ROYAL CERAMICS LANKA PLC

INTERIM FINANCIAL STATEMENTS

FOR THE QUARTER ENDED 30th JUNE 2026

ROYAL CERAMICS LANKA PLC

STATEMENT OF FINANCIAL POSITION

AS AT	COMPANY 30.06.2026 Rs. 000's	COMPANY 31.03.2026 Rs.000's	GROUP 30.06.2026 Rs. 000's	GROUP 31.03.2026 Rs.000's
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	13,407,998	13,492,701	45,846,508	45,897,772
Investment Properties	-	-	2,191,788	2,191,788
Investments in Subsidiaries	6,803,255	6,803,255	-	-
Investments in Associate	3,488,164	3,488,164	22,123,934	21,745,930
Intangible Assets	73,723	80,200	1,316,688	1,327,923
Right of Use Lease Assets	1,233,715	1,257,415	1,675,149	1,485,254
Deferred Tax Assets	-	-	325,073	303,637
	25,006,855	25,121,735	73,479,140	72,952,304
Current Assets				
Inventories	9,241,166	8,830,220	34,808,329	33,102,625
Trade and Other Receivables	1,355,426	776,477	8,763,411	8,474,310
Amounts Due from Related Parties	737,658	185,424	977	-
Other Non Financial Assets	472,663	430,673	1,952,729	1,533,076
Other Financial Assets	978,903	58,075	1,709,747	62,801
Cash and Cash Equivalents	113,699	1,744,844	1,898,585	4,964,503
	12,899,515	12,025,713	49,133,778	48,137,315
Assets held for sale	-	-	366,082	277,606
	12,899,515	12,025,713	49,499,860	48,414,921
Total Assets	**37,906,370**	**37,147,448**	**122,979,000**	**121,367,225**
EQUITY AND LIABILITIES				
Equity				
Stated Capital	1,368,673	1,368,673	1,368,673	1,368,673
Reserves	3,208,230	3,208,230	8,078,801	7,991,624
Retained Earnings	20,640,689	20,516,311	46,564,884	45,874,870
Equity Attributable to Equity Holders of the Parent	25,217,592	25,093,214	56,012,358	55,235,167
Non Controlling Interest	-	-	18,076,603	17,804,244
Total Equity	25,217,592	25,093,214	74,088,961	73,039,411
Non-Current Liabilities				
Interest Bearing Loans & Borrowings	2,421,866	2,521,681	7,181,257	7,580,498
Deferred Tax Liabilities	2,042,059	2,059,658	5,707,278	5,725,578
Retirement Benefit Liability	1,052,217	1,020,245	2,031,719	1,977,644
Other Non-Current Liabilities	-	-	33,534	33,543
	5,516,142	5,601,584	14,953,788	15,317,263
Current Liabilities				
Trade and Other Payables	1,881,119	1,845,062	7,295,260	8,263,864
Amounts Due to Related Parties	70,436	76,551	169,925	182,501
Other Current Liabilities	1,806,554	2,840,392	2,495,012	3,749,409
Dividend Payable	1,300,706	226,544	1,537,058	425,825
Income Tax Liabilities	621,618	563,420	1,229,585	1,064,276
Interest Bearing Loans & Borrowings	1,492,203	900,681	20,796,461	19,008,914
	7,172,636	6,452,650	33,523,301	32,694,789
Liabilities directly associated with the assets held for sale	-	-	412,950	315,762
	7,172,636	6,452,650	33,936,251	33,010,551
Total Equity and Liabilities	**37,906,370**	**37,147,448**	**122,979,000**	**121,367,225**
Net Assets Per Share (Rs.)	**22.76**	**22.65**	**50.56**	**49.86**

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.

