Gestetner of Ceylon Plc

PROVISIONAL FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

31ST DECEMBER 2025

REGISTERED OFFICE

GESTETNER OF CEYLON PLC
248, VAUXHALL STREET,
COLOMBO 02

GESTETNER OF CEYLON PLC
Interim Financial Statements

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
All amounts in Sri Lankan Rupees

	GROUP						
For the	Quarter Ended 31.12.2025	Quarter Ended 31.12.2024	Change %	Period Ended 31.12.2025	Period Ended 31.12.2024	Change %	Year Ended (Audited) 31.03.2025
Revenue	563,257,010	476,998,631	18%	1,375,259,808	1,226,239,426	12%	1,753,404,017
Cost of Sales	(373,378,950)	(296,854,519)	26%	(886,953,764)	(747,930,023)	19%	(1,060,788,300)
Gross Profit	189,878,060	180,144,112	5%	488,306,044	478,309,403	2%	692,615,717
Other Income	5,513,229	240,884	2189%	5,558,773	8,375,871	-34%	15,158,710
Administrative Expenses	(92,716,835)	(78,033,901)	19%	(268,659,587)	(226,508,090)	19%	(310,728,301)
Selling & Distribution Expenses	(45,493,521)	(52,514,915)	-13%	(122,007,973)	(140,032,628)	-13%	(185,227,382)
Other Operating Income / (Expenses)	(2,514,616)	5,580,427	-145%	(4,448,137)	(825,548)	439%	(30,516,104)
Operating Profit	54,666,317	55,416,607	-1%	98,749,121	119,319,008	-17%	181,302,640
Net Finance Expenses	(6,061,289)	(6,681,089)	-9%	(21,059,661)	(19,454,816)	8%	(31,042,996)
Profit Before Tax	48,605,028	48,735,518	0%	77,689,460	99,864,192	-22%	150,259,644
Income Tax Expense	(15,520,330)	(16,559,404)	-6%	(24,240,220)	(30,759,135)	-21%	(46,825,681)
Profit for the Period	33,084,698	32,176,114	3%	53,449,240	69,105,058	-23%	103,433,963
Other Comprehensive Income	-	-					
Remeasurement of Defined Benefit Liability				-	-		(3,804,678)
Tax on Other Comprehensive Income	-	-		-	-		1,141,403
Other Comprehensive Income for the Year , net of Tax	-	-		-	-		(2,663,275)
Total Comprehensive Income Attributable to Owners of the Company	33,084,698	32,176,114	3%	53,449,240	69,105,058	-23%	100,770,688
Earning Per Share (Rs.)	12.45	12.11		20.11	26.00		38.92
Dividend Per Share (Rs.)	-	3.25		-	3.25		3.25

	COMPANY						
For the	Quarter Ended 31.12.2025	Quarter Ended 31.12.2024	Change %	Period Ended 31.12.2025	Period Ended 31.12.2024	Change %	Year Ended (Audited) 31.03.2025
Revenue	467,022,579	380,471,922	23%	1,098,469,700	970,567,390	13%	1,377,264,828
Cost of Sales	(323,700,388)	(243,574,448)	33%	(719,654,422)	(600,304,085)	20%	(857,657,449)
Gross Profit	143,322,192	136,897,475	5%	378,815,279	370,263,304	2%	519,607,379
Other Income	5,569,088	9,123,367	-39%	5,614,632	16,511,448	-66%	23,981,607
Administrative Expenses	(78,128,550)	(64,301,696)	22%	(225,160,069)	(184,241,211)	22%	(253,371,879)
Selling & Distribution Expenses	(31,303,012)	(39,498,939)	-21%	(92,761,523)	(106,062,861)	-13%	(142,414,555)
Other Operating Income / (Expenses)	1,974,300	7,643,134	-74%	9,834,580	483,467	1934%	(17,666,817)
Operating Profit	41,434,017	49,863,342	-17%	76,342,898	96,954,148	-21%	130,135,735
Net Finance Expenses	796,575	(5,444,936)	-115%	(14,260,306)	(17,347,978)	-18%	(27,996,336)
Profit Before Tax	42,230,592	44,418,406	-5%	62,082,592	79,606,170	-22%	102,139,399
Income Tax Expense	(12,669,178)	(11,643,346)		(18,624,778)	(22,199,675)		(28,212,855)
Profit for the Period	29,561,414	32,775,060	-10%	43,457,814	57,406,495	-24%	73,926,544
Other Comprehensive Income							
Remeasurement of Defined Benefit Liability	-	-		-	-		(3,085,036)
Tax on Other Comprehensive Income	-	-		-	-		925,511
Other Comprehensive Income for the Year , net of Tax	-	-		-	-		(2,159,525)
Total Comprehensive Income Attributable to Owners of the Company	29,561,414	32,775,060	-10%	43,457,814	57,406,495	-24%	71,767,019
Earning Per Share (Rs.)	11.12	12.33		16.35	21.60		27.81
Dividend Per Share (Rs.)	-	3.25		-	3.25		3.25

