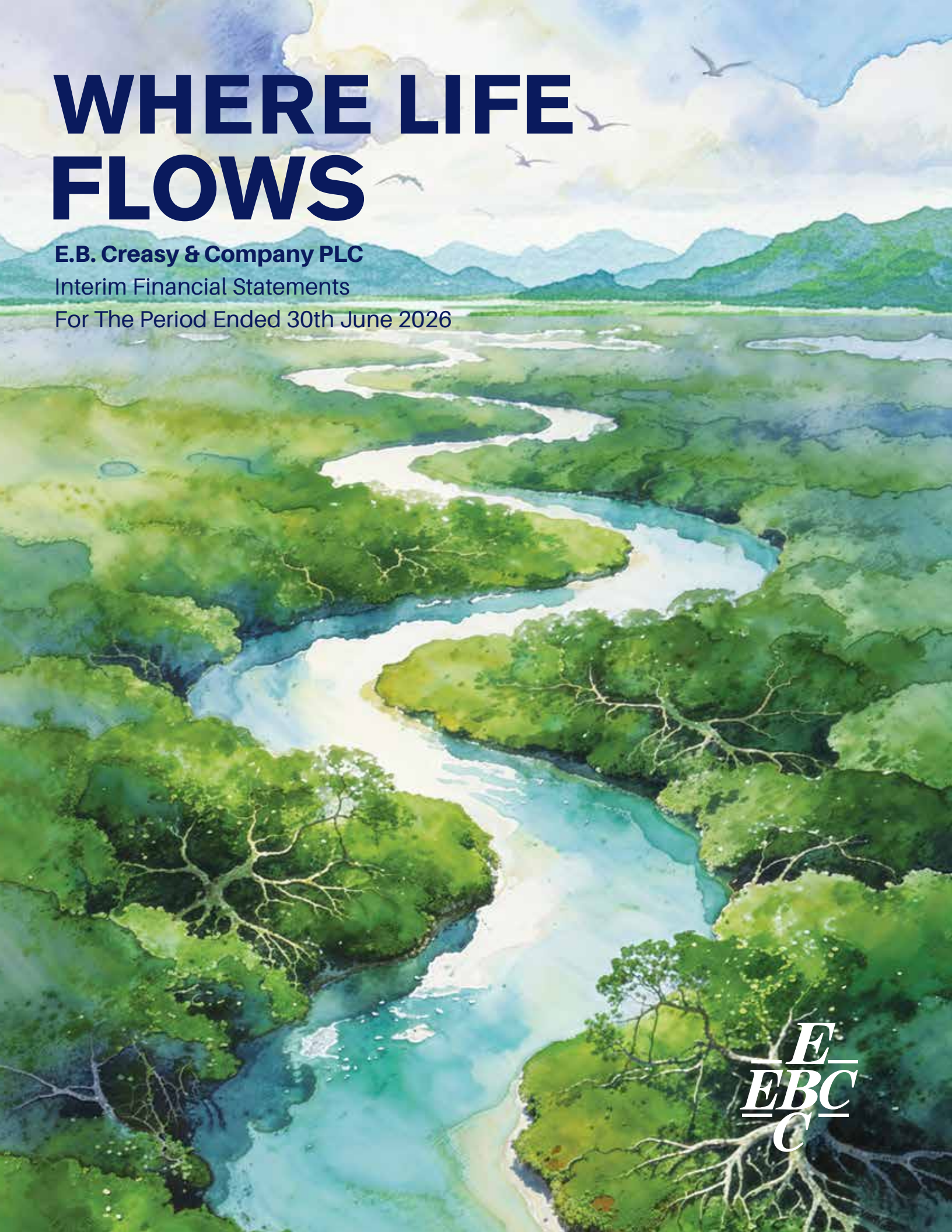
WHERE LIFE FLOWS

E.B. Creasy & Company PLC

Interim Financial Statements

For The Period Ended 30th June 2026



Performance Review for the Three Months Ended 30th June 2026

Overview

The Group recorded revenue of Rs. 7.8 Bn for the quarter ended 30 June 2026. Profit Before Tax (PBT) and Profit After Tax (PAT) amounted to Rs. 234 Mn and Rs. 105 Mn, respectively.

The Group's profitability declined compared to the corresponding period of the previous year, reflecting the impact of local and global economic headwinds. Geopolitical tensions in the Middle East contributed to heightened uncertainty, increased cost pressures, and weaker consumer sentiment, which in turn affected consumption patterns in Sri Lanka. Despite these headwinds, the Group remained focused on prudent cost management, strengthening its brand portfolio, and driving operational efficiencies to sustain long-term growth.

Financial Snapshot			*Figures in Rs. Mn*
	3M FY 27	Vs 3M FY 26	Contribution to Group Revenue
Consumer	4,657	-8%	60%
Industrial	1,603	-24%	20%
Wellness & Nutrition	1,521	9%	19%
Others	52	-28%	1%
Revenue	**7,833**	**-9%**	
Gross Profit	**2,643**	**-2%**	
Gross Profit Margin	34%		
PBT	**234**	**-51%**	
PBT Margin	3%		
PAT	**105**	**-65%**	
PAT Margin	1%		

The Consumer segment continued to be the Group's largest revenue contributor, representing 60% of total revenue for the quarter ended 30 June 2026, followed by the Industrial segment at 20% and the Wellness & Nutrition segment at 19%.

