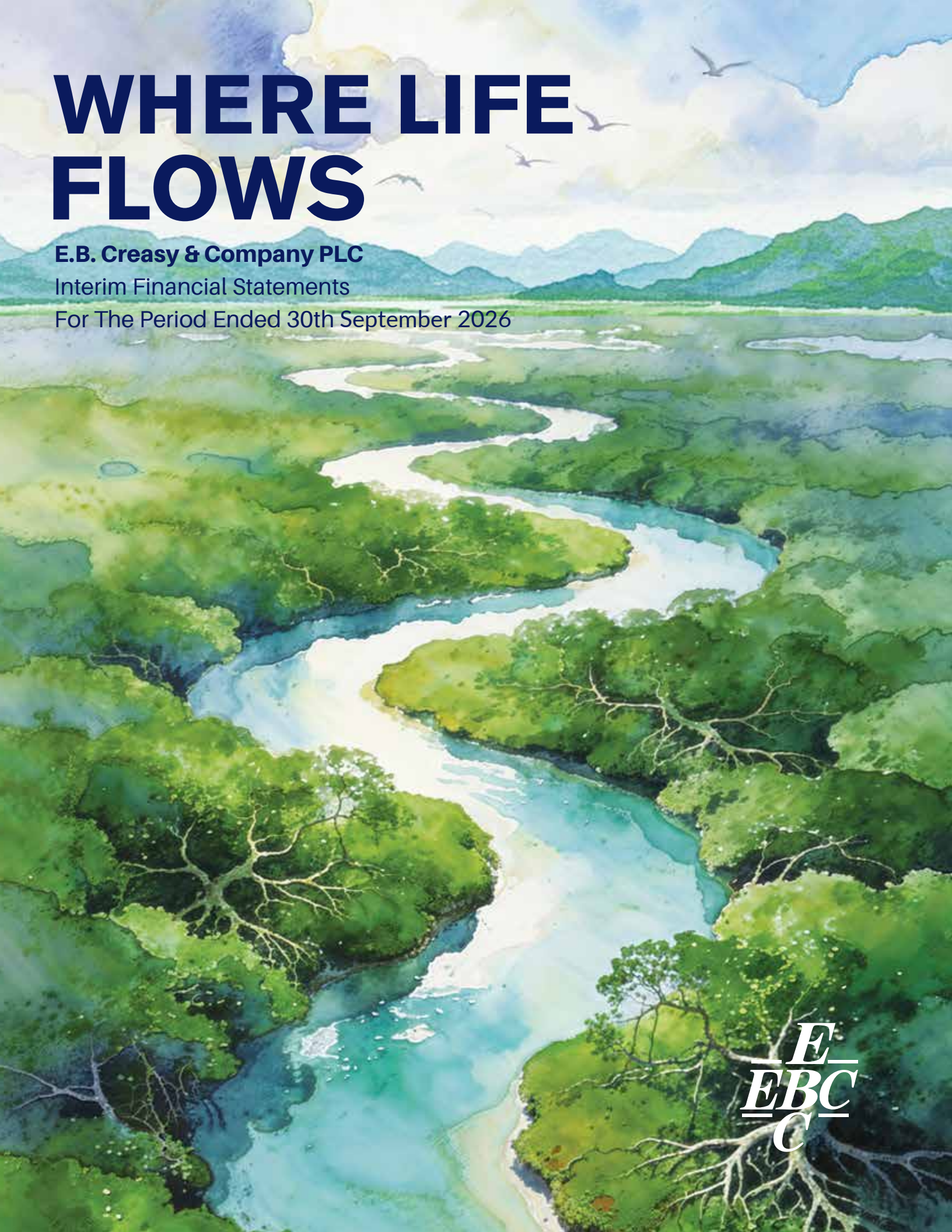
WHERE LIFE FLOWS

E.B. Creasy & Company PLC

Interim Financial Statements

For The Period Ended 30th September 2026



E.B. Creasy & Co. PLC and Group

Performance Review for the Six Months Ended 30th September 2026

Overview

For the six months ended 30th September 2026, the Group delivered revenue of Rs. 17 billion, a 3% decrease YoY. Profit Before Tax (PBT) stood at Rs. 483 million, while Profit After Tax (PAT) was recorded at Rs. 265 million for the period.

Financial Snapshot			*Figures in Rs. Mn*
	6M FY 27	Vs 6M FY 26	Contribution to Group Revenue
Consumer	10,044	1%	60%
Industrial	3,262	-25%	19%
Wellness & Nutrition	3,303	14%	20%
Others	117	-30%	1%
Revenue	**16,726**	**-3%**	
Gross Profit	**5,374**	**0%**	
Gross Profit Margin	32%		
PBT	**483**	**-53%**	
PBT Margin	3%		
PAT	**265**	**-61%**	
PAT Margin	2%		

The Group continued to operate in a challenging economic environment, characterised by cautious purchasing patterns, input cost pressures and heightened competition across key product categories. Consumers continued to place greater emphasis on affordability and value, influencing demand across selected product segments.

