ROYAL CERAMICS LANKA PLC

INTERIM FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST DECEMBER 2025

ROYAL CERAMICS LANKA PLC

STATEMENT OF FINANCIAL POSITION

AS AT	COMPANY 31.12.2025 Rs. 000's	COMPANY 31.03.2025 Rs.000's	GROUP 31.12.2025 Rs. 000's	GROUP 31.03.2025 Rs.000's
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	13,563,194	13,201,342	45,340,490	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	19,461,075	17,464,950
Intangible Assets	76,131	95,352	1,444,738	1,462,725
Right of Use Lease Assets	1,268,751	1,030,169	1,518,170	1,312,288
Deferred Tax Assets	-	-	243,417	229,083
	25,199,495	24,618,282	70,165,230	67,238,379
Current Assets				
Inventories	9,359,341	9,003,170	35,740,507	32,934,536
Trade and Other Receivables	897,149	695,606	8,500,188	7,721,797
Amounts Due from Related Parties	130,149	97,529	-	-
Other Non Financial Assets	509,724	474,066	1,934,514	1,600,322
Other Financial Assets	888,901	57,331	1,546,548	62,625
Cash and Cash Equivalents	246,480	1,128,056	2,995,389	3,771,577
	12,031,744	11,455,758	50,717,146	46,090,857
Assets held for sale	-	-	36,231	36,370
	12,031,744	11,455,758	50,753,378	46,127,227
Total Assets	**37,231,239**	**36,074,040**	**120,918,607**	**113,365,606**
EQUITY AND LIABILITIES				
Equity				
Stated Capital	1,368,673	1,368,673	1,368,673	1,368,673
Reserves	3,208,229	3,201,518	6,679,615	6,645,976
Retained Earnings	20,559,625	19,174,174	44,580,468	40,637,470
Equity Attributable to Equity Holders of the Parent	25,136,527	23,744,365	52,628,756	48,652,119
Non Controlling Interest	-	-	17,178,274	16,387,239
Total Equity	25,136,527	23,744,365	69,807,030	65,039,358
Non-Current Liabilities				
Interest Bearing Loans & Borrowings	2,476,294	2,154,374	9,057,539	9,445,026
Deferred Tax Liabilities	2,100,548	2,099,418	5,751,316	5,920,601
Retirement Benefit Liability	924,779	848,235	1,945,185	1,790,812
Other Non-Current Liabilities	-	-	33,628	33,884
	5,501,621	5,102,027	16,787,668	17,190,323
Current Liabilities				
Trade and Other Payables	1,560,456	1,437,182	8,658,689	6,641,861
Amounts Due to Related Parties	176,526	177,950	126,291	191,620
Other Current Liabilities	2,503,717	1,469,164	3,034,135	1,960,078
Dividend Payable	191,309	218,659	389,164	435,791
Income Tax Liabilities	337,021	403,723	687,298	672,409
Interest Bearing Loans & Borrowings	1,824,062	3,520,970	21,428,133	21,233,904
	6,593,091	7,227,648	34,323,710	31,135,663
Liabilities directly associated with the assets held for sale	-	-	199	262
	6,593,091	7,227,648	34,323,909	31,135,925
Total Equity and Liabilities	**37,231,239**	**36,074,040**	**120,918,607**	**113,365,606**
Net Assets Per Share (Rs.)	**22.69**	**21.43**	**47.50**	**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.