Operating Environment

During this period, the operating environment remained challenging amid rising inflationary pressures, exchange rate volatility and tighter monetary conditions.

In response to increasing inflation concerns, the Central Bank of Sri Lanka raised the Overnight Policy Rate by 100 basis points to 8.75% in May 2026 to support price stability, currency resilience and foreign exchange reserve management. This resulted in higher market lending rates, increasing borrowing costs for businesses.

Inflation accelerated during the quarter, driven by higher fuel and transport costs, rising food prices and the impact of currency depreciation on imports. The Sri Lankan Rupee depreciated by approximately 8% against the US Dollar rates in December 2025, contributing to increased costs of imported raw materials, fuel and capital goods, particularly for import-dependent sectors.

Consumer Segment

The Consumer segment remained the Group's principal revenue contributor for the quarter ended 30 June 2026. During the period, the segment recorded a revenue of Rs. 4.7 Bn and a PBT of Rs. 65 Mn.

Home Care & Personal Care:

The Home Care & Personal Care sector accounted for 72% of the segment's total revenue, generating Rs. 3.3 Bn, a modest increase from Rs. 3.2 Bn in the previous year. This performance highlights the sector's resilience and its continued position as the primary revenue contributor within the Consumer segment, despite challenging market conditions.

Foods:

During the period, the Foods sector contributed 28% of the segment's total revenue, with revenue declining by 24% to Rs. 1.3 Bn from Rs. 1.7 Bn in the previous year. This decline was primarily driven by supply constraints, as Middle East-related shipping disruptions extended import lead times, resulting in stock shortages during the period under review. The situation has since recovered, with improved product availability following the implementation of proactive supply chain measures.

The Consumer segment's performance was impacted by the challenging macroeconomic environment, which required higher working capital investments to ensure business continuity and maintain adequate inventory levels. Profitability was further affected by increased operating costs, while inflationary pressures and the rising cost of living continued to influence consumer spending patterns and purchasing behavior.

In response to these challenges, the Company remains focused on enhancing operational efficiencies, optimizing processes, and implementing strategic initiatives to sustain sales volumes and strengthen business resilience.

Industrial Segment

During the period, the Industrial segment recorded revenue of Rs. 1.6 Bn and PBT of Rs. 112 Mn.

Energy & Lighting:

The Energy & Lighting sector offers a comprehensive range of energy and lighting products as well as integrated solar and battery energy storage systems. The sector contributed 24% to the Industrial segment, recording revenue of Rs. 380 Mn during the period. Compared to the Rs. 712 Mn revenue recorded in the previous year, the sector experienced a 47% decline, primarily due to lower turnover from renewable energy driven by grid connection limitations, which continued to impact market demand and project execution.

Building Solutions:

The Building Solutions sector offers a comprehensive range of building and steel products, including steel wire products, steel roofing, wall cladding, and structural building solutions. During the period, the sector recorded revenue of Rs. 1.2 Bn, contributing 76% to the Industrial segment's total revenue. The sector recorded a decline compared to the previous year's revenue of Rs. 1.4 Bn, primarily due to lower GI wire sales. Performance was impacted by softer demand, heightened competition following cost-driven price revisions, and an adverse shift in the sales mix towards lower-revenue orders.

The Industrial segment's revenue and PBT declined during the period under review due to prevailing market conditions; however, the sector maintained its margins through effective cost management, and operational efficiencies, demonstrating resilience in a challenging business environment.

Wellness and Nutrition Segment

The Wellness and Nutrition segment recorded revenue of Rs. 1.5 Bn for the quarter ended 30 June 2026, while PBT amounted to Rs. 53 Mn. The segment delivered revenue growth compared to Rs. 1.4 Bn recorded in the previous year, driven by stronger demand for specialized nutrition and adult care products, supported by favorable market conditions.

The segment benefited from the strategic initiatives implemented in previous period, including the introduction of new product variants, portfolio expansion, and price optimization measures. These initiatives, together with the segment's continued focus on strengthening market presence and responding to evolving healthcare needs, supported sustained growth and improved performance.

ESG initiatives

During the first quarter, the Group continued to advance its sustainability journey by progressing strategic initiatives focused on enhancing operational excellence, resource productivity, and long-term business resilience. The Group continued to identify and implement improvement opportunities that support efficient resource utilization, and responsible value creation across its business operations.

These efforts reinforce the Group's commitment to integrating sustainability considerations into strategic and operational decision-making, enabling continuous improvement, cost optimization, and enhanced preparedness to address evolving environmental and regulatory expectations.

Strategic Outlook

Continued global uncertainties are expected to pose challenges to the country's economic outlook, with Sri Lanka remaining exposed to external pressures, including inflationary trends, exchange rate volatility, and elevated import and energy costs. These challenges will impact domestic consumption, business confidence, and external sector stability, creating a challenging operating environment for businesses.

Against this backdrop, the Group continues to focus on adapting to evolving market trends, capitalizing on emerging opportunities, and strengthening its operational capabilities. Ongoing initiatives to optimize operating structures and accelerate digital transformation are expected to enhance organizational agility, improve productivity, and create long-term value for stakeholders.

