

John Keells PLC

Interim Financial Statements

30th September 2026

CONSOLIDATED INCOME STATEMENT

	Quarter ended 30th September			Six months ended 30th September		
	2026	2025	Change %	**2026**	2025	Change %
Continuing operations						
Services transferred at a point of time	**255,709**	355,482	(28)	**504,178**	615,264	(18)
Revenue from contracts with customers	**255,709**	355,482	(28)	**504,178**	615,264	(18)
Cost of sales	**(125,335)**	(134,536)	7	**(241,927)**	(244,196)	1
Gross profit	**130,374**	220,946	(41)	**262,251**	371,068	(29)
Other operating income	**449**	139	223	**1,269**	433	193
Other operating expense	**(3,259)**	(3,087)	(6)	**(7,073)**	(6,125)	(15)
Distribution expenses	**(2,778)**	(3,404)	18	**(2,894)**	(5,293)	45
Administrative expenses	**(103,069)**	(109,366)	6	**(201,132)**	(201,396)	-
Results from operating activities	**21,717**	105,228	(79)	**52,420**	158,687	(67)
Finance expenses	**(12,005)**	(1,966)	(511)	**(15,153)**	(3,541)	(328)
Finance income	**19,097**	18,196	5	**41,004**	35,221	16
Net finance income / (expense)	**7,092**	16,230	(56)	**25,851**	31,680	(18)
Share of results of equity-accounted investees	**514**	5,825	(91)	**922**	6,022	(85)
Profit before tax	**29,323**	127,283	(77)	**79,193**	196,389	(60)
Tax (expense) / Reversal	**(9,253)**	(40,266)	77	**(28,775)**	(63,045)	54
Profit for the period	**20,070**	87,017	(77)	**50,418**	133,344	(62)
Attributable to :						
Equity holders of the parent	**24,255**	74,694	(68)	**53,658**	119,220	(55)
Non-controlling interests	**(4,186)**	12,323	134	**(3,241)**	14,124	123
	20,070	87,017	(77)	**50,418**	133,344	(62)

Earnings per share	**Rs.**	Rs.	**Rs.**	Rs.
Basic	**0.40**	1.23	**0.88**	1.96
Diluted	**0.40**	1.23	**0.88**	1.96
Dividend per share	**0.33**	0.45	**0.33**	**2.50**

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 30th September		Six months ended 30th September	
	2026	2025	**2026**	2025
Profit for the period	**20,070**	87,017	**50,418**	133,344
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	**(64,680)**	34,970	**(96,845)**	(129,255)
Revaluation gain of buildings on leasehold land	**-**	-	**-**	-
Re-measurement gain /(loss) on defined benefit plans	**-**	-	**-**	-
Net other comprehensive income not to be reclassified to income statement in subsequent periods	**(64,680)**	**34,970**	**(96,845)**	(129,255)
Tax on other comprehensive income	-	-	-	-
Other comprehensive income for the period, net of tax	**(64,680)**	34,970	**(96,845)**	**(129,255)**
Total comprehensive income for the period, net of tax	**(44,610)**	121,987	**(46,427)**	4,089
Attributable to :				
Equity holders of the parent	**(40,424)**	109,664	**(43,186)**	(10,035)
Non-controlling interests	**(4,186)**	12,323	**(3,241)**	14,124
	(44,610)	121,987	**(46,427)**	4,089