GESTETNER OF CEYLON PLC

Interim Financial Statements

STATEMENT OF FINANCIAL POSITION

All amounts in Sri Lankan Rupees

	GROUP			COMPANY		
As at	**31.12.2025**	31.12.2024	31.03.2025 (Audited)	**31.12.2025**	31.12.2024	31.03.2025 (Audited)
ASSETS						
Non-Current Assets						
Property, Plant & Equipment	**290,975,250**	261,149,954	260,161,418	**232,343,013**	204,771,349	184,646,172
Intangible Assets	**44,238,542**	42,010,173	44,902,568	**5,848,086**	3,389,520	6,989,645
Investments In Subsidiary Companies	**-**	-	-	**145,260,485**	145,260,485	145,260,485
Rights to use the Lease hold Property	**-**	30,224,708	28,446,784	**-**	30,224,708	28,446,784
Deferred Tax Assets	**22,405,916**	14,250,322	27,019,468	**15,048,925**	6,989,261	17,251,739
	357,619,707	**347,635,158**	360,530,238	**398,500,509**	**390,635,324**	382,594,825
Current Assets						
Inventories	**173,798,957**	200,335,751	347,398,929	**117,753,196**	143,511,412	259,076,945
Trade and Other Receivables	**489,512,655**	424,468,716	468,210,485	**381,897,435**	307,241,672	323,619,365
Amounts Due From Related Companies	**-**	-	2,387,765	**9,310,780**	33,338,208	85,188,922
Cash & Cash Equivalents	**20,217,910**	12,290,911	17,855,646	**15,663,252**	5,320,587	14,248,236
Total Current Assets	**683,529,523**	**637,095,379**	835,852,825	**524,624,663**	**489,411,878**	682,133,468
Total Assets	**1,041,149,230**	**984,730,536**	1,196,383,063	**923,125,172**	**880,047,202**	1,064,728,293
EQUITY						
Stated Capital (No of Shares 2,657,812)	**91,965,565**	91,965,565	91,965,565	**91,965,565**	91,965,565	91,965,565
General Reserve	**5,000,000**	5,000,000	5,000,000	**5,000,000**	5,000,000	5,000,000
Retained Earnings	**509,908,956**	424,794,085	456,459,717	**418,282,640**	360,464,302	374,824,826
Total Equity Attributable to Equity Holders of the Company	**606,874,521**	**521,759,650**	553,425,282	**515,248,205**	**457,429,867**	471,790,391
LIABILITIES						
Non-Current Liabilities						
Long Term Loan	**63,496,920**	86,632,004	81,227,484	**63,496,920**	86,632,004	81,227,484
Lease Creditor	**-**	25,326,759	22,097,495	**-**	25,326,759	22,097,495
Employee Benefit	**35,011,520**	26,565,577	30,675,876	**30,776,390**	22,457,900	26,578,191
Total Non Current Liabilities	**98,508,439**	**138,524,340**	134,000,855	**94,273,309**	**134,416,663**	129,903,170
Current Liabilities						
Bank Overdrafts	**93,996,653**	85,666,865	122,906,658	**62,287,649**	59,118,786	84,819,128
Lease Creditor	**-**	6,093,801	7,863,734	**-**	6,093,801	7,863,734
Trade & Other Payables	**106,549,373**	156,193,797	210,902,661	**79,640,228**	112,055,024	195,406,882
Short-Term Borrowings	**118,359,066**	55,234,966	114,121,293	**112,565,442**	38,533,010	98,515,293
Amounts Due to Related Companies	**-**	98,799	2,499,201	**44,096,146**	52,791,583	45,328,976
Income Tax Payable	**16,861,179**	21,158,319	50,663,379	**15,014,192**	19,608,469	31,100,719
Total Current Liabilities	**335,766,272**	**324,446,547**	508,956,926	**313,603,657**	**288,200,673**	463,034,732
Total Liabilities	**434,274,711**	**462,970,887**	642,957,781	**407,876,967**	**422,617,335**	592,937,902
Total Equity & Liabilities	**1,041,149,230**	**984,730,536**	1,196,383,063	**923,125,172**	**880,047,202**	1,064,728,293
Net Assets Value Per Share (Rs.)	**228.34**	196.31	208.23	**193.86**	172.11	177.51

The above figures are provisional and subject to audit.

