ROYAL CERAMICS LANKA PLC

INTERIM FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2026

ROYAL CERAMICS LANKA PLC

STATEMENT OF FINANCIAL POSITION

AS AT	COMPANY 31.03.2026 Rs. 000's	COMPANY 31.03.2025 Rs.000's	GROUP 31.03.2026 Rs. 000's	GROUP 31.03.2025 Rs.000's
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	13,492,701	13,201,342	45,897,772	44,611,993
Investment Properties	-	-	2,191,788	2,157,340
Investments in Subsidiaries	6,803,255	6,803,255	-	-
Investments in Associate	3,488,164	3,488,164	21,745,930	17,464,950
Intangible Assets	80,200	95,352	1,327,923	1,462,725
Right of Use Lease Assets	1,257,415	1,030,169	1,485,254	1,312,288
Deferred Tax Assets	-	-	303,637	229,083
	25,121,735	24,618,282	72,952,304	67,238,379
Current Assets				
Inventories	8,830,220	9,003,170	33,102,625	32,934,536
Trade and Other Receivables	776,477	695,606	8,474,309	7,721,797
Amounts Due from Related Parties	185,424	97,529	-	-
Other Non Financial Assets	430,673	474,066	1,533,076	1,600,322
Other Financial Assets	58,075	57,331	62,801	62,625
Cash and Cash Equivalents	1,744,844	1,128,056	4,964,503	3,771,577
	12,025,713	11,455,758	48,137,314	46,090,857
Assets held for sale	-	-	277,606	36,370
	12,025,713	11,455,758	48,414,920	46,127,227
Total Assets	**37,147,448**	**36,074,040**	**121,367,224**	**113,365,606**
EQUITY AND LIABILITIES				
Equity				
Stated Capital	1,368,673	1,368,673	1,368,673	1,368,673
Reserves	3,208,230	3,201,518	7,991,626	6,645,976
Retained Earnings	20,516,311	19,174,174	45,874,870	40,637,470
Equity Attributable to Equity Holders of the Parent	25,093,214	23,744,365	55,235,169	48,652,119
Non Controlling Interest	-	-	17,804,243	16,387,239
Total Equity	25,093,214	23,744,365	73,039,412	65,039,358
Non-Current Liabilities				
Interest Bearing Loans & Borrowings	2,521,681	2,154,374	7,580,498	9,445,026
Deferred Tax Liabilities	2,059,658	2,099,418	5,725,578	5,920,601
Retirement Benefit Liability	1,020,245	848,235	1,977,644	1,790,812
Other Non-Current Liabilities	-	-	33,543	33,884
	5,601,584	5,102,027	15,317,263	17,190,323
Current Liabilities				
Trade and Other Payables	1,845,062	1,678,508	8,263,864	6,884,328
Amounts Due to Related Parties	76,551	177,950	182,501	191,620
Other Current Liabilities	2,840,392	1,227,838	3,749,409	1,717,612
Dividend Payable	226,544	218,659	425,825	435,791
Income Tax Liabilities	563,420	403,723	1,064,274	672,408
Interest Bearing Loans & Borrowings	900,681	3,520,970	19,008,914	21,233,904
	6,452,650	7,227,648	32,694,787	31,135,663
Liabilities directly associated with the assets held for sale	-	-	315,762	262
	6,452,650	7,227,648	33,010,549	31,135,925
Total Equity and Liabilities	**37,147,448**	**36,074,040**	**121,367,224**	**113,365,606**
Net Assets Per Share (Rs.)	**22.65**	**21.43**	**49.86**	**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.