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

As at 30th September	**2026**	2025	31.03.2026
ASSETS			
Non-current assets			
Property, plant and equipment	**901,149**	874,336	919,949
Right of use asset	**27,679**	28,768	28,223
Investment property	**557,650**	544,750	557,650
Intangible assets	**16,390**	12,846	13,588
Investments in associates	**24,803**	70,443	24,156
Non-current financial assets	**2,227,442**	2,948,634	2,316,312
Other non-current assets	**12,035**	13,876	10,872
Deferred tax assets	**16,473**	11,805	12,686
	3,783,621	4,505,458	3,883,436
Current assets			
Inventories	**1,305**	1,426	1,316
Trade and other receivables	**1,627,297**	1,258,734	1,370,995
Amounts due from related parties	**42,685**	8,639	25,244
Other current assets	**61,139**	22,612	14,505
Short term investments	**586,599**	635,498	822,538
Cash in hand and at bank	**149,746**	789,341	847,369
	2,468,771	2,716,250	3,081,967
Total assets	**6,252,392**	7,221,708	6,965,403
EQUITY AND LIABILITIES			
Attributable to equity holders of the parent			
Stated capital	**152,000**	152,000	152,000
Revenue reserves	**2,898,114**	3,016,786	2,961,800
Other components of equity	**852,954**	1,427,329	945,037
	3,903,068	4,596,115	4,058,837
Non-controlling interests	**68,265**	72,844	70,854
Total equity	**3,971,333**	4,668,959	4,129,691
Non-current liabilities			
Deferred tax liabilities	**289,335**	281,524	284,711
Long Term Borrowing	**-**	13,200	-
Employee benefit liabilities	**103,642**	81,424	97,678
	392,977	376,148	382,389
Current liabilities			
Trade and other payables	**1,324,847**	2,062,504	2,299,533
Amounts due to related parties	**32,564**	23,098	16,357
Income tax payable	**20,714**	49,337	47,746
Other current liabilities	**7,768**	2,911	24,690
Short term borrowings	**18,800**	36,400	32,800
Bank overdrafts	**483,389**	2,351	32,197
	1,888,082	2,176,601	2,453,323
Total equity and liabilities	**6,252,392**	7,221,708	6,965,403
	Rs.	Rs.	Rs.
Net assets per share	**64.20**	75.59	66.76

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

02nd November 2026

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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 2025	152,000	3,022,206	499,321	875,062	175,256	4,723,845	59,862	4,783,707
Profit for the year	-	119,220	-	-	-	119,220	14,124	133,344
Other comprehensive income net of tax	-	-	-	(129,255)	-	(129,255)	-	(129,255)
Total comprehensive income net of tax	-	119,220	-	(129,255)	-	(10,035)	14,124	4,089
Share based payment expenses	-	-	-	-	6,945	6,945	1,090	8,035
Dividend Paid		(124,640)				(124,640)		(124,640)
Subsidiary Dividend to Non controlling Interest							(2,232)	(2,232)
As at 30th September 2025	**152,000**	**3,016,786**	**499,321**	**745,807**	**182,201**	**4,596,115**	**72,844**	**4,668,959**
As at 1st April 2026	152,000	2,961,800	533,378	221,491	190,168	4,058,837	70,853	4,129,690
Profit for the year	-	53,658	-	-	-	53,658	(3,241)	50,418
Other comprehensive income net of tax	-	-	-	(96,845)	-	(96,845)	-	(96,845)
Total comprehensive income net of tax	-	53,658	-	(96,845)	-	(43,186)	(3,241)	(46,427)
Share based payment expenses	-	-	-	-	4,761	4,761	653	5,414
Dividend Paid		(117,344)				(117,344)		(117,344)
Subsidiary Dividend to Non controlling Interest	-		-	-	-	-	-	-
As at 30th September 2026	**152,000**	**2,898,114**	**533,378**	**124,646**	**194,929**	**3,903,068**	**68,265**	**3,971,332**

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

For the Six months 30th September	Note	**2026**	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before working capital changes	A	**99,810**	194,337
(Increase) / Decrease in inventories		**11**	(430)
(Increase) / Decrease in amounts due from related parties		**(17,441)**	3,127
(Increase) / Decrease in other non-current assets		**(5,582)**	
(Increase) / Decrease in trade and other receivables		**(253,944)**	(133,440)
(Increase) / Decrease in other current assets		**(45,891)**	(10,684)
Increase / (Decrease) in trade and other payables		**(974,686)**	777,228
Increase / (Decrease) in amounts due to related parties		**16,208**	5,013
Increase / (Decrease) in other current liabilities		**(16,779)**	(267)
Cash generated from operations		**(1,198,294)**	834,884
Finance income received		**41,004**	31,896
Finance costs paid		**(15,153)**	(3,541)
Tax paid and setoff		**(67,568)**	(35,929)
Dividend received		**-**	-
Gratuity (paid)/ transfers out		**(2,925)**	-
Net cash flow from/(used in) operating activities		**(1,242,935)**	827,310
CASH FLOWS FROM/(USED IN) INVESTING ACTIVITIES			
Purchase and construction of property, plant and equipment		**(6,631)**	(5,918)
Dividend received - FVOCI financial assets		**-**	3,325
Purchase of intangible assets		**(4,475)**	(6,955)
Proceeds from sale of property plant & equipment		**631**	127
Net cash flow used in investing activities		**(10,476)**	(9,421)
CASH FLOWS FROM/(USED IN) FINANCING ACTIVITIES			
Dividend paid to equity holders of parent		**(117,344)**	(124,640)
Dividend paid to Non Controlling Shareholders		**-**	(2,232)
Proceeds from /(Repayment) of long term borrowings		**(14,000)**	(16,800)
Proceeds from short term borrowings		**-**	-
Net cash flow used in financing activities		**(131,344)**	(143,672)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		**(1,384,755)**	674,217
CASH AND CASH EQUIVALENTS AT THE BEGINNING		**1,637,711**	748,271
CASH AND CASH EQUIVALENTS AT THE END		**252,956**	1,422,488
ANALYSIS OF CASH AND CASH EQUIVALENTS			
Favourable balances			
Short term investments		**586,599**	635,498
Cash in hand and at bank		**149,746**	789,341
		736,344	1,424,839
Unfavourable balances			
Bank overdrafts		**(483,389)**	(2,351)
Cash and cash equivalents		**252,956**	1,422,488