I certify that these Financial Statements are in compliance with the requirements of Companies Act No. 07 of 2007.

Head of Finance - J A Nandun Sampath

The Board of Directors are responsible for the preparation & presentation of these Financial Statements.

Signed for and on behalf of the Board by,

Director - S M S S Bandara
27th January 2026

Director - A P G A P Geethanjalee

GESTETNER OF CEYLON PLC
Interim Financial Statements

STATEMENT OF CHANGES IN EQUITY
All amounts in Sri Lankan Rupees

GROUP	Stated Capital Rs.	General Reserve Rs.	Retained Earnings Rs.	Total Equity Rs.
Balance as at 1st April 2025	**91,965,565**	**5,000,000**	**456,459,717**	**553,425,282**
Profit for the period	-	-	53,449,240	53,449,240
Other Comprehensive Income (net of tax)	-	-	-	-
Balance as at 31st December 2025	**91,965,565**	**5,000,000**	**509,908,957**	**606,874,522**
Balance as at 1st April 2024	91,965,565	5,000,000	364,326,917	**461,292,482**
Profit for the period	-	-	69,105,058	**69,105,058**
Dividend			(8,637,889)	**(8,637,889)**
Other Comprehensive Income (net of tax)	-	-	-	-
Balance as at 31st December 2024	**91,965,565**	**5,000,000**	**424,794,086**	**521,759,651**

COMPANY	Stated Capital Rs.	General Reserve Rs.	Retained Earnings Rs.	Total Equity Rs.
Balance as at 1st April 2025	**91,965,565**	**5,000,000**	**374,824,826**	**471,790,391**
Profit for the period	-	-	43,457,814	**43,457,814**
Other Comprehensive Income (net of tax)	-	-	-	-
Balance as at 31st December 2025	**91,965,565**	**5,000,000**	**418,282,640**	**515,248,205**
Balance as at 1st April 2024	**91,965,565**	**5,000,000**	**311,695,696**	**408,661,261**
Profit for the period	-	-	57,406,495	**57,406,495**
Dividend			(8,637,889)	**(8,637,889)**
Other Comprehensive Income (net of tax)	-	-	-	-
Balance as at 31st December 2024	**91,965,565**	**5,000,000**	**360,464,302**	**457,429,867**

GESTETNER OF CEYLON PLC

STATEMENT OF CASH FLOWS

All amounts in Sri Lankan Rupees

	GROUP			COMPANY		
For the Period Ended ,	**31.12.2025**	31.12.2024	31.03.2025 (Audited)	**31.12.2025**	31.12.2024	31.03.2025 (Audited)
Operating Activities (A)						
Cash Generated from Operations	**278,666,969**	60,029,881	88,833,868	**216,237,439**	25,755,044	36,876,759
Interest Paid	**(21,059,661)**	(16,572,736)	(23,142,115)	**(14,260,306)**	(14,465,898)	(25,564,233)
Employee Benefits Paid	**(2,862,192)**	(2,787,501)	(4,293,795)	**(2,101,801)**	(2,832,312)	(3,527,045)
Tax Paid	**(51,266,686)**	(33,151,510)	(31,340,739)	**(32,508,491)**	(23,654,162)	(27,512,059)
Net Cash Generated From Operating Activities	**203,478,429**	**7,518,134**	30,057,219	**167,366,842**	**(15,197,329)**	(19,726,580)
Investing Activities						
Purchase of Property, Plant & Equipment	**(148,100,576)**	(90,755,380)	(137,222,420)	**(124,719,282)**	(66,519,412)	(84,404,686)
Interest Received	**-**	-	27,759	**-**	-	4,503,851
Proceeds from Disposal of Investment	**43,500**	-	(30,344)	**43,500**	-	-
Dividend Income	**-**	-	-	**-**	-	8,882,500
Net Cash Used in Investing Activities	**(148,057,076)**	**(90,755,380)**	(137,225,005)	**(124,675,782)**	**(66,519,412)**	(71,018,335)
Financing Activities						
Lease Rentals Paid	**(1,014,000)**	(7,020,000)	(9,360,000)	**(1,014,000)**	(7,020,000)	(9,360,000)
Loan settlements	**-**	(8,367,996)	-	**-**	(8,367,996)	
Long term Loan obtained	**-**	95,000,000	95,000,000	**-**	95,000,000	95,000,000
Repayment of Long term Loan	**(23,135,084)**	-	(13,772,513)	**(17,730,564)**	-	(13,772,513)
Dividend Paid	**-**	(8,637,889)	(8,637,889)	**-**	(8,637,889)	(8,637,889)
Net Cash Used in Financing Activities	**(24,149,084)**	**70,974,115**	63,229,598	**(18,744,564)**	**70,974,115**	63,229,598
Increase in Cash & Cash Equivalents	**31,272,269**	**(12,263,130)**	(43,938,188)	**23,946,495**	**(10,742,625)**	(27,515,317)
Movements in Cash & Cash Equivalents						
As the Begining of the Year	**(105,051,012)**	(61,112,824)	(61,112,824)	**(70,570,892)**	(43,055,574)	(43,055,574)
Increase in Cash & Cash Equivalents	**31,272,269**	**(12,263,130)**	(43,938,188)	**23,946,495**	**(10,742,625)**	(27,515,317)
Cash & Cash Equivalents end of the Period	**(73,778,743)**	**(73,375,954)**	(105,051,012)	**(46,624,397)**	**(53,798,199)**	(70,570,891)