S. Rajaratnam

Joint Managing Director

03 Aug 2026

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
CONSOLIDATED

	Period Ended 30th June 2026 Unaudited Rs. '000	2025 Unaudited Rs. '000	Variance %
Revenue from Contracts with Customers	**7,833,524**	8,623,293	**-9%**
Cost of Sales	**(5,190,737)**	(5,925,407)	**-12%**
Gross Profit	**2,642,787**	2,697,886	**-2%**
Other Income	**59,875**	11,410	**425%**
Selling and Distribution Expenses	**(1,435,875)**	(1,248,189)	**15%**
Administrative Expenses	**(813,544)**	(755,832)	**8%**
Operating Profit	**453,243**	705,275	**-36%**
Finance Income	**34,738**	24,985	**39%**
Finance Costs	**(254,268)**	(251,482)	**1%**
Net Finance Costs	**(219,530)**	(226,497)	**-3%**
Profit Before Tax	**233,713**	478,778	**-51%**
Income Tax Expense	**(129,074)**	(180,759)	**-29%**
Profit for the Period	**104,639**	298,019	**-65%**
Other Comprehensive Income			
Items that will not be Reclassified to Profit or Loss			
Equity Investment at FVOCI - Net Changes in Fair Value	**290,111**	18,459	**1472%**
Other Comprehensive Income for the Period, Net of Tax	**290,111**	18,459	**1472%**
Total Comprehensive Income for the Period	**394,750**	316,478	**25%**
Profit Attributable To:			
Owners of the Company	**92,566**	291,976	
Non-Controlling Interest	**12,073**	6,043	
Profit for the Period	**104,639**	298,019	
Total Comprehensive Income Attributable To:			
Owners of the Company	**382,676**	310,429	
Non-Controlling Interest	**12,074**	6,049	
Total Comprehensive Income for the Period	**394,750**	316,478	
Basic Earnings Per Share (Rs.)	**0.33**	1.15*	

** Comparative earnings per share have been restated (Note 4).*
Figures in brackets indicate deductions.
The above figures are provisional and subject to audit.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
COMPANY

	Period Ended 30th June 2026 Unaudited Rs. '000	2025 Unaudited Rs. '000	Variance %
Revenue from Contracts with Customers	**2,791,522**	3,045,726	**-8%**
Cost of Sales	**(1,936,548)**	(2,176,630)	**-11%**
Gross Profit	**854,974**	869,096	**-2%**
Other Income	**107,178**	4,969	**2057%**
Selling and Distribution Expenses	**(334,083)**	(289,281)	**15%**
Administrative Expenses	**(488,204)**	(334,669)	**46%**
Operating Profit	**139,865**	250,115	**-44%**
Finance Income	**53,427**	29,646	**80%**
Finance Costs	**(114,874)**	(100,272)	**15%**
Net Finance Costs	**(61,447)**	(70,626)	**-13%**
Profit Before Tax	**78,418**	179,489	**-56%**
Income Tax Expense	**(67,559)**	(61,409)	**10%**
Profit for the Period	**10,859**	118,080	**-91%**
Other Comprehensive Income			
Items that will not be Reclassified to Profit or Loss			
Equity Investments at FVOCI - Net Changes in Fair Value	**(794)**	16,664	**-105%**
Other Comprehensive Income for the Period, Net of Tax	**(794)**	16,664	**-105%**
Total Comprehensive Income for the Period	**10,065**	134,744	**-93%**
Basic Earnings Per Share (Rs.)	**0.04**	0.47*	

** Comparative earnings per share have been restated (Note 4).*
Figures in brackets indicate deductions.
The above figures are provisional and subject to audit.

STATEMENT OF FINANCIAL POSITION

As At	CONSOLIDATED		COMPANY	
	30.06.2026 Unaudited Rs. '000	31.03.2026 Audited Rs. '000	30.06.2026 Unaudited Rs. '000	31.03.2026 Audited Rs. '000
ASSETS				
Non-Current Assets				
Property, Plant and Equipment	**9,501,554**	9,384,652	**6,413,390**	6,263,201
Intangible Assets	**175,767**	172,697	**2,548**	2,160
Right of Use Assets	**744,956**	616,232	**689,970**	678,944
Investments in Subsidiaries	**-**	-	**3,137,168**	3,137,168
Other Investments	**3,315,135**	3,002,641	**277,251**	252,541
Loans to Related Parties	**-**	-	**108,420**	108,420
Other Receivable	**21,052**	21,052	**12,070**	12,070
Deferred Tax Assets	**70,262**	73,067	**-**	-
Total Non-Current Assets	**13,828,725**	13,270,341	**10,640,816**	10,454,504
Current Assets				
Inventories	**9,046,309**	6,217,053	**3,223,151**	2,592,084
Other Investments, Including Derivatives	**10,099**	16,881	**4,280**	8,784
Trade and Other Receivables	**5,906,891**	6,238,165	**472,831**	637,212
Amount Due from Related Companies - Trade	**54,450**	188,348	**1,022,179**	1,354,507
Amount Due from Related Companies - Non - trade	**30,324**	5,335	**301,921**	232,726
Loans to Related Parties	**73,348**	73,967	**-**	-
Current Tax Recoverable	**40,432**	16,272	**-**	-
Cash and Cash Equivalents	**744,853**	909,121	**109,964**	305,201
Total Current Assets	**15,906,706**	13,665,142	**5,134,326**	5,130,514
Total Assets	**29,735,431**	26,935,483	**15,775,142**	15,585,018
EQUITY AND LIABILITIES				
Equity				
Stated Capital	**1,547,006**	1,547,006	**1,547,006**	1,547,006
Other Components of Equity	**3,000,757**	2,710,647	**1,964,899**	1,965,693
Retained Earnings	**5,560,630**	5,468,064	**4,664,878**	4,654,019
Equity Attributable to Equity Holders of the Company	**10,108,393**	9,725,717	**8,176,783**	8,166,718
Non-Controlling Interest	**517,076**	505,002	**-**	-
Total Equity	**10,625,469**	10,230,719	**8,176,783**	8,166,718

STATEMENT OF FINANCIAL POSITION (CONTD.)

