`

INTERIM FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2026
(UNAUDITED)

SIERRA CABLES PLC
PQ 166

SIERRA CABLES PLC
INCOME STATEMENT

For the year ended 31st March	Group			Company		
	2026 Rs. (Un-Audited)	2025 Rs. (Audited)	**Variance %**	**2026 Rs. (Un-Audited)**	2025 Rs. (Audited)	**Variance %**
Revenue	**15,976,595,572**	9,257,863,965	73%	**15,976,595,572**	9,257,863,965	73%
Cost of Sales	**(12,000,584,202)**	(6,914,069,222)	74%	**(11,997,321,515)**	(6,910,806,535)	74%
Gross Profit	**3,976,011,370**	2,343,794,743	70%	**3,979,274,057**	2,347,057,430	70%
Other Income	**58,276,558**	52,206,080	12%	**69,894,509**	52,206,080	34%
Selling and Distribution Expenses	**(536,725,919)**	(480,145,729)	12%	**(536,725,919)**	(480,145,729)	12%
Administrative Expenses	**(416,949,598)**	(510,524,288)	-18%	**(416,914,004)**	(510,489,392)	-18%
Profit from Operations	**3,080,612,411**	1,405,330,806	119%	**3,095,528,643**	1,408,628,389	120%
Finance Income	**765,313,097**	441,359,368	73%	**762,960,710**	441,140,024	73%
Finance Cost	**(923,257,152)**	(661,039,147)	40%	**(923,257,152)**	(661,039,147)	40%
Net Finance Costs	**(157,944,055)**	(219,679,779)	-28%	**(160,296,442)**	(219,899,123)	-27%
Share of Profit of Equity-Accounted Investees, (Net of Tax)	**156,042,776**	82,112,597	90%	**-**	-	
Profit Before Taxation	**3,078,711,132**	1,267,763,624	143%	**2,935,232,201**	1,188,729,266	147%
Income Tax Expense	**(419,052,759)**	(364,294,001)	15%	**(419,052,759)**	(364,294,001)	15%
Profit for the Year	**2,659,658,373**	903,469,623	194%	**2,516,179,442**	824,435,265	205%
Profit/(Loss) Attributable to :						
Owners of the Company	**2,659,542,533**	903,460,401	194%	**2,516,179,442**	824,435,265	205%
Non - Controlling Interests	**115,840**	9,222	1156%	**-**	-	
Profit for the Year	**2,659,658,373**	903,469,623	194%	**2,516,179,442**	824,435,265	205%
Basic/Diluted Earnings Per Share	**4.95**	1.68		**4.68**	1.53	

Figures in brackets indicate deductions.

SIERRA CABLES PLC

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 31st March	Group			Company		
	2026	2025	**Variance**	**2026**	2025	**Variance**
	Rs.	Rs.	**%**	**Rs.**	Rs.	**%**
	(Un-Audited)	(Audited)		**(Un-Audited)**	(Audited)	
Profit for the Year	**2,659,658,373**	903,469,623	**194%**	**2,516,179,442**	824,435,265	**205%**
Other Comprehensive Income						
Items that will not be Reclassified to Profit or Loss						
Revaluation Surplus on Land , Building & Motor Vehicle	**-**	433,154,697	**100%**	**-**	433,154,697	**100%**
Deferred Tax Impact on Revaluation Surplus of Land & Building	**-**	(152,492,324)	**100%**	**-**	(152,492,324)	**100%**
Actuarial Gain/(Loss) on Defined Benefit Obligation, Net of Tax	**18,276,048**	(7,567,101)	**-342%**	**18,276,048**	(7,567,101)	**-342%**
Deferred Tax Impact on Acturial Gain/ (Loss)	**(5,482,814)**	2,270,131	**-342%**	**(5,482,814)**	2,270,131	**-342%**
Equity Investments at FVOCI - Net Change in Fair Value	**15,463,042**	4,692,546	**230%**	**15,463,042**	4,692,546	**230%**
Items that are or may be Reclassified to Profit or Loss						
Foreign Operations- Foreign Currency Translation Difference	**344,040**	372,475	**-8%**	**-**	-	
Other Comprehensive Income for the Year, Net of Tax	**28,600,316**	280,430,424	**-90%**	**28,256,276**	280,057,949	**-90%**
Total Comprehensive Income for the Year	**2,688,258,689**	1,183,900,047	**127%**	**2,544,435,718**	1,104,493,214	**130%**
Total Comprehensive Income Attributable to :						
Owners of the Company	**2,688,125,647**	1,183,872,201	**127%**	**2,544,435,718**	1,104,493,214	**130%**
Non - Controlling Interests	**133,042**	27,846	**378%**	**-**	-	
Total Comprehensive Income for the Year	**2,688,258,689**	1,183,900,047	**127%**	**2,544,435,718**	1,104,493,214	**130%**