August 7, 2026

ROYAL CERAMICS LANKA PLC

STATEMENT OF PROFIT OR LOSS

For the Quarter ended 30th June	COMPANY			GROUP		
	2026 QUARTER	2025 QUARTER	variance %	2026 QUARTER	2025 QUARTER	variance %
	Rs. 000's	Rs. 000's		Rs. 000's	Rs. 000's	
Gross Revenue	4,829,701	4,446,210	9	18,959,641	16,287,919	16
Net Revenue	4,098,340	3,796,978	8	16,182,214	14,096,227	15
Cost of Sales	(2,066,108)	(2,035,079)	2	(10,539,057)	(9,724,127)	8
Gross Profit	2,032,232	1,761,899	15	5,643,157	4,372,100	29
Other Operating Income	940,583	679,020	39	345,502	189,951	82
Distribution Expenses	(1,176,644)	(1,011,059)	16	(2,679,901)	(2,142,578)	25
Administrative Expenses	(322,891)	(280,088)	15	(1,107,238)	(990,690)	12
Other Operating Expenses	7,324	6,135	19	6,577	(5,678)	(216)
Finance Expenses	(97,747)	(128,297)	(24)	(702,914)	(638,640)	10
Finance Income	35,435	17,577	102	55,643	45,167	23
Profit Before Tax	1,418,292	1,045,187	36	1,560,826	829,632	88
Share of Associate Company's Profit	-	-		1,022,062	765,814	33
Net Profit Before Tax	1,418,292	1,045,187	36	2,582,888	1,595,446	62
Tax (Expense)/Reversal	(186,017)	(144,097)	29	(466,207)	(252,653)	85
Net Profit After Tax from Continuing Operations	1,232,275	901,090	37	2,116,681	1,342,793	58
Profit/(Loss) after tax from discontinued operations	-	-		(6,921)	(103,627)	(93)
Net Profit for the period	1,232,275	901,090	37	2,109,760	1,239,166	70
Attributable to						
Equity holders of the Parent	1,232,275	901,090	37	1,797,911	1,151,415	56
Non Controlling Interest	-	-		311,849	87,751	255
Net Profit for the period	1,232,275	901,090	37	2,109,760	1,239,166	70
Basic Earnings Per Share (Rs.)	**1.11**	**0.81**		**1.62**	**1.04**	

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 Quarter ended 30th June	COMPANY			GROUP		
	2026 QUARTER	2025 QUARTER	variance %	2026 QUARTER	2025 QUARTER	variance %
	Rs. 000's	Rs. 000's		Rs. 000's	Rs. 000's	
Net Profit / (Loss) for the Period	1,232,275	901,090	37	2,109,760	1,239,166	70
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	-	-	-	13,384	2,467	442
Exchange Differences on translation of foreign operations of Associate Company	-	-	-	19,146	2,665	618
Changes in Fair Value of Hedge Reserve of Associate Company	-	-	-	62,851	-	100
Net Other Comprehensive Income from Discontinued Operation	-	-	-	(1,792)	(618)	190
	-	-	-	93,589	4,514	1973
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	-	-	-	(6,474)	-	(100)
Net (loss)/gain on Investment in Equity Instruments - Fair Value Through OCI of Associate Company	-	-	-	4,717	5,821	(19)
	-	-	100	(1,757)	5,821	(130)
Other comprehensive income/(loss) for the Period, net of tax	-	-	100	91,832	10,335	789
Total Comprehensive Income net of Tax	1,232,275	901,090	37	2,201,592	1,249,501	76
Attributable to						
Equity holders of the Parent	1,232,275	901,090	37	1,885,088	1,160,698	62
Non Controlling Interest	-	-	-	316,504	88,803	256
Net Profit / (Loss) for the Period	1,232,275	901,090	37	2,201,592	1,249,501	76

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 2025	1,368,673	3,201,518	19,174,173	**23,744,364**
Net Profit for the Period	-	-	901,090	**901,090**
Total Comprehensive income	-	-	901,090	901,090
Dividends	-	-	(664,736)	**(664,736)**
Payment of Written back Unclaimed Dividends	-	-	(1)	**(1)**
Balance as at 30th June 2025	**1,368,673**	**3,201,518**	**19,410,526**	**23,980,717**
Balance as at 1st April 2026	1,368,673	3,208,230	20,516,311	**25,093,214**
Net Profit for the Period	-	-	1,232,275	**1,232,275**
Other comprehensive income	-	-	-	**-**
Total Comprehensive income	-	-	1,232,275	**1,232,275**
Dividends	-	-	(1,107,894)	**(1,107,894)**
Payment of Written back Unclaimed Dividends	-	-	(3)	**(3)**
Balance as at 30th June 2026	**1,368,673**	**3,208,230**	**20,640,689**	**25,217,592**

