John Keells PLC

Interim Financial Statements

31st March 2026

John Keells PLC

CONSOLIDATED INCOME STATEMENT

	Quarter ended 31st March			Year ended 31st March		
	2026	2025	Change %	**2026**	2025	Change %
Continuing operations						
Services transferred at a point of time	**300,309**	259,657	16	**1,233,194**	1,009,382	22
Revenue from contracts with customers	**300,309**	259,657	16	**1,233,194**	1,009,382	22
Cost of sales	**(112,209)**	(116,467)	(4)	**(491,422)**	(473,616)	4
Gross profit	**188,100**	143,190	31	**741,772**	535,766	38
Other operating income	**238**	2,564	(91)	**1,190**	14,731	(92)
Other operating expense	**(1,482)**	(5,702)	(100)	**(10,008)**	(5,702)	76
Distribution expenses	**(76,336)**	(15,467)	394	**(122,559)**	(38,973)	214
Administrative expenses	**(105,441)**	(90,322)	17	**(404,442)**	(363,458)	11
Results from operating activities	**5,079**	34,263	(85)	**205,953**	142,364	45
Finance expenses	**(934)**	(1,954)	(52)	**(5,625)**	(18,080)	(69)
Finance income	**25,615**	20,483	25	**81,740**	69,290	18
Net finance income / (expense)	**24,681**	18,529	33	**76,115**	51,210	49
Changes in fair value of investment properties	**-**	-	-	**12,900**	30,500	(58)
Share of results of equity-accounted investees	**2,760**	31,954	(91)	**6,136**	32,570	(81)
Profit before tax	**32,520**	84,746	(62)	**301,104**	256,644	17
Tax (expense) / Reversal	**(46,358)**	(46,161)	0	**(140,710)**	(83,156)	69
Profit for the period	**(13,838)**	38,585	(136)	**160,394**	173,488	(8)
Attributable to :						
Equity holders of the parent	**(22,627)**	34,681	(165)	**126,778**	170,510	(26)
Non-controlling interests	**8,789**	3,904	125	**33,616**	2,978	1,029
	(13,838)	38,585	(136)	**160,394**	173,488	(8)

Earnings per share	**Rs.**	Rs.	**Rs.**	Rs.
Basic	**(0.37)**	0.57	**2.09**	2.80
Diluted	**(0.37)**	0.57	**2.09**	2.80
Dividend per share	**0.45**	1.00	**2.95**	1.00

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 March		Year ended 31st March	
	2026	2025	**2026**	2025
Profit for the period	**(13,838)**	38,585	**160,394**	173,488
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	**(622,380)**	(26,396)	**(653,571)**	519,700
Revaluation of buildings on leasehold land	-	-	**49,188**	23,357
Re-measurement gain /(loss) on defined benefit plans	**(11,552)**	11,756	**(11,552)**	11,756
Net other comprehensive income not to be reclassified to income statement in subsequent periods	**(633,932)**	(14,640)	**(615,935)**	554,813
Tax on other comprehensive income	**3,353**	(3,527)	**(11,403)**	(10,534)
Other comprehensive income for the period, net of tax	**(630,579)**	(18,167)	**(627,338)**	544,279
Total comprehensive income for the period, net of tax	**(644,417)**	20,418	**(466,944)**	717,767
Attributable to :				
Equity holders of the parent	**(653,206)**	16,514	**(500,560)**	714,789
Non-controlling interests	**8,789**	3,904	**33,616**	2,978
	(644,417)	20,418	**(466,944)**	717,767

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John Keells Group - Confidential

