# *Gestetner of Ceylon Plc*

PROVISIONAL FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

30TH JUNE 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*

| For the | GROUP | | | | COMPANY | | | |
|---|---|---|---|---|---|---|---|---|
| | Quarter Ended 30.06.2026 | Quarter Ended 30.06.2025 | Year Ended (Un Audited) 31.03.2026 | Change % | Quarter Ended 30.06.2026 | Quarter Ended 30.06.2025 | Year Ended (Un Audited) 31.03.2026 | Change % |
| Revenue | 480,784,058 | 371,599,364 | 1,947,403,865 | 29% | 390,172,916 | 289,604,818 | 1,581,416,076 | 35% |
| Cost of Sales | (295,270,979) | (228,059,525) | (1,255,474,474) | 29% | (247,758,882) | (180,422,413) | (1,049,711,211) | 37% |
| **Gross Profit** | 185,513,079 | 143,539,839 | 691,929,391 | 29% | 142,414,034 | 109,182,405 | 531,704,865 | 30% |
| Other Income | 169,837 | 16,100 | 5,567,478 | 955% | 377,833 | 16,049 | 6,201,035 | 2254% |
| Administrative Expenses | (98,786,578) | (81,619,757) | (346,572,637) | 21% | (84,649,653) | (67,408,623) | (288,980,964) | 26% |
| Selling & Distribution Expenses | (46,434,342) | (42,798,711) | (167,643,557) | 8% | (39,827,979) | (32,757,523) | (125,883,316) | 22% |
| Impairment (Charge) / Reversal of Trade Receivable | 255,377 | (7,157,073) | 2,283,423 | -104% | 49,769 | (7,916,089) | 3,165,349 | -101% |
| Other Operating Income / (Expenses) | (7,692,580) | 5,641,011 | (1,646,323) | | (4,442,017) | 14,098,832 | 4,917,990 | |
| **Operating Profit** | 33,024,793 | 17,621,409 | 183,917,775 | 87% | 13,921,987 | 15,215,051 | 131,124,959 | -8% |
| Net Finance Expenses | (11,250,814) | (6,368,834) | (30,927,283) | 77% | (10,933,562) | (3,811,845) | (25,419,133) | 187% |
| **Profit Before Tax** | 21,773,979 | 11,252,574 | 152,990,492 | 94% | 2,988,425 | 11,403,206 | 105,705,826 | -74% |
| Income Tax Expense | (6,532,194) | (321,903) | (45,850,750) | | (911,470) | - | (31,711,748) | |
| **Profit for the Period** | 15,241,785 | 10,930,671 | 107,139,742 | 39% | 2,076,955 | 11,403,206 | 73,994,078 | -82% |
| **Other Comprehensive Income** | | | | | | | | |
| Remeasurement of Defined Benefit Liability | - | - | (2,190,078) | | - | - | (1,797,241) | |
| Tax on Other Comprehensive Income | - | - | 657,023 | | - | - | 539,172 | |
| **Other Comprehensive Income for the Year , net of Tax** | - | - | (1,533,055) | | - | - | (1,258,069) | |
| **Total Comprehensive Income Attributable to Owners of the Company** | 15,241,785 | 10,930,671 | 105,606,688 | 39% | 2,076,955 | 11,403,206 | 72,736,009 | -82% |
| **Earning Per Share (Rs.)** | 5.73 | 4.11 | 40.31 | | 0.78 | 4.29 | 27.84 | |