Figures in brackets indicate deductions.

SIERRA CABLES PLC
INCOME STATEMENT

For the Quarter ended 31st March,	Group			Company		
	2026	2025	**Variance**	**2026**	2025	**Variance**
	Rs.	Rs.	**%**	**Rs.**	Rs.	**%**
	(Un-Audited)	(Un-Audited)		**(Un-Audited)**	(Un-Audited)	
Revenue	**4,184,734,524**	2,245,616,588	**86%**	**4,184,734,524**	2,245,616,588	**86%**
Cost of Sales	**(3,303,787,696)**	(1,767,910,848)	**87%**	**(3,302,972,024)**	(1,767,095,177)	**87%**
Gross Profit	**880,946,828**	477,705,740	**84%**	**881,762,500**	478,521,411	**84%**
Other Income	**5,296,913**	12,401,152	**-57%**	**5,296,913**	12,401,152	**-57%**
Selling and Distribution Expenses	**(146,645,750)**	(266,965,127)	**-45%**	**(146,645,750)**	(266,965,127)	**-45%**
Administrative Expenses	**(161,907,331)**	(286,083,522)	**-43%**	**(161,871,737)**	(286,048,626)	**-43%**
Profit from Operations	**577,690,660**	(62,941,757)	**-1018%**	**578,541,926**	(62,091,190)	**-1032%**
Net Finance Costs	**(56,661,658)**	(77,547,316)	**-27%**	**(59,014,045)**	(77,766,660)	**-24%**
Share of Profit of Equity-Accounted Investees, (Net of Tax)	**42,489,991**	(4,410,589)	**-1063%**	**-**	-	-
Profit Before Taxation	**563,518,993**	(144,899,662)	**-489%**	**519,527,881**	(139,857,850)	**-471%**
Income Tax Expense	**13,158,115**	34,622,861	**-62%**	**13,158,115**	34,622,861	**-62%**
Profit/(Loss) for the Period	**576,677,108**	(110,276,801)	**-623%**	**532,685,996**	(105,234,989)	**-606%**
Profit/(Loss) Attributable to :						
Owners of the Company	**576,561,268**	(110,286,023)	**-623%**	**532,685,996**	(105,234,989)	**-606%**
Non - Controlling Interests	**115,840**	9,222	**1156%**	**-**	-	
	576,677,108	(110,276,801)	**-623%**	**532,685,996**	(105,234,989)	**-606%**
Basic/Diluted Earnings/(Loss) Per Share	**1.07**	(0.21)		**0.99**	0.20	