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31st March	**2026**	2025
ASSETS		
Non-current assets		
Property, plant and equipment	**919,949**	890,517
Right of use asset	**28,223**	29,312
Investment property	**557,650**	544,750
Intangible assets	**13,588**	7,878
Investments in associates	**24,156**	64,420
Non-current financial assets	**2,316,312**	3,079,098
Other non-current assets	**10,872**	16,358
Deferred tax assets	**12,686**	10,608
	3,883,436	4,642,941
Current assets		
Inventories	**1,316**	996
Trade and other receivables	**1,370,995**	1,118,777
Amounts due from related parties	**25,244**	11,766
Other current assets	**14,505**	11,928
Short term investments	**822,538**	533,450
Cash in hand and at bank	**847,369**	217,536
	3,081,967	1,894,453
Total assets	**6,965,403**	6,537,394
EQUITY AND LIABILITIES		
Attributable to equity holders of the parent		
Stated capital	**152,000**	152,000
Revenue reserves	**2,961,800**	3,022,206
Other components of equity	**945,037**	1,549,639
	4,058,837	4,723,845
Non-controlling interests	**70,854**	59,862
Total equity	**4,129,691**	4,783,707
Non-current liabilities		
Deferred tax liabilities	**284,711**	284,571
Long Term Borrowing	**-**	32,800
Employee benefit liabilities	**97,678**	75,485
	382,389	392,856
Current liabilities		
Trade and other payables	**2,299,533**	1,285,276
Amounts due to related parties	**16,357**	18,085
Income tax payable	**47,746**	17,977
Other current liabilities	**24,690**	3,178
Short term borrowings	**32,800**	33,600
Bank overdrafts	**32,197**	2,715
	2,453,323	1,360,831
Total equity and liabilities	**6,965,403**	6,537,394
	Rs.	Rs.
Net assets per share	**66.76**	77.69

Note: All values are in Rupees '000s, unless otherwise stated.
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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 these financial statements.

K. N. J. Balendra
Chairperson

J. G. A. Cooray
Director

25 May 2026

John Keells Group - Confidential

CONSOLIDATED CASH FLOW STATEMENT

For the year ended 31st March	Note	**2026**	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before working capital changes	A	**397,695**	234,490
(Increase) / Decrease in inventories		**(320)**	1,777
(Increase) / Decrease in amounts due from related parties		**(13,478)**	(1,743)
(Increase) / Decrease in other non-current assets		**114,836**	84,066
(Increase) / Decrease in trade and other receivables		**(357,748)**	212,483
(Increase) / Decrease in other current assets		**(2,577)**	(7,058)
Increase / (Decrease) in trade and other payables		**1,014,256**	38,367
Increase / (Decrease) in amounts due to related parties		**(1,728)**	(1,714)
Increase / (Decrease) in other current liabilities		**21,512**	(26,441)
Cash generated from operations		**1,172,448**	534,227
Finance income received		**74,588**	63,931
Finance costs paid		**(5,625)**	(18,080)
Tax paid and setoff		**(117,451)**	(83,203)
Dividend received		**39,440**	59,427
Gratuity (paid)/ transfers out		**(2,826)**	(29,414)
Net cash flow from/(used in) operating activities		**1,160,574**	526,888
CASH FLOWS FROM/(USED IN) INVESTING ACTIVITIES			
Purchase and construction of property, plant and equipment		**(26,164)**	(38,030)
Dividend received - FVOCI financial assets		**7,152**	5,359
Purchase of intangible assets		**(14,514)**	(2,659)
Proceeds from sale of property plant & equipment		**479**	12,114
Net cash flow used in investing activities		**(33,047)**	(23,216)
CASH FLOWS FROM/(USED IN) FINANCING ACTIVITIES			
Dividend paid to equity holders of parent		**(179,360)**	(60,800)
Proceeds from /(Repayment) of long term borrowings		**(33,600)**	(33,600)
Dividend Paid to Non Controlling Shareholders'		**(25,128)**	-
Proceeds from short term borrowings		-	100,000
Net cash flow used in financing activities		**(238,088)**	5,600
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		**889,439**	509,272
CASH AND CASH EQUIVALENTS AT THE BEGINNING		**748,271**	238,999
CASH AND CASH EQUIVALENTS AT THE END		**1,637,710**	748,271
ANALYSIS OF CASH AND CASH EQUIVALENTS			
Favourable balances			
Short term investments		**822,538**	533,450
Cash in hand and at bank		**847,369**	217,536
		1,669,907	750,986
Unfavourable balances			
Bank overdrafts		**(32,197)**	(2,715)
Cash and cash equivalents		**1,637,710**	748,271

