Gestetner of Ceylon Plc

PROVISIONAL FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

31ST MARCH 2026

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 31.03.2026	Quarter Ended 31.03.2025	Change %	Period Ended (Un Audited) 31.03.2026	Change %	Year Ended (Audited) 31.03.2025
Revenue	572,144,057	527,838,947	8%	1,947,403,865	11%	1,753,404,017
Cost of Sales	(368,520,709)	(335,502,890)	10%	(1,255,474,474)	16%	(1,060,788,300)
Gross Profit	203,623,348	192,336,058	6%	691,929,391	3%	692,615,717
Other Income	8,705	83,789	-90%	5,567,478	-34%	15,158,710
Administrative Expenses	(77,913,050)	(76,332,913)	2%	(346,572,637)	14%	(310,728,301)
Selling & Distribution Expenses	(45,635,584)	(25,547,236)	79%	(167,643,557)	1%	(185,227,382)
Other Operating Income / (Expenses)	5,085,238	(23,823,188)	-121%	637,101	-103%	(30,516,104)
Operating Profit	85,168,657	66,716,509	28%	183,917,776	-1%	181,302,640
Net Finance Expenses	(9,867,622)	(11,459,842)	-14%	(30,927,283)	0%	(31,042,996)
Profit Before Tax	75,301,035	55,256,667	36%	152,990,492	-1%	150,259,644
Income Tax Expense	(21,610,530)	(20,227,335)	7%	(45,850,750)	-10%	(46,825,681)
Profit for the Period	53,690,506	35,029,332	53%	107,139,743	3%	103,433,963
Other Comprehensive Income	-	-				
Remeasurement of Defined Benefit Liability	(2,190,078)	(3,804,678)		(2,190,078)		(3,804,678)
Tax on Other Comprehensive Income	657,023	1,141,403		657,023		1,141,403
Other Comprehensive Income for the Year,net of Tax	(1,533,055)	(2,663,275)		(1,533,055)		(2,663,275)
Total Comprehensive Income Attributable to Owners of the Company	52,157,451	32,366,057	61%	105,606,688	4%	100,770,688
Earning Per Share (Rs.)	20.20	13.18		40.31		38.92
Dividend Per Share (Rs.)	-	3.25		-		3.25