May 28, 2026

ROYAL CERAMICS LANKA PLC

STATEMENT OF PROFIT OR LOSS

For the Year ended 31st March	COMPANY					GROUP				
	2026 QUARTER	2025 QUARTER	2026 CUMULATIVE	2025 CUMULATIVE	variance %	2026 QUARTER	2025 QUARTER	2026 CUMULATIVE	2025 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	6,655,624	5,193,853	21,836,246	17,974,453	21	22,230,344	18,070,083	77,245,500	68,549,565	13
Net Revenue	5,654,908	4,433,238	18,584,062	15,364,284	21	19,627,401	15,803,942	68,096,429	59,986,631	14
Cost of Sales	(2,946,431)	(2,360,794)	(9,795,111)	(7,798,070)	26	(12,736,161)	(10,953,151)	(45,172,141)	(40,819,696)	11
Gross Profit	2,708,477	2,072,444	8,788,951	7,566,214	16	6,891,240	4,850,791	22,924,288	19,166,935	20
Other Operating Income	443,652	620,993	1,489,097	1,532,824	(3)	279,682	152,727	756,124	635,118	19
Distribution Expenses	(1,187,431)	(984,711)	(4,415,995)	(3,799,050)	16	(2,893,844)	(2,229,013)	(9,987,530)	(8,581,005)	16
Administrative Expenses	(419,163)	(304,752)	(1,351,592)	(1,128,225)	20	(1,620,162)	(1,008,660)	(4,865,663)	(3,913,398)	24
Other Operating Expenses	(8,861)	(8,659)	2,277	(5,710)	(140)	(9,654)	(6,465)	(10,329)	(5,710)	81
Finance Expenses	(105,904)	(125,433)	(513,903)	(639,118)	(20)	(678,419)	(539,913)	(2,642,651)	(2,269,334)	16
Finance Income	18,334	(1,569)	85,806	78,018	10	85,036	43,836	195,480	188,722	4
Profit Before Tax from Continuing Operations	1,449,104	1,268,313	4,084,641	3,604,953	13	2,053,879	1,263,303	6,369,719	5,221,328	22
Share of Associate Company's Profit	-	-	-	-		1,401,252	1,015,142	3,932,585	3,034,566	30
Net Profit Before Tax from Continuing Operations	1,449,104	1,268,313	4,084,641	3,604,953	13	3,455,130	2,278,445	10,302,304	8,255,894	25
Tax (Expense)/Reversal	(348,683)	(275,309)	(976,800)	(808,456)	21	(577,128)	(556,486)	(1,848,680)	(1,855,089)	(0)
Net Profit After Tax from Continuing Operations	1,100,421	993,004	3,107,841	2,796,497	11	2,878,002	1,721,959	8,453,624	6,400,805	32
Profit/(Loss) after tax from discontinued operations	-	-	-	-		(18,234)	(71,757)	(179,794)	(350,246)	(49)
Net Profit for the period	1,100,421	993,004	3,107,841	2,796,497	11	2,859,769	1,650,202	8,273,830	6,050,559	37
Attributable to										
Equity holders of the Parent	1,100,421	993,004	3,107,841	2,796,497	11	2,406,227	1,452,036	6,971,196	5,053,577	38
Non Controlling Interest	-	-	-	-		453,542	198,166	1,302,634	996,982	31
Net Profit for the period	1,100,421	993,004	3,107,841	2,796,497	11	2,859,769	1,650,202	8,273,830	6,050,559	37
Basic Earnings Per Share (Rs.)	**0.99**	**0.90**	**2.81**	**2.52**		**2.17**	**1.31**	**6.29**	**4.56**	