As At	CONSOLIDATED		COMPANY	
	30.06.2026 Unaudited Rs. '000	31.03.2026 Audited Rs. '000	30.06.2026 Unaudited Rs. '000	31.03.2026 Audited Rs. '000
Non-Current Liabilities				
Loans and Borrowings	**3,236,541**	3,450,738	**1,386,771**	1,444,134
Lease Liabilities	**461,767**	372,042	**482,888**	456,048
Deferred Income	**2,903**	2,968	**2,903**	2,968
Deferred Tax Liabilities	**1,042,442**	1,034,854	**752,859**	754,095
Defined Benefit Liability	**1,601,782**	1,575,954	**922,071**	915,978
Total Non-Current Liabilities	**6,345,435**	6,436,556	**3,547,492**	3,573,223
Current Liabilities				
Loans and Borrowings	**3,424,274**	2,853,495	**1,129,973**	870,222
Lease Liabilities	**221,665**	168,625	**133,347**	134,320
Current Tax Liabilities	**192,876**	333,019	**105,067**	229,041
Trade and Other Payables	**7,796,776**	6,390,353	**2,239,778**	2,595,752
Amounts Due to Related Parties	**44,474**	15,164	**43,900**	15,742
Bank Overdrafts	**1,084,463**	507,552	**398,803**	-
Total Current Liabilities	**12,764,527**	10,268,208	**4,050,867**	3,845,077
Total Liabilities	**19,109,962**	16,704,764	**7,598,359**	7,418,300
Total Equity and Liabilities	**29,735,431**	26,935,483	**15,775,142**	15,585,018
Net Asset Value Per Share (Rs.)	**36.24**	34.87	**29.32**	29.28

The above figures are provisional and subject to audit.

I certify that these Financial Statements are prepared in compliance with the requirements of the Companies Act No.7 of 2007.

sgd.
A.D.T. Mendis
Director/ Group Chief Financial Officer

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.
These Financial Statements were approved and signed for and on behalf of the Board of Directors of E. B. Creasy & Company PLC.

sgd.
S.D.R. Arudpragasam
Chairman/Managing Director

sgd.
S. Rajaratnam
Joint Managing Director

3rd August 2026

STATEMENT OF CHANGES IN EQUITY

CONSOLIDATED

	Attributable to Equity Holders of Parent						Non-Controlling Interest	Total Equity
		Other Components of Equity						
	Stated Capital	Revaluation Reserve	General Reserve	FVOCI Reserve	Retained Earnings	Total		
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Balance as at 01st April 2025	25,731	2,513,677	9,548	(33,514)	5,064,701	7,580,143	432,610	8,012,753
Total Comprehensive Income								
Profit for the Period	-	-	-	-	291,976	291,976	6,043	298,019
Other Comprehensive Income	-	-	-	18,453	-	18,453	6	18,459
Total Comprehensive Income for the Period	**-**	**-**	**-**	**18,453**	**291,976**	**310,429**	**6,049**	**316,478**
Transfer to Retained Earnings on Disposal of Equity Securities Designated at FVOCI	-	-	-	34,170	(34,170)	-	-	-
Balance as at 30th June 2025	**25,731**	**2,513,677**	**9,548**	**19,109**	**5,322,507**	**7,890,572**	**438,659**	**8,329,231**
Balance as at 01st April 2026	**1,547,006**	**2,513,677**	**9,548**	**187,422**	**5,468,064**	**9,725,717**	**505,002**	**10,230,719**
Total Comprehensive Income								
Profit for the Period	**-**	**-**	**-**	**-**	**92,566**	**92,566**	**12,073**	**104,639**
Other Comprehensive Income	**-**	**-**	**-**	**290,110**	**-**	**290,110**	**1**	**290,111**
Total Comprehesnive income for the Period	**-**	**-**	**-**	**290,110**	**92,566**	**382,676**	**12,074**	**394,750**
Balance as at 30th June 2026	**1,547,006**	**2,513,677**	**9,548**	**477,532**	**5,560,630**	**10,108,393**	**517,076**	**10,625,469**

Figures in brackets indicate deductions.
The above figures are provisional and subject to audit.

STATEMENT OF CHANGES IN EQUITY

COMPANY

	Stated Capital	Other Components of Equity			Retained Earnings	Total Equity
		General Reserve	Revaluation Reserve	FVOCI Reserve		
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Balance as at 01st April 2025	25,731	9,548	2,200,919	(221,376)	4,279,391	6,294,213
Total Comprehensive Income						
Profit for the Period	-	-	-	-	118,080	118,080
Other Comprehensive Income	-	-	-	16,664	-	16,664
Total Comprehensive Income for the Period	**-**	**-**	**-**	**16,664**	**118,080**	**134,744**
Transfer to Retained Earnings on Disposal of Equity Securities Designated at FVOCI	-	-	-	65,380	(65,380)	-
Balance as at 30th June 2025	**25,731**	**9,548**	**2,200,919**	**(139,332)**	**4,332,091**	**6,428,957**
Balance as at 01st April 2026	**1,547,006**	**9,548**	**2,200,919**	**(244,774)**	**4,654,019**	**8,166,718**
Total Comprehensive Income						
Profit for the Period	**-**	**-**	**-**	**-**	**10,859**	**10,859**
Other Comprehensive Income	**-**	**-**	**-**	**(794)**	**-**	**(794)**
Total Comprehesnive income for the Period	**-**	**-**	**-**	**(794)**	**10,859**	**10,065**
Balance as at 30th June 2026	**1,547,006**	**9,548**	**2,200,919**	**(245,568)**	**4,664,878**	**8,176,783**

Figures in brackets indicate deductions.
The above figures are provisional and subject to audit.

