ROYAL CERAMICS LANKA PLC

INTERIM FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30TH SEPTEMBER 2025

ROYAL CERAMICS LANKA PLC

STATEMENT OF FINANCIAL POSITION

AS AT	COMPANY 30.09.2025 Rs. 000's	COMPANY 31.03.2025 Rs.000's	GROUP 30.09.2025 Rs. 000's	GROUP 31.03.2025 Rs.000's
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	13,388,869	13,201,342	45,124,344	44,611,993
Investment Properties	-	-	2,157,340	2,157,340
Investments in Subsidiaries	6,803,255	6,803,255	-	-
Investments in Associate	3,488,164	3,488,164	18,566,973	17,464,950
Intangible Assets	83,088	95,352	1,457,524	1,462,725
Right of Use Lease Assets	1,197,567	1,030,169	1,470,829	1,312,288
Deferred Tax Assets	-	-	236,108	229,083
	24,960,943	24,618,282	69,013,118	67,238,379
Current Assets				
Inventories	9,730,712	9,003,170	35,733,423	32,934,536
Trade and Other Receivables	583,540	695,606	7,547,431	7,721,797
Amounts Due from Related Parties	906,900	97,529	-	-
Other Non Financial Assets	573,301	474,066	2,114,635	1,600,322
Other Financial Assets	861,780	57,331	1,496,150	62,625
Cash and Cash Equivalents	84,453	1,128,056	2,279,436	3,771,577
	12,740,686	11,455,758	49,171,075	46,090,857
Assets held for sale	-	-	36,344	36,370
	12,740,686	11,455,758	49,207,419	46,127,227
Total Assets	**37,701,629**	**36,074,040**	**118,220,537**	**113,365,606**
EQUITY AND LIABILITIES				
Equity				
Stated Capital	1,368,673	1,368,673	1,368,673	1,368,673
Reserves	3,238,166	3,201,518	6,699,618	6,645,976
Retained Earnings	19,872,539	19,174,174	42,645,504	40,637,470
Equity Attributable to Equity Holders of the Parent	24,479,378	23,744,365	50,713,795	48,652,119
Non Controlling Interest	-	-	16,728,138	16,387,239
Total Equity	24,479,378	23,744,365	67,441,933	65,039,358
Non-Current Liabilities				
Interest Bearing Loans & Borrowings	2,022,324	2,154,374	9,009,950	9,445,026
Deferred Tax Liabilities	2,107,968	2,099,418	5,782,271	5,920,601
Retirement Benefit Liability	896,560	848,235	1,891,237	1,790,812
Other Non-Current Liabilities	-	-	33,714	33,884
	5,026,852	5,102,027	16,717,172	17,190,323
Current Liabilities				
Trade and Other Payables	1,730,801	1,437,182	8,093,942	6,641,861
Amounts Due to Related Parties	58,790	177,950	140,133	191,620
Other Current Liabilities	1,182,304	1,469,164	1,425,951	1,960,078
Dividend Payable	176,685	218,659	375,506	435,791
Income Tax Liabilities	186,535	403,723	424,217	672,409
Interest Bearing Loans & Borrowings	4,860,284	3,520,970	23,601,529	21,233,904
	8,195,399	7,227,648	34,061,278	31,135,663
Liabilities directly associated with the assets held for sale	-	-	154	262
	8,195,399	7,227,648	34,061,432	31,135,925
Total Equity and Liabilities	**37,701,629**	**36,074,040**	**118,220,537**	**113,365,606**
Net Assets Per Share (Rs.)	**22.10**	**21.43**	**45.77**	**43.91**

These financial statements are in compliance with the requirements of the Companies Act No 7 of 2007.

Sgd.
.....
Haresh Somashantha
Director 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.
.....
A M Weerasinghe
Deputy Chairman

Sgd.
.....
Aravinda Perera
Managing Director

The Accounting Policies and Notes on pages 6 through 9 form an integral part of these financial statements.