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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CONSOLIDATED CASH FLOW STATEMENT

For the Six months 30th September	**2026**	2025
A. Profit before working capital changes		
Profit before tax	**79,193**	196,389
Adjustments for:		
Finance income	**(41,004)**	(31,896)
Finance expenses	**15,153**	3,541
Dividend income - FVOCI financial assets	**-**	(3,325)
Share of results of equity-accounted investees	**(922)**	(6,022)
Change in fair value of investment properties	**-**	-
Depreciation of property, plant and equipment	**25,050**	22,089
Amortisation of intangible assets	**1,673**	1,986
Amortisation of right-of-use assets	**545**	545
(Profit) / loss on sale of property, plant and equipment and intangible assets	**(631)**	(119)
Share based payment expenses	**16,606**	8,035
Gratuity provision and related costs	**8,889**	5,939
Impairment of trade debtors	**(4,741)**	(2,825)
	99,810	194,337

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COMPANY
INCOME STATEMENT

		Quarter ended 30th September			Six months ended 30th September		
	Notes	**2026**	2025	Change %	**2026**	2025	Change %
Continuing operations							
Revenue from contracts with customers		**142,654**	131,364	9	**262,506**	255,811	3
Cost of sales		**(60,772)**	(51,298)	(18)	**(113,851)**	(98,356)	(16)
Gross profit		**81,882**	80,066	2	**148,655**	157,455	(6)
Dividend Income		**591**	11,822	(95)	**6,431**	11,822	(46)
Other operating income		**(59)**	132	(145)	**412**	210	96
Other operating expense		**(1,382)**	(1,548)	-	**(3,636)**	(3,238)	-
Distribution expenses		**(1,800)**	(2,217)	19	**(1,294)**	(3,060)	58
Administrative expenses		**(33,016)**	(45,153)	27	**(73,261)**	(82,752)	11
Results from operating activities		**46,215**	43,102	7	**77,306**	80,437	(4)
Finance expenses		**(11,246)**	(758)	(1,384)	**(13,559)**	(906)	(1,397)
Finance income	7	**3,685**	4,603	(20)	**9,786**	11,148	(12)
Net finance income / (expense)		**(7,561)**	3,845	297	**(3,773)**	10,242	137
Changes in fair value of investment properties		**-**	-	-	**-**	-	-
Profit before tax		**38,654**	46,947	(18)	**73,533**	90,679	(19)
Tax expense	4.3	**(11,101)**	(11,718)	5	**(23,605)**	(24,960)	5
Profit for the period		**27,553**	35,229	(22)	**49,928**	65,719	(24)
		Rs.	Rs.		**Rs.**	Rs.	
Dividend per share		0.33	0.45		0.33	2.05	

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Figures in brackets indicate deductions.
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COMPANY STATEMENT OF COMPREHENSIVE INCOME