	COMPANY					
For the	Quarter Ended 31.03.2026	Quarter Ended 31.03.2025	Change %	Period Ended (Un Audited) 31.03.2026	Change %	Year Ended (Audited) 31.03.2025
Revenue	482,946,375	399,422,812	21%	1,581,416,076	15%	1,377,264,828
Cost of Sales	(330,056,789)	(279,240,504)	18%	(1,049,711,211)	19%	(857,657,449)
Gross Profit	152,889,586	120,182,308	27%	531,704,865	8%	519,607,379
Other Income	586,403	72,722	706%	6,201,035	-63%	23,981,607
Administrative Expenses	(63,820,895)	(56,272,471)	13%	(288,980,964)	20%	(253,371,879)
Selling & Distribution Expenses	(33,121,793)	(10,968,864)	202%	(125,883,316)	8%	(142,414,555)
Other Operating Income / (Expenses)	(1,751,241)	(15,555,954)	-89%	8,083,339	-154%	(17,666,817)
Operating Profit	54,782,061	37,457,742	46%	131,124,959	-2%	130,135,735
Net Finance Expenses	(11,158,828)	(4,530,645)	146%	(25,419,133)	16%	(27,996,336)
Profit Before Tax	43,623,233	32,927,097	32%	105,705,825	-6%	102,139,399
Income Tax Expense	(13,086,970)	(12,310,304)		(31,711,748)		(28,212,855)
Profit for the Period	30,536,263	20,616,792	48%	73,994,078	-5%	73,926,544
Other Comprehensive Income						
Remeasurement of Defined Benefit Liability	(1,797,241)	(3,804,678)		(1,797,241)		(3,085,036)
Tax on Other Comprehensive Income	539,172	1,141,403		539,172		925,511
Other Comprehensive Income for the Year , net of Tax	(1,258,069)	(2,663,275)		(1,258,069)		(2,159,525)
Total Comprehensive Income Attributable to Owners of the Company	29,278,195	17,953,518	63%	72,736,009	-3%	71,767,019
Earning Per Share (Rs.)	11.49	7.76		27.84		27.81
Dividend Per Share (Rs.)	-	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	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	(Un Audited)	(Audited)	(Un Audited)	(Audited)
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	304,148,802	260,161,418	246,915,041	184,646,172
Intangible Assets	46,363,351	44,902,568	8,028,743	6,989,645
Investments In Subsidiary Companies	-	-	145,260,485	145,260,485
Rights to use the Lease hold Property	-	28,446,784	-	28,446,784
Deferred Tax Assets	25,812,402	27,019,468	16,044,672	17,251,739
	376,324,556	360,530,238	416,248,942	382,594,825
Current Assets				
Inventories	161,476,801	347,398,929	115,648,237	259,076,945
Trade and Other Receivables	635,147,307	468,210,485	518,829,976	323,619,365
Amounts Due From Related Companies	-	2,387,765	-	85,188,922
Cash & Cash Equivalents	18,678,622	17,855,646	16,164,267	14,248,236
Total Current Assets	815,302,731	835,852,825	650,642,480	682,133,468
Total Assets	1,191,627,286	1,196,383,063	1,066,891,422	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
General Reserve	5,000,000	5,000,000	5,000,000	5,000,000
Retained Earnings	562,066,405	456,459,717	447,560,835	374,824,826
Total Equity Attributable to Equity Holders of the Company	659,031,970	553,425,282	544,526,400	471,790,391
LIABILITIES				
Non-Current Liabilities				
Long Term Loan	57,578,207	81,227,484	57,578,207	81,227,484
Lease Creditor	-	22,097,495	-	22,097,495
Employee Benefit	38,288,851	30,675,876	33,350,993	26,578,191
Total Non Current Liabilities	95,867,058	134,000,855	90,929,200	129,903,170
Current Liabilities				
Bank Overdrafts	109,627,527	122,906,658	79,471,569	84,819,128
Lease Creditor	-	7,863,734	-	7,863,734
Trade & Other Payables	110,143,260	210,902,661	93,801,153	195,406,882
Short-Term Borrowings	181,401,043	114,121,293	172,157,291	98,515,293
Amounts Due to Related Companies	-	2,499,201	61,489,830	45,328,976
Income Tax Payable	35,556,429	50,663,379	24,515,978	31,100,719
Total Current Liabilities	436,728,258	508,956,926	431,435,822	463,034,732
Total Liabilities	532,595,316	642,957,781	522,365,022	592,937,902
Total Equity & Liabilities	1,191,627,286	1,196,383,063	1,066,891,422	1,064,728,293
Net Assets Value Per Share (Rs.)	247.96	208.23	204.88	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 - A R Rasiah
26th May 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 2024	91,965,565	5,000,000	364,326,917	**461,292,482**
Profit for the period	-	-	103,433,963	**103,433,963**
Dividend	-	-	(8,637,889)	**(8,637,889)**
Other Comprehensive Income (net of tax)	-	-	(2,663,275)	**(2,663,275)**
Balance as at 31st March 2025	91,965,565	5,000,000	456,459,717	553,425,282
Balance as at 1st April 2025	91,965,565	5,000,000	456,459,717	553,425,282
Profit for the period	-	-	107,139,743	**107,139,743**
Other Comprehensive Income (net of tax)	-	-	(1,533,055)	**(1,533,055)**
Balance as at 31st March 2026	91,965,565	5,000,000	562,066,405	659,031,970

COMPANY	Stated Capital Rs.	General Reserve Rs.	Retained Earnings Rs.	Total Equity Rs.
Balance as at 1st April 2024	91,965,565	5,000,000	311,695,696	408,661,261
Profit for the period	-	-	73,926,544	**73,926,544**
Dividend	-	-	(8,637,889)	**(8,637,889)**
Other Comprehensive Income (net of tax)	-	-	(2,159,525)	**(2,159,525)**
Balance as at 31st March 2025	91,965,565	5,000,000	374,824,826	471,790,391
Balance as at 1st April 2025	91,965,565	5,000,000	374,824,826	471,790,391
Profit for the period	-	-	68,994,078	**68,994,078**
Other Comprehensive Income (net of tax)	-	-	(1,258,069)	**(1,258,069)**
Balance as at 31st March 2026	91,965,565	5,000,000	442,560,835	539,526,400