STATEMENT OF CASH FLOWS

For the Period Ended 30th June	CONSOLIDATED		COMPANY	
	2026 Unaudited Rs.'000	2025 Unaudited Rs.'000	**2026 Unaudited Rs.'000**	2025 Unaudited Rs.'000
Cash Generated from Operating Activities				
Profit Before Tax	**233,713**	478,778	**78,418**	179,489
Adjustments for:				
Depreciation on Property, Plant and Equipment & Amortization on Rights of Use Assets	**178,206**	140,292	**88,957**	60,772
Amortisation of Intangible Assets	**3,403**	2,830	**327**	270
Gains on Disposal of Property, Plant and Equipment and Intangible Assets	**(61)**	-	**(42)**	-
Impairment Losses on / (Reversal of) Trade and Other Receivables	**119**	(19,736)	**(2,555)**	(8,373)
Impairment Losses on / (Reversal of) Amounts due from Related Parties, Trade	**-**	21,472	**(6,581)**	6,732
Impairment Losses on Amounts Due from Related Parties, Non-Trade	**2,359**	-	**7,115**	77,295
Impairment Losses on Loans to Related Parties	**625**	-	**-**	541
Impairment (Revesal of) / Losses on Inventories	**(870)**	45,025	**17,278**	774
Provision for Defined Benefit Liability	**54,308**	49,948	**33,007**	33,455
Deferred Income	**(65)**	(65)	**(65)**	(65)
Finance Income	**(34,738)**	(21,418)	**(1,065)**	(7,345)
Dividend Income	**(2)**	-	**-**	-
Interest Expense	**222,147**	225,014	**83,142**	85,770
Exchange Loss - Lease Liabilities	**1,233**	207	**-**	-
Operating Profit before Working Capital Changes	**660,378**	922,346	**297,936**	429,316
Changes in:				
Inventories	**(2,828,386)**	(612,021)	**(648,345)**	(507,945)
Trade and Other Receivables	**331,154**	(11,798)	**166,936**	55,666
Amounts Due from Related Parties,Trade	**133,898**	(132,601)	**338,909**	(51,123)
Amounts Due from Related Parties, Non Trade	**(27,348)**	-	**(76,309)**	(161,235)
Amounts Due to Related Parties	**29,310**	(2,506)	**28,157**	(1,629)
Trade and Other Payables	**1,406,423**	468,695	**(355,974)**	485,113
Cash (Used in) / generated from operations	**(294,571)**	632,116	**(248,690)**	248,164
Defined Benefit Paid	**(28,480)**	(21,430)	**(26,915)**	(19,870)
Loans Interest Paid	**(197,170)**	(214,200)	**(67,293)**	(76,025)
Lease Interest Paid	**(18,195)**	(12,325)	**(15,849)**	(9,741)
Income Taxes Paid	**(282,638)**	(259,661)	**(192,768)**	(142,688)
Net Cash Flows (used in) /from Operating Activities	**(821,054)**	124,500	**(551,515)**	(160)
Cash Flows from Investing Activities				
Acquisition of Property, Plant and Equipment	**(220,972)**	(119,505)	**(188,048)**	(71,892)
Proceeds from sale of Property, Plant and Equipment	**1,130**	82	**235**	58
Investment in Intangible Assets	**(6,754)**	-	**(714)**	-
Investments in Financial Assets Classified as FVOCI	**(25,500)**	-	**(25,500)**	-
Proceed from Redemption of Debentures held	**3,117**	-	**-**	-
Net Movement of Loans Granted to Related Companies	**-**	70,000	**-**	(50,000)
Proceeds from Disposal of Financial Assets classified as FVOCI	**-**	134,432	**-**	209,264
Dividend Income Received	**2**	-	**-**	-
Interest Income Received	**34,738**	21,418	**5,569**	7,345
Net Cash Flows (Used in)/Generated from Investing Activities	**(214,240)**	106,428	**(208,459)**	94,775

STATEMENT OF CASH FLOWS (CONTD.)