February 5, 2026

ROYAL CERAMICS LANKA PLC

STATEMENT OF PROFIT OR LOSS

For the Period ended 31st December	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	6,056,505	5,442,872	15,180,622	12,780,600	19	20,885,571	20,308,007	55,273,770	51,033,066	8
Net Revenue	5,140,548	4,642,664	12,929,155	10,931,046	18	18,048,072	17,740,880	48,716,861	44,706,063	9
Cost of Sales	(2,729,043)	(2,470,954)	(6,848,680)	(5,437,276)	26	(11,687,132)	(12,243,104)	(32,591,039)	(30,229,494)	8
Gross Profit	2,411,505	2,171,710	6,080,475	5,493,770	11	6,360,940	5,497,776	16,125,822	14,476,569	11
Other Operating Income	181,312	128,913	1,045,446	911,831	15	67,115	246,771	470,734	518,076	(9)
Distribution Expenses	(1,183,414)	(1,008,149)	(3,228,564)	(2,814,339)	15	(2,544,362)	(2,302,600)	(7,212,225)	(6,508,686)	11
Administrative Expenses	(345,165)	(309,856)	(932,429)	(823,474)	13	(1,175,362)	(1,270,521)	(3,378,894)	(3,190,027)	6
Other Operating Expenses	(2,853)	5,045	11,138	2,949	278	(2,853)	2,851	(675)	755	(189)
Finance Expenses	(143,179)	(172,563)	(407,998)	(513,685)	(21)	(664,704)	(755,855)	(1,973,176)	(1,760,114)	12
Finance Income	27,514	6,957	67,472	79,588	(15)	24,410	47,478	124,591	144,887	(14)
Profit Before Tax	945,720	822,057	2,635,540	2,336,640	13	2,065,184	1,465,900	4,156,177	3,681,460	13
Share of Associate Company's Profit	-	-	-	-		888,842	718,683	2,531,333	2,019,424	25
Net Profit Before Tax	945,720	822,057	2,635,540	2,336,640	13	2,954,026	2,184,583	6,687,510	5,700,884	17
Tax (Expense)/Reversal	(301,399)	(244,871)	(628,117)	(533,147)	18	(614,943)	(453,971)	(1,271,552)	(1,298,603)	(2)
Net Profit After Tax from Continuing Operations	644,321	577,186	2,007,423	1,803,493	11	2,339,083	1,730,612	5,415,958	4,402,281	23
Profit/(Loss) after tax from discontinued operations	-	-	-	-		(688)	(540)	(1,897)	(1,924)	(1)
Net Profit for the period	644,321	577,186	2,007,423	1,803,493	11	2,338,395	1,730,072	5,414,061	4,400,357	23
Attributable to										
Equity holders of the Parent	644,321	577,186	2,007,423	1,803,493	11	1,892,199	1,435,682	4,564,969	3,601,542	27
Non Controlling Interest	-	-	-	-		446,196	294,390	849,092	798,815	6
Net Profit for the period	644,321	577,186	2,007,423	1,803,493	11	2,338,395	1,730,072	5,414,061	4,400,357	23
Basic Earnings Per Share (Rs.)	**0.58**	**0.52**	**1.81**	**1.63**		**1.71**	**1.30**	**4.12**	**3.25**	

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 31st December	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	644,321	577,186	2,007,423	1,803,493	11	2,338,395	1,730,072	5,414,061	4,400,357	23
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	-	-	-	-	-	8,613	15,865	6,979	23,467	(70)
Exchange Differences on translation of foreign operations of Associate Company	-	-	-	-	-	11,377	(1,683)	16,136	(6,145)	363
	-	-	-	-	-	19,990	14,182	23,115	17,322	(33)
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	-	100	-	-	36,648	-	100
Deferred tax reversal on land disposal	12,830	-	12,830	-	100	12,830	-	12,830	1,500	755
Net (loss)/gain on Investment in Equity Instruments - Fair Value Through OCI of Associate Company	-	-	-	-	-	(6,117)	12,392	7,032	11,555	39
	12,830	-	49,477	-	100	6,713	12,392	56,510	13,055	333
Other comprehensive income/(loss) for the Period, net of tax	12,830	-	49,477	-	100	26,703	26,574	79,625	30,377	162
Total Comprehensive Income net of Tax	657,151	577,186	2,056,900	1,803,493	14	2,365,098	1,756,646	5,493,686	4,430,734	24
Attributable to										
Equity holders of the Parent	657,151	577,186	2,056,900	1,803,493	14	1,914,963	1,452,671	4,641,374	3,617,154	28
Non Controlling Interest	-		-	-		450,135	303,975	852,312	813,580	5
Net Profit / (Loss) for the Period	657,151	577,186	2,056,900	1,803,493	14	2,365,098	1,756,646	5,493,686	4,430,734	24