Figures in brackets indicate deductions

SIERRA CABLES PLC

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the Quarter ended 31st March,	Group			Company		
	2026	2025	**Variance**	**2026**	2025	**Variance**
	Rs.	Rs.	**%**	**Rs.**	Rs.	**%**
	(Un-Audited)	(Un-Audited)		**(Un-Audited)**	(Un-Audited)	
Profit for the Period	**576,677,108**	(110,276,801)	**-623%**	**532,685,996**	(105,234,989)	**-606%**
Other Comprehensive Income						
Equity Investments at FVOCI - Net Change in Fair Value	**12,976,164**	9,534,303	**36%**	**12,976,164**	9,534,303	**36%**
Revaluation Surplus on Land , Building & Motor Vehicle	**-**	433,154,697	**100%**	**-**	433,154,697	**100%**
Deferred Tax Impact on Revaluation Reserve	**-**	(152,492,324)	**100%**	**-**	(152,492,324)	**100%**
Actuarial Gain/(Loss) on Defined Benefit Obligation, Net of Tax	**18,276,048**	(7,567,101)	**-342%**	**18,276,048**	(7,567,101)	**-342%**
Revaluation reversal of Disposal Motor Vehicle	**-**	-	**100%**	**-**	-	**100%**
Deferred Tax Impact on Acturial Gain/ (Loss)	**(5,482,814)**	2,270,131	**-342%**	**(5,482,814)**	2,270,131	**-342%**
Foreign Operations- Foreign Currency Translation Difference	**74,956**	1,350	**5452%**	**-**	-	
Other Comprehensive Income for the Period, Net of Tax	**25,844,354**	284,901,056	**-91%**	**25,769,398**	284,899,706	**-91%**
Total Comprehensive Income for the Period	**602,521,462**	174,624,255	**245%**	**558,455,394**	179,664,717	**211%**
Total Comprehensive Income/(Expense) Attributable to :						
Owners of the Company	**602,401,874**	174,614,965	**245%**	**558,455,394**	179,664,717	**211%**
Non - Controlling Interests	**119,588**	9,290	**1187%**	**-**	-	
Total Comprehensive Income for the Period	**602,521,462**	174,624,255	**245%**	**558,455,394**	179,664,717	**211%**

Figures in brackets indicate deductions.

SIERRA CABLES PLC
STATEMENT OF FINANCIAL POSITION

As at 31st March	**Group**		**Company**	
	2026	2025	**2026**	2025
	Rs.	Rs.	**Rs.**	Rs.
	(Un-Audited)	(Audited)	**(Un-Audited)**	(Audited)
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	**4,614,466,368**	3,531,182,874	**4,788,128,500**	3,701,582,319
Intangible Assets	**3,488,142**	4,550,000	**3,488,142**	4,550,000
Investments in Subsidiaries	**-**	-	**-**	-
Investment in Equity-Accounted Investees	**434,389,594**	289,964,769	**31,610,163**	31,610,163
Other Non-Current Assets	**88,448,529**	72,932,094	**88,448,529**	72,932,094
Total Non-Current Assets	**5,140,792,633**	3,898,629,737	**4,911,675,334**	3,810,674,576
Current Assets				
Inventories	**5,019,736,263**	3,752,989,734	**5,019,736,263**	3,752,989,734
Trade and Other Receivables	**6,375,679,670**	2,334,331,337	**6,375,679,670**	2,334,331,337
Amounts due from Related Companies	**6,947,383,376**	2,438,576,217	**6,947,383,376**	2,438,576,217
Short Term Investment	**792,332**	744,723	**792,332**	744,723
Cash and Cash Equivalents	**439,082,449**	771,840,524	**432,045,624**	767,464,618
Total Current Assets	**18,782,674,090**	9,298,482,535	**18,775,637,265**	9,294,106,629
Total Assets	**23,923,466,723**	13,197,112,272	**23,687,312,599**	13,104,781,205
EQUITY AND LIABILITIES				
Equity				
Stated Capital	**894,565,898**	894,565,898	**894,565,898**	894,565,898
Revaluation Reserve	**1,604,336,308**	1,614,556,308	**1,448,460,605**	1,458,680,605
Fair Value Reserve	**50,255,414**	34,792,372	**50,255,414**	34,792,372
Foreign Currency Translation Reserve	**76,825,029**	76,498,191	**-**	-
Retained Earnings	**6,276,390,402**	3,593,834,635	**6,511,063,880**	3,971,871,204
Merger Reserve	**-**	-	**(237,775,033)**	(237,775,033)
Total Equity Attributable to Equity Holders of the Company	**8,902,373,051**	6,214,247,404	**8,666,570,764**	6,122,135,046
Non-Controlling Interest	**351,837**	218,795	**-**	-
Total Equity	**8,902,724,888**	6,214,466,199	**8,666,570,764**	6,122,135,046
Non-Current Liabilities				
Retirement Benefit Obligations	**104,848,310**	106,206,102	**104,848,310**	106,206,102
Deferred Tax Liabilities	**689,780,192**	676,808,620	**689,780,192**	676,808,620
Term Loans Due After One Year	**5,867,084,232**	1,384,572,349	**5,867,084,232**	1,384,572,349
Total Non-Current Liabilities	**6,661,712,734**	2,167,587,071	**6,661,712,734**	2,167,587,071
Current Liabilities				
Trade and Other Payables	**743,237,741**	782,684,764	**743,237,741**	782,684,850
Term Loans Due Within One Year	**2,031,156,366**	1,200,010,970	**2,031,156,366**	1,200,010,970
Amounts due to Related Companies	**671,562,786**	568,886,843	**671,562,786**	568,886,843
Import Demand Loans	**4,341,610,456**	1,980,730,797	**4,341,610,456**	1,980,730,797
Income Tax Payable	**337,459,727**	280,330,521	**337,459,727**	280,330,521
Bank Overdraft	**234,002,025**	2,415,107	**234,002,025**	2,415,107
Total Current Liabilities	**8,359,029,101**	4,815,059,002	**8,359,029,101**	4,815,059,088
Total Liabilities	**15,020,741,835**	6,982,646,073	**15,020,741,835**	6,982,646,159
Total Equity and Liabilities	**23,923,466,723**	13,197,112,272	**23,687,312,599**	13,104,781,205
Net Asset Value per Share	**16.56**	11.56	**16.12**	11.39

