ROYAL CERAMICS LANKA PLC

INTERIM FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30TH SEPTEMBER 2026

ROYAL CERAMICS LANKA PLC

STATEMENT OF FINANCIAL POSITION

	COMPANY		GROUP	
AS AT	30.09.2026	31.03.2026	30.09.2026	31.03.2026
	Rs. 000's	Rs.000's	Rs. 000's	Rs.000's
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	13,481,964	13,492,701	46,099,392	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	23,022,185	21,745,930
Intangible Assets	82,167	80,200	1,319,103	1,327,923
Right of Use Lease Assets	1,409,707	1,257,415	1,961,830	1,485,254
Deferred Tax Assets	-	-	378,137	303,637
	25,265,257	25,121,735	74,972,435	72,952,304
Current Assets				
Inventories	9,605,964	8,830,220	37,555,083	33,102,625
Trade and Other Receivables	701,057	776,477	8,281,358	8,474,310
Amounts Due from Related Parties	643,583	185,424	990	-
Other Non Financial Assets	632,710	430,673	1,908,248	1,533,076
Other Financial Assets	968,066	58,075	1,739,197	62,801
Cash and Cash Equivalents	129,623	1,744,844	1,980,921	4,964,503
	12,681,003	12,025,713	51,465,797	48,137,315
Assets held for sale	-	-	362,811	277,606
	12,681,003	12,025,713	51,828,608	48,414,921
Total Assets	**37,946,260**	**37,147,448**	**126,801,043**	**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	8,056,168	7,991,624
Retained Earnings	21,145,035	20,516,311	48,089,635	45,874,870
Equity Attributable to Equity Holders of the Parent	25,721,938	25,093,214	57,514,476	55,235,167
Non Controlling Interest	-	-	18,250,777	17,804,244
Total Equity	25,721,938	25,093,214	75,765,253	73,039,411
Non-Current Liabilities				
Interest Bearing Loans & Borrowings	2,437,681	2,521,681	6,638,283	7,580,498
Deferred Tax Liabilities	2,001,386	2,059,658	5,612,647	5,725,578
Retirement Benefit Liability	1,087,345	1,020,245	2,101,002	1,977,644
Other Non-Current Liabilities	-	-	33,525	33,543
	5,526,412	5,601,584	14,385,457	15,317,263
Current Liabilities				
Trade and Other Payables	1,764,139	1,845,062	6,436,863	8,263,864
Amounts Due to Related Parties	74,800	76,551	139,441	182,501
Other Current Liabilities	1,289,968	2,840,392	1,815,853	3,749,409
Dividend Payable	196,946	226,544	388,235	425,825
Income Tax Liabilities	186,976	563,420	431,895	1,064,276
Interest Bearing Loans & Borrowings	3,185,081	900,681	27,012,835	19,008,914
	6,697,910	6,452,650	36,225,122	32,694,789
Liabilities directly associated with the assets held for sale	-	-	425,211	315,762
	6,697,910	6,452,650	36,650,333	33,010,551
Total Equity and Liabilities	**37,946,260**	**37,147,448**	**126,801,043**	**121,367,225**
	-		-	
Net Assets Per Share (Rs.)	**23.22**	**22.65**	**51.91**	**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.