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 Year ended 31st March	COMPANY					GROUP				
	2026 QUARTER	2025 QUARTER	2026 CUMULATIVE	2025 CUMULATIVE	variance %	2026 QUARTER	2025 QUARTER	2026 CUMULATIVE	2025 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	1,100,421	993,004	3,107,841	2,796,497	11	2,859,769	1,650,202	8,273,830	6,050,559	37
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	-	-	-	-	-	(14,076)	(13,118)	(7,011)	(1,840)	281
Exchange Differences on translation of foreign operations of Associate Company	-	-	-	-	-	4,724	2,699	20,860	(3,445)	(705)
Changes in Fair Value of Hedge Reserve of Associate Company	-	-	-	-		8,944	-	8,944	-	100
Net Other Comprehensive Income from Discontinued Operation	-	-	-	-		886	15,176	800	27,366	(97)
	-	-	-	-	-	478	4,756	23,593	22,080	(7)
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	-	784,403	36,648	784,403	(95)	296,374	1,102,066	333,022	1,102,066	(70)
Deferred tax reversal on land disposal	-	2,723	12,830	2,723	371	910	2,723	13,740	4,223	225
Revaluation of Lands of Associate company	-	-	-	-		1,147,965	-	1,147,965	-	100
Net (loss)/gain on Investment in Equity Instruments - Fair Value Through OCI of Associate Company	-	-	-	-	-	652	(9,299)	7,684	2,256	241
Actuarial (Loss)/Gain on Employee Benefits	(41,440)	(23,316)	(41,440)	(23,316)	78	22,672	(94,417)	22,672	(94,417)	124
Actuarial (Loss)/Gain on Employee Benefits of Associate Company	-	-	-	-		(2,337)	1,799	(2,337)	1,798	(230)
	(41,440)	763,810	8,038	763,810	(99)	1,466,236	1,002,871	1,522,746	1,015,926	50
Other comprehensive income/(loss) for the Period, net of tax	(41,440)	763,810	8,038	763,810	(99)	1,466,714	1,007,628	1,546,339	1,038,006	49
Total Comprehensive Income net of Tax	1,058,981	1,756,814	3,115,879	3,560,307	(12)	4,326,483	2,657,830	9,820,169	7,088,565	39
Attributable to										
Equity holders of the Parent	1,058,981	1,756,814	3,115,879	3,560,307	(12)	3,708,705	2,473,240	8,350,079	6,090,395	37
Non Controlling Interest	-	-	-	-		617,778	184,590	1,470,090	998,170	47
Net Profit / (Loss) for the Period	1,058,981	1,756,814	3,115,879	3,560,307	(12)	4,326,483	2,657,830	9,820,169	7,088,565	39

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	-	-	2,796,497	**2,796,497**
Other comprehensive income	-	787,126	(23,316)	**763,810**
Total Comprehensive income	-	787,126	2,773,181	3,560,307
Dividends	-	-	(2,104,998)	**(2,104,998)**
Transfer from revaluation reserve to retained earnings on disposal of land	-	(9,075)	9,075	**-**
Write back of Unclaimed Dividends	-	-	2,709	**2,709**
Balance as at 31st March 2025	**1,368,673**	**3,201,518**	**19,174,174**	**23,744,365**
Balance as at 1st April 2025	1,368,673	3,201,518	19,174,174	**23,744,365**
Net Profit for the Period	-	-	3,107,841	**3,107,841**
Other comprehensive income	-	49,478	(41,440)	**8,038**
Total Comprehensive income	-	49,478	3,066,401	**3,115,879**
Dividends	-	-	(1,772,630)	**(1,772,630)**
Transfer from revaluation reserve to retained earnings on disposal of land	-	(42,766)	42,766	**-**
Write back of Unclaimed Dividends	-	-	5,600	**5,600**
Balance as at 31st March 2026	**1,368,673**	**3,208,230**	**20,516,311**	**25,093,214**