GESTETNER OF CEYLON PLC

STATEMENT OF CASH FLOWS

All amounts in Sri Lankan Rupees

For the Period Ended ,	GROUP		COMPANY	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	(Un Audited)	(Audited)	(Un Audited)	(Audited)
Operating Activities (A)				
Cash Generated from Operations	313,225,070	88,833,868	262,791,654	36,876,759
Interest Paid	(30,363,395)	(23,142,115)	(24,855,245)	(25,564,233)
Employee Benefits Paid	(3,532,165)	(4,293,795)	(2,457,996)	(3,527,045)
Tax Paid	(59,750,634)	(31,340,739)	(37,089,422)	(27,512,059)
Net Cash Generated From Operating Activities	219,578,876	30,057,219	198,388,990	(19,726,580)
Investing Activities				
Purchase of Property, Plant & Equipment	(199,990,681)	(137,222,420)	(185,615,072)	(84,404,686)
Interest Received	871,849	27,759	871,609	4,503,851
Proceeds from Disposal of PPE	18,305,339	(30,344)	18,281,339	-
Dividend Income	-	-	-	8,882,500
Net Cash Used in Investing Activities	(180,813,493)	(137,225,005)	(166,462,123)	(71,018,335)
Financing Activities				
Lease Rentals Paid	(1,014,000)	(9,360,000)	(1,014,000)	(9,360,000)
Long term Loan obtained	-	95,000,000	-	95,000,000
Repayment of Long term Loan	(23,649,276)	(13,772,513)	(23,649,277)	(13,772,513)
Dividend Paid	-	(8,637,889)	-	(8,637,889)
Net Cash Used in Financing Activities	(24,663,276)	63,229,598	(24,663,277)	63,229,598
Increase in Cash & Cash Equivalents	14,102,107	(43,938,188)	7,263,589	(27,515,317)
Movements in Cash & Cash Equivalents				
As the Begining of the Year	(105,051,012)	(61,112,824)	(70,570,892)	(43,055,574)
Increase in Cash & Cash Equivalents	14,102,107	(43,938,188)	7,263,589	(27,515,317)
Cash & Cash Equivalents end of the Period	(90,948,905)	(105,051,012)	(63,307,303)	(70,570,891)

(A) CASH GENERATED FROM OPERATIONS

For the Period Ended

	GROUP		COMPANY	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	(Un Audited)	(Audited)	(Un Audited)	(Audited)
Profit Before Tax	152,990,492	150,259,644	105,705,825	102,139,399
Adjustments				
Depreciation of PPE & Amortisation of Intangible Assets	122,058,547	110,375,707	95,760,041	86,610,327
Depreciation of Right-of-Use Assets	1,185,283	7,111,696	1,185,283	7,111,696
Gain on Lease Derecognition	(2,249,616)		(2,249,616)	-
Gain on Disposal of PPE	(1,514,618)	-	(2,331,788)	-
Provision for Related Party Receivables	-	-	154,661	37,555
Exchange Loss	1,289,490		1,354,878	-
Interest Income	(871,849)	(27,759)	(871,609)	(4,503,849)
Interest Expenses	30,927,283	26,904,863	25,419,133	29,326,982
Impairment Charge / (Reversal) of Trade Receivables	(2,283,423)	12,696,420	(3,165,349)	7,783,736
Write off of Trade Receivables	-	174,085	-	174,085
Provision for / Written off of Inventories	15,674,568	16,921,543	7,299,857	9,463,716
Loss on fire damage - Inventory	(14,028,246)	-	(12,372,509)	-
Loss on fire - Fixed Assets	15,693,244	-	10,597,512	-
Write off of Inventories	-	724,056	-	207,725
Dividend Income	-	-	-	(8,882,500)
Changes in Working Capital				
- Trade & Other Receivables	(164,653,399)	(152,624,617)	(192,045,262)	(82,770,259)
- Inventories	184,275,805	(241,276,271)	148,501,360	(178,710,590)
- Trade & Other Payables	(101,391,868)	77,767,465	(102,421,434)	81,351,536
- Short Term Borrowings	67,279,750	69,121,293	73,641,998	53,515,293
- Related Party	(111,436)	3,462,800	101,195,115	(72,044,539)
Employee Benefits	8,955,062	7,242,943	7,433,557	6,066,446
Cash Generated from Operations	313,225,070	88,833,868	262,791,654	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	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	(Un Audited)	(Audited)	(Un Audited)	(Audited)
Cash & Bank Balances	18,678,622	17,855,646	16,164,267	14,248,236
Bank Overdrafts	(109,627,527)	(122,906,658)	(79,471,569)	(84,819,128)
	(90,948,905)	(105,051,012)	(63,307,303)	(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 Financia