Despite the decline in revenue, the gross profit margin remained broadly unchanged, supported by proactive pricing measures undertaken to safeguard margins against potential cost pressures for key products.

The Group declared an interim dividend of Rs. 0.50 per share on 06th November 2026.

Operating Environment

Sri Lanka recorded real economic growth of 4.7% year-on-year in the first half of 2026. However, the growth of the economy remained vulnerable to inflationary pressures exacerbated by higher energy costs and external uncertainties.

Headline inflation, measured by the Colombo Consumer Price Index (CCPI), rose from 7.3% in July to 8.0% in August and remained at 8.0% in September. The Central Bank of Sri Lanka maintained the Overnight Policy Rate at 8.75% in September, following the monetary policy tightening implemented in May 2026.

The Sri Lankan rupee depreciated by 6.3% against the US dollar on a year-to-date basis at end-September 2026. Global energy-price volatility and geopolitical uncertainty continued to pose risks to inflation, exchange-rate stability and the broader economic outlook.

For the Group, these conditions, compounded by the Middle East conflict, increased imported input costs and weighed on consumer demand. Fuel, raw material and packaging costs rose sharply compared with pre-conflict levels, while pressure on household budgets continued to constrain purchasing power.

The Group continues to manage these pressures through prudent procurement, cost optimization and carefully calibrated pricing decisions, with a focus on protecting margins while remaining competitive.

Financial and Operating Performance

For the six months ended 30th September 2026, Group revenue declined by 3% YoY to Rs. 17 billion. The impact on profitability was more pronounced, with Profit Before Tax (PBT) declining by 53% to Rs. 483 million and Profit After Tax (PAT) declining by 61% to Rs. 265 million. The decline in earnings was primarily driven by higher imported input costs, increased fuel and energy costs.

Revenue of the consumer segment increased marginally by 1% while the industrial segment recorded a sharp decline of 25% compared to the corresponding period. The Wellness & Nutrition segment recorded a YoY growth of 14%, bypassing the other two segments.

Notwithstanding the decline in revenue, the Group maintained its gross profit margin broadly in line with the corresponding period of the previous year.

To mitigate potential supply chain disruptions arising from the conflict in the middle east, the Group increased inventory holdings by Rs. 3.3 billion compared with 31st March 2026. The resulting increase in working capital requirements contributed to a Rs. 1.7 billion increase in Group borrowings over the same period and higher finance costs.

Segmental Performance

Consumer Segment

The Consumer segment remained the Group's principal revenue contributor for the six months ended 30th September 2026, recording revenue of Rs. 10 billion and a PBT of Rs. 161 million during the period.

Home & Personal Care:

The Home & Personal Care division recorded revenue of Rs. 7.1 billion, an increase of 7.1% compared with the corresponding period of the previous financial year. Volume growth remained constrained across categories, reflecting subdued consumer demand amid continued pressure on household purchasing power.

To address evolving consumer needs, the division introduced value packs and refill pouches across selected categories to address affordability concerns and sustain volumes. These offerings, together with new product variants, seasonal promotions and anticipated seasonal demand, are expected to support volume growth in the coming quarters.

In the previous financial year, the division expanded its home care manufacturing facilities and strengthened its sales force to support market penetration. These investments form part of the division's long-term strategy to increase manufacturing capability and deliver sustainable growth through effective distribution. Management expects the benefits of the expanded facilities to emerge progressively as capacity utilization improves. Performance continues to be monitored closely against operational and financial targets.

Foods:

The Food division recorded revenue of Rs. 2.9 billion, a YoY decline of 11%. Performance during the period was affected by lower demand from industrial customers for food ingredients, together with supply constraints arising from the Middle East conflict. The confectionery business demonstrated resilience in sustaining revenues, although profitability remained challenged by cost escalations.

Industrial Segment

During the period, the Industrial segment recorded revenue of Rs. 3.3 billion and a PBT of Rs. 190 million, accounting for 19% of total Group revenue.

Energy & Lighting:

The Energy & Lighting division recorded revenue of Rs. 924 million, accounting for 28% of the Industrial segment's total revenue. The division's performance was negatively impacted by weakness in the renewable energy solutions business. Policy uncertainty continued to dampen market demand and delay project implementation. The division expects this business to grow in the future as Sri Lanka catches up with the electrification trends presently evident in other markets.

Building & Infrastructure Solutions:

The Building & Infrastructure Solutions division recorded revenue of Rs. 2.3 billion, accounting for 72% of the Industrial segment's total revenue. The division operated against a challenging backdrop in Sri Lanka's construction industry during the period. Although overall construction activity continued to expand, supported largely by government-funded road works and post-cyclone reconstruction, this was offset by subdued demand from other segments of the construction industry.

These conditions directly affected the division's performance. Demand for building & infrastructure solutions weakened in the retail market. More significantly, delays in the execution of large-scale industrial projects reduced sales volumes in the project market, which remains the sector's principal source of revenue. The sector continues to monitor its project pipeline closely and expects activity to improve as delayed projects resume and cost pressures ease.