	Quarter ended 30th September		Six months ended 30th September	
	2026	2025	**2026**	2025
Profit for the period	**27,553**	35,229	**49,928**	65,719
Other comprehensive income				
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	**(64,680)**	34,970	**(96,845)**	(129,255)
Net other comprehensive income to be reclassified to income statement in subsequent periods	**(64,680)** -	34,970 -	**(96,845)** -	(129,255)
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	**-**	-		
Re-measurement gain /(loss) on defined benefit plans	**-**	-		
Net other comprehensive income not to be reclassified to income statement in subsequent periods	**-**	-	**-**	-
Tax on other comprehensive income	**-**	-	**-**	
Other comprehensive income for the period, net of tax	**(64,680)**	34,970	**(96,845)**	(129,255)
Total comprehensive income for the period, net of tax	**(37,127)**	70,199	**(46,917)**	(63,536)

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COMPANY
STATEMENT OF FINANCIAL POSITION

As at 30th September	**2026**	2025	31.03.2026
ASSETS			
Non-current assets			
Property, plant and equipment	**18,633**	23,038	21,195
Investment property	**557,650**	544,750	557,650
Investment in subsidiaries	**158,570**	158,570	158,570
Equity accounted investments	**24,000**	24,000	24,000
Non-current financial assets	**2,194,122**	2,929,973	2,291,717
Other non-current assets	**4,398**	7,237	5,257
	2,957,373	3,687,568	3,058,389
Current assets			
Inventories	**479**	670	549
Trade and other receivables	**1,422,462**	949,474	931,333
Amounts due from related parties	**6,922**	2,147	2,625
Other current assets	**32,515**	6,064	5,319
Cash in hand and at bank	**128,946**	677,994	825,701
	1,591,324	1,636,349	1,765,527
Total assets	**4,548,697**	5,323,917	4,823,916
EQUITY AND LIABILITIES			
Stated capital	**152,000**	152,000	152,000
Revenue reserves	**2,693,623**	2,764,010	2,761,039
Other components of equity	**241,323**	858,365	337,541
Total equity	**3,086,946**	3,774,375	3,250,580
Non-current liabilities			
Deferred tax liabilities	**67,580**	67,846	68,198
Employee benefit liabilities	**54,438**	40,859	52,622
	122,018	108,705	120,820
Current liabilities			
Trade and other payables	**813,724**	1,405,862	1,387,274
Amounts due to related parties	**27,110**	18,850	14,329
Income tax payable	**14,533**	12,546	12,429
Other current liabilities	**5,301**	1,554	6,287
Bank overdrafts	**479,064**	2,025	32,197
	1,339,733	1,440,837	1,452,516
Total equity and liabilities	**4,548,697**	5,323,917	4,823,916
	Rs.	Rs.	Rs.
Net assets per share	**50.77**	62.08	53.46

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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

02nd November 2026

COMPANY
CASH FLOW STATEMENT

For the Six months 30th September	**2026**	2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	**73,533**	90,679
Adjustments for:		
Interest income	**(9,786)**	(7,823)
Dividend income - FVOCI Financial Assets	**-**	(3,325)
Dividend income subsidiary	**(6,431)**	(11,822)
Finance expenses	**13,559**	906
Change in fair value of investment properties	**-**	-
Depreciation of property, plant and equipment	**2,711**	2,347
Impairment of trade debtors	**(4,741)**	(2,825)
Gratuity provision and related costs	**4,741**	1,911
Share based payment expenses	**5,388**	3,493
Unrealised (gain) / loss on foreign exchange(net)		
(Profit) / loss on sale of property, plant and equipment	**(16)**	
Other long term employee benefits	**-**	-
Profit before working capital changes	**78,958**	73,541
(Increase) / Decrease in inventories	**71**	(298)
(Increase) / Decrease in trade and other receivables	**(486,389)**	(132,043)
(Increase) / Decrease in other non-current assets	**1,610**	-
(Increase) / Decrease in amounts due from related parties	**(4,296)**	852
(Increase) / Decrease in other current assets	**(26,512)**	(3,308)
Increase / (Decrease) in amounts due to related parties	**12,781**	2,890
Increase / (Decrease) in other current liabilities	**(825)**	212
Increase / (Decrease) in trade and other payables	**(573,566)**	678,699
Cash generated from / (used in) operations	**(998,169)**	620,545
Finance income received	**9,786**	7,823
Finance expenses paid	**(13,559)**	(906)
Dividend received	**6,431**	11,822
Tax paid	**(27,709)**	(26,025)
Gratuity (paid)/ transfers out	**(2,925)**	-
Net cash flow from / (used in) operating activities	**(1,026,145)**	613,259
CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES		
Purchase and construction of property, plant and equipment	**(149)**	(4,831)
Dividend income- FVOCI Financial Assets	**-**	3,325
Proceeds from Sale of Property Plant & Equipment	**16**	
Net cash flow used in investing activities	**(133)**	(1,506)
CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES		
Dividend paid	**(117,344)**	(124,640)
Net cash flow used in financing activities	**(117,344)**	(124,640)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**(1,143,622)**	487,113
CASH AND CASH EQUIVALENTS AT THE BEGINNING	**793,504**	188,856
CASH AND CASH EQUIVALENTS AT THE END	**(350,118)**	675,969
ANALYSIS OF CASH & CASH EQUIVALENTS		
Favourable balances		
Cash in hand and at bank	**128,946**	677,994
Unfavourable balances		
Bank overdrafts	**(479,064)**	(2,025)
	(350,118)	675,969

