

John Keells PLC

Interim Financial Statements

31st December 2025

John Keells PLC

CONSOLIDATED INCOME STATEMENT

	Quarter ended 31st December			Nine months ended 31st December		
	2025	2024	Change %	**2025**	2024	Change %
Continuing operations						
Services transferred at a point of time	**317,621**	293,265	8	**932,885**	749,725	24
Revenue from contracts with customers	**317,621**	293,265	8	**932,885**	749,725	24
Cost of sales	**(135,017)**	(124,327)	9	**(379,213)**	(357,149)	6
Gross profit	**182,604**	168,938	8	**553,672**	392,576	41
Other operating income	**519**	(4)	13,080	**952**	12,167	(92)
Other operating expense	**(2,401)**	72	3,435	**(8,526)**	-	-
Distribution expenses	**(40,930)**	(12,185)	236	**(46,223)**	(23,506)	97
Administrative expenses	**(97,604)**	(90,896)	7	**(299,000)**	(273,136)	9
Results from operating activities	**42,188**	65,925	(36)	**200,875**	108,101	86
Finance expenses	**(1,150)**	(3,568)	(68)	**(4,691)**	(16,126)	(71)
Finance income	**20,903**	18,222	15	**56,124**	48,807	15
Net finance income / (expense)	**19,753**	14,654	35	**51,433**	32,681	57
Changes in fair value of investment properties	**12,900**	30,500	(58)	**12,900**	30,500	(58)
Share of results of equity-accounted investees	**(2,646)**	196	(1,450)	**3,376**	616	448
Profit before tax	**72,195**	111,275	(35)	**268,584**	171,898	56
Tax (expense) / Reversal	**(31,307)**	(38,716)	(19)	**(94,352)**	(36,995)	155
Profit for the period	**40,888**	72,559	(44)	**174,232**	134,903	29
Attributable to :						
Equity holders of the parent	**30,185**	66,273	(54)	**149,405**	135,829	10
Non-controlling interests	**10,703**	6,286	70	**24,827**	(926)	2,781
	40,888	72,559	(44)	**174,232**	134,903	29

Earnings per share	**Rs.**	Rs.	**Rs.**	Rs.
Basic	**0.50**	1.09	**2.46**	2.23
Diluted	**0.50**	1.09	**2.46**	2.23
Dividend per share	**0.45**	-	**0.90**	-

Note: All values are in Rupees '000s, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are not audited.

John Keells Group - Confidential

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Quarter ended 31st December		Nine months ended 31st December	
	2025	2024	**2025**	2024
Profit for the period	**40,888**	72,559	**174,232**	134,903
Other comprehensive income not to be reclassified to income statement in subsequent periods				
Net (Loss)/gain on equity instruments at fair value through other comprehensive income	**98,064**	132,893	**(31,191)**	546,096
Revaluation of buildings on leasehold land	**49,188**	23,357	**49,188**	23,357
Net other comprehensive income not to be reclassified to income statement in subsequent periods	**147,252**	156,249	**17,997**	569,453
Tax on other comprehensive income	**(14,756)**	(7,007)	**(14,756)**	(7,007)
Other comprehensive income for the period, net of tax	**132,496**	149,243	**3,241**	**562,446**
Total comprehensive income for the period, net of tax	**173,384**	221,802	**177,473**	**697,349**
Attributable to :				
Equity holders of the parent	**162,681**	215,516	**152,646**	698,275
Non-controlling interests	**10,703**	6,286	**24,827**	(926)
	173,384	221,802	**177,473**	697,349