November 6, 2025

ROYAL CERAMICS LANKA PLC

STATEMENT OF PROFIT OR LOSS

For the Period ended 30th September	COMPANY					GROUP				
	2025 QUARTER	2024 QUARTER	2025 CUMULATIVE	2024 CUMULATIVE	variance %	2025 QUARTER	2024 QUARTER	2025 CUMULATIVE	2024 CUMULATIVE	variance %
	Rs. 000's	Rs. 000's	Rs. 000's	Rs. 000's		Rs. 000's	Rs. 000's	Rs. 000's	Rs. 000's	
Gross Revenue	4,677,907	3,949,935	9,124,117	7,337,729	24	17,977,005	17,143,680	34,398,980	30,704,219	12
Net Revenue	3,991,629	3,380,351	7,788,607	6,288,382	24	16,438,506	15,012,525	30,668,789	26,965,183	14
Cost of Sales	(2,084,558)	(1,618,158)	(4,119,637)	(2,966,322)	39	(11,098,668)	(9,981,762)	(20,903,907)	(17,986,390)	16
Gross Profit	1,907,071	1,762,193	3,668,970	3,322,060	10	5,339,838	5,030,763	9,764,882	8,978,793	9
Other Operating Income	185,114	116,231	864,134	782,918	10	214,857	103,075	403,619	271,305	49
Distribution Expenses	(1,034,091)	(904,936)	(2,045,149)	(1,806,190)	13	(2,443,310)	(2,269,458)	(4,667,862)	(4,206,085)	11
Administrative Expenses	(307,177)	(265,387)	(587,265)	(513,618)	14	(1,128,545)	(976,526)	(2,203,532)	(1,919,506)	15
Other Operating Expenses	7,856	(1,457)	13,991	(2,096)	(767)	7,856	(1,457)	2,178	(2,096)	(204)
Finance Expenses	(136,522)	(173,504)	(264,819)	(341,122)	(22)	(667,313)	(497,102)	(1,308,472)	(1,004,258)	30
Finance Income	22,382	39,439	39,959	72,632	(45)	40,926	44,215	100,181	97,408	3
Profit Before Tax	644,633	572,579	1,689,821	1,514,584	12	1,364,309	1,433,510	2,090,994	2,215,561	(6)
Share of Associate Company's Profit	-	-	-	-		876,677	706,714	1,642,491	1,300,740	26
Net Profit Before Tax	644,633	572,579	1,689,821	1,514,584	12	2,240,986	2,140,224	3,733,485	3,516,301	6
Tax (Expense)/Reversal	(182,621)	(169,257)	(326,718)	(288,276)	13	(403,956)	(539,965)	(656,609)	(844,633)	(22)
Net Profit After Tax from Continuing Operations	462,012	403,322	1,363,103	1,226,308	11	1,837,030	1,600,259	3,076,876	2,671,668	15
Profit/(Loss) after tax from discontinued operations	-	-	-	-		(530)	(552)	(1,209)	(1,384)	(13)
Net Profit for the period	462,012	403,322	1,363,103	1,226,308	11	1,836,500	1,599,707	3,075,667	2,670,284	15
Attributable to										
Equity holders of the Parent	462,012	403,322	1,363,103	1,226,308	11	1,521,355	1,260,677	2,672,771	2,165,860	23
Non Controlling Interest	-	-	-	-		315,145	339,030	402,896	504,424	(20)
Net Profit for the period	462,012	403,322	1,363,103	1,226,308	11	1,836,500	1,599,707	3,075,667	2,670,284	15
Basic Earnings Per Share (Rs.)	**0.42**	**0.36**	**1.23**	**1.11**		**1.37**	**1.14**	**2.41**	**1.95**	

The Accounting Policies and Notes on pages 6 through 9 form an integral part of these financial statements.

ROYAL CERAMICS LANKA PLC

STATEMENT OF COMPREHENSIVE INCOME

For the Period ended 30th September	COMPANY					GROUP				
	2025 QUARTER	2024 QUARTER	2025 CUMULATIVE	2024 CUMULATIVE	variance %	2025 QUARTER	2024 QUARTER	2025 CUMULATIVE	2024 CUMULATIVE	variance %
	Rs. 000's	Rs. 000's	Rs. 000's	Rs. 000's		Rs. 000's	Rs. 000's	Rs. 000's	Rs. 000's	
Net Profit / (Loss) for the Period	462,012	403,322	1,363,103	1,226,308	11	1,836,500	1,599,707	3,075,667	2,670,284	15
Other Comprehensive Income										
Other Comprehensive Income to be reclassified to profit or loss in subsequent periods (net of tax):										
Exchange Differences on translation of foreign operations	-	-	-	-	-	(3,483)	(592)	(1,634)	7,603	(121)
Exchange Differences on translation of foreign operations of Associate Company	-	-	-	-	-	2,094	(7,725)	4,759	(4,462)	207
	-	-	-	-	-	(1,389)	(8,317)	3,125	3,141	0
Other Comprehensive Income not to be reclassified to profit or loss in subsequent periods (net of tax):										
Revaluation of Land and Building net of Deffered Tax	36,648	-	36,648	-	100	36,648	3,150	36,648	-	100
Deferred tax reversal on land disposal	-	-	-	-	-	-	-	-	1,500	(100)
Net (loss)/gain on Investment in Equity Instruments - Fair Value Through OCI	-	-	-	-	-	7,328	(2,957)	13,149	(837)	1672
	36,648	-	36,648	-	100	43,976	193	49,797	663	7407
Other comprehensive income/(loss) for the Period, net of tax	36,648	-	36,648	-	100	42,587	(8,124)	52,922	3,804	1291
Total Comprehensive Income net of Tax	498,660	403,322	1,399,751	1,226,308	14	1,879,087	1,591,583	3,128,589	2,674,088	17
Attributable to										
Equity holders of the Parent	498,660	403,322	1,399,751	1,226,308	14	1,565,714	1,252,646	2,726,413	2,164,483	26
Non Controlling Interest	-	-	-	-		313,373	338,937	402,176	509,605	(21)
Net Profit / (Loss) for the Period	498,660	403,322	1,399,751	1,226,308	14	1,879,087	1,591,583	3,128,589	2,674,088	17