Wellness and Nutrition Segment

For the six months ended 30th September 2026, the Wellness and Nutrition segment generated revenue of Rs. 3.3 billion and a PBT of Rs. 121 million, contributing 20% of the Group revenue. Further, the segment's revenue grew by 14% YoY, making it the fastest growing segment of the Group during the period and outperforming both the Consumer and Industrial segments. This growth was underpinned by stronger demand for specialized nutrition and adult care products.

The segment's performance highlights the resilience of its product portfolio, which consists mainly of essential health and nutrition products. These products have been less affected by the pressure on household spending seen in other parts of the Group. Looking ahead, the segment will continue to focus on strengthening its brand presence and expanding its distribution reach to sustain this growth momentum in the coming quarters.

ESG initiatives

During the Period, the Group continued to strengthen the integration of sustainability into its strategic and operational decision-making. The Group continued to advance initiatives aimed at strengthening climate resilience, resource efficiency and operational adaptability, while progressively leveraging digitalized systems and data-driven approaches to enhance sustainability monitoring, visibility and decision-making across its operations.

These initiatives further support the Group's preparedness to respond to evolving climate, environmental and regulatory developments, while enabling the business to identify emerging opportunities, improve resource productivity and strengthen its resilience over the short, medium and long term.

Strategic Out look

Looking ahead, the Group will remain focused on strengthening its market position, delivering sustainable revenue growth and safeguarding profitability in an evolving operating environment. Key priorities include enhancing brand competitiveness, improving distribution effectiveness, maintaining strict cost discipline and managing working capital efficiently.

While uncertainty persists over geopolitical developments and their potential impact on the domestic economy, the Group will continue to pursue its strategic priorities, with a clear focus on operational resilience, financial discipline and long-term value creation for shareholders.

S. Rajaratnam

Joint Managing Director

06th November 2026

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
CONSOLIDATED

	Quarter Ended 30th September			Period Ended 30th September		
	2026	2025	Variance	2026	2025	Variance
	Unaudited	Unaudited		Unaudited	Unaudited	
	Rs. '000	Rs. '000	%	Rs. '000	Rs. '000	%
Revenue from Contracts with Customers	**8,893,143**	8,695,756	**2%**	**16,726,666**	17,319,049	**-3%**
Cost of Sales	**(6,162,298)**	(6,003,783)	**3%**	**(11,353,035)**	(11,929,190)	**-5%**
Gross Profit	**2,730,845**	2,691,973	**1%**	**5,373,631**	5,389,859	**0%**
Other Income	**113,630**	29,067	**291%**	**173,505**	40,477	**329%**
Selling and Distribution Expenses	**(1,533,447)**	(1,325,601)	**16%**	**(2,969,322)**	(2,573,790)	**15%**
Administrative Expenses	**(845,514)**	(640,213)	**32%**	**(1,659,058)**	(1,396,045)	**19%**
Operating Profit	**465,514**	755,226	**-38%**	**918,756**	1,460,501	**-37%**
Finance Income	**29,064**	25,178	**15%**	**63,802**	50,163	**27%**
Finance Costs	**(244,911)**	(239,855)	**2%**	**(499,178)**	(491,337)	**2%**
Net Finance Costs	**(215,847)**	(214,677)	**1%**	**(435,376)**	(441,174)	**-1%**
Profit Before Tax	**249,667**	540,549	**-54%**	**483,380**	1,019,327	**-53%**
Income Tax Expense	**(88,970)**	(149,451)	**-40%**	**(218,044)**	(330,210)	**-34%**
Profit for the Period	**160,697**	391,098	**-59%**	**265,336**	689,117	**-61%**
Other Comprehensive Income						
Items that will not be Reclassified to Profit or Loss						
Equity Investment at FVOCI - Net Changes in Fair Value	**(527,211)**	310,504	**-270%**	**(237,100)**	328,963	**-172%**
Items that are or may be Reclassified Subsequently to Profit or Loss						
Reclassification Adjustment on Disposal of Debt Instruments Measured at FVOCI	**(4,319)**	-	**100%**	**(4,319)**	-	**100%**
Other Comprehensive Income for the Period, Net of Tax	**(531,530)**	310,504	**-271%**	**(241,419)**	328,963	**-173%**
Total Comprehensive Income for the Period	**(370,833)**	701,602	**-153%**	**23,917**	1,018,080	**-98%**
Profit Attributable To:						
Owners of the Company	**146,131**	359,547		**238,697**	651,523	
Non-Controlling Interest	**14,566**	31,551		**26,639**	37,594	
Profit for the Period	**160,697**	391,098		**265,336**	689,117	
Total Comprehensive Income Attributable To:						
Owners of the Company	**(383,288)**	670,051		**(612)**	980,480	
Non-Controlling Interest	**12,455**	31,551		**24,529**	37,600	
Total Comprehensive Income for the Period	**(370,833)**	701,602		**23,917**	1,018,080	
Basic Earnings Per Share (Rs.)	**0.52**	1.41*		**0.86**	2.56*	