Note: All values are in Rupees '000s, unless otherwise stated.
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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31st December	**2025**	2024	31.03.2025
ASSETS			
Non-current assets			
Property, plant and equipment	**918,599**	897,856	890,517
Right of use asset	**28,496**	29,585	29,312
Investment property	**557,650**	544,750	544,750
Intangible assets	**19,233**	8,766	7,878
Investments in associates	**21,397**	64,279	64,420
Non-current financial assets	**3,044,635**	3,121,004	3,079,098
Other non-current assets	**12,995**	21,234	16,358
Deferred tax assets	**12,109**	21,277	10,608
	4,615,114	4,708,751	4,642,941
Current assets			
Inventories	**1,068**	1,037	996
Trade and other receivables	**1,284,326**	975,817	1,118,777
Amounts due from related parties	**13,309**	10,817	11,766
Other current assets	**19,861**	30,856	11,928
Short term investments	**809,518**	528,209	533,450
Cash in hand and at bank	**195,948**	199,243	217,536
	2,324,030	1,745,979	1,894,453
Total assets	**6,939,144**	6,454,730	6,537,394
EQUITY AND LIABILITIES			
Attributable to equity holders of the parent			
Stated capital	**152,000**	152,000	152,000
Revenue reserves	**3,019,611**	3,040,096	3,022,206
Other components of equity	**1,563,297**	1,572,563	1,549,639
	4,734,908	4,764,659	4,723,845
Non-controlling interests	**84,092**	55,413	59,862
Total equity	**4,819,000**	4,820,072	4,783,707
Non-current liabilities			
Deferred tax liabilities	**287,886**	292,299	284,571
Long Term Borrowing	**8,400**	41,200	32,800
Employee benefit liabilities	**85,053**	100,066	75,485
	381,339	433,565	392,856
Current liabilities			
Trade and other payables	**1,616,498**	1,120,543	1,285,276
Amounts due to related parties	**16,278**	21,313	18,085
Income tax payable	**56,776**	22,088	17,977
Other current liabilities	**5,837**	3,523	3,178
Short term borrowings	**32,800**	33,600	33,600
Bank overdrafts	**10,615**	26	2,715
	1,738,804	1,201,093	1,360,831
Total equity and liabilities	**6,939,144**	6,454,730	6,537,394
	Rs.	Rs.	Rs.
Net assets per share	**77.88**	78.37	77.69

Note: All values are in Rupees '000s, unless otherwise stated.
The above figures are not audited.

I certify that the financial statements comply with the requirements of the Companies Act No.7 of 2007.

N. W. R. Wijewantha
Chief Financial Officer

The Board of Directors is responsible for these financial statements.

K. N. J. Balendra
Chairperson

J. G. A. Cooray
Director

27th January ,2026

John Keells Group - Confidential

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to equity holders of parent							
			Other Components of Equity					
	Stated capital	Revenue reserves	Revaluation reserves	Fair value reserve of financial assets at FVOCI	Other capital reserves	Total	Non-controlling interest	Total Equity
As at 1st April 2024	152,000	2,904,267	482,971	355,362	162,324	4,056,924	54,784	4,111,708
Profit for the year	-	135,829	-	-	-	135,829	(926)	134,903
Other comprehensive income net of tax	-	-	16,350	546,096	-	562,446	-	562,446
Total comprehensive income net of tax	-	135,829	16,350	546,096	-	698,275	(926)	697,349
Share based payment expenses	-	-	-	-	9,460	9,460	1,555	11,015
As at 31st December 2024	**152,000**	**3,040,096**	**499,321**	**901,458**	**171,784**	**4,764,659**	**55,413**	**4,820,072**
As at 1st April 2025	152,000	3,022,206	499,321	875,062	175,256	4,723,845	59,862	4,783,707
Profit for the year	-	149,405	-	-	-	149,405	24,827	174,232
Other comprehensive income net of tax	-	-	34,432	(31,191)	-	3,241	-	3,241
Total comprehensive income net of tax	-	149,405	34,432	(31,191)	-	152,646	24,827	177,473
Share based payment expenses	-		-	-	10,417	10,417	1,635	12,052
Final dividend paid - 2024/25	-	(97,280)	-	-	-	(152,000)		(97,280)
Interim dividend paid - 2025/26		(54,720)						(54,720)
Subsidiary Dividend to Non- Controlling Interest							(2,232)	(2,232)
As at 31st December 2025	**152,000**	**3,019,611**	**533,753**	**843,871**	**185,673**	**4,734,908**	**84,092**	**4,819,000**

Note: All values are in Rupees '000s, unless otherwise stated.
Figures in brackets indicate deductions.
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CONSOLIDATED CASH FLOW STATEMENT