Figures in brackets indicate deductions.

It is certified that the Financial Statements have been prepared in compliance with the requirements of the Companies Act No 07 of 2007.

……Sgd.....…
R.D.S. Malinga
Head of Finance

The Board of Directors is responsible for the preparation and presentation of the Financial Statements.
Approved and signed for and on behalf of the Board of Directors.

.....…Sgd.……..
S.S. Kotakadeniya
Director

……...Sgd....……
W.D.C.H. Jayatunga
Director

27th May 2026
Colombo

SIERRA CABLES PLC
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31st March

Group	Attributable to Owners of the Company						Non Controlling Interest	Total Equity
	Stated Capital	Revaluation Reserve	Foreign Currency Translation Reserve	Fair Value Reserve	Retained Earnings	Total		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance as at 1st April 2024	894,565,898	1,333,893,935	76,144,340	30,099,826	2,695,671,204	5,030,375,203	190,949	5,030,566,152
Profit / (Loss) for the Year	-	-	-	-	903,460,401	903,460,401	9,222	903,469,623
Other Comprehensive Income								
Equity Investments at FVOCI - Net Change in Fair Value	-	-	-	4,692,546	-	4,692,546	-	4,692,546
Actuarial Gain on Retirement Benefit Obligation, Net of Tax	-	-	-	-	(7,567,101)	(7,567,101)	-	(7,567,101)
Deferred Tax on Acturial Gain	-	-	-	-	2,270,131	2,270,131	-	2,270,131
Revaluation Surplus on Land ,Building & Motor Vehicles		433,154,697				433,154,697		433,154,697
Deferred Tax Impact on Revaluation surplus on Land & Building	-	(152,492,324)	-	-	-	(152,492,324)	-	(152,492,324)
Net exchange Differences on Translation of Foreign Operations	-	-	353,851	-	-	353,851	18,624	372,475
Total Comprehensive Income for the Year	-	280,662,373	353,851	4,692,546	898,163,431	1,183,872,201	27,846	1,183,900,047
Balance as at 31st March 2025	894,565,898	1,614,556,308	76,498,191	34,792,372	3,593,834,635	6,214,247,404	218,795	6,214,466,199
Balance as at 01st April 2025	**894,565,898**	**1,614,556,308**	**76,498,191**	**34,792,372**	**3,593,834,635**	**6,214,247,404**	**218,795**	**6,214,466,199**
Profit for the Year	**-**	**-**	**-**	**-**	**2,659,542,533**	**2,659,542,533**	**115,840**	**2,659,658,373**
Other Comprehensive Income								
Equity Investments at FVOCI - Net Change in Fair Value	**-**	**-**	**-**	**15,463,042**	**-**	**15,463,042**	**-**	**15,463,042**
Actuarial Gain/(Loss) on Defined Benefit Obligation, Net of Tax	**-**	**-**	**-**	**-**	**18,276,048**	**18,276,048**	**-**	**18,276,048**
Deferred Tax on Acturial Gain	**-**	**-**	**-**	**-**	**(5,482,814)**	**(5,482,814)**	**-**	**(5,482,814)**
Net exchange Differences on Translation of Foreign Operations	**-**	**-**	**326,838**	**-**	**-**	**326,838**	**17,202**	**344,040**
Total Comprehensive Income for the Year	**-**	**-**	**326,838**	**15,463,042**	**2,672,335,767**	**2,688,125,647**	**133,042**	**2,688,258,689**
Transfer of Revaluation surplus on disposal of asset		**(10,220,000)**	**-**	**-**	**10,220,000**	**-**	**-**	**-**
Balance as at 31st March 2026	**894,565,898**	**1,604,336,308**	**76,825,029**	**50,255,414**	**6,276,390,402**	**8,902,373,051**	**351,837**	**8,902,724,888**