The Accounting Policies and Notes on pages 6 through 9 form an integral part of these financial statements.

ROYAL CERAMICS LANKA PLC

STATEMENT OF CHANGES IN EQUITY - COMPANY

	Stated Capital Rs. 000's	Revaluation Reserve Rs. 000's	Retained Earnings Rs. 000's	Total Rs. 000's
Balance as at 1st April 2024	1,368,673	2,423,467	18,494,207	**22,286,347**
Net Profit for the Period	-	-	1,226,308	**1,226,308**
Total Comprehensive income	-	-	1,226,308	1,226,308
Dividends - 2023/2024	-	-	(997,104)	**(997,104)**
Balance as at 30th September 2024	**1,368,673**	**2,423,467**	**18,723,409**	**22,515,549**
Balance as at 1st April 2025	1,368,673	3,201,518	19,174,173	**23,744,364**
Net Profit for the Period	-	-	1,363,102	**1,363,102**
Other comprehensive income	-	36,648	-	**36,648**
Total Comprehensive income	-	36,648	1,363,102	**1,399,750**
Dividends - 2024/2025	-	-	(664,736)	**(664,736)**
Write back of Unclaimed Dividends	-	-	(1)	**(1)**
Balance as at 30th September 2025	**1,368,673**	**3,238,165**	**19,872,538**	**24,479,377**

STATEMENT OF CHANGES IN EQUITY - GROUP

	Attributable to owners of the parent						
	Stated Capital Rs. 000's	Revaluation Reserve Rs. 000's	Fair Value Reserve Rs. 000's	Foreign Currency Translation Reserve Rs. 000's	Retained Earnings Rs. 000's	Non-Controlling Interest Rs. 000's	Total Rs. 000's
Balance as at 1st April 2024	1,368,673	5,598,874	(12,006)	(17,949)	37,830,409	15,345,120	**60,113,121**
Net Profit for the Period	-	-	-	-	2,165,860	504,424	**2,670,284**
Other comprehensive income	-	1,104	(837)	(1,644)	-	5,181	**3,804**
Total Comprehensive income	-	1,104	(837)	(1,644)	2,165,860	509,605	**2,674,088**
Dividends - 2023/2024	-	-	-	-	(997,104)	-	**(997,104)**
Subsidiary Dividends to Minority Shareholders	-	-	-	-	-	(156,807)	**(156,807)**
Balance as at 30th September 2024	**1,368,673**	**5,599,978**	**(12,843)**	**(19,593)**	**38,999,165**	**15,697,918**	**61,633,298**
Balance as at 1st April 2025	1,368,673	6,669,569	(9,751)	(13,842)	40,637,470	16,387,238	**65,039,357**
Net Profit for the Period	-	-	-	-	2,672,771	402,896	**3,075,666**
Other comprehensive income	-	36,648	13,149	3,845	-	(720)	**52,922**
Total Comprehensive income	-	36,648	13,149	3,845	2,672,771	402,176	**3,128,588**
Dividends - 2024/2025	-	-	-	-	(664,736)	-	**(664,736)**
Write back of Unclaimed Dividends	-	-	-	-	(1)	-	**(1)**
Subsidiary Dividends to Minority Shareholders	-	-	-	-	-	(61,276)	**(61,276)**
Balance as at 30th September 2025	**1,368,673**	**6,706,216**	**3,398**	**(9,997)**	**42,645,503**	**16,728,138**	**67,441,932**

The Accounting Policies and Notes on pages 6 through 9 form an integral part of these financial statements.