For the nine months ended 31st December	Note	**2025**	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before working capital changes	A	**294,718**	164,429
(Increase) / Decrease in inventories		**(72)**	1,736
(Increase) / Decrease in amounts due from related parties		**(1,543)**	(794)
(Increase) / Decrease in trade and other receivables		**(194,052)**	367,820
(Increase) / Decrease in other current assets		**(7,933)**	37,691
Increase / (Decrease) in trade and other payables		**331,222**	(126,366)
Increase / (Decrease) in amounts due to related parties		**(1,807)**	1,515
Increase / (Decrease) in other current liabilities		**2,659**	(26,096)
Cash generated from operations		**423,192**	419,935
Finance income received		**52,581**	47,870
Finance costs paid		**(4,691)**	(16,126)
Tax paid and setoff		**(61,537)**	(64,354)
Dividend received		**39,440**	59,427
Gratuity (paid)/ transfers out		**-**	(9,286)
Net cash flow from/(used in) operating activities		**448,985**	437,466
CASH FLOWS FROM/(USED IN) INVESTING ACTIVITIES			
Purchase and construction of property, plant and equipment		**(12,491)**	(34,343)
Dividend received - FVOCI financial assets		**3,544**	1,050
Purchase of intangible assets		**(14,514)**	(2,659)
Proceeds from sale of property plant & equipment		**487**	12,114
Net cash flow used in investing activities		**(22,974)**	(23,838)
CASH FLOWS FROM/(USED IN) FINANCING ACTIVITIES			
Dividend paid to equity holders		**(152,000)**	-
Dividend paid to Non controlling interest		**(2,232)**	
Proceeds from /(Repayment) of long term borrowings		**(25,200)**	74,800
Net cash flow used in financing activities		**(179,432)**	**74,800**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		**246,579**	488,428
CASH AND CASH EQUIVALENTS AT THE BEGINNING		**748,271**	238,998
CASH AND CASH EQUIVALENTS AT THE END		**994,851**	727,426
ANALYSIS OF CASH AND CASH EQUIVALENTS			
Favourable balances			
Short term investments		**809,518**	528,209
Cash in hand and at bank		**195,948**	199,243
		1,005,466	727,452
Unfavourable balances			
Bank overdrafts		**(10,615)**	(26)
Cash and cash equivalents		**994,851**	727,426

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The above figures are not audited.

John Keells Group - Confidential

CONSOLIDATED CASH FLOW STATEMENT

For the nine months ended 31st December	**2025**	2024
A. Profit before working capital changes		
Profit before tax	**268,584**	171,898
Adjustments for:		
Finance income	**(52,580)**	(47,870)
Finance expenses	**4,691**	16,126
Dividend income - FVOCI financial assets	**(3,544)**	(1,050)
Share of results of equity-accounted investees	**(3,376)**	(616)
Change in fair value of investment properties	**(12,900)**	(30,500)
Depreciation of property, plant and equipment	**33,586**	30,860
Amortisation of intangible assets	**3,158**	2,465
Amortisation of right-of-use assets	**817**	817
(Profit) / loss on sale of property, plant and equipment and intangible assets	**(479)**	(12,114)
Share based payment expenses	**12,052**	11,015
Gratuity provision and related costs	**9,568**	9,723
Impairment of trade debtors	**35,140**	13,675
	294,718	164,429

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Figures in brackets indicate deductions.
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COMPANY
INCOME STATEMENT

	Quarter ended 31st December			Nine months ended 31st December		
	2025	2024	Change %	**2025**	2024	Change %
Continuing operations						
Revenue from contracts with customers	**114,042**	128,889	(12)	**369,853**	394,118	(6)
Cost of sales	**(53,830)**	(50,043)	8	**(152,186)**	(163,442)	(7)
Gross profit	**60,212**	78,846	(24)	**217,667**	230,676	(6)
Dividend income	**39,440**	59,427	(34)	**51,262**	59,427	(14)
Other operating income	**159**	43	271	**369**	43	759
Other operating expense	**(917)**	(84)	(991)	**(4,155)**	(156)	2,563
Distribution expenses	**(40,204)**	(11,382)	253	**(43,264)**	(21,107)	105
Administrative expenses	**(39,401)**	(34,043)	16	**(122,153)**	(101,926)	20
Results from operating activities	**19,289**	92,807	(79)	**99,726**	166,957	(40)
Finance expenses	**(122)**	(1,608)	(92)	**(1,028)**	(10,386)	(90)
Finance income	**5,148**	4,210	22	**16,297**	13,287	23
Net finanace income / (expense)	**5,026**	2,602	93	**15,269**	2,901	426
Changes in fair value of investment property	**12,900**	30,500	(58)	**12,900**	30,500	(58)
Profit before tax	**37,215**	125,909	(70)	**127,895**	200,358	(36)
Tax expense	**(14,098)**	(25,881)	(46)	**(39,058)**	(52,563)	(26)
Profit for the period	**23,117**	100,028	(77)	**88,837**	147,795	(40)
	Rs.	Rs.		**Rs.**	Rs.	
Dividend per share	**0.45**	-		**0.90**	-	