(A) CASH GENERATED FROM OPERATIONS

For the Period Ended

	GROUP			COMPANY		
	31.12.2025	31.12.2024	31.03.2025 (Audited)	**31.12.2025**	31.12.2024	31.03.2025 (Audited)
Profit Before Tax	**77,689,460**	**99,864,192**	150,259,644	**62,082,592**	**79,606,170**	102,139,399
Adjustments						
Depreciation of PPE & Amortisation of Intangible Assets	**89,567,365**	69,339,945	110,375,707	**69,505,453**	52,200,001	86,610,327
Depreciation of Right-of-Use Assets	**1,185,283**	5,333,772	7,111,696	**1,185,283**	5,333,772	7,111,696
Gain on Disposal of PPE	**282,562**	-	-	**48,296**	-	
Provision for Related Party Receivables	**60,233**	-	-	**60,233**	-	37,555
Exchange Loss	**64,365**	-		**64,365**	-	
Interest Income	**-**	-	(27,759)	**-**	-	(4,503,849)
Interest Expenses	**21,059,661**	19,454,816	26,904,863	**14,260,306**	17,347,978	29,326,982
Impairment Charge / (Reversal) of Trade Receivables	**(4,803,774)**	520,430	12,696,420	**(3,179,938)**	1,606,200	7,783,736
Write off of Trade Receivables	**-**	-	174,085	**-**	-	174,085
Provision for / Written off of Inventories	**(21,272,514)**	(4,132,762)	16,921,543	**(13,411,067)**	(2,089,667)	9,463,716
Loss on fire damage - Inventory	**30,524,424**	-	-	**6,756,425**	-	-
Write off of Inventories	**-**	-	724,056	**-**	-	207,725
Dividend Income	**-**	-	-	**-**	-	(8,882,500)
Changes in Working Capital						
- Trade & Other Receivables	**(16,498,397)**	(96,532,773)	(152,624,617)	**(55,098,131)**	(60,040,944)	(82,770,259)
- Inventories	**193,837,415**	(72,434,732)	(241,276,271)	**154,734,817**	(51,383,949)	(178,710,590)
- Trade & Other Payables	**(104,353,288)**	23,058,601	77,767,465	**(115,766,654)**	(2,000,322)	81,351,536
- Short Term Borrowings	**4,237,773**	10,234,966	69,121,293	**14,050,149**	(6,466,990)	53,515,293
- Other Non-Current Assets	**-**	-			-	
- Related Party	**(111,436)**	(107,602)	3,462,800	**74,645,311**	(12,693,662)	(72,044,539)
Employee Benefits	**7,197,836**	5,431,028	7,242,943	**6,300,000**	4,336,458	6,066,446
Cash Generated from Operations	**278,666,969**	60,029,881	88,833,868	**216,237,439**	25,755,044	36,876,759

CASH & CASH EQUIVALENTS

For the purpose of the Statement of Cash Flows,the year end cash equivalents comprise the following Cash & Cash Equivalents

	GROUP			COMPANY		
	31.12.2025	31.12.2024	31.03.2025 (Audited)	**31.12.2025**	31.12.2024	31.03.2025 (Audited)
Cash & Bank Balances	**20,217,910**	**12,290,911**	17,855,646	**15,663,252**	**5,320,587**	14,248,236
Bank Overdrafts	**(93,996,653)**	**(85,666,865)**	(122,906,658)	**(62,287,649)**	**(59,118,786)**	(84,819,128)
	(73,778,743)	**(73,375,954)**	(105,051,012)	**(46,624,397)**	**(53,798,199)**	(70,570,892)

Notes

1. The Interim Financial Statements of the Company and the Group have been prepared in compliance with Sri Lanka Accounting Standard LKAS 34 - Interim Financial Reporting.