ROYAL CERAMICS LANKA PLC

CASH FLOW STATEMENT

For the Period ended 30th September	COMPANY 2025 Rs.000's	COMPANY 2024 Rs.000's	GROUP 2025 Rs.000's	GROUP 2024 Rs.000's
Cash Flows From / (Used in) Operating Activities				
Profit before tax from continuing operations	1,689,821	1,514,584	3,733,485	3,516,301
Profit/(Loss) before tax from discontinued operations	-	-	(1,209)	(1,384)
Profit before tax	1,689,821	1,514,584	3,732,276	3,514,917
Adjustments for				
Dividend Income	(597,959)	(546,100)	(958)	(956)
Interest Income	(39,959)	(72,632)	(100,181)	(97,209)
Depreciation of Property, Plant & Equipment	530,381	504,959	1,423,875	1,160,456
Amortisation of Right of use Lease Assets	134,875	100,030	211,581	166,107
(Profit)/Loss on Sale of Property, Plant & Equipment	549	(71)	15,497	(3,230)
Finance Costs	264,819	341,122	1,308,472	1,004,258
Movements in Provisions and Write-down of Inventories	57,711	40,313	99,103	131,455
Amortization of Intangible Assets	14,288	14,215	25,843	53,823
Unrealised (Gain)/loss on foreign exchange	(11,674)	10,589	(48,748)	(21,489)
Allowance for Impairment of Trade Receivable	(1,356)	(290)	24,423	3,054
Provision /(Reversal) for change in market value of the investments	(13,991)	2,096	(13,991)	2,096
Profit Share of Investment in associate	-	-	(1,642,491)	(1,300,740)
Provision for Defined Benefit Plans - Gratuity	73,391	72,719	135,920	130,954
Operating Profit/(Loss) before Working Capital Changes	2,100,896	1,981,534	5,170,621	4,743,496
(Increase)/ Decrease in Inventories	(785,253)	(1,935,557)	(2,897,993)	(5,062,398)
(Increase)/ Decrease in Trade and Other Receivables	114,033	144,272	150,264	(2,108,093)
(Increase)/ Decrease in Amounts Due from Related Parties	(809,371)	650,613	-	-
(Increase)/ Decrease in Other Non Financial Assets	(161,467)	(110,778)	(576,545)	878,994
Increase/ (Decrease) in Trade and Other Payables	281,184	(221,511)	1,455,106	993,027
Increase /(Decrease) in Amounts Due to Related Parties	(119,160)	(33,863)	(51,487)	(76,209)
Increase/ (Decrease) in Other Current Liabilities	(286,861)	(235,434)	(534,127)	(282,956)
Cash Generated from Operations	334,003	239,276	2,715,839	(914,139)
Finance Costs Paid	(257,469)	(321,482)	(1,292,413)	(979,246)
Defined Benefit Plan Costs Paid	(25,066)	(28,966)	(35,496)	(60,544)
Income Tax Paid	(551,063)	(517,562)	(1,065,860)	(1,870,493)
Net Cash Flows From/(Used in) Operating Activities	(499,597)	(628,734)	322,070	(3,824,422)
Cash Flows from / (Used in) Investing Activities				
Acquisition of Property, Plant & Equipment	(666,103)	(265,559)	(1,899,369)	(2,439,227)
Acquisition of Investment Property	-	-	-	(292)
Proceeds from Sale of Property, Plant & Equipment	-	697	-	11,595
Acquisition of Intangible Assets	(2,024)	-	(20,642)	-
Acquisition of Short-Term Investment	(774,311)	(722,281)	(1,388,255)	(1,294,056)
Interest Received	39,959	72,632	100,181	97,209
Dividends Received	597,959	546,100	559,335	430,823
Net Cash Flows from/(Used in) Investing Activities	(804,520)	(368,411)	(2,648,750)	(3,193,948)
Cash Flows from / (Used in) Financing Activities				
Proceeds From Interest Bearing Loans & Borrowings	7,166,900	7,070,088	22,269,949	20,726,216
Repayment of Interest Bearing Loans & Borrowings	(5,929,483)	(5,347,113)	(20,655,722)	(13,931,902)
Capital Repayments under Lease Liabilities	(97,089)	(68,957)	(164,692)	(134,966)
Dividends Paid on Ordinary Shares	(706,711)	(1,083,405)	(706,711)	(1,083,405)
Dividend paid to non controlling interest	-	-	(79,586)	(110,045)
Net Cash Flows from/(Used in) Financing Activities	433,617	570,613	663,238	5,465,898
Net Increase / (Decrease) in Cash and Cash Equivalents	(870,500)	(426,532)	(1,663,442)	(1,552,472)
Net foreign exchange difference	-	-	(1,634)	7,603
Cash and Cash Equivalents at the beginning of the period	744,502	365,487	855,985	1,024,876
Cash and Cash Equivalents at the end of the period	(125,998)	(61,045)	(809,091)	(519,993)
ANALYSIS OF CASH AND CASH EQUIVALENTS				
Favourable balances				
Cash in hand and at bank in current accounts	84,453	178,173	1,240,128	1,406,547
Cash at bank in savings accounts and fixed deposits with short maturities	-	1,378	1,039,308	527,127
Cash in hand and at bank attributable to discontinued operations	-	-	344	225
Unfavourable balances				
Bank overdrafts	(210,451)	(240,596)	(3,088,871)	(2,453,892)
Cash and Cash Equivalents at the end of the period	(125,998)	(61,045)	(809,091)	(519,993)