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 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	-	-	-	-	1,151,415	87,751	**1,239,166**
Other comprehensive income	-	-	5,821	3,462	-	1,052	**10,335**
Total Comprehensive income	-	-	5,821	3,462	1,151,415	88,803	**1,249,501**
Dividends	-	-	-	-	(664,736)	-	**(664,736)**
Payment of Written back Unclaimed Dividends	-	-	-	-	(1)	-	**(1)**
Subsidiary Dividends to Minority Shareholders	-	-	-	-	-	(61,276)	**(61,276)**
Balance as at 30th June 2025	**1,368,673**	**6,669,569**	**(3,930)**	**(10,380)**	**41,124,148**	**16,414,765**	**65,562,845**
Balance as at 1st April 2026	1,368,673	7,981,468	6,877	3,279	45,874,870	17,804,244	**73,039,411**
Net Profit for the Period	-	-	-	-	1,797,911	311,849	**2,109,760**
Other comprehensive income	-	(6,474)	67,568	26,083	-	4,655	**91,832**
Total Comprehensive income	-	(6,474)	67,568	26,083	1,797,911	316,504	**2,201,592**
Dividends	-	-	-	-	(1,107,894)	-	**(1,107,894)**
Payment of Written back Unclaimed Dividends	-	-	-	-	(3)	-	**(3)**
Subsidiary Dividends to Minority Shareholders	-	-	-	-	-	(44,145)	**(44,145)**
Balance as at 30th June 2026	**1,368,673**	**7,974,994**	**74,445**	**29,362**	**46,564,884**	**18,076,603**	**74,088,961**

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 Quarter ended 30th June	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	1,418,292	1,045,187	2,582,888	1,595,446
Profit/(Loss) before tax from discontinued operations	-	-	(6,921)	(103,627)
Profit before tax	1,418,292	1,045,187	2,575,967	1,491,819
Adjustments for				
Dividend Income	(759,295)	(560,663)	(46)	(58)
Interest Income	(35,435)	(17,577)	(55,643)	(59,255)
Depreciation of Property, Plant & Equipment	272,591	264,010	777,737	707,623
Amortisation of Right of use Lease Assets	70,896	62,676	98,090	101,953
(Profit)/Loss on Sale of Property, Plant & Equipment	29	412	29	412
Finance Costs	97,747	128,297	702,914	641,159
Movements in Provisions and Write-down of Inventories	71,519	30,532	114,626	47,183
Amortization of Intangible Assets	6,504	7,403	12,702	13,278
Unrealised (Gain)/loss on foreign exchange	(53,540)	(3,838)	(233,132)	(21,691)
Allowance for Impairment of Trade Receivable	1,852	(1,518)	4,792	3,878
Deferred income	-	-	-	(86)
Provision /(Reversal) for change in market value of the investments	(7,324)	(6,135)	(7,324)	(6,135)
Share of profit from Investment in associates	-	-	(1,022,062)	(765,814)
Provision for Defined Benefit Plans - Gratuity	44,697	36,786	86,025	67,914
Operating Profit/(Loss) before Working Capital Changes	1,128,533	985,572	3,054,675	2,222,180
(Increase)/ Decrease in Inventories	(482,465)	(243,543)	(1,871,611)	(2,041,130)
(Increase)/ Decrease in Trade and Other Receivables	178,761	200,427	402,266	569,661
(Increase)/ Decrease in Amounts Due from Related Parties	(552,234)	(320,878)	(977)	-
(Increase)/ Decrease in Other Non Financial Assets	(62,420)	(248,291)	(450,545)	(874,477)
Increase/ (Decrease) in Trade and Other Payables	29,509	26,899	(764,688)	1,987,165
Increase /(Decrease) in Amounts Due to Related Parties	(6,115)	(116,145)	(12,577)	(99,722)
Increase/ (Decrease) in Other Current Liabilities	(1,033,838)	(138,829)	(1,254,398)	(301,776)
Cash Generated from Operations	(800,269)	145,212	(897,855)	1,461,901
Finance Costs Paid	(92,959)	(122,107)	(690,759)	(627,305)
Defined Benefit Plan Costs Paid	(12,726)	(11,561)	(31,949)	(15,352)
Income Tax Paid	(145,418)	(113,940)	(347,107)	(374,816)
Net Cash Flows From/(Used in) Operating Activities	(1,051,372)	(102,396)	(1,967,670)	444,428
Cash Flows from / (Used in) Investing Activities				
Acquisition of Property, Plant & Equipment	(187,917)	(506,294)	(733,603)	(953,802)
Acquisition of Intangible Assets	(28)	-	(1,466)	(11,662)
Acquisition of Short-Term Investment	(858,516)	(764,445)	(1,540,795)	(1,371,227)
Interest Received	35,435	17,577	55,643	59,255
Dividends Received	46	58	46	58
Net Cash Flows from/(Used in) Investing Activities	(1,010,980)	(1,253,104)	(2,220,175)	(2,277,378)
Cash Flows from / (Used in) Financing Activities				
Proceeds From Interest Bearing Loans & Borrowings	991,551	3,892,376	12,422,390	13,505,850
Repayment of Interest Bearing Loans & Borrowings	(526,798)	(3,288,150)	(12,627,126)	(12,686,266)
Capital Repayments under Lease Liabilities	(52,803)	(52,452)	(82,267)	(82,280)
Dividends Paid on Ordinary Shares	(33,735)	(56,506)	(33,735)	(56,506)
Dividend paid to non controlling interest	-	-	(7,075)	(70,970)
Net Cash Flows from/(Used in) Financing Activities	378,215	495,268	(327,813)	609,828
Net Increase / (Decrease) in Cash and Cash Equivalents	(1,684,136)	(860,231)	(4,515,657)	(1,223,122)
Net foreign exchange difference	-	-	15,072	1,849
Cash and Cash Equivalents at the beginning of the period	1,744,844	744,502	3,440,146	855,985
Cash and Cash Equivalents at the end of the period	60,707	(115,730)	(1,060,440)	(365,288)
ANALYSIS OF CASH AND CASH EQUIVALENTS				
Favourable balances				
Cash in hand and at bank in current accounts	113,699	127,108	1,280,014	1,188,257
Cash at bank in savings accounts and fixed deposits with short maturities	-	-	618,571	979,983
Cash in hand and at bank attributable to discontinued operations	-	-	2,445	7,537
Unfavourable balances				
Bank overdrafts	(52,992)	(242,838)	(2,892,489)	(2,541,065)
Cash and Cash Equivalents at the end of the period	60,707	(115,730)	(1,060,440)	(365,288)