For the Period Ended 30th June	CONSOLIDATED		COMPANY	
	2026 Unaudited Rs.'000	2025 Unaudited Rs.'000	**2026 Unaudited Rs.'000**	2025 Unaudited Rs.'000
Cash Flows from Financing Activities				
Lease Rental Paid	**(62,468)**	(21,630)	**(36,456)**	(4,829)
Long-Term Loans Obtained	**114,283**	1,241	**74,283**	1,241
Loans Obtained / (Repayment) from Related Companies	**-**	-	**-**	50,000
Repayments of Long-Term Loans	**(336,715)**	(265,042)	**(131,962)**	(113,676)
Net movement in Short-Term Loans	**579,015**	(427,421)	**260,069**	(26,298)
Net Cash Flows Generated from / (Used in) Financing Activities	**294,115**	(712,852)	**165,934**	(93,562)
Net (Decrease) / Increase in Cash and Cash Equivalents	**(741,179)**	(481,924)	**(594,040)**	1,053
Cash and Cash Equivalents at the Beginning of the Period	**401,569**	102,957	**305,201**	(134,557)
Cash and Cash Equivalents at the End of the Period	**(339,610)**	(378,967)	**(288,839)**	(133,504)
Analysis of Cash and Cash Equivalents				
Cash in Hand & at Bank	**744,853**	734,715	**109,964**	210,336
Bank Overdrafts	**(1,084,463)**	(1,113,682)	**(398,803)**	(343,840)
Cash and Cash Equivalents at the End of the Period	**(339,610)**	(378,967)	**(288,839)**	(133,504)

Figures in brackets indicate deductions.
The above figures are provisional and subject to audit.

SEGMENTAL INFORMATION

The following table presents revenue, profit, assets & liabilities and other disclosures regarding Group's business segments.

	Consumer		Industrial		Wellness and Nutrition		Others		Consolidated	
For the Period Ended 30th June	**2026 Rs'000**	2025 Rs'000	**2026 Rs'000**	2025 Rs'000	**2026 Rs'000**	2025 Rs'000	**2026 Rs'000**	2025 Rs'000	**2026 Rs'000**	2025 Rs'000
Revenue										
External Revenue	**4,657,225**	5,044,595	**1,603,091**	2,105,879	**1,520,859**	1,400,384	**52,348**	72,435	**7,833,524**	8,623,293
Inter/Intra Segment Revenue	**3,188,751**	3,178,308	**306,051**	239,246	**631**	500	**48,210**	53,637	**3,543,643**	3,471,691
Total Revenue for Reportable Segments	**7,845,976**	8,222,903	**1,909,142**	2,345,125	**1,521,491**	1,400,884	**100,558**	126,072	**11,377,167**	12,094,984
Results										
Finance Income	**14,664**	12,074	**11,228**	3,016	**6,246**	9,646	**2,600**	249	**34,738**	24,985
Finance Costs	**128,875**	121,865	**69,793**	82,218	**54,570**	42,132	**1,030**	5,267	**254,268**	251,482
Depreciation and Amortisation	**129,865**	95,153	**44,274**	40,783	**2,832**	2,749	**4,639**	4,437	**181,609**	143,122
Profit/(Loss) Before Tax	**65,280**	324,661	**111,920**	122,007	**52,871**	51,819	**3,642**	(19,709)	**233,713**	478,778
Tax Expense	**(76,784)**	(121,454)	**(27,572)**	(31,002)	**(22,468)**	(26,616)	**(2,250)**	(1,687)	**(129,074)**	(180,759)
Profit/(Loss) for the Period	**(11,503)**	203,207	**84,348**	91,005	**30,403**	25,203	**1,392**	(21,396)	**104,639**	298,019
Total Assets	**19,884,906**	16,524,175	**6,496,447**	6,121,171	**3,029,492**	2,242,588	**324,586**	369,928	**29,735,431**	25,257,862
Total Liabilities	**12,635,082**	10,733,699	**3,714,038**	4,142,174	**2,244,063**	1,587,815	**516,779**	464,943	**19,109,962**	16,928,631
Capital Expenditure	**214,687**	117,700	**4,952**	670	**1,333**	1,135	**-**	-	**220,972**	119,505

Figures in brackets indicate deductions.
The above figures are provisional and subject to audit.

Re-presentation of Comparative Segment Information

During the current interim period, the Group reviewed the presentation of its segment information to better align the comparative information with the basis of segment reporting adopted in the current period. Accordingly, certain comparative segment information has been re-presented to conform to the current period presentation.

The re-presentation relates solely to the allocation and presentation of revenue, finance income, finance costs, income tax expense, profit before taxation, profit after taxation, assets and liabilities between the Group's reportable segments. The re-presentation has no impact on the Group's previously reported consolidated statement of profit or loss and other comprehensive income, statement of financial position, statement of changes in equity, statement of cash flows or earnings per share.

SEGMENTAL INFORMATION (CONTD.)

Re-presentation of Comparative Segment Information (Contd.)

The effect of the re-presentation on the comparative segment information is summarised below.