The Accounting Policies and Notes on pages 6 through 9 form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Corporate Information
Royal Ceramics Lanka 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.20, R.A. De Mel Mawatha, Colombo 03.

The Consolidated Financial Statements of the company for the period ended 30th September 2025 comprise the Royal Ceramics Lanka PLC (Parent Company) and its subsidiaries (together referred as the "Group"), namely Royal Ceramics Distributors (Private) Limited, Rocell Bathware Limited, Ever Paint and Chemical Industries (Private) Limited, Biscuits and Chocolate Company Limited, Nilano Garments (Private) Limited, Rocell Properties Limited, CP Holding (Private) Limited, Lanka Ceramic PLC, LC Plantation Project Limited, Lanka Walltiles PLC and its subsidiaries.

2.Figures for the period ended 30th September 2025 are provisional and unaudited.

3. Number of fully paid ordinary shares as at 30th September 2025 is 1,107,893,840 (30th September 2024- 1,107,893,840).

4.There has not been a significant change in the nature of the contingent liabilities which were disclosed in the Annual Report for the year ended 31st March 2025.

5. Fair value measurement and related fair value disclosures
The fair values of all the financial assets and financial liabilities recognized during the period were not materially different from the transaction prices at the date of initial recognition. There were no transfers between Level 1 and Level 2 and no transfers into or out of Level 3 categories as per the fair value hierarchy, during the reporting period. Further, carrying values of financial assets and financial liabilities as at the end of the reporting period were assumed that the respective carrying amounts approximates their fair values.

6. Events Occurring After the Balance Sheet Date
There have been no material events occurring after the balance sheet date that require adjustment or disclosure in the financial statements.

7. Details of the Subsidiaries of the Company as at 30th September 2025, is as follows.

Company Name	Year of Incorporation	Ownership (%)
Rocell Bathware Ltd	2005/2006	100%
Royal Ceramics Distributors (Pvt) Ltd	1993/1994	100%
Ever Paint and Chemical Industries (Pvt) Ltd	2002/2003	100%
Lanka Ceramic PLC	1991/1992	74%
Biscuits and Chocolate Company Ltd	2006/2007	69%
Nilano Garments (Pvt) Ltd	1984/1985	100%
CP Holding (Pvt) Ltd	2011/2012	67%
Lanka Walltiles PLC	1975/1976	55%

8. Basis of Preparation
The interim condensed consolidated financial statements for the period ended 30th September 2025 have been prepared in accordance with LKAS 34 Interim Financial Reporting.

The interim condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual consolidated financial statements as at 31 March 2025.

The Financial Statements of the Company and the Group have been prepared on a historical cost basis, except for lands, buildings and financial assets at fair value through profit or loss/fair value through other comprehensive income that have been valued at fair value.

9. Significant Accounting Policies
The changes to accounting policies which have been disclosed in the company's Annual Report 2024/25, have been applied consistently to all periods presented in these condensed Financial Statements.

The presentation and classification of the financial statements of the previous period have been amended, where relevant, for better presentation and to be comparable with those of the current period.

NOTES TO THE FINANCIAL STATEMENTS

10. Discontinued Operations

On 25th July 2016, the Board of Directors took a decision to cease the operations of Ever Paint and Chemical Industries (Private) Limited ("EPCI") and to dispose of the assets thereof. EPCI is a fully owned subsidiary of Royal Ceramics Lanka PLC and it was engaged in the business of manufacturing and marketing of paints and allied products. With EPCI being classified as discontinued operations, the paint and allied products segment is no longer presented in the segment note.