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 CASH FLOW STATEMENT

For the year ended 31st March	**2026**	2025
A. Profit before working capital changes		
Profit before tax	**301,104**	256,644
Adjustments for:		
Finance income	**(74,588)**	(63,931)
Finance expenses	**5,625**	18,080
Dividend income - FVOCI financial assets	**(7,152)**	(5,359)
Share of results of equity-accounted investees	**(6,136)**	(32,570)
Change in fair value of investment properties	**(12,900)**	(30,500)
Depreciation of property, plant and equipment	**45,917**	41,889
Amortisation of intangible assets	**4,581**	3,353
Amortisation of right-of-use assets	**1,089**	1,089
Loss on derecogntion of intangible assets	**4,222**	-
(Profit) / loss on sale of property, plant and equipment and intangible assets	**(479)**	(12,114)
Share based payment expenses	**17,415**	15,032
Gratuity provision and related costs	**13,467**	17,025
Impairment of trade debtors	**105,530**	25,852
	397,695	234,490

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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	-	170,510	-	-	-	170,510	2,978	173,488
Other comprehensive income net of tax	-	8,229	16,350	519,700	-	544,279	-	544,279
Total comprehensive income net of tax	-	178,739	16,350	519,700	-	714,789	2,978	717,767
Share based payment expenses	-	-	-	-	12,932	12,932	2,100	15,032
Interim dividend paid - 2024/25	-	(60,800)	-	-	-	(60,800)	-	(60,800)
As at 31st March 2025	**152,000**	**3,022,206**	**499,321**	**875,062**	**175,256**	**4,723,845**	**59,862**	**4,783,707**
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	-	126,778	-	-	-	126,778	33,616	160,395
Other comprehensive income net of tax	-	(7,824)	34,057	(653,571)	-	(627,338)	-	(627,338)
Total comprehensive income net of tax	-	118,953	34,057	(653,571)	-	(500,560)	33,616	(466,943)
Share based payment expenses	-	-	-	-	14,912	14,912	2,503	17,415
Final dividend paid 2024/25	-	(97,280)	-	-	-	(97,280)	-	(97,280)
Interim dividend paid - 2025/26	-	(82,080)	-	-	-	(82,080)	-	(82,080)
Subsidiary Dividend to Non- Controlling Intere	-	-	-	-	-	-	(25,128)	(25,128)
As at 31st March 2026	**152,000**	**2,961,800**	**533,378**	**221,491**	**190,168**	**4,058,837**	**70,853**	**4,129,691**

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John Keells Group - Confidential