Figures in brackets indicate deductions.

SIERRA CABLES PLC
COMPANY STATEMENT OF CHANGES IN EQUITY

For the year ended 31st March **Company**	**Stated Capital** **Rs.**	**Revaluation Reserve** **Rs.**	**Fair Value Reserve** **Rs.**	**Merger Reserve** **Rs.**	**Retained Earnings** **Rs.**	**Total** **Rs.**
Balance as at 1st April 2024	894,565,898	1,178,018,232	30,099,826	(237,775,033)	3,152,732,909	5,017,641,832
Profit for the Year	-	-	-	-	824,435,265	824,435,265
Other Comprehensive Income						
Equity Investments at FVOCI - Net Change in Fair Value	-	-	4,692,546	-	-	4,692,546
Revaluation Surplus on Land ,Building & Motor Vehicles	-	433,154,697	-	-	-	433,154,697
Deferred Tax Impact on Revaluation surplus on Land & Building	-	(152,492,324)	-	-	-	(152,492,324)
Actuarial Loss on Retirement Benefit Obligation, Net of Tax	-	-	-	-	(7,567,101)	(7,567,101)
Deferred Tax on Acturial Gain	-	-	-	-	2,270,131	2,270,131
Total Comprehensive Income for the Year	-	280,662,373	4,692,546	-	819,138,295	1,104,493,214
Balance as at 31st March 2025	894,565,898	1,458,680,605	34,792,372	(237,775,033)	3,971,871,204	6,122,135,046
Balance as at 1st April 2025	**894,565,898**	**1,458,680,605**	**34,792,372**	**(237,775,033)**	**3,971,871,204**	**6,122,135,046**
Profit for the Year	**-**	**-**	**-**	**-**	**2,516,179,442**	**2,516,179,442**
Other Comprehensive Income						
Equity Investments at FVOCI - Net Change in Fair Value	**-**	**-**	**15,463,042**	**-**	**-**	**15,463,042**
Actuarial Gain/(Loss) on Defined Benefit Obligation, Net of Tax	**-**	**-**	**-**	**-**	**18,276,048**	**18,276,048**
Deferred Tax on Acturial Gain	**-**	**-**	**-**	**-**	**(5,482,814)**	**(5,482,814)**
Total Comprehensive Income for the Year	**-**	**-**	**15,463,042**	**-**	**2,528,972,676**	**2,544,435,718**
Transfer of Revaluation surplus on disposal of asset	**-**	**(10,220,000)**	**-**	**-**	**10,220,000**	**-**
Balance as at 31st March 2026	**894,565,898**	**1,448,460,605**	**50,255,414**	**(237,775,033)**	**6,511,063,880**	**8,666,570,764**

Figures in brackets indicate deductions.

