)	-
Net finance (cost)/Income	**(149,264)**	(147,256)	*(1.4)*	**4,236**	(19,770)	*121.4*
Profit/(Loss) before taxation	**350,192**	238,323	*46.9*	**181,348**	151,379	*19.8*
Taxation	**(87,666)**	(69,120)	*26.8*	**(49,994)**	(50,358)	*(0.7)*
Profit/(Loss) for the period	**262,526**	169,203	*55.2*	**131,354**	101,021	*30.0*
Total comprehensive income/(expense) for the period	**262,526**	169,203	*55.2*	**131,354**	101,021	*30.0*
Attributable to:						
Owners of the company	**220,531**	147,378	*49.6*	**131,354**	101,021	*30.0*
Non-controlling interest	**41,995**	21,825	*92.4*	**-**	-	-
Profit/(Loss) for the year	**262,526**	169,203	*55.2*	**131,354**	101,021	*30.0*
Total comprehensive income attributable to:						
Owners of the company	**220,531**	147,378	*49.6*	**131,354**	101,021	*30.0*
Non-controlling interest	**41,995**	21,825	*92.4*	**-**	-	-
Total comprehensive income/(expense) for the period	**262,526**	169,203	*55.2*	**131,354**	101,021	*30.0*
Basic earnings per share (Rs.)	***1.61***	*1.08*	*49.6*	***0.96***	*0.74*	*30.0*

Segmental Information						
	GROUP			**COMPANY**		
For the period ended 30th June	**2026**	2025	**Variance**	**2026**	2025	**Variance**
	Rs.'000	Rs.'000	**%**	**Rs.'000**	Rs.'000	**%**
Turnover						
Flooring and tile accessories	**1,281,658**	979,746	***30.8%***	**1,281,658**	979,746	***30.8%***
Aluminium products	**2,893,878**	2,620,485	***10.4%***	**31,129**	22,600	***37.7%***
Consolidated turnover	**4,175,536**	3,600,231	***16.0%***	**1,312,787**	1,002,346	***31.0%***
Profit/ (Loss) before tax						
Flooring and tile accessories	**179,792**	150,249	***19.7%***	**179,792**	150,249	***19.7%***
Aluminium products	**170,400**	88,074	***-93.5%***	**1,556**	1,130	***37.7%***
Consolidated profit/ (loss) before tax	**350,192**	238,323	***-46.9%***	**181,348**	151,379	***19.8%***

Figures in brackets indicate deductions.

The notes on page 6 form an integral part of these Financial Statements.

SWISSTEK (CEYLON) PLC
PROVISIONAL FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 30TH JUNE 2026

STATEMENT OF CHANGES IN EQUITY

Group

	Stated capital	Revaluation reserve	General reserve	Retained earnings	Shareholders' funds	Non-controlling Interest	Total Equity
Balance as at 1st April 2025	**368,256**	**982,163**	**19,842**	**1,800,278**	**3,170,539**	**507,338**	**3,677,877**
Total comprehensive income							
- Profit for the year	**-**	**-**	**-**	**147,379**	**147,379**	**21,825**	**169,204**
- Dividend paid	**-**	**-**	**-**	**(47,901)**	**(47,901)**	**-**	**(47,901)**
Balance as at 30th June 2025	**368,256**	**982,163**	**19,842**	**1,899,756**	**3,270,017**	**529,163**	**3,799,180**
Balance as at 1st Apr 2026	**368,256**	**982,163**	**19,842**	**2,516,869**	**3,887,130**	**710,354**	**4,597,484**
Total comprehensive income							
- Profit/(Loss) for the year	**-**	**-**	**-**	**220,532**	**220,532**	**41,995**	**262,527**
- Dividend paid	**-**	**-**	**-**	**(54,744)**	**(54,744)**	**-**	**(54,744)**
Balance as at 30th June 2026	**368,256**	**982,163**	**19,842**	**2,682,657**	**4,052,918**	**752,349**	**4,805,267**

Company

	Stated capital	Revaluation reserve	General reserve	Retained earnings	Total Equity
Balance as at 1st April 2025	**368,256**	**728,865**	**19,842**	**1,339,501**	**2,456,464**
Total comprehensive income					
- Profit for the year	**-**	**-**	**-**	**(47,901)**	**(47,901)**
- Dividend paid	**-**	**-**	**-**	**101,022**	**101,022**
Balance as at 30th June 2025	**368,256**	**728,865**	**19,842**	**1,392,622**	**2,509,585**
Balance as at 1st Apr 2026	**368,256**	**728,865**	**19,842**	**1,625,770**	**2,742,733**
Total comprehensive income					
- Profit for the year	**-**	**-**	**-**	**131,354**	**131,354**
- Dividend paid	**-**	**-**	**-**	**(54,744)**	**(54,744)**
Balance as at 30th June 2026	**368,256**	**728,865**	**19,842**	**1,702,380**	**2,819,343**

Figures in brackets indicate deductions.
The notes on page 6 form an integral part of these Financial Statements.