Management has reassessed the recoverability of the remaining assets and liabilities as at the reporting date. Management is continued to take steps to dispose the remaining assets of the Company. The results of discontinued operations for the year ended is presented below:

	Ever Paint and Chemical Industries (Private) Limited **30.09.2025 Rs.000's**	***Ever Paint and Chemical Industries (Private) Limited*** **30.09.2024 Rs.000's**
Net Revenue	-	-
Cost of Sales	-	-
Operating Income	-	-
Other Operating Income	-	-
Distribution Expenses	-	-
Administrative Expenses	(1,209)	(1,384)
Finance Expenses	-	-
Other Operating Expenses	-	-
Finance Income	-	-
Tax Expense		
Loss for the year from discontinued operations	(1,209)	(1,384)
Basic Earnings Per Share	(0.06)	(0.07)

The major classes of assets and liabilities of discontinued operations are being classified as held for sale as at the end of the period:

	Ever Paint and Chemical Industries (Private) Limited **30.09.2025 Rs.000's**	***Ever Paint and Chemical Industries (Private) Limited*** **30.09.2024 Rs.000's**
Assets		
Property, Plant & Equipment	36,000	36,000
Cash and Cash Equivalents	344	225
Assets held for sale	36,344	36,225
Liabilities		
Trade and Other Payables	(154)	(304)
Liabilities directly associated with the assets held for sale	(154)	(304)
Net Assets directly associated with disposal group	36,191	35,921

The net cash flows incurred by each company for the period ended is as follows:

	Ever Paint and Chemical Industries (Private) Limited **30.09.2025 Rs.000's**	***Ever Paint and Chemical Industries (Private) Limited*** **30.09.2024 Rs.000's**
Operating	(25)	-
Net cash (outflow)/inflow	(25)	-

11. Segment Information

For the Period ended 30th September	Tiles & Associated Products		Sanitaryware		Aluminium	
	2025	2024	2025	2024	2025	2024
	Rs. 000's	Rs. 000's	Rs. 000's	Rs. 000's	Rs. 000's	Rs. 000's
Revenue						
Sales to External Customers	17,520,009	15,901,265	2,201,344	1,661,742	5,990,310	5,489,829
Inter-Segment Sales	-	-	2,688	-	55,601	24,329
Total Revenue	17,520,009	15,901,265	2,204,032	1,661,742	6,045,911	5,514,158
Results						
Gross Profit	6,773,450	6,486,399	701,074	397,771	1,177,964	1,057,554
Other Operating Income	291,917	289,424	26,921	2,274	43,474	17,952
Distribution Expenses	(3,710,197)	(3,269,605)	(495,896)	(490,462)	(436,606)	(402,682)
Administrative Expenses	(1,457,496)	(1,478,199)	(37,746)	(31,467)	(284,314)	(201,996)
Other Operating Expenses	13,991	(2,096)	(11,813)	-	-	-
Finance Costs	(775,374)	(593,005)	(143,963)	(162,075)	(259,043)	(249,790)
Finance Income	85,924	124,249	16,251	17,099	211	-
Share of Associate Company's Profit	-	-	-	-	-	-
Net Profit before Income Tax	1,222,215	1,557,167	54,830	(266,860)	241,686	221,038
Income Tax Expense	(385,629)	(587,061)	(41,188)	28,988	(57,335)	(40,289)
Net Profit After Tax from Continuing Operations	**836,585**	**970,105**	**13,642**	**(237,873)**	**184,351**	**180,750**
As at 30th September						
Segment Assets	73,441,798	70,425,532	7,835,199	7,429,992	9,629,067	8,266,947
Total assets	**73,441,798**	**70,425,532**	**7,835,199**	**7,429,992**	**9,629,067**	**8,266,947**
Segment liabilities	37,397,748	35,400,016	4,348,999	3,995,910	7,722,257	7,697,283
Total Liabilities	**37,397,748**	**35,400,016**	**4,348,999**	**3,995,910**	**7,722,257**	**7,697,283**
Other Segment Information						
Total cost incurred during the year to acquire						
Property, Plant & Equipment	1,249,028	2,029,943	31,693	222,326	62,742	47,373
Depreciation & Amortisation	1,165,551	993,034	108,078	79,635	86,575	69,072
Provisions for retirement benefit liability	113,927	107,975	6,463	9,228	6,229	6,980