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 quarter ended 30th June 2026 comprise the Royal Ceramics Lanka PLC (Parent Company) and its subsidiaries (together referred as the "Group"), namely 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 quarter ended 30th June 2026 are provisional and unaudited.

3. Number of fully paid ordinary shares as at 30th June 2026 is 1,107,893,840 (30th June 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 2026.

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 June 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 quarter ended 30th June 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 2026.

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 2025/26, 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 Period are presented below.

	Lanka Swisstek (Pvt) Ltd		*Valley View Ceramics Ltd*	*Lanka Swisstek (Pvt) Ltd*	
	Total				***Total***
	30.06.2026	**30.06.2026**	**30.06.2025**	**30.06.2025**	**30.06.2025**
	Rs.000's	**Rs.000's**	**Rs.000's**	**Rs.000's**	**Rs.000's**
Net Revenue	36,601	36,601	104,799	29,257	134,056
Cost of Sales	(18,694)	(18,694)	(64,004)	(17,107)	(81,111)
Gross Profit	17,907	17,907	40,795	12,150	52,945
Other Operating Income	95	95	(1,334)	145	(1,189)
Distribution Expenses	(2,105)	(2,105)	(79,649)	(2,326)	(81,975)
Administrative Expenses	(20,055)	(20,055)	(57,784)	(27,193)	(84,977)
Finance Expenses	(2,763)	(2,763)	(1,378)	(1,141)	(2,519)
Finance Income	-	-	14,088	-	14,088
Profit/(Loss) for the year	**(6,921)**	**(6,921)**	**(85,262)**	**(18,365)**	**(103,627)**

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	
	30.06.2026	**31.03.2026**
Assets	**Rs.000's**	**Rs.000's**
Property, Plant & Equipment	90,171	83,091
Intangible Assets	-	-
Inventories	177,219	125,940
Trade and Other Receivables	96,246	61,038
Cash and Cash Equivalents	2,445	7,537
Assets held for sale	366,081	277,606
Liabilities		
Trade and Other Payables	(233,421)	(148,754)
Interest Bearing Loans & Borrowings	(179,529)	(167,008)
Liabilities directly associated with the assets held for sale	(412,950)	(315,762)
Net Assets directly associated with disposal group	(46,868)	(38,155)