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	-	-	1,803,493	**1,803,493**
Total Comprehensive income	-	-	1,803,493	1,803,493
Dividends - 2023/2024	-	-	(997,104)	**(997,104)**
Dividend Claimed after Write-Back	-	-	(4)	**(4)**
Balance as at 31st December 2024	**1,368,673**	**2,423,467**	**19,300,592**	**23,092,732**
Balance as at 1st April 2025	1,368,673	3,201,518	19,174,173	**23,744,364**
Net Profit for the Period	-	-	2,007,423	**2,007,423**
Other comprehensive income	-	49,477	-	**49,477**
Total Comprehensive income	-	49,477	2,007,423	**2,056,900**
Dividends - 2024/2025	-	-	(664,736)	**(664,736)**
Transfer from revaluation reserve to retained earnings on disposal of land	-	(42,766)	42,766	**-**
Payment of Written back Unclaimed Dividends	-	-	(1)	**(1)**
Balance as at 31st December 2025	**1,368,673**	**3,208,229**	**20,559,625**	**25,136,527**

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	-	-	-	-	3,601,542	798,815	**4,400,357**
Other comprehensive income	-	1,104	11,555	2,953	-	14,765	**30,377**
Total Comprehensive income	-	1,104	11,555	2,953	3,601,542	813,580	**4,430,734**
Dividends - 2023/2024	-	-	-	-	(997,104)	-	**(997,104)**
Dividend Claimed after Written-Back	-	-	-	-	(4)	-	**(4)**
Subsidiary Dividends to Minority Shareholders	-	-	-	-	-	(156,807)	**(156,807)**
Balance as at 31st December 2024	**1,368,673**	**5,599,978**	**(451)**	**(14,996)**	**40,434,843**	**16,001,893**	**63,389,940**
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	-	-	-	-	4,564,969	849,092	**5,414,061**
Other comprehensive income	-	49,478	7,032	19,895	-	3,220	**79,625**
Total Comprehensive income	-	49,478	7,032	19,895	4,564,969	852,312	**5,493,686**
Dividends - 2024/2025	-	-	-	-	(664,736)	-	**(664,736)**
Payment of Written back Unclaimed Dividends	-	-	-	-	(1)	-	**(1)**
Transfer from revaluation reserve to retained earnings on disposal of land	(42,766)	-	-	-	42,766	-	**-**
Subsidiary Dividends to Minority Shareholders	-	-	-	-	-	(61,276)	**(61,276)**
Balance as at 31st December 2025	**1,368,673**	**6,676,281**	**(2,719)**	**6,053**	**44,580,468**	**17,178,274**	**69,807,030**