** 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

	Quarter Ended 30th September			Period Ended 30th September		
	2026 Unaudited Rs. '000	2025 Unaudited Rs. '000	Variance %	2026 Unaudited Rs. '000	2025 Unaudited Rs. '000	Variance %
Revenue from Contracts with Customers	**3,118,296**	3,165,460	**-1%**	**5,909,818**	6,211,186	**-5%**
Cost of Sales	**(2,267,614)**	(2,241,440)	**1%**	**(4,204,162)**	(4,418,070)	**-5%**
Gross Profit	**850,682**	924,020	**-8%**	**1,705,656**	1,793,116	**-5%**
Other Income	**115,613**	8,568	**1249%**	**222,791**	13,537	**1546%**
Selling and Distribution Expenses	**(382,202)**	(305,690)	**25%**	**(716,285)**	(594,971)	**20%**
Administrative Expenses	**(479,354)**	(305,549)	**57%**	**(967,558)**	(640,218)	**51%**
Operating Profit	**104,739**	321,349	**-67%**	**244,603**	571,464	**-57%**
Finance Income	**67,998**	35,743	**90%**	**121,425**	65,389	**86%**
Finance Costs	**(83,511)**	(97,012)	**-14%**	**(198,385)**	(197,284)	**1%**
Net Finance Costs	**(15,513)**	(61,269)	**-75%**	**(76,960)**	(131,895)	**-42%**
Profit Before Tax	**89,226**	260,080	**-66%**	**167,644**	439,569	**-62%**
Income Tax Expense	**(79,306)**	(100,484)	**-21%**	**(146,864)**	(161,893)	**-9%**
Profit for the Period	**9,920**	159,596	**-94%**	**20,780**	277,676	**-93%**
Other Comprehensive Income						
Items that will not be Reclassified to Profit or Loss						
Equity Investments at FVOCI - Net Changes in Fair Value	**(11,188)**	9,831	**-214%**	**(11,982)**	26,495	**-145%**
Other Comprehensive Income for the Period, Net of Tax	**(11,188)**	9,831	**-214%**	**(11,982)**	26,495	**-145%**
Total Comprehensive Income for the Period	**(1,268)**	169,427	**-101%**	**8,798**	304,171	**-97%**
Basic Earnings Per Share (Rs.)	**0.04**	0.63*		**0.07**	1.10*	

** 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	
	30.09.2026 Unaudited Rs. '000	31.03.2026 Audited Rs. '000	30.09.2026 Unaudited Rs. '000	31.03.2026 Audited Rs. '000
ASSETS				
Non-Current Assets				
Property, Plant and Equipment	**9,632,117**	9,384,652	**6,411,571**	6,263,201
Intangible Assets	**178,146**	172,697	**2,623**	2,160
Right of Use Assets	**686,142**	616,232	**656,476**	678,944
Investments in Subsidiaries	**-**	-	**3,287,168**	3,137,168
Other Investments	**2,772,678**	3,002,641	**266,060**	252,541
Loans to Related Parties	**-**	-	**108,420**	108,420
Other Receivable	**21,052**	21,052	**12,070**	12,070
Deferred Tax Assets	**97,415**	73,067	**-**	-
Total Non-Current Assets	**13,387,550**	13,270,341	**10,744,388**	10,454,504
Current Assets				
Inventories	**9,468,648**	6,217,053	**3,263,830**	2,592,084
Other Investments, Including Derivatives	**624**	16,881	**53**	8,784
Trade and Other Receivables	**6,090,223**	6,238,165	**507,587**	637,212
Amount Due from Related Companies - Trade	**33,958**	188,348	**998,693**	1,354,507
Amount Due from Related Companies - Non - trade	**10,916**	5,335	**126,131**	232,726
Loans to Related Parties	**86,822**	73,967	**-**	-
Current Tax Recoverable	**60,500**	16,272	**-**	-
Cash and Cash Equivalents	**692,336**	909,121	**224,536**	305,201
Total Current Assets	**16,444,027**	13,665,142	**5,120,830**	5,130,514
Total Assets	**29,831,577**	26,935,483	**15,865,218**	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	**2,471,338**	2,710,647	**1,953,711**	1,965,693
Retained Earnings	**5,706,761**	5,468,064	**4,674,799**	4,654,019
Equity Attributable to Equity Holders of the Company	**9,725,105**	9,725,717	**8,175,515**	8,166,718
Non-Controlling Interest	**529,531**	505,002	**-**	-
Total Equity	**10,254,636**	10,230,719	**8,175,515**	8,166,718

STATEMENT OF FINANCIAL POSITION (CONTD.)