For the Period Ended 30 June 2025

Segment	Previously reported	Re-presentation	Re-presented
	Rs. '000	Rs. '000	Rs. '000
1. Segment Revenue			
Consumer	5,287,506	(242,911)	5,044,595
Industrial	1,862,968	242,911	2,105,879
Wellness and Nutrition	1,400,384	-	1,400,384
Others	72,435	-	72,435
Total	**8,623,293**	-	**8,623,293**
2. Finance Income			
Consumer	16,013	(3,939)	12,074
Industrial	3,016	-	3,016
Wellness and Nutrition	5,707	3,939	9,646
Others	249	-	249
Total	**24,985**	-	**24,985**
3. Finance Costs			
Consumer	142,534	(20,669)	121,865
Industrial	82,218	-	82,218
Wellness and Nutrition	21,463	20,669	42,132
Others	5,267	-	5,267
Total	**251,482**	-	**251,482**
4. Profit/(Loss) Before Tax			
Consumer	302,463	22,198	324,661
Industrial	122,007	-	122,007
Wellness and Nutrition	74,017	(22,198)	51,819
Others	(19,709)	-	(19,709)
Total	**478,778**	-	**478,778**
5. Tax Expense			
Consumer	119,194	2,260	121,454
Industrial	31,002	-	31,002
Wellness and Nutrition	28,876	(2,260)	26,616
Others	1,687	-	1,687
Total	**180,759**	-	**180,759**
6. Profit/(Loss) After Tax			
Consumer	183,269	19,938	203,207
Industrial	91,005	-	91,005
Wellness and Nutrition	45,141	(19,938)	25,203
Others	(21,396)	-	(21,396)
Total	**298,019**	-	**298,019**
7. Total Assets			
Consumer	18,922,003	(2,397,828)	16,524,175
Industrial	5,538,314	582,857	6,121,171
Wellness and Nutrition	427,617	1,814,971	2,242,588
Others	369,928	-	369,928
Total	**25,257,862**	-	**25,257,862**
8. Total Liabilities			
Consumer	12,207,422	(1,473,723)	10,733,699
Industrial	3,985,689	156,485	4,142,174
Wellness and Nutrition	270,577	1,317,238	1,587,815
Others	464,943	-	464,943
Total	**16,928,631**	-	**16,928,631**
9. Capital Expenditure			
Consumer	118,835	(1,135)	117,700
Industrial	670	-	670
Wellness and Nutrition	-	1,135	1,135
Others	-	-	-
Total	**119,505**	-	**119,505**

The above re-presentation affects only the allocation and presentation of amounts between the Group's reportable segments. Accordingly, there is no impact on the Group's previously reported consolidated revenue, finance income, finance costs, profit before taxation, income tax expense, profit after taxation, total assets, total liabilities, equity, earnings per share or cash flows.

NOTES TO THE FINANCIAL STATEMENTS

1. Account Status

The figures are provisional and subject to audit.

2. Basis of Preparation

The Interim Financial Statements for the period ended 30th June 2026 have been prepared in accordance with the accounting policies set out in the Audited Financial Statements for the year ended 31st March 2026, and also in compliance with Sri Lanka Accounting Standard 34 - Interim Financial Reporting.

The presentation and the classification of the financial statements of the previous period have been adjusted where relevant, for better presentation and to be comparable with current reporting.

3. Commitments and Contingent Liabilities

3.1. Letters of Financial Support

E.B. Creasy & Company PLC has issued letters of financial support to below mentioned subsidiaries confirming that it will provide financial assistance as may be required to enable those entities to continue operations and meet their liabilities as they fall due for a period of at least twelve months from the reporting date.

* Corporate Systems Limited
* Group Three Associates (Private) Limited
* Muller & Phipps (Ceylon) PLC
* Muller & Phipps (Health Care) Limited

The Management does not expect any material liability to arise from these undertakings.

3.2. Guarantees to Third Parites

Contingent liabilities in relation to guarantees issued by the Company and Subsidiaries to the to third parites were as follows:

As at		30.06.2026	31.03.2026
Issued By	**Instituition**	**Rs. '000**	**Rs. '000**
E. B. Creasy & Company PLC	Sri Lanka Customs	21,359	21,359
Lanka Special Steels Limited	Sri Lanka Customs	11,000	11,000
	Bureau of Indian Standards	3,411	3,152
	Litro Gas Lanka Limited	20,000	20,000
		55,770	**55,511**

3.3. Corporate Guarantees

Contingent liabilities in relation to corporate guarantees issued by the Company and Subsidiaries to the financial institutions on behalf of Group Companies and other Related Companies to obtain facilities, were as follows.

As at		30.06.2026	31.03.2026
Issued By	**Beneficiary**	**Rs. '000**	**Rs. '000**
	Darley Butler & Company Limited	9,737,000	8,487,000
	Muller & Phipps (Health Care) Limited	100,000	100,000
E. B. Creasy & Company PLC	Lankem Ceylon PLC	597,000	597,000
	Candy Delights Limited	1,001,000	1,001,000
	Lxapana PLC	200,000	200,000
Darley Butler & Company Limited	E. B. Creasy & Company PLC	1,945,000	1,945,000
	Candy Delights Limited	200,000	200,000
Candy Delights Limited	E. B. Creasy & Company PLC	200,000	200,000
	Darley Butler & Company Limited	200,000	200,000
		14,180,000	**12,930,000**

4. Earnings Per Share (Comparative Information)

The calculation of earnings per share has been made in accordance with LKAS 33 Earnings Per Share. During last financial year, the Company undertook a rights issue which contained a bonus element. Accordingly, the weighted average number of ordinary shares outstanding for the comparative period has been adjusted retrospectively to reflect the bonus element arising from the rights issue. As a result, the comparative basic earnings per share disclosed in these interim financial statements have been restated. The restatement affects only the earnings per share figures; there is no impact on the reported profit after tax, total comprehensive income, or equity of the comparative period.

5. Events Occurring After the Reporting Date

There have been no material events subsequent to the interim period which require disclosures in the provisional Interim Financial Statements.

INVESTOR INFORMATION

1. Market Value

For the quarter ended	30.06.2026 Rs.	30.06.2025 Rs.
Highest	54.30	60.00
Lowest	42.40	32.00
Last Traded	42.90	47.90

2. Stated Capital and Public Holding

As at	30.06.2026	30.06.2025
Stated Capital (Rs.)	1,547,005,005	25,731,000
No. of shares represented by the stated capital	278,900,380	253,545,800
Percentage of shares held by the public	26.24%	23.86%
No. of Public Shareholders	2,938	1,647

3. The applicable option under CSE Rule 7.13.1 (i) (a) (1) on minimum public holding is option 3 and the Float Adjusted Market Capitalization as of 30.06.2026 was Rs.3,139,570,421.64

4. Directors' Shareholdings

Details pertaining to Directors' direct shareholdings were as follows.