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Figures in brackets indicate deductions.
The above figures are not audited.

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COMPANY STATEMENT OF COMPREHENSIVE INCOME

	Quarter ended 31st December		Nine months ended 31st December	
	2025	2024	**2025**	2024
Profit for the period	**23,117**	100,028	**88,837**	147,795
Other comprehensive income not to be reclassified to income statement in subsequent periods				
Net (loss)/gain on equity instruments at fair value through other comprehensive income	**98,064**	132,893	**(31,191)**	546,096
Net other comprehensive income not to be reclassified to income statement in subsequent periods	**98,064**	132,893	**(31,191)**	546,096
Tax on other comprehensive income	**-**	-	**-**	-
Other comprehensive income for the period, net of tax	**98,064**	132,893	**(31,191)**	546,096
Total comprehensive income for the period, net of tax	**121,181**	232,921	**57,646**	693,891

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John Keells Group - Confidential

COMPANY
STATEMENT OF FINANCIAL POSITION

As at 31st December	**2025**	2024	31.03.2025
ASSETS			
Non-current assets			
Property, plant and equipment	**21,712**	19,701	20,554
Investment property	**557,650**	544,750	544,750
Investment in subsidiaries	**158,570**	158,570	158,570
Equity accounted investments	**24,000**	24,000	24,000
Non-current financial assets	**3,016,980**	3,096,404	3,062,389
Other non-current assets	**5,908**	8,885	8,373
	3,784,820	3,852,310	3,818,636
Current assets			
Inventories	**530**	363	372
Trade and other receivables	**1,053,192**	218,718	810,309
Amounts due from related parties	**3,318**	3,529	2,999
Other current assets	**5,963**	15,794	2,756
Cash in hand and at bank	**178,753**	137,563	191,570
	1,241,756	375,967	1,008,006
Total assets	**5,026,576**	4,228,277	4,826,642
EQUITY AND LIABILITIES			
Stated capital	**152,000**	152,000	152,000
Revenue reserves	**2,759,768**	2,846,113	2,822,931
Other components of equity	**958,175**	1,008,777	984,127
Total equity	**3,869,943**	4,006,890	3,959,058
Non-current liabilities			
Deferred tax liabilities	**71,228**	65,293	68,361
Employee benefit liabilities	**42,432**	48,821	38,948
	113,660	114,114	107,309
Current liabilities			
Trade and other payables	**1,004,592**	71,728	727,163
Amounts due to related parties	**11,994**	17,427	15,960
Income tax payable	**11,279**	14,689	13,096
Other current liabilities	**4,989**	3,429	1,342
Bank overdrafts	**10,119**	-	2,714
	1,042,973	107,273	760,275
Total equity and liabilities	**5,026,576**	4,228,277	4,826,642
	Rs.	Rs.	Rs.
Net assets per share	**63.65**	65.90	65.12

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I certify that the financial statements comply with the requirements of the Companies Act No.7 of 2007.

N. W. R. Wijewantha
Chief Financial Officer

The Board of Directors is responsible for the preparation and presentation of these financial statements.