As At	CONSOLIDATED		COMPANY	
	30.09.2026 Unaudited Rs. '000	31.03.2026 Audited Rs. '000	30.09.2026 Unaudited Rs. '000	31.03.2026 Audited Rs. '000
Non-Current Liabilities				
Loans and Borrowings	**2,943,784**	3,450,738	**1,291,727**	1,444,134
Lease Liabilities	**407,013**	372,042	**473,503**	456,048
Deferred Income	**2,838**	2,968	**2,838**	2,968
Deferred Tax Liabilities	**1,086,408**	1,034,854	**796,399**	754,095
Defined Benefit Liability	**1,638,270**	1,575,954	**942,509**	915,978
Total Non-Current Liabilities	**6,078,313**	6,436,556	**3,506,976**	3,573,223
Current Liabilities				
Loans and Borrowings	**4,394,173**	2,853,495	**1,235,360**	870,222
Lease Liabilities	**235,436**	168,625	**133,347**	134,320
Current Tax Liabilities	**142,123**	333,019	**63,857**	229,041
Trade and Other Payables	**7,560,209**	6,390,353	**2,385,847**	2,595,752
Amounts Due to Related Parties	**109,866**	15,164	**55,467**	15,742
Bank Overdrafts	**1,056,821**	507,552	**308,849**	-
Total Current Liabilities	**13,498,628**	10,268,208	**4,182,727**	3,845,077
Total Liabilities	**19,576,941**	16,704,764	**7,689,703**	7,418,300
Total Equity and Liabilities	**29,831,577**	26,935,483	**15,865,218**	15,585,018
Net Asset Value Per Share (Rs.)	**34.87**	34.87	**29.31**	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

06th November 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	-	-	-	-	651,523	651,523	37,594	689,117
Other Comprehensive Income	-	-	-	328,957	-	328,957	6	328,963
Total Comprehensive Income for the Period	**-**	**-**	**-**	**328,957**	**651,523**	**980,480**	**37,600**	**1,018,080**
Transfer to Retained Earnings on Disposal of Equity Securities Designated at FVOCI	-	-	-	34,170	(34,170)	-	-	-
Balance as at 30th September 2025	**25,731**	**2,513,677**	**9,548**	**329,613**	**5,682,054**	**8,560,623**	**470,210**	**9,030,833**
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	**-**	**-**	**-**	**-**	**238,697**	**238,697**	**26,639**	**265,336**
Other Comprehensive Income	**-**	**-**	**-**	**(239,309)**	**-**	**(239,309)**	**(2,110)**	**(241,419)**
Total Comprehesnive income for the Period	**-**	**-**	**-**	**(239,309)**	**238,697**	**(612)**	**24,529**	**23,917**
Balance as at 30th September 2026	**1,547,006**	**2,513,677**	**9,548**	**(51,887)**	**5,706,761**	**9,725,105**	**529,531**	**10,254,636**

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	-	-	-	-	277,676	277,676
Other Comprehensive Income	-	-	-	26,495	-	26,495
Total Comprehensive Income for the Period	**-**	**-**	**-**	**26,495**	**277,676**	**304,171**
Transfer to Retained Earnings on Disposal of Equity Securities Designated at FVOCI	-	-	-	65,380	(65,380)	-
Balance as at 30th September 2025	**25,731**	**9,548**	**2,200,919**	**(129,501)**	**4,491,687**	**6,598,384**
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	**-**	**-**	**-**	**-**	**20,780**	**20,780**
Other Comprehensive Income	**-**	**-**	**-**	**(11,982)**	**-**	**(11,982)**
Total Comprehesnive income for the Period	**-**	**-**	**-**	**(11,982)**	**20,780**	**8,798**
Balance as at 30th September 2026	**1,547,006**	**9,548**	**2,200,919**	**(256,756)**	**4,674,799**	**8,175,515**