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 31st December	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	2,635,540	2,336,640	6,687,511	5,700,884
Profit/(Loss) before tax from discontinued operations	-	-	(1,897)	(1,924)
Profit before tax	2,635,540	2,336,640	6,685,614	5,698,960
Adjustments for				
Dividend Income	(597,962)	(546,100)	(958)	(956)
Interest Income	(67,472)	(79,588)	(124,591)	(144,612)
Depreciation of Property, Plant & Equipment	795,500	762,405	2,141,520	1,826,210
Amortisation of Right of use Lease Assets	208,771	127,502	314,921	232,977
Rent Written back	-	-	(6,907)	-
(Profit)/Loss on Sale of Property, Plant & Equipment	(24,451)	88	(3,182)	(3,153)
Finance Costs	407,998	513,685	1,973,176	1,760,114
Movements in Provisions and Write-down of Inventories	107,801	63,073	226,255	181,163
Amortization of Intangible Assets	20,916	21,201	41,637	38,333
Unrealised (Gain)/loss on foreign exchange	(39,784)	21,022	(112,611)	(22,681)
Allowance for Impairment of Trade Receivable	(5,659)	(1,502)	23,871	3,026
Deferred income	-	-	(256)	-
Gain on bargaining purchase	-	-	-	(52,564)
Provision /(Reversal) for change in market value of the investments	(11,138)	(2,949)	(11,138)	(2,949)
Profit Share of Investment in associate	-	-	(2,531,333)	(2,019,424)
Provision for Defined Benefit Plans - Gratuity	109,964	109,766	208,369	202,470
Operating Profit/(Loss) before Working Capital Changes	3,540,024	3,325,243	8,824,387	7,696,914
(Increase)/ Decrease in Inventories	(463,972)	(1,819,937)	(3,032,229)	(3,992,931)
(Increase)/ Decrease in Trade and Other Receivables	(194,861)	(68,450)	(801,679)	(1,351,577)
(Increase)/ Decrease in Amounts Due from Related Parties	(32,620)	1,735,947	-	-
(Increase)/ Decrease in Other Non Financial Assets	(116,784)	(106,618)	(415,318)	116,145
Increase/ (Decrease) in Trade and Other Payables	121,655	(30,668)	2,049,405	448,488
Increase /(Decrease) in Amounts Due to Related Parties	(1,423)	(32,037)	(65,329)	(76,911)
Increase/ (Decrease) in Other Current Liabilities	1,034,553	890,865	1,080,964	1,026,513
Cash Generated from Operations	3,886,572	3,894,345	7,640,202	3,866,641
Finance Costs Paid	(403,607)	(505,685)	(1,959,899)	(1,739,756)
Defined Benefit Plan Costs Paid	(33,420)	(38,364)	(53,996)	(80,904)
Income Tax Paid	(696,564)	(631,389)	(1,443,157)	(2,220,587)
Net Cash Flows From/(Used in) Operating Activities	2,752,981	2,718,907	4,183,150	(174,606)
Cash Flows from / (Used in) Investing Activities				
Acquisition of Property, Plant & Equipment	(1,150,547)	(460,027)	(2,887,240)	(3,457,134)
Acquisition of Investment Property	-	-	-	(292)
Proceeds from Sale of Property, Plant & Equipment	70,000	697	73,267	12,682
Acquisition of Intangible Assets	(1,695)	-	(23,587)	-
Acquisition of Short-Term Investment	(784,445)	(721,891)	(1,403,861)	(1,292,939)
Acquisition of subsidiaries	-	-	-	(47,343)
Interest Received	67,472	79,588	124,591	144,612
Dividends Received	597,962	546,100	559,335	430,823
Net Cash Flows from/(Used in) Investing Activities	(1,201,253)	(555,533)	(3,557,495)	(4,209,591)
Cash Flows from / (Used in) Financing Activities				
Proceeds From Interest Bearing Loans & Borrowings	8,523,942	8,957,763	40,586,101	42,335,770
Repayment of Interest Bearing Loans & Borrowings	(9,885,823)	(10,032,910)	(40,490,498)	(36,453,665)
Capital Repayments under Lease Liabilities	(150,269)	(115,613)	(265,153)	(222,481)
Dividends Paid on Ordinary Shares	(692,087)	(1,086,642)	(692,087)	(1,086,642)
Dividend paid to non controlling interest	-	-	(80,552)	(184,423)
Net Cash Flows from/(Used in) Financing Activities	(2,204,237)	(2,277,402)	(942,189)	4,388,559
Net Increase / (Decrease) in Cash and Cash Equivalents	(652,509)	(114,028)	(316,534)	4,362
Net foreign exchange difference	-	-	6,979	23,467
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	91,993	251,459	546,429	1,052,705
ANALYSIS OF CASH AND CASH EQUIVALENTS				
Favourable balances				
Cash in hand and at bank in current accounts	246,480	261,180	2,550,758	1,912,663
Cash at bank in savings accounts and fixed deposits with short maturities	-	8,639	444,631	1,225,999
Cash in hand and at bank attributable to discontinued operations	-	-	231	446
Unfavourable balances				
Bank overdrafts	(154,487)	(18,360)	(2,449,191)	(2,086,403)
Cash and Cash Equivalents at the end of the period	91,993	251,459	546,429	1,052,705

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 31st December 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 31st December 2025 are provisional and unaudited.

3. Number of fully paid ordinary shares as at 31st December 2025 is 1,107,893,840 (31st December 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 31st December 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 31st December 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 **31.12.2025** **Rs.000's**	***Ever Paint and Chemical Industries (Private) Limited*** **31.12.2024** **Rs.000's**
Net Revenue	-	-
Cost of Sales	-	-
Operating Income	-	-
Other Operating Income	-	-
Distribution Expenses	-	-
Administrative Expenses	(1,897)	(1,924)
Finance Expenses	-	-
Other Operating Expenses	-	-
Finance Income	-	-
Tax Expense		
Loss for the year from discontinued operations	(1,897)	(1,924)
Basic Earnings Per Share	(0.09)	(0.10)