K. N. J. Balendra
Chairperson

J. G. A. Cooray
Director

27th January ,2026

John Keells Group - Confidential

COMPANY
CASH FLOW STATEMENT

For the nine months ended 31st December	**2025**	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	**127,895**	200,358
Adjustments for:		
Interest income	**(12,753)**	(12,237)
Dividend income - FVOCI Financial Assets	**(3,544)**	(59,427)
Dividend received	**(51,262)**	(1,050)
Finance expenses	**1,028**	10,386
Change in fair value of investment property	**(12,900)**	(30,500)
Depreciation of property, plant and equipment	**3,671**	2,784
Impairment of trade debtors	**35,140**	13,675
Gratuity provision and related costs	**3,484**	3,570
Share based payment expenses	**5,239**	4,537
Profit before working capital changes	**95,998**	132,096
(Increase) / Decrease in inventories	**(159)**	1,785
(Increase) / Decrease in trade and other receivables	**(261,337)**	843,805
(Increase) / Decrease in amounts due from related parties	**(319)**	1,992
(Increase) / Decrease in other current assets	**(3,207)**	(7,924)
Increase / (Decrease) in amounts due to related parties	**(3,966)**	3,371
Increase / (Decrease) in other current liabilities	**3,647**	(9,683)
Increase / (Decrease) in trade and other payables	**277,429**	(731,719)
Cash generated from / (used in) operations	**108,086**	233,723
Finance income received	**12,753**	12,237
Finance expenses paid	**(1,028)**	(10,386)
Dividend received	**51,262**	59,427
Tax paid	**(38,008)**	(48,614)
Gratuity (paid)/ transfers out	**-**	(8,620)
Net cash flow from / (used in) operating activities	**133,065**	237,767
CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES		
Purchase and construction of property, plant and equipment	**(4,831)**	(3,039)
Dividend income- FVOCI Financial Assets	**3,544**	1,050
Net cash flow used in investing activities	**(1,287)**	(1,989)
CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES		
Dividend paid	**(152,000)**	-
Net cash flow used in financing activities	**(152,000)**	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**(20,222)**	235,778
CASH AND CASH EQUIVALENTS AT THE BEGINNING	**188,856**	(98,215)
CASH AND CASH EQUIVALENTS AT THE END	**168,634**	137,563
ANALYSIS OF CASH & CASH EQUIVALENTS		
Favourable balances		
Cash in hand and at bank	**178,753**	137,563
Unfavourable balances		
Bank overdrafts	**(10,119)**	-
	168,634	137,563

Note: All values are in Rupees '000s, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are not audited.

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COMPANY STATEMENT OF CHANGES IN EQUITY

			Other Components of Equity		
	Stated capital	**Revenue reserves**	**Fair value reserve of financial assets at FVOCI**	**Other capital reserves**	**Total equity**
As at 1st April 2024	152,000	2,698,318	365,434	92,710	3,308,462
Profit for the year	-	147,795	-	-	147,795
Other comprehensive income net of tax	-	-	546,096	-	546,096
Total comprehensive income net of tax	-	147,795	546,096	-	693,891
Share based payment expenses	-	-	-	4,537	4,537
As at 31st December 2024	152,000	2,846,113	911,530	97,247	4,006,890
As at 1st April 2025	152,000	2,822,931	885,134	98,993	3,959,058
Profit for the year	-	88,837	-	-	88,837
Other comprehensive income net of tax	-	-	(31,191)	-	(31,191)
Total comprehensive income net of tax	-	88,837	(31,191)	-	57,646
Share based payment expenses	-	-	-	5,239	5,239
Final dividend paid - 2024/25	-	(97,280)	-	-	(97,280)
Interim dividend paid - 2025/26	-	(54,720)	-	-	(54,720)
As at 31st December 2025	**152,000**	**2,759,768**	**853,943**	**104,232**	**3,869,943**

Note: All values are in Rupees '000s, unless otherwise stated.
Figures in brackets indicate deductions.
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John Keells Group - Confidential

OPERATING SEGMENT INFORMATION

OPERATING SEGMENTS

The following table presents revenue and profit information regarding the Group's operating segments.