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

STATEMENT OF CASH FLOWS

For the Period Ended 30th September	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	**483,380**	1,019,327	**167,644**	439,569
Adjustments for:				
Depreciation on Property, Plant and Equipment & Amortization on Rights of Use Assets	**371,968**	277,588	**182,566**	121,395
Amortisation of Intangible Assets	**7,387**	5,248	**578**	543
(Gains) / Losses on Disposal of Property, Plant and Equipment and Intangible Assets	**(58,488)**	704	**(19,047)**	(8)
Impairment (Reversal) of Trade and Other Receivables	**(7,826)**	(40,517)	**(2,943)**	(11,496)
Impairment Losses on Amounts due from Related Parties, Trade	**2,625**	2,902	**6,098**	1,153
Impairment Losses on Amounts Due from Related Parties, Non-Trade	**788**	13,972	**2,604**	103,120
Impairment Losses (Reversal) of Loans to Related Parties	**646**	15,034	**-**	(949)
Impairment Losses on Inventories	**42,880**	104,508	**47,278**	2,799
Impairment (Reversal) of Other Financial Assets	**(406)**	-	**-**	-
Impairment Losses on Property, Plant and Equipment	**28,010**	-	**28,010**	-
Provision for Defined Benefit Liability	**106,874**	92,785	**65,120**	60,332
Gain on Debenture Redemption	**(4,319)**	-	**-**	-
Deferred Income	**(130)**	(130)	**(130)**	(130)
Finance Income	**(16,822)**	(33,542)	**(10,974)**	(18,760)
Dividend Income	**(384)**	(176)	**-**	-
Finance Costs	**487,258**	449,109	**198,384**	177,331
Exchange Loss - Lease Liabilities	**883**	207	**-**	-
Operating Profit before Working Capital Changes	**1,444,324**	1,907,018	**665,188**	874,901
Changes in:				
Inventories	**(3,294,475)**	(771,041)	**(719,023)**	(833,309)
Trade and Other Receivables	**155,768**	396,421	**132,568**	8,143
Amounts Due from Related Parties,Trade	**151,765**	(101,643)	**349,716**	166,657
Amounts Due from Related Parties, Non Trade	**(6,369)**	(2,901)	**(46,008)**	(180,775)
Amounts Due to Related Parties	**94,702**	(14,294)	**39,724**	(14,058)
Trade and Other Payables	**1,169,856**	5,667	**(209,904)**	166,113
Cash (Used in) / Generated from Operations	**(284,428)**	1,419,228	**212,261**	187,671
Defined Benefit Paid	**(44,559)**	(30,807)	**(38,589)**	(21,359)
Loans Interest Paid	**(433,041)**	(415,458)	**(158,071)**	(157,871)
Lease Interest Paid	**(37,954)**	(33,651)	**(31,583)**	(19,460)
Income Taxes Paid	**(425,962)**	(616,063)	**(269,744)**	(291,122)
Net Cash Flows (used in) / Generated from Operating Activities	**(1,225,944)**	323,249	**(285,726)**	(302,140)
Cash Flows from Investing Activities				
Acquisition of Property, Plant and Equipment	**(526,027)**	(393,922)	**(274,805)**	(252,611)
Proceeds from sale of Property, Plant and Equipment	**71,169**	2,035	**19,688**	1,149
Investment in Intangible Assets	**(12,831)**	(446)	**(1,041)**	(446)
Investments in Financial Assets Classified as FVOCI	**(25,500)**	-	**(25,500)**	-
Proceed from Redemption of Debentures Held	**18,750**	-	**-**	-
Net Movement of Loans to Related Companies	**(13,500)**	70,000	**-**	(50,000)
Proceeds from Disposal of Financial Assets classified as FVOCI	**-**	134,402	**-**	209,264
Dividend Income Received	**384**	176	**-**	-
Interest Income Received	**16,822**	33,542	**10,974**	18,760
Net Cash Flows (Used in) Investing Activities	**(470,733)**	(154,212)	**(270,684)**	(73,884)

STATEMENT OF CASH FLOWS (CONTD.)

For the Period Ended 30th September	CONSOLIDATED		COMPANY	
	2026	2025	**2026**	2025
	Unaudited	Unaudited	**Unaudited**	Unaudited
	Rs.'000	Rs.'000	**Rs.'000**	Rs.'000
Cash Flows from Financing Activities				
Lease Rental Paid	**(103,101)**	(40,029)	**(45,841)**	(12,162)
Long-Term Loans Obtained	**277,700**	301,241	**197,700**	301,241
Loans Obtained / (Repayment) from Related Companies	**-**	-	**-**	50,000
Repayments of Long-Term Loans	**(758,784)**	(381,864)	**(305,029)**	(251,693)
Net movement in Short-Term Loans	**1,514,809**	111,009	**320,065**	252,286
Net Cash Flows Generated from / (Used in) Financing Activities	**930,623**	(9,643)	**166,895**	339,672
Net (Decrease) / Increase in Cash and Cash Equivalents	**(766,054)**	159,392	**(389,514)**	(36,353)
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	**(364,485)**	262,349	**(84,313)**	(170,910)
Analysis of Cash and Cash Equivalents				
Cash in Hand & at Bank	**692,336**	1,190,359	**224,536**	184,443
Bank Overdrafts	**(1,056,821)**	(928,010)	**(308,849)**	(355,352)
Cash and Cash Equivalents at the End of the Period	**(364,485)**	262,349	**(84,313)**	(170,910)

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

SEGMENTAL INFORMATION

During the period, the group has revised the description of one of its reportable segments. The segment previously presented as “Healthcare” is now referred to as “Wellness & Nutrition”. This change in terminology is to better reflect the nature of activities carried out within the segment

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

For the Quarter Ended 30th September	Consumer		Industrial		Wellness and Nutrition		Others		Consolidated	
	2026	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025
	Rs'000	Rs'000	**Rs'000**	Rs'000	**Rs'000**	Rs'000	**Rs'000**	Rs'000	**Rs'000**	Rs'000
Revenue										
External Revenue	**5,387,019**	4,874,243	**1,659,371**	2,232,203	**1,781,816**	1,495,084	**64,938**	94,227	**8,893,143**	8,695,756
Inter/Intra Segment Revenue	**3,609,458**	3,319,083	**230,129**	244,507	**575**	500	**45,197**	66,523	**3,885,359**	3,630,612
Total Revenue for Reportable Segments	**8,996,477**	8,193,326	**1,889,500**	2,476,710	**1,782,390**	1,495,584	**110,135**	160,749	**12,778,502**	12,326,369
Results										
Finance Income	**15,843**	19,200	**6,871**	(1,074)	**6,638**	6,743	**(288)**	309	**29,064**	25,178
Finance Costs	**125,516**	142,079	**71,158**	67,711	**47,801**	30,005	**435**	61	**244,911**	239,855
Depreciation and Amortisation	**148,984**	91,654	**40,949**	40,410	**2,614**	3,173	**5,198**	4,477	**197,745**	139,714
Profit/(Loss) Before Tax	**95,995**	369,352	**78,551**	109,285	**68,507**	62,166	**6,613**	(255)	**249,667**	540,549
Tax Expense	**(38,224)**	(97,078)	**(25,422)**	(28,171)	**(21,115)**	(18,624)	**(4,209)**	(5,578)	**(88,970)**	(149,451)
Profit/(Loss) for the Period	**57,772**	**272,274**	**53,129**	**81,114**	**47,392**	**43,542**	**2,404**	**(5,833)**	**160,697**	**391,098**
Total Assets	**20,121,333**	16,791,566	**6,097,511**	6,113,202	**3,290,360**	2,422,480	**322,373**	531,403	**29,831,577**	25,858,652
Total Liabilities	**12,144,419**	10,460,571	**3,605,829**	3,877,015	**3,692,086**	2,030,793	**134,607**	459,440	**19,576,941**	16,827,819
Capital Expenditure	**269,210**	264,739	**43,160**	9,437	**5,489**	687	**26**	-	**317,885**	274,863