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 **31.12.2025** **Rs.000's**	***Ever Paint and Chemical Industries (Private) Limited*** **31.12.2024** **Rs.000's**
Assets		
Property, Plant & Equipment	36,000	36,000
Cash and Cash Equivalents	231	446
Assets held for sale	36,231	36,446
Liabilities		
Trade and Other Payables	(199)	(187)
Liabilities directly associated with the assets held for sale	(199)	(187)
Net Assets directly associated with disposal group	36,033	36,259

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

	Ever Paint and Chemical Industries (Private) Limited **31.12.2025** **Rs.000's**	***Ever Paint and Chemical Industries (Private) Limited*** **31.12.2024** **Rs.000's**
Operating	(138)	(187)
Net cash (outflow)/inflow	(138)	(187)

11. Segment Information

For the Period ended 31st December	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	28,705,280	27,351,175	3,672,085	2,839,957	9,041,777	8,653,273
Inter-Segment Sales	-	-	2,831	4,430	59,291	38,612
Total Revenue	28,705,280	27,351,175	3,674,916	2,844,387	9,101,068	8,691,885
Results						
Gross Profit	11,400,224	10,609,540	1,209,111	648,934	1,919,925	1,694,366
Other Operating Income	333,215	408,728	51,548	(5,811)	23,859	56,758
Distribution Expenses	(5,681,781)	(5,162,899)	(799,051)	(738,074)	(703,925)	(653,858)
Administrative Expenses	(2,240,887)	(2,312,363)	(63,159)	(52,672)	(434,349)	(358,288)
Other Operating Expenses	11,138	755	(11,813)	-	-	-
Finance Costs	(1,182,646)	(984,959)	(225,280)	(225,356)	(367,416)	(426,542)
Finance Income	107,088	158,007	24,615	25,130	280	347
Share of Associate Company's Profit	-	-	-	-	-	-
Net Profit before Income Tax	2,746,351	2,716,809	185,971	(347,849)	438,374	312,782
Income Tax Expense	(820,460)	(916,909)	(90,472)	14,008	(98,870)	(74,178)
Net Profit After Tax from Continuing Operations	**1,925,891**	**1,799,900**	**95,499**	**(333,841)**	**339,504**	**238,604**
As at 31st December						
Segment Assets	73,389,344	69,344,009	8,065,077	7,219,571	10,353,112	9,201,345
Total assets	**73,389,344**	**69,344,009**	**8,065,077**	**7,219,571**	**10,353,112**	**9,201,345**
Segment liabilities	36,540,453	33,591,170	4,497,018	3,881,458	8,290,863	8,466,372
Total Liabilities	**36,540,453**	**33,591,170**	**4,497,018**	**3,881,458**	**8,290,863**	**8,466,372**
Other Segment Information						
Total cost incurred during the year to acquire						
Property, Plant & Equipment	2,064,387	2,755,427	48,468	235,244	132,559	147,996
Depreciation & Amortisation	1,754,847	1,529,396	162,026	120,167	131,701	100,856
Provisions for retirement benefit liability	174,739	164,877	9,869	13,841	9,799	10,550