	Produce Broking		Warehousing		Stock Broking		Group Total	
For the quarter ended 31st December	**2025**	2024	**2025**	2024	**2025**	2024	**2025**	2024
Services transferred over time	**114,042**	128,889	**44,586**	39,653	**158,993**	124,724	**317,621**	293,265
Inter segment revenue		-	**2,369**	1,861	**-**	-	**2,369**	1,861
Total Segment Revenue	**114,042**	128,889	**46,955**	41,514	**158,993**	124,724	**319,990**	295,127
Eliminations of inter segment revenue							**(2,369)**	(1,861)
External Revenue							**317,621**	293,265
Segment Results	**(20,151)**	33,492	**12,192**	6,961	**50,147**	25,471	**42,188**	65,925
Finance expenses	**(122)**	(1,608)	**(1,028)**	(1,954)	**-**	(6)	**(1,150)**	(3,568)
Finance income	**5,148**	4,097	**1,332**	1,346	**14,423**	12,778	**20,903**	18,222
Change in fairvalue in investment property	**12,900**	30,500					**12,900**	30,500
Share of results of equity-accounted investees							**(2,646)**	196
							-	-
Profit / (loss) before tax	**(2,225)**	125,909	**12,496**	6,354	**64,570**	38,243	**72,195**	111,275
Tax expense							**(31,307)**	(38,716)
Profit for the period							**40,888**	72,559

Note : All values are in Rupees '000s, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are not audited.

*PPE (Property, plant and equipment)

John Keells Group - Confidential

OPERATING SEGMENT INFORMATION

OPERATING SEGMENTS

The following table presents revenue and profit information regarding the group's operating segments.

	Produce Broking		Warehousing		Stock Broking		Group Total	
For the nine months ended 31st December	**2025**	2024	**2025**	2024	**2025**	2024	**2025**	2024
Services transferred over time	**369,853**	394,118	**134,493**	115,795	**428,539**	239,813	**932,885**	749,725
Inter segment revenue	**-**	-	**6,431**	5,605	**-**	-	**6,431**	5,605
Total Segment Revenue	**369,853**	394,118	**140,924**	121,400	**428,539**	239,813	**939,316**	755,331
Eliminations of inter segment revenue							**(6,431)**	(5,605)
External Revenue							**932,885**	749,725
Segment Results	**48,464**	107,642	**37,824**	36,223	**114,587**	(35,764)	**200,875**	108,101
Finance expenses	**(1,028)**	(10,386)	**(3,663)**	(5,734)	**-**	(6)	**(4,691)**	(16,126)
Finance income	**16,297**	13,174	**3,488**	3,401	**36,339**	32,232	**56,124**	48,807
Changes in fair value of investment property	**12,900**	30,500					**12,900**	30,500
Share of results of equity-accounted investees	**-**	-	**-**	-	**-**	-	**3,376**	616
Profit before tax	**76,634**	140,930	**37,649**	33,890	**150,926**	(3,538)	**268,584**	171,898
Tax expense							**(94,352)**	(36,995)
Profit for the period							**174,232**	134,903
Purchase and construction of PPE*	**4,831**	3,039	**7,324**	31,304	**336**	-	**12,491**	34,343
Depreciation of PPE*	**3,671**	2,784	**28,800**	27,016	**1,115**	1,059	**33,586**	30,860
Amortisation of intangible assets	**-**	-	**-**	-	**3,158**	2,465	**3,158**	2,465
Amortisation of right-of-use assets	**-**	-	**817**	817	**-**	-	**817**	817
Gratuity provision and related cost	**3,484**	3,570	**230**	210	**5,794**	5,942	**9,568**	9,723
Segment Assets	**4,865,405**	4,109,985	**1,035,691**	1,027,594	**1,038,048**	1,317,150	**6,939,144**	6,454,730
Segment Liabilities	**1,138,822**	227,027	**295,027**	322,195	**686,295**	1,085,436	**2,120,144**	1,634,658

Note: All values are in Rupees '000s, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are not audited.

*PPE (Property, plant and equipment)

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1 CORPORATE INFORMATION

John Keells PLC, is a public limited company incorporated and domiciled in Sri Lanka and listed on the Colombo Stock Exchange.

2 INTERIM CONDENSED FINANCIAL STATEMENTS

The financial statements for the period ended 31st December 2025, includes "the Company" referring to John Keells PLC as the holding company and "the Group" referring to the companies whose accounts have been consolidated therein.

3 APPROVAL OF FINANCIAL STATEMENTS

The interim condensed financial statements of the Group and the Company for the period ended 31st December 2025 were authorised for issue by the Board of Directors on 27th January 2026.