SWISSTEK (CEYLON) PLC
PROVISIONAL FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 30TH JUNE 2026

CASH FLOW STATEMENT

	Group		Company	
Period ended	**30-06-2026**	30-06-2025	**30-06-2026**	30-06-2025
	Unaudited	Unaudited	**Unaudited**	Unaudited
	Rs.'000	Rs.'000	**Rs.'000**	Rs.'000
CASH FLOW FROM OPERATING ACTIVITIES				
Profit/(loss) before tax	**350,192**	238,323	**181,348**	151,380
Adjustments for;				
Depreciation	**70,575**	53,008	**18,409**	17,848
Amortisation	**3,356**	13,328	**1,411**	-
Provision on retirement benefit obligation	**7,792**	3,851	**2,618**	1,031
Interest expense	**173,408**	159,372	**19,908**	24,297
Exchange loss / (gain)	**(24,145)**	(12,116)	**(24,145)**	(4,527)
(Profit)/Loss on sale of property, plant & equipment	**372**	-	**-**	-
Provision for impairment of trade receivables	**812**	13,500	**-**	13,500
Operating profit/(loss) before working capital changes	**582,362**	469,266	**199,549**	203,529
Changes in working capital				
- (Increase)/Decrease in inventory	**(59,447)**	(937,864)	**(104,677)**	(12,897)
- (Increase)/Decrease in trade & other receivables	**(211,025)**	95,159	**(349,925)**	(113,710)
- (Increase)/Decrease in amounts due to related parties	**(43,761)**	(9,101)	**45,117**	10,725
- Increase/(Decrease) in trade & other payables	**(1,279,312)**	350,585	**179,502**	27,318
- (Increase)/Decrease in amounts due from related parties	**(14,361)**	(1,958)	**(13,437)**	(1,566)
Cash generated from operations	**(1,025,544)**	(33,914)	**(43,871)**	113,398
Interest paid	**(174,285)**	(158,298)	**(20,608)**	(23,056)
Tax paid	**(72,630)**	(32,698)	**(52,630)**	(22,698)
Gratuity payments	**(1,355)**	-	**-**	-
Net cash generated from/(used) in operating activities	**(1,273,814)**	(224,910)	**(117,109)**	67,644
CASH FLOW FROM INVESTING ACTIVITIES				
Acquisition of property, plant and equipment	**(157,380)**	(29,210)	**(11,966)**	(10,696)
Proceeds on disposal of property, plant & equipment	**200**	-	**-**	-
Short term investment	**3,112**	-	**2,936**	-
Net cash generated from/(used) in investing activities	**(154,068)**	(29,210)	**(9,030)**	(10,696)
CASH FLOW FROM FINANCING ACTIVITIES				
Loan Obtained	**2,137,836**	1,823,903	**490,151**	431,861
Repayment of borrowings	**(1,507,252)**	(1,459,101)	**(518,845)**	(406,446)
Net cash generated from/(used) in financing activities	**630,584**	364,802	**(28,694)**	25,415
Net Increase/ (Decrease) in cash and cash equivalents	**(797,298)**	110,682	**(154,833)**	82,363
Cash & cash equivalents at the beginning of the year	**186,285**	(26,593)	**9,698**	102,999
Cash & cash equivalents at the end of the period (Note a)	**(611,013)**	84,089	**(145,135)**	185,362
Note a				
Analysis of cash and cash equivalent at the end of the period				
Cash at banks and cash in hand	**444,454**	515,985	**273,085**	278,871
Bank Overdraft	**(1,055,467)**	(431,896)	**(418,220)**	(93,509)
Cash and cash equivalent at the end of the period	**(611,013)**	84,089	**(145,135)**	185,362

Figures in brackets indicate deductions.
The notes on page 6 form an integral part of these Financial Statements.

SWISSTEK (CEYLON) PLC
PROVISIONAL FINANCIAL STATEMENTS
QUARTER ENDED 30TH JUNE 2026

Notes

1. Swisstek (Ceylon) PLC ("the Company") is a public limited liability company incorporated and domiciled in Sri Lanka and listed on the Colombo Stock Exchange. The registered office of the company is located at No.118A, Nawala Road,Narahenpita, Colombo 05.
   The Consolidated Financial Statements of the company for the period ended 30th June 2026 comprise Swisstek (Ceylon) PLC (Parent Company) and its subsidiaries (together referred as the " Group"), namely Swisstek Aluminium Ltd, Swisstek Development Ltd.

2. The above figures are provisional & subject to audit.

3. The same accounting policies as in the annual report for the year ended 31 March 2026 have been followed in the preparation of financial statements and are in compliance with LKAS 34 - Interim Financial Reporting.
   The presentation and classification of the financial statements of the previous period have been amended, with those of the current period, where relevant, for better presentation and to be comparable.

4. There have been no changes in contingent assets and contingent liabilities since 31st March 2026.

5. A Final dividend of Rs 0.40 per share amounted to Rs. 54,744,000.00 for the financial year 2025/26 was approved by the shareholders at the Annual General Meeting on 30th June 2026 and paid on 20th July 2026.