COMPANY
INCOME STATEMENT

	Quarter ended 31st March			Year ended 31st March		
	2026	2025	Change %	**2026**	2025	Change %
Continuing operations						
Revenue from contracts with customers	**120,024**	116,516	3	**489,877**	510,634	(4)
Cost of sales	**(51,627)**	(50,696)	2	**(203,813)**	(214,138)	(5)
Gross profit	**68,397**	65,820	4	**286,064**	296,496	(4)
Dividend income	**81,314**	18,870	331	**132,576**	78,297	69
Other operating income	**119**	2,499	(95)	**488**	2,542	(81)
Other operating expense	**(1,239)**	67	(1,949)	**(5,394)**	(89)	5,960
Distribution expenses	**(73,760)**	(13,941)	429	**(117,024)**	(35,048)	234
Administrative expenses	**(36,507)**	(40,510)	(10)	**(158,660)**	(142,436)	11
Results from operating activities	**38,324**	32,805	17	**138,050**	199,762	(31)
Finance expenses	**(28)**	(297)	(90)	**(1,056)**	(10,683)	(90)
Finance income	**9,039**	8,577	5	**25,336**	21,864	16
Net finance income / (expense)	**9,011**	8,280	9	**24,280**	11,181	117
Changes in fair value of investment properties	**-**	-	-	**12,900**	30,500	(58)
Profit before tax	**47,335**	41,085	15	**175,230**	241,443	(27)
Tax expense	**(11,946)**	(10,717)	11	**(51,004)**	(63,280)	(19)
Profit for the period	**35,389**	30,368	17	**124,226**	178,163	(30)
	Rs.	Rs.		**Rs.**	Rs.	
Dividend per share	0.45	1.00		2.95	1.00	

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Figures in brackets indicate deductions.
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John Keells Group - Confidential

COMPANY STATEMENT OF COMPREHENSIVE INCOME

	Quarter ended 31st March		Year ended 31st March	
	2026	2025	**2026**	2025
Profit for the period	**35,389**	30,368	**124,226**	178,163
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	**(622,380)**	(26,396)	**(653,571)**	519,700
Re-measurement gain /(loss) on defined benefit plans	**(9,654)**	10,358	**(9,654)**	10,358
Net other comprehensive income not to be reclassified to income statement in subsequent periods	**(632,034)**	(16,038)	**(663,225)**	530,058
Tax on other comprehensive income	**2,896**	(3,108)	**2,896**	(3,108)
Other comprehensive income for the period, net of tax	**(629,138)**	(19,146)	**(660,329)**	526,950
Total comprehensive income for the period, net of tax	**(593,749)**	11,222	**(536,103)**	705,113

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John Keells Group - Confidential

COMPANY
STATEMENT OF FINANCIAL POSITION

As at 31st March	2026	2025
ASSETS		
Non-current assets		
Property, plant and equipment	**21,195**	20,554
Investment property	**557,650**	544,750
Investment in subsidiaries	**158,570**	158,570
Equity accounted investments	**24,000**	24,000
Non-current financial assets	**2,291,717**	3,062,389
Other non-current assets	**5,257**	8,373
	3,058,389	3,818,636
Current assets		
Inventories	**549**	372
Trade and other receivables	**931,333**	810,309
Amounts due from related parties	**2,625**	2,999
Other current assets	**5,319**	2,756
Cash in hand and at bank	**825,701**	191,570
	1,765,527	1,008,006
Total assets	**4,823,916**	4,826,642
EQUITY AND LIABILITIES		
Stated capital	**152,000**	152,000
Revenue reserves	**2,761,039**	2,822,931
Other components of equity	**337,541**	984,127
Total equity	**3,250,580**	3,959,058
Non-current liabilities		
Deferred tax liabilities	**68,198**	68,361
Employee benefit liabilities	**52,622**	38,948
	120,820	107,309
Current liabilities		
Trade and other payables	**1,387,274**	727,163
Amounts due to related parties	**14,329**	15,960
Income tax payable	**12,429**	13,096
Other current liabilities	**6,287**	1,342
Bank overdrafts	**32,197**	2,714
	1,452,516	760,275
Total equity and liabilities	**4,823,916**	4,826,642
	Rs.	Rs.
Net assets per share	**53.46**	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