4 BASIS OF PREPARATION AND CHANGES TO THE GROUP'S ACCOUNTING POLICIES

4.1 BASIS OF PREPARATION

The interim condensed financial statements have been prepared in accordance with Sri Lanka Accounting Standard (SLAS) LKAS 34 - Interim Financial Reporting. These interim condensed financial statements should be read in conjunction with the annual financial statements for the year ended 31 March 2025

The presentation and classification of the financial statements of the previous year have been amended, where relevant, for better presentation and to be comparable with those of the current year.

The interim condensed financial statements are presented in Sri Lankan Rupees and all values are rounded to the nearest thousand except when otherwise indicated.

4.2 FAIR VALUE MEASUREMENT AND RELATED FAIR VALUE DISCLOSURES

The fair values of all the financial assets and financial liabilities recognised during the quarter 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 period. The fair value changes on financial instruments in Level 3 category was properly recorded in the statement of other comprehensive income and there were no purchases and/or disposals during the period. Fair valuation was done as at 31st December 2025 for all unquoted equity shares classified as level 3 in the fair value hierarchy according to fair valuation methodology.

4.3 TAXES

	Group		Company	
For the nine months ended 31st December (In Rs.000')	**2025**	2024	**2025**	2024
Income Statement				
Current income tax	**100,336**	59,226	**36,192**	41,850
Deferred tax charge/(reversal)	**(5,984)**	(22,231)	**2,866**	10,713
Tax expense	**94,352**	36,995	**39,058**	52,563
Other comprehensive income				
Deferred tax charge/(reversal)	**14,756**	7,007	**-**	-
	14,756	7,007	**-**	-

5 OPERATING SEGMENTS

For management purposes, the group is organised into business units based on their products and services and has three reportable operating segments as follows:

5.1 Produce Broking

This includes tea and rubber broking.

5.2 Warehousing

This includes tea auction produce warehousing.

5.3 Stock Broking

This includes the stock broking segment.

6 RELATED PARTY TRANSACTIONS

For the nine months ended 31st December	Group		Company	
	2025	2024	**2025**	2024
	Rs 000's	Rs 000's	**Rs 000's**	Rs 000's
Transactions with related parties				
Ultimate Parent				
Receiving of Services for which fees are paid	**42,685**	40,059	**21,404**	20,053
Subsidiaries				
Renting of stores space for which rent is paid	**6,624**	5,744	**6,624**	5,744
Key management personnel				
(Receiving) / Rendering of services	**-**	-	-	-
Close family members of KMP				
(Receiving) / Rendering of services	**-**	-	-	-
Companies under common control				
Purchases of goods for a fee	**2,730**	1,374	**2,730**	1,374
Receiving of Services for which fees are paid	**26,489**	25,895	**14,681**	14,139
Lending Money for which interest is received	**(29,320)**	(20,527)	**-**	-
Renting Office space for which rent is received	**(9,934)**	(7,198)	**(3,310)**	(1,454)
Providing of Services for which fees are received		(27,260)		(27,260)
Post employment benefit plan				
Contributions to the provident fund	**8,831**	10,219	**8,831**	10,219

7 NET FINANCE INCOME/(EXPENSES)

For the nine months ended 31st December	Group		Company	
	2025	2024	**2025**	2024
Finance income				
Interest income	**52,580**	47,757	**12,753**	12,237
Dividend income on financial assets at FVOCI Keells Foods Products PLC	**3,544**	1,050	**3,544**	1,050
Total finance income	**56,124**	48,807	**16,297**	13,287
Finance cost				
Interest expense on borrowings	**(4,691)**	(16,126)	**(1,028)**	(10,386)
Total finance cost	**(4,691)**	(16,126)	**(1,028)**	(10,386)
Net finance income / (expenses)	**51,433**	32,681	**15,269**	2,901

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8 SHARE INFORMATION

8.1 Stated capital

Stated capital is represented by number of shares in issue as given below:

As at	31-12-2025	30-09-2025
Ordinary shares	60,800,000	60,800,000

8.2 Public share holdings

Percentage of shares held by the public and the number of public shareholders is as given below:

As at	31-12-2025	30-09-2025
The percentage of shares held by the public	13.10%	13.10%
The number of Public Shareholders	2,154	1,998
Compliant under Rule 7.13.1 (b) option 2 - Float adjusted market capitalization (Rs Bn)	0.68	0.70