2. The accounting policies adopted are in consistent with those of the previous financial year.

3. There are no reportable segments as per SLFRS 8 - Operating segments

4. Contingent liabilities as at 31st December 2025,

There were no contingencies existing at the reporting date other than disclosed in below.
- Letter of credit opened with bank favoring supplier Rs. 256,975,331 /-
- The bank guarantee issued in favor of customers amounting to Rs. 51,994,159 /- for the tender process.

5. A fire occurred at the premises of Gestetner of Ceylon PLC on 10th May 2025, resulting in damage of certain fixed assets and inventories. The estimated insurance recovery claim in respect of the loss is approximately Rs.225 Million. As at 31st Dec 2025, the Company has received Rs. 181 million as part of the insurance claim and is in the process of finalizing the remaining claim with the insurer. Appropriate adjustments relating to this have been made in the financial statements.

GESTETNER OF CEYLON PLC

Twenty Major Shareholders

		No. of Shares	Percentage
1	WORLD ELITE LIMITED	1,456,204	54.79%
2	SAMPATH BANK PLC/SENTHILVERL HOLDINGS (PVT) LTD	342,643	12.89%
3	BADURDEEN	90,000	3.39%
4	PEOPLE S LEASING AND FINANCE PLC/U.L.B.ARIYARATNA	60,000	2.26%
5	MURUGESU	41,581	1.56%
6	SEYLAN BANK PLC/EMILE JOSEPH GUNESEKERA & MICHELLE GENEIEVE MARTHA GUNASEKERA	30,270	1.14%
7	AUTHENTICITIES (PVT) LIMITED	20,856	0.78%
8	HENNEDIGE SRINATH DILANJAN	20,626	0.78%
9	MOHAMED NAFRIN	18,378	0.69%
10	UDAYATHILAKA INDRAPALA	18,143	0.68%
11	FATHIMA HASHASHA MOHAMED	18,000	0.68%
12	PEOPLE S LEASING AND FINANCE PLC/P.TILLAKARATNE	15,596	0.59%
13	FINEXTRA CAPITAL (PVT) LTD	15,500	0.58%
14	WANNAKUWATTEMITIWADUGE DINUK SUNETH	12,000	0.45%
15	BUDDHI SUDHAMMA	11,098	0.42%
16	ARUNASALAM	10,989	0.41%
17	ARUNA ENTERPRISES (PVT) LIMITED	10,801	0.41%
18	ARACHCHI APPUHAMILAGEA PARACKRAMA SISIRA KUMARA	10,685	0.40%
19	MOHOMED NIZAR MOHAMED	10,425	0.39%
20	MOHAMED HEEBATHULLA MUHAMMATH	10,000	0.38%

Public Holding - 32.14% **No of Public Holders 950**

The applicable option under CSE Rule 7.13.1 on minimum public holding is option 5 and the Float Adjusted Market Capitalization as of 31.12.2025 is Rs.174,261,038/-.

DIRECTORS' SHAREHOLDING	As at 31.12.2025
Mr S J M Anzsar	150
Mr. A R Rasiah	Nil
Mr L R Watawala	262
Mr.K Wadia	Nil
Ms A P G A P Geethanjalee	4,433
Mr. S M S S Bandara	Nil
Mr. U L A Bandara	Nil

Market Price per Share	Quarter Ended 31.12.2025 RS.	Quarter Ended 31.12.2024 RS.
High	259.75	78.90
Low	170.00	45.20
Closing	204.00	70.00
Last Traded	204.00	70.00

BOARD OF DIRECTORS

K M LIM (CHAIRMAN)
A R RASIAH
K WADIA
A P G A P GEETHANJALEE
S M S S BANDARA
Y T WONG
W P Lo

SECRETARIES

JACEY & COMPANY
P.O.BOX 154, COLOMBO.

SUBSIDIARIES

FINTEK MANAGED SOLUTIONS (PVT) LTD.
GESTETNER PRINTING SERVICES (PVT) LTD.
NASHUA LANKA (PVT) LTD.
GESTETNER MANUFACTURERS (PVT) LTD.