November 9, 2026

ROYAL CERAMICS LANKA PLC

STATEMENT OF PROFIT OR LOSS

For the Period ended 30th September	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	5,157,970	4,677,907	9,987,671	9,124,117	9	19,678,496	17,886,130	38,638,136	34,174,049	13
Net Revenue	4,381,044	3,991,629	8,479,384	7,788,607	9	16,931,184	16,347,631	33,113,398	30,443,858	9
Cost of Sales	(2,166,232)	(2,084,558)	(4,232,340)	(4,119,637)	3	(10,728,677)	(10,980,184)	(21,267,734)	(20,704,311)	3
Gross Profit	2,214,813	1,907,071	4,247,044	3,668,970	16	6,202,507	5,367,447	11,845,664	9,739,547	22
Other Operating Income	204,485	185,114	1,145,068	864,134	33	59,698	211,595	405,200	401,546	1
Distribution Expenses	(1,291,070)	(1,034,091)	(2,467,714)	(2,045,149)	21	(3,033,288)	(2,457,019)	(5,713,189)	(4,599,597)	24
Administrative Expenses	(331,924)	(307,177)	(654,816)	(587,265)	12	(1,371,380)	(1,095,647)	(2,478,618)	(2,086,337)	19
Other Operating Expenses	(7,198)	7,856	125	13,991	(99)	(7,198)	7,856	(622)	2,178	(129)
Finance Expenses	(124,910)	(136,522)	(222,657)	(264,819)	(16)	(873,894)	(663,426)	(1,576,808)	(1,302,066)	21
Finance Income	33,137	22,382	68,572	39,959	72	99,743	40,867	155,386	86,034	81
Profit Before Tax	697,332	644,633	2,115,622	1,689,821	25	1,076,188	1,411,673	2,637,013	2,241,305	18
Share of Associate Company's Profit	-	-	-	-		977,006	876,677	1,999,068	1,642,491	22
Net Profit Before Tax	697,332	644,633	2,115,622	1,689,821	25	2,053,194	2,288,350	4,636,081	3,883,797	19
Tax (Expense)/Reversal	(192,983)	(182,621)	(379,000)	(326,718)	16	(331,228)	(403,956)	(797,435)	(656,609)	21
Net Profit After Tax from Continuing Operations	504,349	462,012	1,736,622	1,363,103	27	1,721,966	1,884,394	3,838,646	3,227,188	19
Profit/(Loss) after tax from discontinued operations	-	-	-	-		(16,077)	(47,894)	(22,998)	(151,521)	(85)
Net Profit for the period	504,349	462,012	1,736,622	1,363,103	27	1,705,889	1,836,500	3,815,648	3,075,667	24
Attributable to										
Equity holders of the Parent	504,349	462,012	1,736,622	1,363,103	27	1,524,752	1,521,355	3,322,663	2,672,771	24
Non Controlling Interest	-	-	-	-		181,137	315,145	492,985	402,896	22
Net Profit for the period	504,349	462,012	1,736,622	1,363,103	27	1,705,889	1,836,500	3,815,648	3,075,667	24
Basic Earnings Per Share (Rs.)	**0.46**	**0.42**	**1.57**	**1.23**		**1.38**	**1.37**	**3.00**	**2.41**	

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				
	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	504,349	462,012	1,736,622	1,363,103	27	1,705,889	1,836,500	3,815,648	3,075,667	24
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	-	-	-	-	-	(16,275)	(1,653)	(2,891)	(422)	(585)
Exchange Differences on translation of foreign operations of Associate Company	-	-	-	-	-	(5,426)	2,094	13,720	4,759	188
Changes in Fair Value of Hedge Reserve of Associate Company		-		-		(2,151)	-	60,701	-	100
Net Other Comprehensive Income from Discontinued Operation		-		-		546	(1,830)	(1,246)	(1,212)	3
	-	-	-	-	-	(23,307)	(1,389)	70,284	3,125	2149
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	(6,474)	36,648	(118)
Net (loss)/gain on Investment in Equity Instruments - Fair Value Through OCI of Associate Company	-	-	-	-	-	(6,289)	7,328	(1,573)	13,149	(112)
	-	36,648	-	36,648	(100)	(6,289)	43,976	(8,047)	49,797	(116)
Other comprehensive income/(loss) for the Period, net of tax	-	36,648	-	36,648	(100)	(29,596)	42,587	62,237	52,922	18
Total Comprehensive Income net of Tax	504,349	498,660	1,736,622	1,399,751	24	1,676,293	1,879,087	3,877,885	3,128,589	24
Attributable to										
Equity holders of the Parent	504,349	498,660	1,736,622	1,399,751	24	1,502,118	1,565,714	3,387,206	2,726,413	24
Non Controlling Interest	-	-	-	-		174,175	313,373	490,679	402,176	22
Net Profit / (Loss) for the Period	504,349	498,660	1,736,622	1,399,751	24	1,676,293	1,879,087	3,877,885	3,128,589	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 2025	1,368,673	3,201,518	19,174,173	**23,744,364**
Net Profit for the Period	-	-	1,363,103	**1,363,103**
Other comprehensive income	-	36,648	-	**36,648**
Total Comprehensive income	**-**	**36,648**	**1,363,103**	**1,399,751**
Dividends	-	-	(664,736)	**(664,736)**
Payment of Written back Unclaimed Dividends	-	-	(1)	**(1)**
Balance as at 30th September 2025	**1,368,673**	**3,238,166**	**19,872,539**	**24,479,378**
Balance as at 1st April 2026	1,368,673	3,208,230	20,516,311	**25,093,214**
Net Profit for the Period	-	-	1,736,622	**1,736,622**
Other comprehensive income	-	-	-	**-**
Total Comprehensive income	-	-	1,736,622	**1,736,622**
Dividends	-	-	(1,107,894)	**(1,107,894)**
Payment of Written back Unclaimed Dividends	-	-	(4)	**(4)**
Balance as at 30th September 2026	**1,368,673**	**3,208,230**	**21,145,035**	**25,721,938**