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	-	-	-	-	5,053,577	996,982	**6,050,559**
Other comprehensive income	-	1,084,769	2,256	4,107	(54,314)	1,188	**1,038,006**
Total Comprehensive income	-	1,084,769	2,256	4,107	4,999,263	998,170	**7,088,565**
Dividends	-	-	-	-	(2,104,998)	-	**(2,104,998)**
Write back of Unclaimed Dividends	-	-	-	-	2,709	-	**2,709**
Transfer of Control to the Non Controlling Interest	-	-	-	-	(103,988)	103,988	**-**
Subsidiary Dividends to Minority Shareholders	-	-	-	-	-	(552,520)	**(552,520)**
Transfer from revaluation reserve to retained earnings on disposal of land	-	(14,075)	-	-	14,075	-	**-**
Proceeds on issue of shares to minority shareholders	-	-	-	-		492,481	**492,481**
Balance as at 31st March 2025	**1,368,673**	**6,669,568**	**(9,750)**	**(13,842)**	**40,637,470**	**16,387,239**	**65,039,358**
Balance as at 1st April 2025	1,368,673	6,669,568	(9,750)	(13,842)	40,637,470	16,387,239	**65,039,358**
Net Profit for the Period	-	-	-	-	6,971,196	1,302,634	**8,273,830**
Other comprehensive income	-	1,359,984	16,628	17,121	(14,849)	167,455	**1,546,339**
Total Comprehensive income	-	1,359,984	16,628	17,121	6,956,347	1,470,089	**9,820,169**
Dividends	-	-	-	-	(1,772,630)	-	**(1,772,630)**
Write back of Unclaimed Dividends	-	-	-	-	5,600	-	**5,600**
Transfer from revaluation reserve to retained earnings on disposal of land	-	(48,083)	-	-	48,083	-	**-**
De recognizon of non-controlling interests	-	-	-	-	-	202,971	**202,971**
Subsidiary Dividends to Minority Shareholders	-	-	-	-	-	(256,056)	**(256,056)**
Balance as at 31st March 2026	**1,368,673**	**7,981,469**	**6,878**	**3,279**	**45,874,870**	**17,804,243**	**73,039,412**