8.3 Directors' and CEO's share holdings

The number of shares held by the Board of Directors/CEO are as follows:

As at	31-12-2025	30-09-2025
K. N. J. Balendra - Chairperson	Nil	Nil
J. G. A. Cooray	Nil	Nil
A. Z. Hashim	Nil	Nil
N. W. R. Wijewantha	Nil	Nil
P. D. Samarasinghe	Nil	Nil
P. T. Wanigasekara	Nil	Nil
N. A. S. Akuratiyagama	Nil	Nil
H. G. R. De Mel - CEO	Nil	Nil

8.4 Twenty largest shareholders of the company are as follows:

As at		31-12-2025		30-09-2025	
		Number of shares	%	Number of shares	%
1	John Keells Holdings PLC	52,834,784	86.90%	52,834,784	86.90%
2	People's Leasing & Finance PLC/L.P. Hapangama	884,909	1.46%	884,909	1.46%
3	Dr. H.S.D.Soysa Hennedige Srinath Dilanjan	625,611	1.03%	625,611	1.03%
4	People's Leasing & Finance PLC/Dr.H.S.D. Soysa & Mrs.G. Soysa	456,581	0.75%	456,581	0.75%
5	Mrs. H.G.S. Ansell & Hennedige Gayathri Siromi	240,000	0.39%	240,000	0.39%
6	People's Leasing & Finance PLC/L.H.L.M.P. Haradasa	238,145	0.39%	239,170	0.39%
7	Mrs. M.L. De Silva	207,872	0.34%	207,872	0.34%
8	Bank Of Ceylon No. 1 Account	197,048	0.32%	197,048	0.32%
9	Mr. A.M. Weerasinghe	179,792	0.30%	179,792	0.30%
10	Catholic Bishops Conference In Sri Lanka	171,416	0.28%	171,416	0.28%
11	Employees Trust Fund Board	169,988	0.28%	169,988	0.28%
12	Miss N.S. De Mel	137,115	0.23%	137,115	0.23%
13	Miss. M. P. Radhakrishnan	136,400	0.22%	136,400	0.22%
14	Miss. A. Radhakrishnan	136,400	0.22%	136,400	0.22%
15	Mr. A.J.M. Jinadasa	133,000	0.22%	115,000	0.19%
16	Colombo Fort Investments PLC	114,000	0.19%	114,000	0.19%
17	Mrs. G. Soysa & Dr. H.S.D. Soysa	105,000	0.17%	105,000	0.17%
18	Colombo Investment Trust PLC	102,848	0.17%	102,848	0.17%
19	Mr. H.P.N. Soysa & Mrs. S.N. Jayewardene	100,000	0.16%	100,000	0.16%
20	Ms. W.K. Pitiyage	100,000	0.16%	100,000	0.16%
		57,270,909	94.20%	57,253,934	94.17%

8.5 Net assets per share

Net assets per share have been calculated, for all periods, based on the number of shares in issue as at 31st December 2025

8.6 Market price per share

For the quarter ended 31st December	**2025**	2024
	Rs.	Rs.
Highest	88.90	89.80
Lowest	75.00	64.00
Last traded	85.00	84.80

9 CONTINGENCIES, CAPITAL AND OTHER COMMITMENTS

There has been no significant change in the nature of the contingencies and other commitments, which were disclosed in the annual report for the year ended 31 March 2025 and no circumstances have arisen since the Statement of Financial Position date, which would require adjustments to or disclosure in the financial statements.

10 EVENTS AFTER THE REPORTING PERIOD

There have been no events subsequent to the reporting date, which require disclosure in the interim condensed financial statements other than the following.
The Board of Directors has approved the payment of a third interim dividend of Rs 0.45 per share to be paid on or before 25th February 2026. As required by section 56 (2) of the Companies Act, No. 07 of 2007, the Board of Directors has confirmed that the Company satisfies the solvency test in accordance with Section 57 of the Companies Act, No. 07 of 2007, and has obtained a certificate from the auditors, prior to approving the interim dividend. In accordance with LKAS 10, Events after the reporting period, the interim dividend has not been recognised as a liability in the Financial Statements as at 31st December 2025.

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