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	-	-	-	-	2,672,771	402,896	**3,075,667**
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	**3,128,589**
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 September 2025	**1,368,673**	**6,706,217**	**3,398**	**(9,997)**	**42,645,504**	**16,728,138**	**67,441,933**
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	-	-	-	-	3,322,663	492,985	**3,815,648**
Other comprehensive income	-	(6,474)	59,128	11,890	-	(2,307)	**62,237**
Total Comprehensive income	-	(6,474)	59,128	11,890	3,322,663	490,678	**3,877,885**
Dividends	-	-	-	-	(1,107,894)	-	**(1,107,894)**
Payment of Written back Unclaimed Dividends	-	-	-	-	(4)	-	**(4)**
Subsidiary Dividends to Minority Shareholders	-	-	-	-	-	(44,145)	**(44,145)**
Balance as at 30th September 2026	**1,368,673**	**7,974,994**	**66,005**	**15,169**	**48,089,635**	**18,250,777**	**75,765,253**

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 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	2,115,622	1,689,821	4,636,081	3,883,797
Profit/(Loss) before tax from discontinued operations	-	-	(22,998)	(151,521)
Profit before tax	2,115,622	1,689,821	4,613,083	3,732,276
Adjustments for				
Dividend Income	(825,084)	(597,959)	(946)	(958)
Interest Income	(68,572)	(39,959)	(155,386)	(100,181)
Depreciation of Property, Plant & Equipment	549,990	530,381	1,571,802	1,423,875
Amortisation of Right of use Lease Assets	158,982	134,875	224,795	211,581
(Profit)/Loss on Sale of Property, Plant & Equipment	(4,681)	549	(4,366)	15,497
Finance Costs	222,657	264,819	1,584,396	1,308,472
Movements in Provisions and Write-down of Inventories	192,592	57,711	487,407	99,103
Amortization of Intangible Assets	5,476	14,288	17,701	25,843
Unrealised (Gain)/loss on foreign exchange	(48,407)	(11,674)	(225,634)	(48,748)
Allowance for Impairment of Trade Receivable	2,778	(1,356)	13,381	24,423
Provision /(Reversal) for change in market value of the investments	(125)	(13,991)	(125)	(13,991)
Share of profit from Investment in associates	-	-	(1,999,068)	(1,642,491)
Provision for Defined Benefit Plans - Gratuity	88,475	73,391	175,189	135,920
Operating Profit/(Loss) before Working Capital Changes	2,389,703	2,100,896	6,302,229	5,170,621
(Increase)/ Decrease in Inventories	(968,336)	(785,253)	(4,986,979)	(2,897,993)
(Increase)/ Decrease in Trade and Other Receivables	71,669	114,033	144,236	150,264
(Increase)/ Decrease in Amounts Due from Related Parties	(458,158)	(809,371)	(990)	-
(Increase)/ Decrease in Other Non Financial Assets	(272,326)	(161,467)	(474,452)	(576,545)
Increase/ (Decrease) in Trade and Other Payables	(82,942)	281,184	(1,637,499)	1,455,106
Increase /(Decrease) in Amounts Due to Related Parties	(1,751)	(119,160)	(43,061)	(51,487)
Increase/ (Decrease) in Other Current Liabilities	(1,550,424)	(286,861)	(1,933,557)	(534,127)
Cash Generated from Operations	(872,565)	334,001	(2,630,073)	2,715,839
Finance Costs Paid	(213,602)	(257,469)	(1,565,190)	(1,292,413)
Defined Benefit Plan Costs Paid	(21,375)	(25,066)	(51,831)	(35,496)
Income Tax Paid	(813,716)	(551,063)	(1,623,720)	(1,065,860)
Net Cash Flows From/(Used in) Operating Activities	(1,921,258)	(499,597)	(5,870,814)	322,070
Cash Flows from / (Used in) Investing Activities				
Acquisition of Property, Plant & Equipment	(539,282)	(666,103)	(1,774,418)	(1,899,369)
Proceeds from Sale of Property, Plant & Equipment	4,709	-	6,169	-
Acquisition of Intangible Assets	(7,444)	(2,024)	(8,882)	(20,642)
Acquisition of Short-Term Investment	(870,644)	(774,311)	(1,605,800)	(1,388,255)
Interest Received	68,572	39,959	155,386	100,181
Dividends Received	825,084	597,959	796,608	559,335
Net Cash Flows from/(Used in) Investing Activities	(519,005)	(804,520)	(2,430,937)	(2,648,750)
Cash Flows from / (Used in) Financing Activities				
Proceeds From Interest Bearing Loans & Borrowings	2,891,551	7,166,900	19,703,606	22,269,949
Repayment of Interest Bearing Loans & Borrowings	(1,358,595)	(5,929,483)	(15,013,631)	(20,655,722)
Capital Repayments under Lease Liabilities	(101,139)	(97,089)	(143,485)	(164,692)
Dividends Paid on Ordinary Shares	(1,137,496)	(706,711)	(1,137,496)	(706,711)
Dividend paid to non controlling interest	-	-	(52,137)	(79,586)
Net Cash Flows from/(Used in) Financing Activities	294,321	433,617	3,356,857	663,238
Net Increase / (Decrease) in Cash and Cash Equivalents	(2,145,942)	(870,500)	(4,944,894)	(1,663,442)
Net foreign exchange difference	3,122	-	4,491	(1,634)
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	(397,976)	(125,998)	(1,500,257)	(809,091)
ANALYSIS OF CASH AND CASH EQUIVALENTS				
Favourable balances				
Cash in hand and at bank in current accounts	129,623	84,453	970,336	1,240,128
Cash at bank in savings accounts and fixed deposits with short maturities	-	-	1,010,585	1,039,308
Cash in hand and at bank attributable to discontinued operations	-	-	13,998	344
		-		-
Unfavourable balances		-		-
Bank overdrafts	(527,599)	(210,451)	(3,426,540)	(3,018,773)
Bank overdrafts attributable to discontinued operations	-	-	(68,636)	(70,098)
Cash and Cash Equivalents at the end of the period	(397,976)	(125,998)	(1,500,257)	(809,091)