11. Segment Information (Cont..)

For the Period ended 31st December	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	7,239,277	5,827,760	-	-	58,442	33,899	48,716,861	44,706,063
Inter-Segment Sales	443,289	539,400	-	-	112,309	143,636	-	-
Total Revenue	7,682,566	6,367,160	-	-	170,751	177,535	48,716,861	44,706,063
Results								
Gross Profit	1,531,130	1,449,716	-	-	65,432	74,014	16,125,822	14,476,569
Other Operating Income	244,133	203,299	-	-	115,977	200,846	470,734	518,076
Distribution Expenses	(316,036)	(270,218)	-	-	(9,428)	(9,621)	(7,212,225)	(6,508,686)
Administrative Expenses	(609,285)	(432,555)	-	-	(31,212)	(34,149)	(3,378,894)	(3,190,027)
Other Operating Expenses	-	-	-	-	-	-	(675)	755
Finance Costs	(228,362)	(165,012)	-	-	(2,123)	(2,364)	(1,973,176)	(1,760,114)
Finance Income	15,320	-	-	-	9,935	5,523	124,591	144,887
Share of Associate Company's Profit	-	-	2,354,779	1,877,605	176,555	141,819	2,531,333	2,019,424
Net Profit before Income Tax	636,900	785,230	2,354,779	1,877,605	325,136	376,068	6,687,510	5,700,884
Income Tax Expense	(195,397)	(235,592)	-		(37,232)	(49,466)	(1,271,552)	(1,298,603)
Net Profit After Tax from Continuing Operations	**441,503**	**549,638**	**2,354,779**	**1,877,605**	**287,904**	**326,602**	**5,415,958**	**4,402,281**
As at 31st December								
Segment Assets	8,957,019	7,672,815			3,731,972	3,494,643	120,918,607	111,660,421
Total assets	**8,957,019**	**7,672,815**			**3,731,972**	**3,494,643**	**120,918,607**	**111,660,421**
Segment liabilities	5,509,436	4,509,933			706,327	675,833	51,111,577	48,270,480
Total Liabilities	**5,509,436**	**4,509,933**			**706,327**	**675,833**	**51,111,577**	**48,270,480**
Other Segment Information								
Total cost incurred during the period to acquire								
Property, Plant & Equipment	631,300	288,454			10,526	30,014	2,887,240	3,457,134
Depreciation & Amortisation	115,066	92,599			19,516	21,526	2,183,158	1,864,543
Provisions for retirement benefit liability	12,789	12,330			1,172	871	208,369	202,470

ROYAL CERAMICS LANKA PLC

SHARE INFORMATION

1. Market prices of the share for the quarter ended 31st December

	2025 Rs. Cts.	2024 Rs. Cts.
Highest Price	47.90	45.30
Lowest Price	42.10	32.00
Last traded Price	46.10	43.30

2. Thirty Major Share Holders

	Number of Shares as at 31.12.2025	% 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
DEUTSCHE BANK AG TRUSTEE TO LYNEAR WEALTH DYNAMIC OPPORTUNITIES FUND	14,890,756	1.34
UNION ASSURANCE PLC-UNIVERSAL LIFE FUND	8,971,726	0.81
HATTON NATIONAL BANK PLC - CAPITAL ALLIANCE QUANTITATIVE EQUITY FUND	8,806,024	0.80
INVENCO CAPITAL PRIVATE LIMITED	7,799,174	0.70
EMPLOYEES TRUST FUND BOARD	7,428,098	0.67
SEYLAN BANK PLC/PHANTOM INVESTMENTS (PVT) LTD	6,385,049	0.58
LYNEAR WEALTH MANAGEMENT/MR. HANIF YUSOOF	3,103,621	0.28
ROSEWOOD (PVT) LIMITED-ACCOUNT NO.1	3,000,000	0.27
RENUKA HOTELS PLC	2,900,000	0.26
CRESCENT LAUNDERERS AND DRY CLEANERS PVT LIMITED	2,730,000	0.25
SEYLAN BANK PLC/JN LANKA HOLDINGS COMPANY (PVT) LTD	2,639,718	0.24
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
DFCC BANK PLC A/C NO.02	2,225,070	0.20
BANK OF CEYLON-FIRST CAPITAL EQUITY FUND	2,050,000	0.19
MR. K.A.D.D. PERERA	2,007,720	0.18
DFCC BANK PLC A/C 1	2,001,839	0.18
ASIA SECURITIES (PVT) LTD (TRADING ACCOUNT)	2,000,000	0.18
MR. H. YUSOOF	1,887,522	0.17
MR. R.C.D. DE SILVA	1,769,498	0.16
SEYLAN BANK PLC/GLADSTONE CAPITAL (PRIVATE) LIMITED	1,750,000	0.16
COMMERCIAL BANK OF CEYLON PLC/P.SUBASINGHE	1,695,000	0.15
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
MR. H.N. ESUFALLY & MRS. S.R.A.ESUFALLY	1,437,917	0.13

3. The percentage of shares held by the public as at 31st December 2025 - 43.5405% comprising of 21,487 shareholders

4. The float adjusted market capitalization as at 31st December 2025 - Rs. 22,189,581,660.00

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 31st December 2025	No of shares As at 31st December 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