SIERRA CABLES PLC
STATEMENT OF CASH FLOW

For the year ended 31st March	GROUP 2026 Rs.	GROUP 2025 Rs.	COMPANY 2026 Rs.	COMPANY 2025 Rs.
	(Un-Audited)	(Audited)	**(Un-Audited)**	(Audited)
Cash Flow from Operating Activities				
Profit Before Tax	**3,078,711,132**	1,267,763,624	**2,935,232,201**	1,188,729,266
Adjustments for:				
Depreciation	**181,538,324**	180,709,734	**178,275,637**	177,447,047
Amortization of Intangible Asset	**1,418,708**	1,400,000	**1,418,708**	1,400,000
Provision / (Reversal) for Impairment of Trade Receivables	**96,702,377**	62,870,692	**96,702,377**	62,870,692
Write off of Trade & Other Receivables	**28,448,423**	-	**28,448,423**	-
Gain on Disposal of Property, Plant and Equipment	**(374,011)**	-	**(374,011)**	-
Share of Profit of Equity-Accounted Investees, (Net of Tax)	**(156,042,776)**	(82,112,597)	**-**	-
Written Off of Inventory	**37,756,939**	188,129,342	**37,756,939**	188,129,342.00
Provision for Impairment of Inventories	**5,897,338**	36,664,693	**5,897,338**	36,664,693
Provision for Impairment of Other Receivables	**38,763,002**	51,528,407	**38,763,002**	51,528,407
Provision for Employee Benefit Obligation	**18,889,370**	17,481,943	**18,889,370**	17,481,943
Net Foreign Exchange Gain/Loss	**(37,623,923)**	(27,487,348)	**(37,623,923)**	(27,487,348)
Interest Expenses	**923,257,152**	661,039,147	**923,257,152**	661,039,147
Interest Income	**(541,582,081)**	(362,872,117)	**(541,522,404)**	(362,814,713)
Dividend Income	**(153,650)**	(569,914)	**(11,771,601)**	(569,914)
Operating Profit Before Working Capital Changes	**3,675,606,324**	1,994,545,606	**3,673,349,208**	1,994,418,562
(Increase)/Decrease in Inventories	**(1,310,400,806)**	(1,660,947,191)	**(1,310,400,805)**	(1,660,947,190)
(Increase)/Decrease in Trade and Other Receivables	**(4,151,455,602)**	(357,412,498)	**(4,151,455,602)**	(357,412,498)
(Increase)/Decrease in Dues from Related Parties	**2,496,487**	36,612,295	**2,496,487**	36,612,295
Increase/(Decrease) in Trade and Other Payables	**(57,131,507)**	175,044,740	**(57,131,594)**	175,245,925
Increase/(Decrease) in Dues to Related Parties	**30,148,995**	210,534,317	**30,148,995**	210,534,317
Cash Generated from Operations	**(1,810,736,109)**	398,377,269	**(1,812,993,311)**	398,451,411
Interest Expense Paid	**(850,730,204)**	(588,311,011)	**(850,730,204)**	(588,512,196)
Income Tax Paid	**(352,253,834)**	(194,155,639)	**(352,253,834)**	(194,155,639)
Retirement Benefit Paid	**(1,971,114)**	(8,313,522)	**(1,971,114)**	(8,313,522)
Net Cash From/(Used In) Operating Activities	**(3,015,691,261)**	(392,402,903)	**(3,017,948,463)**	(392,529,946)
Cash Flows from Investing Activities				
Interest Income Received	**6,464,676**	21,545,871	**6,404,999**	21,488,467
Dividend Received from Equity-Accounted Investees	**9,875,258**	-	**9,875,258**	-
Dividend Received from FVOCI Investment	**84,107**	494,330	**84,107**	494,330
Purchase of Property, Plant and Equipments	**(1,269,063,485)**	(709,277,282)	**(1,269,063,485)**	(709,277,282)
Acquisition of Intangible Assets	**(356,850)**	-	**(356,850)**	-
Proceeds from Disposal of Property, Plant and Equipment	**4,615,678**	-	**4,615,678**	-
Disposal of FVOCI Investment	**-**	37,518,626	**-**	37,518,626
Loan Granted to Related Parties	**(6,209,154,094)**	(1,600,000,000)	**(6,209,154,094)**	(1,600,000,000)
Loan Settled by Related Parties	**2,234,000,000**	960,197,451	**2,234,000,000**	960,197,451
Net Cash From/(Used In) Investing Activities	**(5,223,534,710)**	(1,289,521,004)	**(5,223,594,387)**	(1,289,578,408)
Cash Flows from Financing Activities				
Proceed from Interest-Bearing Borrowings	**18,143,819,171**	8,391,032,712	**18,143,819,171**	8,391,032,712
Repayment of Interest-Bearing Borrowings	**(10,469,282,233)**	(6,152,973,876)	**(10,469,282,233)**	(6,152,973,876)
Net Cash Flows Generated From/(Used In) Financing Activities	**7,674,536,938**	2,238,058,836	**7,674,536,938**	2,238,058,836
Net Increase/ (Decrease) in Cash and Cash Equivalents	**(564,689,033)**	556,134,929	**(567,005,912)**	555,950,481
Effect of Movement in Exchange Rates	**344,040**	372,475	**-**	-
Cash and Cash Equivalents at the Beginning of the Year	**769,425,417**	212,918,013	**765,049,511**	209,099,030
Cash and Cash Equivalents at the End of the Year	**205,080,424**	769,425,417	**198,043,599**	765,049,511
Analysis of Cash & Cash Equivalents				
Cash in Hand and at Bank	**439,082,449**	771,840,524	**432,045,624**	767,464,618
Bank Overdraft	**(234,002,025)**	(2,415,107)	**(234,002,025)**	(2,415,107)
	205,080,424	769,425,417	**198,043,599**	765,049,511