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 September 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 period ended 30th September 2026 are provisional and unaudited.

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

Proposed Rights Issue by a Subsidiary-Lanka Walltiles PLC

Subsequent to the reporting date, the Board of Directors of Lanka Walltile PLC, a subsidiary of Royal Ceramic Lanka PLC, approved a proposal to raise capital by way of a rights issue, subject to obtaining the necessary shareholder and regulatory approvals. The proposed rights issue comprises eight (8) new ordinary voting shares for every seventeen (17) existing ordinary voting shares at an issue price of Rs. 39/- per share, with the objective of raising approximately Rs. 5 billion.

Proposed Amalgamation of Vallibel Plantation Management Limited with Lanka Walltiles PLC

Further to the Board of Directors' resolution approving the proposed rights issue of shares by Lanka Walltiles PLC, the Board also resolved to amalgamate Vallibel Plantation Management Limited, a wholly owned subsidiary of Lanka Walltiles PLC, with Lanka Walltiles PLC immediately following the completion of the rights issue. The proposed amalgamation is subject to the Company satisfying the solvency test immediately after the amalgamation becomes effective.

7. Details of the Subsidiaries of the Company as at 30th September 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 period ended 30th September 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. 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.

	Lanka Swisstek (Pvt) Ltd	Total	Valley View Ceramics Ltd	Lanka Swisstek (Pvt) Ltd	Total
	30.09.2026	30.09.2026	30.09.2025	30.09.2025	30.09.2025
	Rs.000's	Rs.000's	Rs.000's	Rs.000's	Rs.000's
Net Revenue	109,524	109,524	128,269	96,662	224,931
Cost of Sales	(53,633)	(53,633)	(75,966)	(70,861)	(146,827)
Gross Profit	55,891	55,891	52,303	25,801	78,104
Other Operating Income	1,568	1,568	(7,644)	1,912	(5,732)
Distribution Expenses	(4,030)	(4,030)	(112,159)	(4,661)	(116,820)
Administrative Expenses	(68,839)	(68,839)	(59,022)	(55,616)	(114,638)
Finance Expenses	(7,588)	(7,588)	(4,108)	(2,474)	(6,582)
Finance Income	-	-	14,088	59	14,147
Profit/(Loss) for the year	**(22,998)**	**(22,998)**	**(116,542)**	**(34,979)**	**(151,521)**