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 March 2026,

There were no contingencies existing at the reporting date other than disclosed in below.
- Letter of credit opened with bank favoring supplier Rs. 108,572,826.96 /-
- 'The bank guarantee issued in favor of customers amounting to Rs. 8,549,217/- for the tender process.

5. **Twenty Major Shareholders**

		No. of Shares	Percentage
1	WORLD ELITE LIMITED	1,456,204	54.79%
2	SAMPATH BANK PLC/SENTHILVERL HOLDINGS (PVT) LTD	265,783	10.00%
3	BADURDEEN MUINUDEEN	90,000	3.39%
4	MURUGESU MAHIBALAN	42,635	1.60%
5	SEYLAN BANK PLC/EMILE JOSEPH GUNESEKERA & MICHELLE GENEIEVE MARTHA GUNASEKERA	31,000	1.17%
6	PEOPLE S LEASING AND FINANCE PLC/SADAHARITHA CAPITAL TRUST LIMITED	30,000	1.13%
7	COMMERCIAL BANK OF CEYLON PLC/D.RAMACHANDRAN	29,000	1.09%
8	WANNAKUWATTA MITIWADUGE DHAKSHAKA SHALINDA FERNANDO	21,133	0.80%
9	HENNEDIGE SRINATH DILANJAN SOYSA	20,626	0.78%
10	MOHAMED NAFRIN MOHIDEEN	18,378	0.69%
11	UDAYATHILAKA INDRAPALA SURIYABANDARA	18,063	0.68%
12	AUTHENTICITIES (PVT) LIMITED	15,856	0.60%
13	PEOPLE S LEASING AND FINANCE PLC/YADEN CAPITAL (PRIVATE) LIMITED	15,000	0.56%
14	SENKADAGALA FINANCE PLC/R.L.S.C.RANASINGHE	14,961	0.56%
15	DIALOG FINANCE PLC/K.S.C.P.K. GUNASINGHE	14,523	0.55%
16	WANNAKUWATTEMITIWADUGE DINUK SUNETH FERNANDO	12,500	0.47%
17	KANAGASABAI SRIKANTHAN	12,500	0.47%
18	ARUNASALAM SITHAMPALAM	10,989	0.41%
19	ARUNA ENTERPRISES (PVT) LIMITED	10,801	0.41%
20	DIALOG FINANCE PLC/P.GANESHAN	10,200	0.38%

Public Holding - 35% **No of Public Holders 1026**

The applicable option under CSE Rule 7.13.1 on minimum public holding is option 5 and the Float Adjusted Market Capitalization as of 31.03.2026 is Rs.282,791,196.80/

6.

DIRECTORS' SHAREHOLDING	As at 31.03.2026
Mr. K M Lim	Nil
Mr. A R Rasiah	Nil
Mr. K M Wadia	Nil
Ms A P G A P Geethanjalee	4,433
Mr. S M S S Bandara	Nil
Mr. U L A Bandara	Nil
Ms. Y T Wong	Nil
Ms. W P Lo	Nil

7.

Market Price per Share	Quarter Ended 31.03.2026 RS.	Quarter Ended 31.03.2025 RS.
High	459.00	117.05
Low	226.00	95.10
Closing	304.00	117.25
Last Traded	304.00	117.25

8. **BOARD OF DIRECTORS**

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

9. **SUBSIDIARIES**

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

10. **SECRETARIES**

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