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

SEGMENTAL INFORMATION (CONTD.)

For the Period Ended 30th September	Consumer		Industrial		Wellness and Nutrition		Others		Consolidated	
	2026	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025
	Rs'000	Rs'000	**Rs'000**	Rs'000	**Rs'000**	Rs'000	**Rs'000**	Rs'000	**Rs'000**	Rs'000
Revenue										
External Revenue	**10,044,243**	9,918,838	**3,262,462**	4,338,082	**3,302,675**	2,895,468	**117,286**	166,661	**16,726,666**	17,319,049
Inter/Intra Segment Revenue	**6,798,209**	6,497,390	**536,180**	483,753	**1,206**	1,000	**93,408**	120,160	**7,429,003**	7,102,303
Total Revenue for Reportable Segments	**16,842,452**	16,416,229	**3,798,642**	4,821,834	**3,303,881**	2,896,468	**210,694**	286,821	**24,155,669**	24,421,352
Results										
Finance Income	**30,507**	31,274	**18,099**	1,942	**12,884**	16,389	**2,312**	558	**63,802**	50,163
Finance Costs	**254,391**	263,942	**140,951**	149,929	**102,371**	72,137	**1,465**	5,328	**499,178**	491,337
Depreciation and Amortisation	**278,849**	186,807	**85,223**	81,193	**5,446**	5,922	**9,837**	8,914	**379,355**	282,836
Profit/(Loss) Before Tax	**161,277**	694,013	**190,471**	231,293	**121,378**	113,985	**10,255**	(19,964)	**483,380**	1,019,327
Tax Expense	**(115,007)**	(218,532)	**(52,995)**	(59,173)	**(43,583)**	(45,240)	**(6,459)**	(7,265)	**(218,044)**	(330,210)
Profit/(Loss) for the Period	**46,269**	475,481	**137,477**	172,120	**77,795**	68,745	**3,796**	(27,229)	**265,336**	689,117
Total Assets	**20,121,333**	16,791,566	**6,097,511**	6,113,202	**3,290,360**	2,422,480	**322,373**	531,403	**29,831,577**	25,858,652
Total Liabilities	**12,144,419**	10,460,571	**3,605,829**	3,877,015	**3,692,086**	2,030,793	**134,607**	459,440	**19,576,941**	16,827,819
Capital Expenditure	**483,897**	382,439	**48,112**	10,107	**6,822**	1,822	**26**	-	**538,858**	394,368

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

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 30th September 2025

Segment	Previously Reported	Re-presentation	Re-presented
	Rs. '000	Rs. '000	Rs. '000
1. Segment Revenue			
Consumer	10,491,034	(572,196)	9,918,838
Industrial	3,765,886	572,196	4,338,082
Wellness and Nutrition	2,895,468	-	2,895,468
Others	166,661	-	166,661
Total	**17,319,049**	-	**17,319,049**
2. Finance Income			
Consumer	34,779	(3,505)	31,274
Industrial	1,942	-	1,942
Wellness and Nutrition	12,884	3,505	16,389
Others	558	-	558
Total	**50,163**	-	**50,163**
3. Finance Costs			
Consumer	292,328	(28,386)	263,942
Industrial	149,929	-	149,929
Wellness and Nutrition	43,751	28,386	72,137
Others	5,328	-	5,328
Total	**491,337**	-	**491,337**
4. Profit/(Loss) Before Tax			
Consumer	683,470	10,543	694,013
Industrial	231,293	-	231,293
Wellness and Nutrition	124,528	(10,543)	113,985
Others	(19,964)	-	(19,964)
Total	**1,019,327**	-	**1,019,327**
5. Tax Expense			
Consumer	208,014	10,518	218,532
Industrial	59,173	-	59,173
Wellness and Nutrition	55,758	(10,518)	45,240
Others	7,265	-	7,265
Total	**330,210**	-	**330,210**
6. Profit/(Loss) After Tax			
Consumer	475,457	24	475,481
Industrial	172,120	-	172,120
Wellness and Nutrition	68,769	(24)	68,745
Others	(27,229)	-	(27,229)
Total	**689,117**	-	**689,117**
7. Total Assets			
Consumer	19,542,659	(2,751,093)	16,791,566
Industrial	5,361,643	751,559	6,113,202
Wellness and Nutrition	422,946	1,999,534	2,422,480
Others	531,403	-	531,403
Total	**25,858,652**	-	**25,858,652**
8. Total Liabilities			
Consumer	12,382,166	(1,921,595)	10,460,571
Industrial	3,720,530	156,485	3,877,015
Wellness and Nutrition	265,683	1,765,110	2,030,793
Others	459,440	-	459,440
Total	**16,827,819**	-	**16,827,819**
9. Capital Expenditure			
Consumer	384,261	(1,822)	382,439
Industrial	10,107	-	10,107
Wellness and Nutrition	-	1,822	1,822
Others	-	-	-
Total	**394,368**	-	**394,368**