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 Year ended 31st March	COMPANY 2026 Rs.000's	COMPANY 2025 Rs.000's	GROUP 2026 Rs.000's	GROUP 2025 Rs.000's
Cash Flows From / (Used in) Operating Activities				
Profit before tax from continuing operations	4,084,641	3,604,953	10,302,304	8,255,894
Profit/(Loss) before tax from discontinued operations	-	-	(179,794)	(350,246)
Profit before tax	4,084,641	3,604,953	10,122,510	7,905,648
Adjustments for				
Dividend Income	(897,207)	(1,095,092)	(1,036)	(956)
Interest Income	(85,806)	(78,018)	(195,480)	(193,022)
Depreciation of Property, Plant & Equipment	1,067,155	1,020,647	2,907,322	2,465,769
Amortisation of Right of use Lease Assets	283,814	190,964	412,817	345,373
(Profit)/Loss on Sale of Property, Plant & Equipment	(24,148)	2,765	(13,233)	5,570
Finance Costs	513,903	639,118	2,642,651	2,309,347
(Profit)/loss on Disposal of Subsidiary	-	-	4,171	-
Movements in Provisions and Write-down of Inventories	253,054	130,944	833,779	412,942
Amortization of Intangible Assets	27,191	27,866	50,340	47,306
Unrealised (Gain)/loss on foreign exchange	(55,322)	16,609	50,015	(34,106)
Allowance for Impairment of Trade Receivable	(3,084)	632	40,397	39,665
Deferred income	-	-	(342)	(616)
Fair value Gain on Investment Property	-	-	(34,448)	(21,022)
Gain on bargaining purchase	-	-	-	(15,148)
Provision for land & Building	-	-	-	10,733
Provision /(Reversal) for change in market value of the investments	(2,277)	5,711	(2,277)	5,710
Share of profit from Investment in associates	-	-	(3,932,585)	(3,034,566)
Provision for Defined Benefit Plans - Gratuity	157,359	144,078	346,158	274,014
Operating Profit/(Loss) before Working Capital Changes	5,319,273	4,611,177	13,230,759	10,522,641
(Increase)/ Decrease in Inventories	(80,104)	(1,955,095)	(1,552,253)	(4,630,936)
(Increase)/ Decrease in Trade and Other Receivables	(76,263)	18,755	(1,039,735)	(1,839,558)
(Increase)/ Decrease in Amounts Due from Related Parties	(87,896)	1,885,646	-	-
(Increase)/ Decrease in Other Non Financial Assets	(52,522)	(91,168)	(28,669)	1,061,464
Increase/ (Decrease) in Trade and Other Payables	164,418	(185,979)	1,637,414	(281,838)
Increase /(Decrease) in Amounts Due to Related Parties	(101,399)	104,184	(9,118)	25,754
Increase/ (Decrease) in Other Current Liabilities	1,612,554	293,451	2,031,798	423,808
Cash Generated from Operations	6,698,061	4,680,971	14,270,196	5,281,335
Finance Costs Paid	(509,105)	(630,281)	(2,625,612)	(2,290,175)
Defined Benefit Plan Costs Paid	(44,548)	(45,222)	(126,352)	(94,318)
Income Tax Paid	(841,981)	(745,708)	(1,865,675)	(2,566,169)
Net Cash Flows From/(Used in) Operating Activities	5,302,427	3,259,760	9,652,557	330,673
Cash Flows from / (Used in) Investing Activities				
Acquisition of Property, Plant & Equipment	(1,352,012)	(553,291)	(3,852,607)	(4,195,931)
Acquisition of Investment Property	-	-	-	(866)
Proceeds from Sale of Property, Plant & Equipment	70,000	23,640	98,574	37,461
Acquisition of Intangible Assets	(12,039)	(22,005)	(31,700)	(135,347)
Acquisition of Short-Term Investment	1,533	1,431	2,101	3,497
Net cash outflow from acquisition of a subsidiary		-	-	(58,592)
Acquisition of Additional Interest in subsidiaries	-	(64,537)	-	-
Net Cash Outflow from Disposal of subsidiary	-	-	(3,793)	-
Interest Received	85,806	78,018	195,480	193,022
Dividends Received	897,207	1,095,092	835,755	707,165
Net Cash Flows from/(Used in) Investing Activities	(309,505)	558,348	(2,756,190)	(3,449,591)
Cash Flows from / (Used in) Financing Activities				
Proceeds From Interest Bearing Loans & Borrowings	11,021,049	11,985,013	61,427,394	54,207,123
Repayment of Interest Bearing Loans & Borrowings	(13,103,854)	(13,115,873)	(63,440,222)	(48,754,554)
Capital Repayments under Lease Liabilities	(201,767)	(162,875)	(359,547)	(293,293)
Dividends Paid on Ordinary Shares	(1,759,146)	(2,136,383)	(1,759,146)	(2,136,383)
Dividend paid to non controlling interest	-	-	(273,905)	(581,902)
Proceeds on issue of shares to minority shareholders	-	-	-	492,481
Net Cash Flows from/(Used in) Financing Activities	(4,043,718)	(3,430,118)	(4,405,426)	2,933,472
Net Increase / (Decrease) in Cash and Cash Equivalents	949,203	387,989	2,490,943	(185,446)
Net foreign exchange difference	51,138	(8,974)	93,218	16,555
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	1,744,844	744,502	3,440,144	855,985
ANALYSIS OF CASH AND CASH EQUIVALENTS				
Favourable balances				
Cash in hand and at bank in current accounts	294,446	414,024	1,627,590	2,063,661
Cash at bank in savings accounts and fixed deposits with short maturities	1,450,398	714,032	3,336,912	1,707,915
Cash in hand and at bank attributable to discontinued operations	-		7,537	370
Unfavourable balances				
Bank overdrafts	-	(383,554)	(1,465,599)	(2,915,961)
Bank overdrafts attributable to discontinued operations	-	-	(66,296)	-
Cash and Cash Equivalents at the end of the period	1,744,844	744,502	3,440,144	855,985

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 year ended 31st March 2026 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 year ended 31st March 2026 are provisional and unaudited.

3. Number of fully paid ordinary shares as at 31st March 2026 is 1,107,893,840 (31st March 2025- 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 March 2026, is as follows.

Company Name	Year of Incorporation	Ownership (%)
Rocell Bathware Ltd	2005/2006	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 year ended 31st March 2026 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

In March 2026, the Board of Directors of Lanka Walltiles PLC decided to wind up the operations of Valley View Ceramics LLC, a 58.10% owned subsidiary which operates in the United States of America. Accordingly, as at 31 March 2026, Valley View Ceramics LLC has been classified as a discontinued operation, and its results are no longer included in the segment reporting note.