25 May 2026

John Keells Group - Confidential

COMPANY
CASH FLOW STATEMENT

For the year ended 31st March	**2026**	2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	**175,230**	241,443
Adjustments for:		
Interest income	**(18,184)**	(16,505)
Dividend income - FVOCI Financial Assets	**(7,152)**	(5,359)
Dividend income subsidiary	**(132,576)**	(78,297)
Finance expenses	**1,056**	10,683
Change in fair value of investment properties	**(12,900)**	(30,500)
Depreciation of property, plant and equipment	**5,032**	3,781
Impairment of trade debtors	**105,530**	25,852
Gratuity provision and related costs	**6,838**	9,448
Share based payment expenses	**6,985**	6,283
Profit before working capital changes	**129,859**	166,829
(Increase) / Decrease in inventories	**(177)**	1,776
(Increase) / Decrease in trade and other receivables	**(226,554)**	178,687
(Increase) / Decrease in amounts due from related parties	**374**	2,522
(Increase) / Decrease in other current assets	**(2,563)**	(2,695)
(Increase) / Decrease in other non current assets	**120,224**	76,951
Increase / (Decrease) in amounts due to related parties	**(1,631)**	1,904
Increase / (Decrease) in other current liabilities	**4,946**	(11,770)
Increase / (Decrease) in trade and other payables	**660,111**	(76,284)
Cash generated from / (used in) operations	**684,589**	337,918
Finance income received	**18,184**	16,505
Finance expenses paid	**(1,056)**	(10,683)
Dividend received	**132,576**	78,297
Tax paid	**(48,942)**	(60,628)
Gratuity (paid)/ transfers out	**(2,819)**	(14,012)
Net cash flow from / (used in) operating activities	**782,532**	347,399
CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES		
Purchase and construction of property, plant and equipment	**(5,676)**	(4,888)
Dividend income- FVOCI Financial Assets	**7,152**	5,359
Net cash flow used in investing activities	**1,476**	471
CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES		
Dividend paid	**(179,360)**	(60,800)
Net cash flow used in financing activities	**(179,360)**	(60,800)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**604,648**	287,070
CASH AND CASH EQUIVALENTS AT THE BEGINNING	**188,856**	(98,214)
CASH AND CASH EQUIVALENTS AT THE END	**793,504**	188,856
ANALYSIS OF CASH & CASH EQUIVALENTS		
Favourable balances		
Cash in hand and at bank	**825,701**	191,570
Unfavourable balances		
Bank overdrafts	**(32,197)**	(2,714)
	793,504	188,856

Note: All values are in Rupees '000s, unless otherwise stated.
Figures in brackets indicate deductions.
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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	-	178,163	-	-	178,163
Other comprehensive income net of tax	-	7,250	519,700	-	526,950
Total comprehensive income net of tax	-	185,413	519,700	-	705,113
Share based payment expenses	-	-	-	6,283	6,283
Interim dividend paid - 2024/25	-	(60,800)	-	-	(60,800)
As at 31st March 2025	152,000	2,822,931	885,134	98,993	3,959,058
As at 1st April 2025	152,000	2,822,931	885,134	98,993	3,959,058
Profit for the year	-	124,226	-	-	124,226
Other comprehensive income net of tax	-	(6,758)	(653,571)	-	(660,329)
Total comprehensive income net of tax	-	117,468	(653,571)	-	(536,103)
Share based payment expenses	-	-	-	6,985	6,985
Final dividend paid 2024/25	-	(97,280)	-	-	(97,280)
Interim dividend paid - 2025/26	-	(82,080)	-	-	(82,080)
As at 31st March 2026	**152,000**	**2,761,039**	**231,563**	**105,978**	**3,250,580**

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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 March	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025
Services transferred over time	**120,024**	116,516	**43,307**	38,166	**136,978**	104,974	**300,309**	259,657
Inter segment revenue	**-**	-	**2,369**	1,862	**-**	-	**2,369**	1,862
Total Segment Revenue	**120,024**	116,516	**45,676**	40,028	**136,978**	104,974	**302,678**	261,519
Eliminations of inter segment revenue							**(2,369)**	(1,862)
External Revenue							**300,309**	259,657
Segment Results	**(42,988)**	13,823	**9,978**	6,096	**38,089**	14,344	**5,079**	34,263
Finance expenses	**(28)**	(297)	**(905)**	(1,656)	**-**	(1)	**(934)**	(1,954)
Finance income	**9,039**	8,690	**1,204**	1,256	**15,374**	10,537	**25,615**	20,483
Change in fair value in investment property	-	-	-	-	-	-	**-**	-
Share of results of equity-accounted investees	-	-	-	-	-	-	**2,760**	31,954
Profit / (loss) before tax	**(33,978)**	22,216	**10,276**	5,696	**53,462**	24,880	**32,520**	84,746
Tax expense							**(46,358)**	(46,161)
Profit for the period							**(13,838)**	38,585