11. Segment Information (Cont..)

For the Period ended 30th September	Packaging		Finance		Other		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
	Rs. 000's	Rs. 000's	Rs. 000's	Rs. 000's	Rs. 000's	Rs. 000's	Rs. 000's	Rs. 000's
Revenue								
Sales to External Customers	4,914,409	3,889,976	-		42,718	22,372	30,668,789	26,965,183
Inter-Segment Sales	339,867	181,691	-		77,838	52,519	-	-
Total Revenue	5,254,277	4,071,667	-		120,555	74,892	30,668,789	26,965,183
Results								
Gross Profit	1,062,271	985,599	-		50,124	51,470	9,764,882	8,978,793
Other Operating Income	159,094	93,242	-		77,423	87,046	403,619	271,305
Distribution Expenses	(214,259)	(254,788)	-		(6,115)	(7,180)	(4,667,862)	(4,206,085)
Administrative Expenses	(399,951)	(185,882)	-		(24,025)	(21,962)	(2,203,532)	(1,919,506)
Other Operating Expenses	-	-	-		-	-	2,178	(2,096)
Finance Costs	(146,006)	(45,824)	-		(1,303)	(2,351)	(1,308,472)	(1,004,258)
Finance Income	8,462	-	-		6,549	4,847	100,181	97,408
Share of Associate Company's Profit	-	-	1,522,858	1,227,627	119,633	73,114	1,642,491	1,300,740
Net Profit before Income Tax	469,611	592,349	1,522,858	1,227,627	222,287	184,985	3,733,484	3,516,301
Income Tax Expense	(118,986)	(175,979)	-		(24,350)	(33,826)	(656,609)	(844,633)
Net Profit After Tax from Continuing Operations	**350,625**	**416,371**	**1,522,858**	**1,227,627**	**197,936**	**151,158**	**3,076,875**	**2,671,668**
As at 30th September								
Segment Assets	8,637,018	6,991,790			3,728,453	3,459,934	118,220,537	109,833,228
Total assets	**8,637,018**	**6,991,790**			**3,728,453**	**3,459,934**	**118,220,537**	**109,833,228**
Segment liabilities	5,285,332	4,012,856			735,854	664,087	50,778,604	48,199,930
Total Liabilities	**5,285,332**	**4,012,856**			**735,854**	**664,087**	**50,778,604**	**48,199,930**
Other Segment Information								
Total cost incurred during the period to acquire								
Property, Plant & Equipment	554,274	127,410			1,655	11,813	1,899,369	2,439,227
Depreciation & Amortisation	76,516	58,069			12,998	14,469	1,449,718	1,214,279
Provisions for retirement benefit liability	8,526	6,475			775	297	135,920	130,954

ROYAL CERAMICS LANKA PLC

SHARE INFORMATION

1. Market prices of the share for the quarter ended 30th September

	2025 Rs. Cts.	2024 Rs. Cts.
Highest Price	46.80	33.20
Lowest Price	38.00	28.00
Last traded Price	45.50	33.30

2. Thirty Major Share Holders

	Number of Shares as at 30.09.2025	% of issued capital
VALLIBEL ONE PLC	620,026,000	55.96
EMPLOYEE'S PROVIDENT FUND	152,779,980	13.79
MR. K.D.H. PERERA	18,747,577	1.69
SRI LANKA INSURANCE CORPORATION LTD-LIFE FUND	13,831,320	1.25
DEUTSCHE BANK AG TRUSTEE TO LYNEAR WEALTH DYNAMIC OPPORTUNITIES FUND	11,890,756	1.07
SEYLAN BANK PLC/JN LANKA HOLDINGS COMPANY (PVT) LTD	10,416,509	0.94
UNION ASSURANCE PLC-UNIVERSAL LIFE FUND	8,508,936	0.77
EMPLOYEES TRUST FUND BOARD	7,428,098	0.67
INVENCO CAPITAL PRIVATE LIMITED	6,180,178	0.56
SEYLAN BANK PLC/PHANTOM INVESTMENTS (PVT) LTD	5,944,350	0.54
INVENCO CAPITAL (PRIVATE) LIMITED ACCOUNT NO. 03	3,500,000	0.32
RENUKA HOTELS PLC	2,900,000	0.26
CRESCENT LAUNDERERS AND DRY CLEANERS PVT LIMITED	2,730,000	0.25
MR. T.G. THORADENIYA	2,506,800	0.23
PERERA AND SONS BAKERS PVT LIMITED	2,500,000	0.23
RENUKA CONSULTANTS & SERVICES LIMITED.	2,310,000	0.21
LYNEAR WEALTH MANAGEMENT/MR. HANIF YUSOOF	2,199,491	0.20
MR. K.D.D. PERERA	2,007,720	0.18
DFCC BANK PLC A/C 1	2,001,839	0.18
DFCC BANK PLC A/C NO .02	1,908,649	0.17
MR. H. YUSOOF	1,887,522	0.17
PEOPLE S LEASING AND FINANCE PLC/SUHADA GAS DISTRIBUTORS (PVT) LTD	1,775,810	0.16
UNION ASSURANCE PLC-TRADITIONAL LIFE PARTICIPATING FUND	1,723,344	0.16
BANK OF CEYLON A/C CEYBANK UNIT TRUST	1,655,182	0.15
MR. M.F. HASHIM	1,580,000	0.14
MRS. N. GUNATILLEKE & MS. N.GUNATILLEKE	1,520,060	0.14
HATTON NATIONAL BANK PLC/CAPITAL TRUST HOLDINGS LIMITED	1,471,076	0.13
EAST INDIA HOLDING (PVT) LTD	1,411,148	0.13
RENUKA PROPERTIES LIMITED	1,400,000	0.13
BANK OF CEYLON-NO2 A/C (BOC PTF)	1,353,392	0.12