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 September 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 date of signing the audited financial statements.

* 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 **Issued By**	**Instituition**	**30.09.2026** **Rs. '000**	**31.03.2026** **Rs. '000**
E. B. Creasy & Company PLC	Sri Lanka Customs	21,359	21,359
Lanka Special Steels Limited	Sri Lanka Customs	62,810	11,000
	Bureau of Indian Standards	3,306	3,152
	Litro Gas Lanka Limited	20,000	20,000
Candy Delights Limited	Ceylon Petroleum Corporation	5,000	-
		112,475	**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 **Issued By**	**Beneficiary**	**30.09.2026** **Rs. '000**	**31.03.2026** **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
	E. B. Creasy Logistics Limited	50,000	-
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
		14,230,000	**12,930,000**

NOTES TO THE FINANCIAL STATEMENTS

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 that require disclosure in the Provisional Interim Financial Statements, other than those disclosed below.

The Board of Directors of the Company has resolved on 6th November 2026 the payment of an interim dividend of Rs. 0.50 per share for the financial year ending 31st March 2027. 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 declaring the interim dividend which is to be paid on or before 07th December 2026.

In accordance with the Sri Lanka Accounting Standard (LKAS 10) - Events after the reporting date, the interim dividend has not been recognised as a liability in the Financial Statements as at 30th September 2026.

INVESTOR INFORMATION

1. Market Value

For the quarter ended	30.09.2026 Rs.	30.09.2025 Rs.
Highest	43.40	76.00
Lowest	33.50	45.00
Last Traded	34.30	69.90

2. Stated Capital and Public Holding

As at	30.09.2026	30.09.2025
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	24.37%	26.82%
No. of Public Shareholders	3,354	2,525

3. The applicable option under CSE Rule 7.12.1 (A) (1) on minimum public holding is option 5 and the Float Adjusted Market Capitalization as of 30.09.2026 was Rs.2,331,303,175.38

4. Directors' Shareholdings

Details pertaining to Directors' direct shareholdings were as follows.

		No. of Shares	
As at		30.09.2026	30.09.2025
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 September 2026

	Name of shareholder	No of shares	% Holding
1	The Colombo Fort Land and Building PLC	123,033,261	44.11%
2	Union Investments (Private) Limited	18,447,000	6.61%
3	Colombo Fort Investments PLC	16,462,000	5.90%
4	C M Holdings PLC	11,550,000	4.14%
5	Colombo Investment Trust PLC	11,408,500	4.09%
6	Commercial Bank of Ceylon PLC/ The Colombo Fort Land & Building PLC	11,338,645	4.07%
7	Hatton National Bank PLC/Sri Dhaman Rajendram Arudpragasam	10,000,000	3.59%
8	Deutsche Bank AG Trustee to Lynear Wealth Dynamic Opportunities Fund	8,405,799	3.01%
9	Sampath Bank PLC/Senthilverl Holdings (Pvt) Ltd	7,576,754	2.72%
10	HNB Investment Bank (Pvt) Ltd/Union Investments (Pvt) Limited	5,400,000	1.94%
11	Miss Meenambigai Priyadarshini Radhakrishnan	4,999,030	1.79%
12	Miss Andal Radhakrishnan	4,998,930	1.79%
13	Seylan Bank PLC/K.L.G. Udayananda	2,221,666	0.80%
14	Ranavav Holdings (Pvt) Ltd	2,200,000	0.79%
15	HNB Investment Bank (Pvt) Ltd/Colombo Fort Investments PLC	1,186,200	0.43%
16	Lynear Wealth Management/Mr. Hanif Yusoof	1,084,943	0.39%
17	P.M Mohamedali & Company (Pvt) Ltd	1,000,000	0.36%
18	Invenco Capital Private Limited	934,579	0.34%
19	Seylan Bank PLC/Mohamed Mushtaq Fuad	914,071	0.33%
20	Mrs.Darminee Rajaratnam	750,200	0.27%
		243,911,578	**87.45%**

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

Joint Managing Director
S. Rajaratnam

Directors
R. C. A. Welikala
S.W. Gunawardena
P.Y.S.Perera
K.G.Punchihewa
S.B. Perera
A.D.T. Mendis

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