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

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 year ended 31st March	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025
Services transferred over time	**489,877**	510,634	**177,800**	153,961	**565,517**	344,787	**1,233,194**	1,009,382
Inter segment revenue	**-**	-	**8,800**	7,467	**-**	-	**8,800**	7,467
Total Segment Revenue	**489,877**	510,634	**186,600**	161,428	**565,517**	344,787	**1,241,994**	1,016,849
Eliminations of inter segment revenue							**(8,800)**	(7,467)
External Revenue							**1,233,194**	1,009,382
Segment Results	**5,475**	121,465	**47,802**	42,319	**152,676**	(21,420)	**205,953**	142,364
Finance expenses	**(1,056)**	(10,683)	**(4,568)**	(7,390)	**(1)**	(7)	**(5,625)**	(18,080)
Finance income	**25,336**	21,864	**4,692**	4,657	**51,713**	42,769	**81,740**	69,290
Changes in fair value of investment property	**12,900**	30,500	-	-	-	-	**12,900**	30,500
Share of results of equity-accounted investees	**-**	-	**-**	-	**-**	-	**6,136**	32,570
Profit before tax	**42,655**	163,146	**47,926**	39,586	**204,388**	21,342	**301,104**	256,644
Tax expense							**(140,710)**	(83,157)
Profit for the period							**160,394**	173,488
Purchase and construction of PPE*	**5,676**	4,888	**19,226**	32,119	**1,262**	1,024	**26,164**	38,030
Depreciation of PPE*	**5,032**	3,781	**39,434**	36,707	**1,451**	1,400	**45,917**	41,889
Addition to intangible assets	**-**	-	**-**	-	**14,514**	2,659	**14,514**	2,659
Amortisation of intangible assets	**-**	-	**-**	-	**4,581**	3,353	**4,581**	3,353
Amortisation of right-of-use assets	**-**	-	**1,089**	1,089	**-**	-	**1,089**	1,089
Gratuity provision and related cost	**6,838**	9,448	**339**	377	**6,290**	7,200	**13,467**	17,025
Segment Assets	**4,665,504**	4,708,494	**1,024,100**	995,411	**1,275,799**	833,489	**6,965,403**	6,537,394
Segment Liabilities	**1,555,507**	862,756	**299,933**	308,237	**980,272**	582,694	**2,835,712**	1,753,688

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 March 2026, 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 March 2026 were authorised for issue by the Board of Directors on 25th May 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 March 2026 for all unquoted equity shares classified as level 3 in the fair value hierarchy according to fair valuation methodology.

4.3 TAXES

For the Year ended 31st March	Group		Company	
In Rs.000'	**2026**	2025	**2026**	2025
Income Statement				
Current income tax	**147,220**	70,143	**48,271**	52,411
Adjustments in respect of current income tax of previous year	**(128)**	196	**-**	196
Deferred Income Tax				
Relating to origination and reversal of temporary differences	**(6,382)**	12,817	**2,733**	10,673
Tax expense	**140,710**	83,156	**51,004**	63,280