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

	Lanka Swisstek (Pvt) Ltd		*Valley View Ceramics Ltd*	*Lanka Swisstek (Pvt) Ltd*	
	Total				***Total***
	30.06.2026	***30.06.2026***	***30.06.2025***	***30.06.2025***	***30.06.2025***
	Rs.000's	***Rs.000's***	***Rs.000's***	***Rs.000's***	***Rs.000's***
Operating	(3,679)	(3,679)	(19,154)	(5,232)	(24,386)
Investing	(8,577)	(8,577)	-	(1,611)	(1,611)
Financing	5,388	5,388	-	7,106	7,106
Net cash (outflow)/inflow	(6,868)	(6,868)	(19,154)	263	(18,891)

ROYAL CERAMICS LANKA PLC

11. Segment Information

For the Quarter ended 30th June	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	9,657,675	8,220,456	1,239,422	1,033,166	2,837,051	2,621,773
Inter-Segment Sales	-	-	24,747	2,688	42,286	-
Total Revenue	9,657,675	8,220,456	1,264,169	1,035,853	2,879,336	2,621,773
Results						
Gross Profit	4,045,220	3,071,387	430,415	317,026	627,669	494,040
Other Operating Income	222,345	129,212	75,131	14,121	(18,289)	21,323
Distribution Expenses	(2,177,103)	(1,727,753)	(273,049)	(225,812)	(232,105)	(192,449)
Administrative Expenses	(760,462)	(675,102)	(21,251)	(18,437)	(79,444)	(101,906)
Other Operating Expenses	6,577	6,135	-	(11,813)	-	-
Finance Costs	(416,469)	(362,623)	(79,539)	(70,199)	(129,510)	(135,157)
Finance Income	55,191	33,035	9,376	8,067	177	81
Share of Associate Company's Profit	-	-	-	-	-	-
Net Profit before Income Tax	975,300	474,291	141,083	12,953	168,498	85,932
Income Tax Expense	(272,777)	(141,960)	(44,795)	(17,669)	(37,671)	(18,762)
Net Profit After Tax from Continuing Operations	**702,523**	**332,331**	**96,288**	**(4,715)**	**130,827**	**67,170**
As at 30th June						
Segment Assets	73,304,991	72,021,283	8,176,765	7,547,624	9,899,333	10,364,925
Total assets	**73,304,991**	**72,021,283**	**8,176,765**	**7,547,624**	**9,899,333**	**10,364,925**
Segment liabilities	35,212,832	36,527,166	4,437,580	4,079,780	7,426,644	8,608,164
Total Liabilities	**35,212,832**	**36,527,166**	**4,437,580**	**4,079,780**	**7,426,644**	**8,608,164**
Other Segment Information						
Total cost incurred during the year to acquire						
Property, Plant & Equipment	359,548	873,148	131,693	25,472	143,664	18,514
Depreciation & Amortisation	633,408	569,854	54,427	53,905	41,126	52,568
Provisions for retirement benefit liability	72,760	57,407	3,247	3,057	5,175	2,820