Further, in November 2025, the Board of Directors of Lanka Tiles PLC decided to dispose of Lanka Swisstek (Pvt) Ltd, a 51% owned subsidiary. The disposal is expected to be completed within one year from the reporting date. Accordingly, as at 31 March 2026, Lanka Swisstek (Pvt) Ltd has been classified as a disposal group held for sale and as a discontinued operation. Lanka Swisstek (Pvt) Ltd represented the entirety of the Group's India operations up to 31 March 2026. Following its classification as a discontinued operation, its results are no longer included in the segment reporting note.

The results of Valley View Ceramics LLC and Lanka Swisstek (Pvt) Ltd for the year are presented below.

	Valley View Ceramics Ltd	*Lanka Swisstek (Pvt) Ltd*	*Total*	*Valley View Ceramics Ltd*	*Lanka Swisstek (Pvt) Ltd*	*Total*
	31.03.2026	**31.03.2026**	**31.03.2026**	**31.03.2025**	**31.03.2025**	**31.03.2025**
	Rs.000's	**Rs.000's**	**Rs.000's**	**Rs.000's**	**Rs.000's**	**Rs.000's**
Net Revenue	128,269	207,624	335,893	626,776	37,609	664,385
Cost of Sales	(75,966)	(123,954)	(199,920)	(387,565)	(41,245)	(428,810)
Gross Profit	52,303	83,670	135,973	239,211	(3,636)	235,575
Other Operating Income	596	1,908	2,504	39,624	1,511	41,135
Distribution Expenses	(112,159)	(10,521)	(122,680)	(200,623)	(8,468)	(209,091)
Administrative Expenses	(59,022)	(119,791)	(178,813)	(305,129)	(77,287)	(382,415)
Finance Expenses	(12,348)	(14,347)	(26,695)	(33,376)	(6,637)	(40,013)
Finance Income	14,088	-	14,088	4,564	-	4,564
Profit/(Loss) for the year	**(116,542)**	**(59,081)**	**(175,623)**	**(255,729)**	**(94,517)**	**(350,246)**
Profit/(Loss) on disposal	(4,171)	-	(4,171)	-	-	-
Loss for the year from discontinued operations	**(120,713)**	**(59,081)**	**(179,794)**	**(255,729)**	**(94,517)**	**(350,246)**

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

	Lanka Swisstek (Pvt) Ltd
	31.03.2026
Assets	**Rs.000's**
Property, Plant & Equipment	83,091
Intangible Assets	-
Inventories	125,940
Trade and Other Receivables	61,038
Cash and Cash Equivalents	7,537
Assets held for sale	277,606
Liabilities	
Trade and Other Payables	(148,754)
Interest Bearing Loans & Borrowings	(167,008)
Liabilities directly associated with the assets held for sale	(315,762)
Net Assets directly associated with disposal group	(38,155)

-

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

	Valley View Ceramics Ltd	*Lanka Swisstek (Pvt) Ltd*	*Total*	*Valley View Ceramics Ltd*	*Lanka Swisstek (Pvt) Ltd*	*Total*
	31.03.2026	***31.03.2026***	***31.03.2026***	***31.03.2025***	***31.03.2025***	***31.03.2025***
	Rs.000's	***Rs.000's***	***Rs.000's***	***Rs.000's***	***Rs.000's***	***Rs.000's***
Operating	19,010	140,433	159,443	(28,531)	(85,304)	(113,835)
Investing	-	(17,044)	(17,044)	(3,145)	(55,199)	(58,344)
Financing	(19,359)	(156,972)	(176,331)	30,900	71,613	102,514
Net cash (outflow)/inflow	(349)	(33,583)	(33,932)	(776)	(68,890)	(69,665)