		No. of Shares	
As at		30.06.2026	30.06.2025
Name of Director	**Position**		
Mr. S. Rajaratnam	Joint Managing Director	174,169	158,336
Mr. S.W. Gunawardena	Director	59,400	54,000

5. Twenty Major Shareholders as at 30th June 2026

	Name of shareholder	No of shares	% Holding
1	The Colombo Fort Land and Building PLC	123,213,261	44.18%
2	Union Investments (Private) Limited	18,447,000	6.61%
3	Sampath Bank PLC/Senthilverl Holdings (Pvt) Ltd	16,880,419	6.05%
4	Colombo Fort Investments PLC	16,462,000	5.90%
5	C M Holdings PLC	11,550,000	4.14%
6	Colombo Investment Trust PLC	11,408,500	4.09%
7	Commercial Bank of Ceylon PLC/ The Colombo Fort Land & Building PLC	11,338,645	4.07%
8	Deutsche Bank AG Trustee to Lynear Wealth Dynamic Opportunities Fund	8,405,799	3.01%
9	Hatton National Bank PLC - Capital Alliance Quantitative Equity Fund	6,993,533	2.51%
10	Hatton National Bank PLC/Sri Dhaman Rajendram Arudpragasam	6,000,000	2.15%
11	Miss Meenambigai Priyadarshini Radhakrishnan	4,999,030	1.79%
12	Miss Andal Radhakrishnan	4,998,930	1.79%
13	Hnb Investment Bank (Pvt) Ltd/Union Investments (Pvt) Limited	4,400,000	1.58%
14	Ranavav Holdings (Pvt) Ltd	1,200,000	0.43%
15	HNB Investment Bank (Pvt) Ltd/Colombo Fort Investments PLC	1,096,200	0.39%
16	Lynear Wealth Management/Mr. Hanif Yusoof	1,084,943	0.39%
17	Invenco Capital Private Limited	934,579	0.34%
18	Seylan Bank PLC/Mohamed Mushtaq Fuad	914,071	0.33%
19	Mr. Husein Nuruddin Esufally and Mrs. Shamshun Rukkiya Azira Esufally	837,020	0.30%
20	Tranz Dominion,L.L.C.	700,100	0.25%
		251,864,030	**90.31%**

CORPORATE INFORMATION

Name of the Company
E.B. Creasy & Company PLC

Legal Form
Public Quoted Company with Limited
Liability Incorporated in Sri Lanka under the
Joint Stock Companies Ordinance 1861

Company Number
PQ 182

Principal Activities
The principal activities are manufacturing of consumer disposables and marketing of hardware and installation of solar power systems

Stock Exchange Listing
The Ordinary Shares of the Company are listed with the Colombo Stock Exchange of Sri Lanka

Registered Office
P.O. Box 37
98, Sri Sangaraja Mawatha,
Colombo 10.
Telephone: 94(11) 2421311,
Fax: 94(11) 2448534

Board of Directors
Chairman/Managing Director
S.D.R.Arudpragasam, FCMA(UK)

Joint Managing Director
S. Rajaratnam, B.Sc. CA.

Directors
R. C. A. Welikala
S.W. Gunawardena, B.Sc., MBA
P.Y.S.Perera, FCA, FCMA (UK)
K.G.Punchihewa, FCA, CPA (Aus.)
S.B. Perera, FCMA/CGMA(UK) B.Sc. Mech.Eng. (Hons.)
A.D.T. Mendis, FCCA-UK, ACA, MCSI-UK,
MBA(USQ-AUS), BSc Finance Special (Hons)

Secretaries
Corporate Managers & Secretaries (Private) Ltd.
8-5/2, Leyden Bastian Road,
York Arcade Building,
Colombo 1.

Auditors
KPMG
Chartered Accountants
P.O. Box 186
Colombo 3.

Legal Advisers
Julius & Creasy
P.O. Box 154,
Colombo 1.

Bankers
Bank of Ceylon
Hatton National Bank PLC
Standard Chartered Bank
Commercial Bank of Ceylon PLC
National Development Bank PLC
Union Bank of (Colombo) PLC
People's Bank
Seylan Bank PLC
Sampath Bank PLC
Nations Trust Bank PLC
DFCC Bank PLC
Amana Bank PLC
Cargills Bank PLC
Habib Bank Limited
Sanasa Development Bank PLC
Pan Asia Banking Corporation PLC

Subsidiaries
Darley Butler & Company Limited (DBCL)
Candy Delights Limited (CDL)
Laxapana PLC (LP)
Sterling Steels (Private) Limited (SSL)
E. B. Creasy Logistics Limited (EBL)
Muller & Phipps (Ceylon) PLC (M&P)
Lanka Special Steels Limited (LSSL)
Muller & Phipps (Health Care) Limited (MPHC)
Ceyflex Rubber Limited (CRL)
E. B. Creasy Ceylon (Private) Limited (EBCC)
Group Three Associates (Private) Limited (GTA)
Corporate Systems Limited (CSL)

Credit Rating
BBB + (Stable Outlook)


E
EBC
C