3. The percentage of shares held by the public as at 30th September 2025 - 43.5405% comprising of 20,855 shareholders

4. The float adjusted market capitalization as at 30th September 2025 - Rs. 21,707,199,450.00

5.The float adjusted market capitalization of the Company falls under Option 01 of Rule 7.13.1(i) (a) of the Listing Rules of the Colombo Stock Exchange and the Company has complied with the minimum public holding requirement applicable under said option.

6. Directors' shareholding

	No of shares As at 30th September 2025	No of shares As at 30th September 2024
Mr. K D D Perera	2,007,720	2,007,720
Mr. S H Amarasekera	-	-
Mr. A M Weerasinghe	331,763	331,763
Mr. M Y A Perera	2,200	2,200
Mr. T G Thoradeniya	2,506,800	1,856,800
Mr. G A R D Prasanna	50,000	50,000
Mr. N J Weerakoon	-	-
Mr. S M Liyanage	-	-
Mr J R Gunaratne	-	-
Mr.S R Jayaweera	-	-
Ms. K A D B Perera	-	-
Mr. H M A Jayesinghe	-	-

ROYAL CERAMICS LANKA PLC

CORPORATE INFORMATION

NAME OF THE COMPANY	ROYAL CERAMICS LANKA PLC
COMPANY REGISTRATION NO	PQ 125
LEGAL FORM	A Public Quoted Company with limited liability incorporated under the provisions of Companies Act No.7 of 2007.
DATE OF INCORPORATION	29th August 1990
NATURE OF BUSINESS	Manufacture and marketing of floor tiles, wall tiles and holding of investments
HEAD OFFICE AND REGISTERED OFFICE	20, R A De Mel Mawatha, Colombo 3 Telephone 114799400 Fax 114720077 E- Mail ho.gen@rcl.lk Website www.rocell.com
BOARD OF DIRECTORS	Mr. Dhammika Perera - Chairman Mr. S H Amarasekera - Co-Chairman Mr. A M Weerasinghe - Deputy Chairman Mr. M Y A Perera - Managing Director Mr. T G Thoradeniya - Director Marketing & Business Development Mr. G A R D Prasanna Mr. N J Weerakoon Mr. S M Liyanage Mr. S R Jayaweera Mr. J R Gunaratne Ms. K A D B Perera Mr. H M A Jayesinghe
SUBSIDIARY COMPANIES	Rocell Bathware Ltd Royal Ceramics Distributors (Pvt) Ltd Ever Paint and Chemical Industries (Pvt) Ltd Biscuits and Chocolate Company Limited (Previously known as "Rocell Ceramics Limited") Nilano Garments (Pvt) Ltd CP Holding (Pvt) Ltd Lanka Ceramic PLC Lanka Walltiles PLC & its Subsidiaries
ASSOCIATED COMPANIES	Delmege Limited LB Finance PLC
SECRETARIES	PW Corporate Secretarial (Pvt) Ltd No. 3/17 ,Kynsey Road, Colombo - 08 Telephone (94-11) 4640360-3 Fax (94-11) 4740588
COMPANY REGISTRARS	Central Dipository System (Pvt) Ltd Ground Floor, M & M Center, No. 341/5, Kotte Road, Rajagiriya Telephone (94-11) 2356491 Fax (94-11) 2440396
AUDITORS	Ernst & Young, Chartered Accountants Rotunda Towers, No 109, Galle Road, Colombo 03 P.O. Box 101, Colombo
BANKERS	Commercial Bank of Ceylon PLC Hatton National Bank PLC Bank of Ceylon Seylan Bank PLC Standard Chartered Bank Ltd Sampath Bank PLC PABC Bank PLC DFCC Bank PLC HSBC Ltd MCB Bank Ltd Habib Bank Ltd