11. Segment Information

For the Year ended 31st March	Tiles & Associated Products		Sanitaryware		Aluminium	
	2026	2025	2026	2025	2026	2025
	Rs. 000's	Rs. 000's	Rs. 000's	Rs. 000's	Rs. 000's	Rs. 000's
Revenue						
Sales to External Customers	41,073,318	36,074,013	5,152,273	3,960,896	12,135,518	11,937,209
Inter-Segment Sales	-	-	54,480	5,451	59,291	7,833
Total Revenue	41,073,318	36,074,013	5,206,753	3,966,347	12,194,809	11,945,042
Results						
Gross Profit	16,330,277	13,850,425	1,716,038	902,841	2,769,044	2,401,889
Other Operating Income	509,615	452,966	68,928	2,368	115,394	101,032
Distribution Expenses	(8,026,111)	(6,714,285)	(1,094,036)	(1,070,934)	(865,309)	(798,203)
Administrative Expenses	(3,155,099)	(2,701,693)	(87,776)	(74,450)	(735,236)	(471,354)
Other Operating Expenses	1,484	(5,710)	(11,813)	-	-	-
Finance Costs	(1,567,230)	(1,297,114)	(308,013)	(260,627)	(474,293)	(564,723)
Finance Income	136,499	192,135	32,875	33,091	381	413
Share of Associate Company's Profit	-	-	-	-	-	-
Net Profit before Income Tax	4,229,435	3,776,724	316,203	(467,711)	809,981	669,054
Income Tax Expense	(1,138,463)	(1,252,722)	(143,776)	20,372	(173,725)	(156,546)
Net Profit After Tax from Continuing Operations	**3,090,972**	**2,524,002**	**172,427**	**(447,339)**	**636,256**	**512,508**
As at 31st March						
Segment Assets	71,141,709	69,613,012	7,981,130	7,339,635	10,074,908	9,373,356
Total assets	**71,141,709**	**69,613,012**	**7,981,130**	**7,339,635**	**10,074,908**	**9,373,356**
Segment liabilities	33,415,662	34,186,673	4,338,234	3,867,075	7,733,044	7,651,199
Total Liabilities	**33,415,662**	**34,186,673**	**4,338,234**	**3,867,075**	**7,733,044**	**7,651,199**
Other Segment Information						
Total cost incurred during the year to acquire						
Property, Plant & Equipment	2,454,010	3,336,821	62,255	256,860	265,011	168,531
Depreciation & Amortisation	2,381,763	2,090,415	213,887	161,580	148,922	113,837
Provisions for retirement benefit liability	279,962	215,790	11,496	12,589	21,636	16,647

11. Segment Information (Cont..)

For the Year ended 31st March	Packaging		Finance		Other		Total	
	2026	2025	2026	2025	2026	2025	2026	2025
	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	9,651,562	7,977,277	-	-	83,759	37,236	68,096,429	59,986,631
Inter-Segment Sales	517,102	720,046	-	-	150,071	191,519	-	-
Total Revenue	10,168,664	8,697,324	-	-	233,829	228,755	68,096,429	59,986,631
Results								
Gross Profit	2,033,293	1,919,637	-	-	75,636	92,145	22,924,288	19,166,936
Other Operating Income	290,902	279,445	-	-	173,361	191,648	756,124	635,118
Distribution Expenses	(391,075)	(373,428)	-	-	(13,076)	(13,304)	(9,987,530)	(8,581,005)
Administrative Expenses	(832,630)	(608,931)	-	-	(52,604)	(60,164)	(4,865,663)	(3,913,398)
Other Operating Expenses	-	-	-	-	-	-	(10,329)	(5,710)
Finance Costs	(328,883)	(191,501)	-	-	(3,010)	(4,693)	(2,642,651)	(2,269,334)
Finance Income	49,957	-	-	-	14,545	12,408	195,480	188,722
Share of Associate Company's Profit	-	-	3,643,631	2,832,288	288,954	202,278	3,932,585	3,034,566
Net Profit before Income Tax	821,564	1,025,222	3,643,631	2,832,288	483,806	420,318	10,302,304	8,255,894
Income Tax Expense	(249,216)	(280,661)	-		(57,449)	(55,776)	(1,848,680)	(1,855,089)
Net Profit After Tax from Continuing Operations	**572,348**	**744,561**	**3,643,631**	**2,832,288**	**426,357**	**364,542**	**8,453,624**	**6,400,805**
As at 31st March								
Segment Assets	9,538,763	8,273,800			3,817,983	3,611,052	121,367,224	113,365,606
Total assets	**9,538,763**	**8,273,800**			**3,817,983**	**3,611,052**	**121,367,224**	**113,365,606**
Segment liabilities	5,884,635	5,209,910			803,315	695,889	48,327,813	48,326,248
Total Liabilities	**5,884,635**	**5,209,910**			**803,315**	**695,889**	**48,327,813**	**48,326,248**
Other Segment Information								
Total cost incurred during the period to acquire								
Property, Plant & Equipment	1,030,715	398,889			37,472	34,831	3,852,607	4,195,931
Depreciation & Amortisation	157,900	118,768			25,824	28,474	2,957,664	2,513,075
Provisions for retirement benefit liability	30,865	27,569			2,199	1,419	346,158	274,014