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	
	30.09.2026	31.03.2026
Assets	Rs.000's	Rs.000's
Property, Plant & Equipment	82,284	83,091
Inventories	173,050	125,940
Trade and Other Receivables	93,480	61,038
Cash and Cash Equivalents	13,998	7,537
Assets held for sale	**362,811**	**277,606**
Liabilities		
Trade and Other Payables	(208,055)	(148,754)
Interest Bearing Loans & Borrowings	(217,155)	(167,008)
Liabilities directly associated with the assets held for sale	**(425,211)**	**(315,762)**
Net Assets directly associated with disposal group	**(62,400)**	**(38,156)**

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

	Lanka Swisstek (Pvt) Ltd	Total	Valley View Ceramics Ltd	Lanka Swisstek (Pvt) Ltd	Total
	30.09.2026	30.09.2026	30.09.2025	30.09.2025	30.09.2025
	Rs.000's	Rs.000's	Rs.000's	Rs.000's	Rs.000's
Operating	(30,819)	(30,819)	694	(3,176)	(2,481)
Investing	(11,622)	(11,622)	-	(3,320)	(3,320)
Financing	47,807	47,807	-	9,012	9,012
Net cash (outflow)/inflow	5,366	5,366	694	2,516	3,210

ROYAL CERAMICS LANKA PLC

11. Segment Information

For the Period ended 30th September	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	19,650,128	17,391,739	2,568,830	2,201,345	5,953,368	5,893,648
Inter-Segment Sales	3,656	-	153,870	2,688	91,532	55,601
Total Revenue	19,653,784	17,391,739	2,722,699	2,204,033	6,044,899	5,949,249
Results						
Gross Profit	8,368,132	6,743,622	895,319	701,074	1,622,517	1,182,455
Other Operating Income	338,765	291,756	77,396	26,921	(10,078)	41,562
Distribution Expenses	(4,582,740)	(3,651,208)	(577,199)	(495,896)	(558,530)	(427,330)
Administrative Expenses	(1,550,950)	(1,359,800)	(45,479)	(37,746)	(410,238)	(263,605)
Other Operating Expenses	(16,381)	13,991	-	(11,813)	-	-
Finance Costs	(903,265)	(771,442)	(178,992)	(143,962)	(333,265)	(256,569)
Finance Income	113,372	71,836	19,278	16,251	431	152
Share of Associate Company's Profit	-	-	-	-	-	-
Net Profit before Income Tax	1,766,932	1,338,755	190,323	54,829	310,837	276,665
Income Tax Expense	(512,833)	(385,629)	(74,043)	(41,188)	(69,451)	(57,335)
Net Profit After Tax from Continuing Operations	**1,254,098**	**953,126**	**116,280**	**13,641**	**241,385**	**219,330**
As at 30th September						
Segment Assets	74,895,676	73,441,797	8,721,939	7,835,200	11,321,739	9,629,067
Total assets	**74,895,676**	**73,441,797**	**8,721,939**	**7,835,200**	**11,321,739**	**9,629,067**
Segment liabilities	36,201,720	37,397,748	4,958,304	4,348,999	8,738,491	7,722,257
Total Liabilities	**36,201,720**	**37,397,748**	**4,958,304**	**4,348,999**	**8,738,491**	**7,722,257**
Other Segment Information						
Total cost incurred during the year to acquire						
Property, Plant & Equipment	1,092,660	1,249,027	217,180	31,693	295,603	62,742
Depreciation & Amortisation	1,270,379	1,165,551	109,217	108,078	83,721	86,575
Provisions for retirement benefit liability	150,223	113,927	6,494	6,463	8,785	6,229