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 year ended 31st March	Group 2026 Rs 000's	Group 2025 Rs 000's	Company 2026 Rs 000's	Company 2025 Rs 000's
Transactions with related parties				
Ultimate Parent				
Receiving of Services for which fees are paid	**57,781**	53,900	**29,267**	27,072
Subsidiaries				
Renting of stores space for which rent is paid	**8,800**	-	**8,800**	7,720
Key management personnel				
Short term employee benefits	**3,903**	3,617	-	-
(Receiving) / Rendering of services	**11,831**	5,589	-	-
Close family members of KMP				
(Receiving) / Rendering of services	**-**	-	-	-
Companies under common control				
Purchases of goods for a fee	**4,107**	1,374	**2,730**	1,374
Receiving of Services for which fees are paid	**39,005**	36,201	**21,364**	17,747
Lending Money for which interest is received	**41,618**	28,073	**-**	-
Renting Office space for which rent is received	**(9,840)**	(9,419)	**(6,485)**	(1,952)
Providing of Services for which fees are received	**(13,775)**	(35,522)	**-**	(35,522)
Post employment benefit plan				
Contributions to the provident fund	**9,563**	13,342	**9,563**	13,342

7 NET FINANCE INCOME/(EXPENSES)

For the year ended 31st March	Group 2026	Group 2025	Company 2026	Company 2025
Finance income				
Interest income	**66,961**	53,951	**14,317**	13,015
Financial assets at fair value through OCI	**7,627**	9,980	**3,867**	3,490
Dividend income on financial assets at FVOCI Keells Foods Products PLC	**7,152**	5,359	**7,152**	5,359
Total finance income	**81,740**	69,290	**25,336**	21,864
Finance cost				
Interest expense on borrowings	**(5,625)**	(18,080)	**(1,056)**	(10,683)
Total finance cost	**(5,625)**	(18,080)	**(1,056)**	(10,683)
Net finance income / (expenses)	**76,115**	51,210	**24,280**	11,181

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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	31-03-2026	31-12-2025
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	31-03-2026	31-12-2025
The percentage of shares held by the public	13.10%	13.10%
The number of Public Shareholders	2,292	2,154
Compliant under Rule 7.13.1 (b) option 2 - Float adjusted market capitalization (Rs Bn)	0.65	0.68

8.3 Directors' and CEO's share holdings

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

As at	31-03-2026	31-12-2025
K. N. J. Balendra - Chairperson	Nil	Nil
J. G. A. Cooray	Nil	Nil
A. Z. Hashim	Nil	Nil
N. W. R. Wijewantha	Nil	Nil
N.A.S. Akuratiyagama	Nil	Nil
P.T. Wanigasekara	Nil	Nil
P. D. Samarasinghe	Nil	Nil
H. G. R. De Mel - CEO	Nil	Nil

8.4 Twenty largest shareholders of the company are as follows:

As at		31-03-2026		31-12-2025	
		Number of shares	%	Number of shares	%
1	John Keells Holdings PLC	52,834,784	86.90%	52,834,784	86.90%
3	People's Leasing & Finance PLC/L.P. Hapangama	884,909	1.46%	884,909	1.46%
2	Dr. H.S.D.Soysa	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	240,000	0.39%	240,000	0.39%
6	People's Leasing & Finance PLC/L.H.L.M.P. Haradasa	238,145	0.39%	238,145	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%	133,000	0.22%
16	Colombo Fort Investments PLC	114,000	0.19%	114,000	0.19%
17	Mrs. G. 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	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%	57,270,909	94.20%

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 March 2026

8.6 Market price per share

For the quarter ended 31st March	**2026** Rs.	2025 Rs.
Highest	86.00	88.00
Lowest	77.00	70.00
Closing price as at 31st of March	81.20	74.00

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 2026 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 material events occurring after the statement of financial position date that require adjustment or disclosure in the financial statements other than following.

The Board of Directors has approved the payment of a final dividend of Rs 1.60 per share to be paid on or before 23rd June 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 final dividend. In accordance with LKAS 10, Events after the reporting period, the final dividend has not been recognised as a liability in the Financial Statements as at 31 March 2026.