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 2025	152,000	2,822,931	885,134	98,993	3,959,058
Profit for the year	-	65,719	-	-	65,719
Other comprehensive income net of tax	-	-	(129,255)	-	(129,255)
Total comprehensive income net of tax	-	65,719	(129,255)	-	(63,536)
Share based payment expenses	-	-	-	3,493	3,493
Interim dividend paid		(124,640)			(124,640)
As at 30th September 2025	152,000	2,764,010	755,879	102,486	3,774,375
As at 1st April 2026	152,000	2,761,039	231,563	105,978	3,250,580
Profit for the year	-	49,928	-	-	49,928
Other comprehensive income net of tax	-		(96,845)	-	(96,845)
Total comprehensive income net of tax	-	49,928	(96,845)	-	(46,917)
Share based payment expenses	-	-	-	627	627
Interim dividend paid		(117,344)	-	-	(117,344)
As at 30th September 2026	**152,000**	**2,693,623**	**134,718**	**106,605**	**3,086,946**

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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 Six months 30th September	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025
Services transferred over time	**262,506**	255,811	**92,620**	89,907	**149,052**	269,546	**504,178**	615,264
Inter segment revenue	**-**	-	**4,738**	4,062	**-**	-	**4,738**	**4,062**
Total Segment Revenue	**262,506**	255,811	**97,359**	93,969	**149,052**	269,546	**508,916**	619,326
Eliminations of inter segment revenue							(4,738)	(4,062)
External Revenue							**504,177**	615,264
Segment Results	**70,875**	68,615	**28,364**	25,632	**(46,819)**	64,439	**52,420**	158,687
Finance expenses	**(13,559)**	(906)	**(1,594)**	(2,635)	**-**	-	**(15,153)**	(3,541)
Finance income	**9,785**	11,148	**1,691**	2,156	**29,528**	21,917	**41,004**	35,221
Changes in fair value of investment property	**-**	-					**-**	-
Share of results of equity-accounted investees	**-**	-	**-**	-	**-**	-	**922**	6,022
Profit before tax	**67,101**	**78,857**	**28,461**	25,153	**(17,291)**	86,356	**79,193**	196,389
Tax expense							**(28,775)**	(63,045)
Profit for the period							**50,418**	133,344
Purchase and construction of PPE*	**149**	4,831	**6,482**	1,087	**-**	-	**6,631**	5,918
Addition to intangible assets	**-**	-	**-**	-	**-**	-	**-**	-
Depreciation of PPE*	**2,711**	2,347	**21,714**	18,991	**625**	754	**25,050**	22,089
Amortisation of intangible assets	**-**	-	**-**	-	**1,673**	1,986	**1,673**	1,986
Amortisation of right-of-use assets	**-**	-	**545**	545	**-**	-	**545**	545
Gratuity provision and related cost	**4,741**	1,911	**148**	152	**4,000**	3,876	**8,889**	5,939
Segment Assets	**4,390,932**	5,211,792	**1,026,546**	987,056	**834,914**	1,022,861	**6,252,392**	7,221,708
Segment Liabilities	**419,599**	1,545,555	**1,026,546**	289,218	**834,914**	717,975	**2,281,060**	2,552,749