ROYAL CERAMICS LANKA PLC

SHARE INFORMATION

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

	2026 Rs. Cts.	2025 Rs. Cts.
Highest Price	54.00	44.40
Lowest Price	39.70	35.80
Last traded Price	43.00	37.00

2. Thirty Major Share Holders

	Number of Shares as at 31.03.2026	% of issued capital
VALLIBEL ONE PLC	620,026,000	55.96
EMPLOYEE'S PROVIDENT FUND	152,779,980	13.79
DEUTSCHE BANK AG TRUSTEE TO LYNEAR WEALTH DYNAMIC OPPORTUNITIES FUND	24,584,637	2.22
MR. K.D.H. PERERA	18,797,577	1.70
UNION ASSURANCE PLC-UNIVERSAL LIFE FUND	14,855,958	1.34
INVENCO CAPITAL PRIVATE LIMITED	9,635,555	0.87
LYNEAR WEALTH MANAGEMENT/MR. HANIF YUSOOF	8,308,195	0.75
EMPLOYEES TRUST FUND BOARD	7,426,711	0.67
SEYLAN BANK PLC/PHANTOM INVESTMENTS (PVT) LTD	6,385,049	0.58
SEYLAN BANK PLC/JN LANKA HOLDINGS COMPANY (PVT) LTD	6,301,891	0.57
DEUTSCHE BANK AG AS TRUSTEE FOR JB VANTAGE VALUE EQUITY FUND	4,426,247	0.40
COMMERCIAL BANK OF CEYLON PLC/P.SUBASINGHE	4,321,928	0.39
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
BANK OF CEYLON-FIRST CAPITAL EQUITY FUND	2,050,000	0.19
MR. K.A.D.D. PERERA	2,007,720	0.18
ASIA SECURITIES (PVT) LTD (TRADING ACCOUNT)	2,000,000	0.18
EAST INDIA HOLDING (PVT) LTD	1,936,415	0.18
MR. H. YUSOOF	1,887,522	0.17
BANK OF CEYLON A/C CEYBANK UNIT TRUST	1,737,094	0.16
MR. M.F. HASHIM	1,580,000	0.14
MRS. N. GUNATILLEKE & MS. N.GUNATILLEKE	1,520,060	0.14
MR. K.N.J. BALENDRA	1,500,000	0.14
UNION ASSURANCE PLC-TRADITIONAL LIFE PARTICIPATING FUND	1,479,605	0.13
RANAVAV HOLDINGS (PVT) LTD	1,426,262	0.13
RENUKA PROPERTIES LIMITED	1,350,000	0.12
MR. W.S. WEERASOORIA	1,324,670	0.12

3. The percentage of shares held by the public as at 31st March 2026 - 43.540% comprising of 21,556 shareholders

4. The float adjusted market capitalization as at 31st March 2026 - Rs. 20,742,220,030/-

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 March 2026	No of shares As at 31st March 2025
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 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