Figures in brackets indicate deductions.

SIERRA CABLES PLC
NOTES TO THE INTERIM FINANCIAL STATEMENTS - 31ST MARCH 2026

(01) The Financial Position as at 31st March 2026 and the Comprehensive Income for the period ended are drawn from the **unaudited** Financial Statements of the Company and its Subsidiary, Sierra Cable East Africa Limited and Associate Companies T & G Lanka (Private) Limited, Cables PTE Limited and Tea Leaf Resorts (Private) Limited, in accordance with the accounting policies.

(02)

There have been no other events subsequent to the interim period , which require disclosure in the Interim Financial Statements. These financial statements were authorized for issue by the Board of Directors on 27th May 2026

(03) There are no significant changes in the nature of the Contingent Liabilities which were disclosed in the Financial Statements for the year ended 31st March 2025.

(04) Figures shown in brackets in the financial statements indicate deductions.

(05) Where necessary, comparative figures have been re-classified to conform with the current period's presentation.

(06) Accounting policies and methods of computation as stated in the audited financial statements for the year 2024/25 are followed in the preparation of these Interim Financial Statements.

(07) Market Price of Shares

	During the Year ended		**During the Quarter ended**	
	31st March 2026	**31st March 2025**	**31st March 2026**	**31st March 2025**
	Rs.	Rs.	**Rs.**	Rs.
Highest Price Recorded	**39.20**	18.60	**39.20**	18.60
Lowest Price Recorded	**13.70**	8.00	**26.20**	12.30
Closing Price Recorded	**28.30**	15.70	**28.30**	15.70

(08) Sierra Cables PLC

	As at 31st March 2026
Directors Shareholding	
Mr. I.C. Nanayakkara	Nil
Mr. D.S. Panditha	Nil
Mr. P.E.A.B Perera	Nil
Ms. S.S. Kotakadeniya	Nil
Mr. D.S.K. Amarasekera	Nil
Mr. M.A.P.N. Weerasingha	60,000
Mr. P.D.G. Jayasena	1,000
Mr. W.D.C.H. Jayatunga	Nil
Mr. S.M.S.C. Jayasuriya	Nil
Mr. G.I.U.S. Perera	Nil
	61,000

(09) Sierra Cables PLC- As at 31st March 2026

Public Holding of Issued Share Capital	**43.39%**
Number of Public Shareholders	**25,371**
Issued Share Capital Representing - Ordinary Shares	**537,512,430**
Float adjusted market capitalization (LKR Mn)	**6,600**

the Company complies with the minimum public holding requirements of the Colombo Stock Exchange under Option 3, as set out in Rule 7.13.1(i)(a), as at the reporting date.