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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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 30th September	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025
Services transferred over time	**142,654**	131,364	**47,758**	46,424	**65,297**	177,694	**255,709**	355,482
Inter segment revenue		-	**2,387**	2,031	**-**	-	**2,387**	2,031
Total Segment Revenue	**142,654**	131,364	**50,146**	48,455	**65,297**	177,694	**258,097**	357,513
Eliminations of inter segment revenue							**(2,387)**	(2,031)
External Revenue							**255,709**	355,482
Segment Results	**45,626**	31,280	**14,791**	13,416	**(38,701)**	60,532	**21,717**	105,228
Finance expenses	**(11,246)**	(758)	**(759)**	(1,208)	**-**		**(12,005)**	(1,966)
Finance income	**3,684**	4,603	**658**	1,056	**14,755**	12,537	**19,097**	18,196
Share of results of equity-accounted investees							**514**	5,825
Changes in fair value of investment property	**-**	**-**					**-**	**-**
Profit / (loss) before tax	**38,654**	35,125	**14,689**	13,264	**(23,946)**	73,069	**29,323**	127,283
Tax expense							**(9,253)**	(40,266)
Profit for the period							**20,070**	87,017

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 30th September 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 30th September 2026 were authorised for issue by the Board of Directors on 02nd November 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 31st March 2026.

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	
In Rs.000' For the six months ended 30th September	**2026**	2025	**2026**	2025
Income Statement				
Current income tax	**34,748**	67,290	**24,223**	25,475
Adjustments in respect of current income tax of Previous Year	**-**	**-**	**-**	**-**
Relating to origination and reversal of temporary differences	**(5,973)**		**(618)**	
Deferred Tax charge/reversal		(4,245)		(515)
Tax expense	**28,775**	**63,045**	**23,605**	**24,960**

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.

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6 RELATED PARTY TRANSACTIONS

For the Six months 30th September	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	**34,361**	27,538	**13,189**	14,114
Subsidiaries				
Renting of stores space for which rent is paid			**4,738**	4,206
Associates				
Interest received / (Interest paid)			-	
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	**392**	2,712	**392**	2,712
Receiving of Services for which fees are paid	**13,037**	17,282	**11,614**	9,438
Lending Money for which interest is received	**(38,514)**	(7,289)	**-**	-
Renting Office space for which rent is received	**(50,459)**	(1,072)	**(6,411)**	(1,072)
Providing of Services for which fees are received	**(1,976)**	(1,898)	**-**	-
Post employment benefit plan				
Contributions to the provident fund	**4,996**	6,903	**4,996**	6,903

7 NET FINANCE INCOME/(EXPENSES)

For the six months ended 30th September	Group 2026	Group 2025	Company 2026	Company 2025
Finance income				
Interest income	**(41,004)**	31,896	**(9,786)**	7,823
Financial assets at fair value through OCI	**-**	-	**-**	-
Dividend income on financial assets at FVOCI Keells Foods Products PLC	**-**	3,325	**-**	3,325
Total finance income	**(41,004)**	35,221	**(9,786)**	11,148
Finance cost				
Interest expense on borrowings	**(15,153)**	(3,541)	**(13,559)**	(906)
Total finance cost	**(15,153)**	(3,541)	**(13,559)**	(906)
Net finance income / (expenses)	**(56,157)**	31,680	**(23,344)**	10,242

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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	30-09-2026	30-06-2026
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	30-09-2026	30-06-2026
The percentage of shares held by the public	13.10%	13.10%
The number of Public Shareholders	2,602	2,487
Compliant under Rule 7.13.1 (b) option 2 - Float adjusted market capitalization (Rs Bn)	0.58	0.63

8.3 Directors' and CEO's share holdings

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

As at	30-09-2026	30-06-2026
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. Wanigesekara	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		30-09-2026		30-06-2026	
		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	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	Mr. A.J.M. Jinadasa	151,000	0.25%	133,000	0.22%
13	Miss N.S. De Mel	137,115	0.23%	137,115	0.23%
14	Miss. M.P.Radhakrishnan	136,400	0.22%	136,400	0.22%
15	Miss. A.Radhakrishnan	136,400	0.22%	136,400	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%
		57,288,909	94.23%	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 30th September 2026

8.6 Market price per share

For the quarter ended 30th September	**2026**	2025
	Rs.	Rs.
Highest	82.00	90.00
Lowest	71.10	81.10
Last traded	73.20	87.50

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 events subsequent to the reporting date, which require disclosure in the interim condensed financial statements.

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