11. Segment Information (Cont..)

For the Quarter ended 30th June	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	2,425,239	2,205,460	-	-	22,827	15,372	16,182,214	14,096,227
Inter-Segment Sales	156,344	154,418	-	-	43,295	41,359	-	-
Total Revenue	2,581,583	2,359,880	-	-	66,122	56,731	16,182,214	14,096,227
Results								
Gross Profit	514,539	465,952	-	-	25,315	23,695	5,643,157	4,372,100
Other Operating Income	137,469	86,099	-	-	36,811	38,733	345,502	189,951
Distribution Expenses	(102,615)	(93,343)	-	-	(2,996)	(2,758)	(2,679,901)	(2,142,578)
Administrative Expenses	(233,025)	(183,787)	-	-	(13,055)	(11,457)	(1,107,238)	(990,690)
Other Operating Expenses	-	-	-	-	-	-	6,577	(5,678)
Finance Costs	(98,990)	(72,209)	-	-	(811)	(652)	(702,914)	(638,640)
Finance Income	8,496	2,922	-	-	4,807	3,261	55,643	45,167
Share of Associate Company's Profit	-	-	980,867	709,433	41,195	56,381	1,022,062	765,814
Net Profit before Income Tax	225,873	205,633	980,867	709,433	91,266	107,205	2,582,886	1,595,446
Income Tax Expense	(74,970)	(43,716)	-		(15,052)	(10,696)	(466,207)	(252,653)
Net Profit After Tax from Continuing Operations	**150,902**	**161,917**	**980,867**	**709,433**	**76,214**	**96,509**	**2,116,681**	**1,342,793**
As at 30th June								
Segment Assets	9,591,403	7,832,403			3,906,155	3,678,626	122,978,999	116,448,306
Total assets	**9,591,403**	**7,832,403**			**3,906,155**	**3,678,626**	**122,978,999**	**116,448,306**
Segment liabilities	5,832,588	4,606,595			908,449	776,056	48,890,040	50,885,459
Total Liabilities	**5,832,588**	**4,606,595**			**908,449**	**776,056**	**48,890,040**	**50,885,459**
Other Segment Information								
Total cost incurred during the period to acquire								
Property, Plant & Equipment	75,067	36,568			11,384	100	733,603	953,802
Depreciation & Amortisation	50,054	38,297			6,256	6,276	790,439	720,901
Provisions for retirement benefit liability	4,494	4,263			350	367	86,025	67,914

ROYAL CERAMICS LANKA PLC

SHARE INFORMATION

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

	2026 Rs. Cts.	2025 Rs. Cts.
Highest Price	50.00	40.90
Lowest Price	42.60	34.80
Last traded Price	47.00	40.10

2. Thirty Major Share Holders

	Number of Shares as at 30.06.2026	% 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	26,374,146	2.38
MR. K.D.H. PERERA	18,797,577	1.70
UNION ASSURANCE PLC-UNIVERSAL LIFE FUND	16,422,350	1.48
INVENCO CAPITAL PRIVATE LIMITED	11,934,876	1.08
LYNEAR WEALTH MANAGEMENT/MR. HANIF YUSOOF	11,074,302	1.00
EMPLOYEES TRUST FUND BOARD	7,751,176	0.70
SEYLAN BANK PLC/PHANTOM INVESTMENTS (PVT) LTD	6,385,049	0.58
SEYLAN BANK PLC/JN LANKA HOLDINGS COMPANY (PVT) LTD	6,247,499	0.56
COMMERCIAL BANK OF CEYLON PLC/P.SUBASINGHE	4,321,928	0.39
DEUTSCHE BANK AG AS TRUSTEE FOR JB VANTAGE VALUE EQUITY FUND	4,291,747	0.39
RENUKA HOTELS PLC	2,900,000	0.26
EAST INDIA HOLDING (PVT) LTD	2,785,238	0.25
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
MR. K.A.D.D. PERERA	2,007,720	0.18
MR. H. YUSOOF	1,887,522	0.17
UNION ASSURANCE PLC-TRADITIONAL LIFE PARTICIPATING FUND	1,806,037	0.16
MR. M.A.H. ESUFALLY & MRS. A.M.ESUFALLY	1,750,193	0.16
BANK OF CEYLON A/C CEYBANK UNIT TRUST	1,737,094	0.16
MR. H.N. ESUFALLY & MRS. S.R.A.ESUFALLY	1,727,147	0.16
LYNEAR WEALTH MANAGEMENT/DR. JAYASURIYA TOTAGE VIJITHA SANJIVA WEERAWARANA	1,654,723	0.15
MR. M.F. HASHIM	1,580,000	0.14
DEUTSCHE BANK AG-NATIONAL EQUITY FUND	1,534,050	0.14
MRS. N. GUNATILLEKE & MS. N.GUNATILLEKE	1,520,060	0.14
MR. M.A. OMAR	1,503,483	0.14
MR. K.N.J. BALENDRA	1,500,000	0.14

3. The percentage of shares held by the public as at 30th June 2026 - 43.540% comprising of 21,446 shareholders

4. The float adjusted market capitalization as at 30th June 2026 - Rs. 22,527,015,707/-

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 June 2026	No of shares As at 30th June 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 Rocell Properties Limited 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 Sampath Bank PLC Pan Asia Banking Corporation PLC Seylan Bank PLC DFCC Bank PLC Bank of Ceylon MCB Bank Ltd National Development Bank Nations Trust Bank Standard Chartered Bank Ltd