6. There have been no other material events occurring after the Balance Sheet date that require adjustments or disclosure to these financial statements.

7. Market prices recorded during the quarter ended

30th June	**2026**		**2025**	
	Rs.cts	Date	Rs.cts	Date
Highest market price per share	86.50	20/04/2026	87.90	30/06/2025
Lowest market price per share	68.00	11/06/2026	42.00	07/04/2025
Last traded price per share	73.90	30/06/2026	87.70	30/06/2025
Closing date price per share	73.40	30/06/2026	87.00	30/06/2025
Number of Ordinary Shares Issued		136,860,000		136,860,000

8. Directors' Holdings as at 30th June 2026.

	Shareholding	
Director's name	No. of Shares	%
Mr. A M Weerasinghe (Director)	263,142	0.961
	263,142	0.192

9. 25 Major Shareholders as at 30th June 2026.

		Shareholding	
	Shareholder's Name	No. of Shares	%
1	LANKA FLOORTILES PLC	65,425,900	47.805
2	LANKA WALLTILES PLC	15,706,250	11.476
3	ROYAL CERAMICS LANKA PLC	9,413,065	6.878
4	PEOPLE'S LEASING & FINANCE PLC/DR. K A P GUNAWARDHANA	3,003,852	2.195
5	PEOPLE'S LEASING & FINANCE PLC/MR. IRESH SRIDAS GURUSINGHE	1,349,433	0.986
6	DFCC BANK PLC A/C/ NO. 02	1,095,682	0.801
7	ARUNODHAYA INVESTMENTS (PRIVATE) LIMITED	1,000,000	0.731
8	ARUNODHAYA INDUSTRIES (PRIVATE) LIMITED	1,000,000	0.731
9	ANDYSEL PRIVATE LIMITED	1,000,000	0.731
10	ARUNODHAYA (PRIVATE) LIMITED	1,000,000	0.731
11	MR. G ANURAGAVAN	872,364	0.637
12	COMMERCIAL BANK OF CEYLON PLC/G S N PEIRIS	850,000	0.621
13	PEOPLE'S LEASING & FINANCE PLC/VERITR RESEARCH (PVT) LTD	770,000	0.563
14	ROSEWOOD (PVT) LIMITED-ACCOUNT NO.1	700,000	0.511
15	MR. A A PAGE	625,000	0.457
16	MR. N S AHAMED & MRS. K A SHIFFER	623,779	0.456
17	SEYLAN BANK PLC/GLADSTONE CAPITAL (PRIVATE) LIMITED	613,979	0.449
18	DR. A A M DHARMADASA	604,429	0.442
19	SHERWOOD CAPITAL (PVT) LTD	600,000	0.438
20	MRS. M S JAYEWARDENE	596,669	0.436
21	MR. U M BANDARA	575,000	0.420
22	MRS. S VASUDEVAN	545,000	0.398
23	MR. O SENANAYAKE & MR. D R PEIRIS, MR. S P PERERA	464,798	0.340
24	SEYLAN BANK PLC/HOTEL INTERNATIONAL (PRIVATE) LIMITED	402,049	0.294
25	MR. G S BIYANWILA	384,046	0.281
	Sub Total	109,221,295	79.805
	Others	27,638,705	20.195
	TOTAL	**136,860,000**	**100.000**

10. Percentage of public holding as at 30th June 2026 was 30.7260%, comprising of 5,001 shareholders.

11. The float adjustment market capitalization of the Company as at 30th June 2026 was Rs. 3,086,590,596/20 under Option 5 of Rule 7.14.1 (i) (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.

CORPORATE INFORMATION

Name of the Company
Swisstek (Ceylon) PLC

Legal Form
Swisstek (Ceylon) PLC is a public limited liability company listed on the Colombo Stock Exchange. Which was incorporated under the Companies Ordinance No.51 of 1938 as a public company on 12th day of July 1967. Pursuant to the requirements of the new Companies Act No. 07 of 2007, the Company was re-registered on 6th June 2008 and bears registration number PQ155.

Directors
Mr. S H Amarasekera (Chairman)
Mr. L A D N Perera (Managing Director)
Mr. J K A Sirinatha
Dr. S Selliah
Mr. A M Weerasinghe
Mr. K D G Gunaratne
Mr. C U Weerawardena
Mr. R M M J Ratnayake
Mr. B D S Mendis
Mr. I G I M Ilukkumbura

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Website : www.swisstekceylon.com

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Secretaries
PW Corporate Secretarial (Pvt) Ltd
3/17 Kynsey Road, Colombo 08
Telephone : +94 11 4640360-3
Facsimile : +94 11 4740588
Email : pwcs@pwcs.lk

Bankers
Bank of Ceylon
Sampath Bank PLC
DFCC Bank PLC
Seylan Bank PLC
Commercial Bank of Ceylon PLC
Union Bank of Colombo PLC
Hatton National Bank PLC

Auditors
KPMG
Chartered Accountants
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