SIERRA CABLES PLC
NOTES TO THE INTERIM FINANCIAL STATEMENTS

(10) LIST OF 20 MAJOR SHAREHOLDERS
BASED ON THEIR SHAREHOLDINGS AS AT 31ST MARCH 2026

NO	NAME	NO OF SHARES	PERCENTAGE (%)
1	Iconic Trust (Private) Limited	163,580,768	30.43
2	Browns Investments PLC	140,630,654	26.16
3	Seylan Bank PLC/A.C.Senanka	8,745,869	1.63
4	Commercial Bank of Ceylon PLC/W. Jinadasa	6,380,150	1.19
5	Deutsche Bank AG as Trustee for JB Vantage Value Equity Fund	4,950,000	0.92
6	Tranz Dominion,L.L.C.	3,600,000	0.67
7	Rosewood (Private) Limited -Account No.1	3,013,461	0.56
8	Seylan Bank PLC/ JN Lanka Holdings Company (Pvt) Ltd	2,961,131	0.55
9	Mr. K.S.N. Hirdaramani	2,902,287	0.54
10	Mr. A.M. Weerasinghe	2,775,000	0.52
11	Employees Trust Fund Board	2,456,730	0.46
12	Jafferjee Brothers Exports (Private)Limited	2,084,888	0.39
13	DFCC Bank PLC/Weththinge Jinadasa	2,000,000	0.37
14	Mr. F. Kassim	1,832,823	0.34
15	Miss S.S.P. Kandambi	1,797,753	0.33
16	Merchant Bank of Sri Lanka & Finance PLC/ R.G Senevirathne and A. Senevirathne	1,714,319	0.32
17	Hatton National Bank PLC/Elayathamby Thavagnanasundaram	1,671,368	0.31
18	Citizens Development Business Finance Account No. 02	1,579,008	0.29
19	Amana Bank PLC/Hi-Line Towers (Private) Limited	1,481,033	0.28
20	People S Leasing And Finance PLC/R.M.N.C.Bandara	1,450,631	0.27
	TOTAL	**357,607,873**	**66.53**

CORPORATE INFORMATION

Name of the Company
Sierra Cables PLC

Company Re-registration No.
PQ 166 (Under Companies Act No.07 of 2007)

Registered Office
No. 39/1A, Galvarusa Road, Korathota, Kaduwela

Company Secretaries
L O L C Corporate Services (Private) Limited
No. 100/1, Sri Jayawardenapura Mawatha, Rajagiriya
Tel: 0112 663 000, Email: corporateservices@lolc.com

Auditors
KPMG (Chartered Accountants)
32 A, Sir Mohomed Macan Marker Mawatha, P.O. Box 186, Colombe 03.
Tel: 011 5426426, Fax: 011 2445872, E-mail: kpmgsl@kpmg.com

Bankers
Commercial Bank of Ceylon PLC
Sampath Bank PLC
Bank of Ceylon
People's Bank
DFCC Bank PLC
Cargills Bank Limited
Hatton National Bank PLC
Standard Chartered Bank
Habib Bank
Bank of China
Pan Asia Banking Corporation PLC
National Development Bank PLC

Domicile and Legal Form
Sierra Cables PLC is a Limited Liability Company incorporated and domiciled in Sri Lanka
The Registered office and principal place of business is located at 39/1A, Galwarusa Road, Korathota, Kaduwela.
Tel: 011 4412000-4, Fax: 011 2770291, 011 4412573 E-mail: info@sierracables.com

Issued Ordinary shares of the Company is stated as listed on the Colombo Stock Exchange since 22nd November 2005.

Board of Directors as at 31st March 2026
Mr. I.C. Nanayakkara
Mr. D.S. Panditha
Mr. P.E.A.B Perera
Ms. S.S. Kotakadeniya
Mr. D.S.K. Amarasekera
Mr. M.A.P.N. Weerasingha
Mr. P.D.G. Jayasena
Mr. W.D.C.H. Jayatunga
Mr. S.M.S.C. Jayasuriya
Mr. G.I.U.S. Perera