11. Segment Information (Cont..)

	Packaging		Finance		Other		Total	
For the Period ended 30th September	**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	4,900,789	4,914,408	-	-	40,284	42,718	33,113,398	30,443,858
Inter-Segment Sales	327,616	339,867	-	-	78,338	77,837	-	-
Total Revenue	5,228,405	5,254,275	-	-	118,622	120,555	33,113,398	30,443,858
Results								
Gross Profit	918,474	1,062,271	-	-	41,223	50,124	11,845,665	9,739,547
Other Operating Income	186,697	159,094	-	-	43,282	77,423	405,200	401,546
Distribution Expenses	(218,227)	(214,259)	-	-	(6,123)	(6,115)	(5,713,189)	(4,599,597)
Administrative Expenses	(447,630)	(399,951)	-	-	(25,552)	(25,234)	(2,478,618)	(2,086,337)
Other Operating Expenses	-	-	-	-	-	-	(622)	2,178
Finance Costs	(202,063)	(146,006)	-	-	(1,622)	(1,304)	(1,576,808)	(1,302,066)
Finance Income	18,569	8,462	-	-	46,136	6,550	155,386	86,034
Share of Associate Company's Profit	-	-	1,913,983	1,522,858	85,085	119,633	1,999,068	1,642,491
Net Profit before Income Tax	255,820	469,611	1,913,983	1,522,858	182,429	221,077	4,636,080	3,883,797
Income Tax Expense	(91,307)	(118,986)	-	-	(28,859)	(24,351)	(797,435)	(656,609)
Net Profit After Tax from Continuing Operations	**164,512**	**350,625**	**1,913,983**	**1,522,858**	**153,570**	**196,726**	**3,838,647**	**3,227,188**
As at 30th September								
Segment Assets	9,909,578	8,637,018			3,800,770	3,728,453	126,801,043	118,220,537
Total assets	**9,909,578**	**8,637,018**			**3,800,770**	**3,728,453**	**126,801,043**	**118,220,537**
Segment liabilities	6,137,153	5,285,332			826,245	735,854	51,035,790	50,778,604
Total Liabilities	**6,137,153**	**5,285,332**			**826,245**	**735,854**	**51,035,790**	**50,778,604**
Other Segment Information								
Total cost incurred during the period to acquire								
Property, Plant & Equipment	144,730	554,274		-	12,623	1,655	1,774,418	1,899,369
Depreciation & Amortisation	100,464	76,516		-	13,245	12,998	1,589,504	1,449,718
Provisions for retirement benefit liability	8,988	4,263		-	699	776	175,189	135,921

ROYAL CERAMICS LANKA PLC

SHARE INFORMATION

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

	2026 Rs. Cts.	2025 Rs. Cts.
Highest Price	49.90	46.80
Lowest Price	41.90	38.00
Last traded Price	45.40	45.50

2. Thirty Major Share Holders

	Number of Shares as at 30.09.2026	% 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	30,596,752	2.76
MR. K.D.H. PERERA	18,797,577	1.70
UNION ASSURANCE PLC-UNIVERSAL LIFE FUND	16,422,350	1.48
LYNEAR WEALTH MANAGEMENT/MR. HANIF YUSOOF	11,988,279	1.08
INVENCO CAPITAL PRIVATE LIMITED	11,973,183	1.08
EMPLOYEES TRUST FUND BOARD	8,626,339	0.78
SEYLAN BANK PLC/PHANTOM INVESTMENTS (PVT) LTD	6,385,049	0.58
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
SEYLAN BANK PLC/JN LANKA HOLDINGS COMPANY (PVT) LTD	4,032,499	0.36
EAST INDIA HOLDING (PVT) LTD	2,814,845	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. M.A.H. ESUFALLY & MRS. A.M.ESUFALLY	2,026,144	0.18
RENUKA HOTELS PLC	2,016,149	0.18
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. H.N. ESUFALLY & MRS. S.R.A.ESUFALLY	1,763,960	0.16
BANK OF CEYLON A/C CEYBANK UNIT TRUST	1,737,094	0.16
LYNEAR WEALTH MANAGEMENT/DR. JAYASURIYA TOTAGE VIJITHA SANJIVA WEERAWARANA	1,693,992	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	1,514,329	0.14
MR. K.N.J. BALENDRA	1,500,000	0.14

3. The percentage of shares held by the public as at 30th September 2026 - 43.540% comprising of 21,455 shareholders

4. The float adjusted market capitalization as at 30th September 2026 - Rs. 22,044,638,497/-

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 2026	No of shares As at 30th September 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	2,506,800
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