GESTETNER OF CEYLON PLC

*Interim Financial Statements*

STATEMENT OF FINANCIAL POSITION

*All amounts in Sri Lankan Rupees*

| | GROUP | | | COMPANY | | |
|---|---|---|---|---|---|---|
| As at | 30.06.2026 | 30.06.2025 | 31.03.2026 (Un Audited) | 30.06.2026 | 30.06.2025 | 31.03.2026 (Un Audited) |
| **ASSETS** | | | | | | |
| **Non-Current Assets** | | | | | | |
| Property, Plant & Equipment | 312,782,356 | 273,923,409 | 304,148,802 | 249,921,059 | 214,334,659 | 246,915,041 |
| Intangible Assets | 54,430,173 | 46,955,742 | 46,363,351 | 16,148,194 | 8,566,705 | 8,028,743 |
| Investments In Subsidiary Companies | - | - | - | 145,260,485 | 145,260,485 | 145,260,485 |
| Rights to use the Lease hold Property | - | 26,668,860 | - | - | 26,668,860 | - |
| Deferred Tax Assets | 25,702,253 | 15,018,423 | 25,812,402 | 16,029,730 | 7,757,362 | 16,044,672 |
| | 392,914,782 | 362,566,434 | 376,324,556 | 427,359,469 | 402,588,071 | 416,248,942 |
| **Current Assets** | | | | | | |
| Inventories | 229,350,180 | 164,671,084 | 161,476,801 | 212,604,819 | 111,274,566 | 115,648,237 |
| Trade and Other Receivables | 513,775,766 | 544,411,269 | 635,147,307 | 387,093,545 | 406,702,001 | 518,829,976 |
| Amounts Due From Related Companies | - | 1,575,120 | - | - | 60,187,431 | - |
| Cash & Cash Equivalents | 11,318,127 | 51,003,443 | 18,678,622 | 8,836,657 | 42,691,843 | 16,164,267 |
| **Total Current Assets** | 754,444,073 | 761,660,916 | 815,302,731 | 608,535,021 | 620,855,841 | 650,642,480 |
| **Total Assets** | 1,147,358,855 | 1,124,227,352 | 1,191,627,286 | 1,035,894,490 | 1,023,443,913 | 1,066,891,422 |
| **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 | 577,308,190 | 468,090,816 | 562,066,405 | 449,637,790 | 389,821,025 | 447,560,835 |
| **Total Equity Attributable to Equity Holders of the Company** | 674,273,755 | 565,056,381 | 659,031,970 | 546,603,355 | 486,786,590 | 544,526,400 |
| **LIABILITIES** | | | | | | |
| **Non-Current Liabilities** | | | | | | |
| Long Term Loan | 63,074,201 | 75,369,333 | 57,578,207 | 63,074,201 | 75,369,333 | 57,578,207 |
| Lease Creditor | - | 23,336,888 | - | - | 23,336,888 | - |
| Employee Benefit | 38,340,112 | 31,761,562 | 38,288,851 | 33,177,254 | 27,452,209 | 33,350,993 |
| **Total Non Current Liabilities** | 101,414,313 | 130,467,783 | 95,867,058 | 96,251,455 | 126,158,430 | 90,929,200 |
| **Current Liabilities** | | | | | | |
| Bank Overdrafts | 62,191,941 | 92,413,822 | 109,627,527 | 48,453,192 | 60,658,033 | 79,471,569 |
| Lease Creditor | - | 6,449,073 | - | - | 6,449,073 | - |
| Trade & Other Payables | 73,533,266 | 153,247,793 | 110,143,260 | 57,919,512 | 126,759,738 | 93,801,153 |
| Short-Term Borrowings | 196,183,555 | 161,385,140 | 181,401,043 | 195,864,257 | 157,848,072 | 172,157,291 |
| Amounts Due to Related Companies | - | - | - | 66,890,213 | 43,729,547 | 61,489,830 |
| Income Tax Payable | 39,762,025 | 15,207,360 | 35,556,429 | 23,912,505 | 15,054,431 | 24,515,978 |
| **Total Current Liabilities** | 371,670,787 | 428,703,188 | 436,728,258 | 393,039,679 | 410,498,893 | 431,435,822 |
| **Total Liabilities** | 473,085,100 | 559,170,971 | 532,595,316 | 489,291,135 | 536,657,324 | 522,365,022 |
| **Total Equity & Liabilities** | 1,147,358,855 | 1,124,227,352 | 1,191,627,286 | 1,035,894,490 | 1,023,443,913 | 1,066,891,422 |
| **Net Assets Value Per Share (Rs.)** | 253.70 | 212.60 | 247.96 | 205.66 | 183.15 | 204.88 |

The above figures are provisional and subject to au

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

Accountant -S K Sadurshan

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
6th August 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 2026** | 91,965,565 | 5,000,000 | 562,066,405 | 659,031,970 |
| Profit for the period | - | - | 15,241,785 | 15,241,785 |
| Other Comprehensive Income (net of tax) | - | - | - | - |
| **Balance as at 30th June 2026** | 91,965,565 | 5,000,000 | 577,308,191 | 674,273,755 |
| **Balance as at 1st April 2025** | 91,965,565 | 5,000,000 | 457,160,143 | 554,125,708 |
| Profit for the period | - | - | 10,930,671 | 10,930,671 |
| Other Comprehensive Income (net of tax) | - | - | - | - |
| **Balance as at 30th June 2025** | 91,965,565 | 5,000,000 | 468,090,814 | 565,056,381 |

COMPANY

| | Stated Capital Rs. | General Reserve Rs. | Retained Earnings Rs. | Total Equity Rs. |
|---|---|---|---|---|
| **Balance as at 1st April 2026** | 91,965,565 | 5,000,000 | 447,560,835 | 544,526,400 |
| Profit for the period | - | - | 2,076,955 | 2,076,955 |
| Other Comprehensive Income (net of tax) | - | - | - | - |
| **Balance as at 30th June 2026** | 91,965,565 | 5,000,000 | 449,637,790 | 546,603,355 |
| **Balance as at 1st April 2025** | 91,965,565 | 5,000,000 | 378,417,819 | 475,383,384 |
| Profit for the period | - | - | 11,403,206 | 11,403,206 |
| Other Comprehensive Income (net of tax) | - | - | - | - |
| **Balance as at 30th June 2025** | 91,965,565 | 5,000,000 | 389,821,025 | 486,786,590 |

GESTETNER OF CEYLON PLC

STATEMENT OF CASH FLOWS

*All amounts in Sri Lankan Rupees*

| | GROUP | | | COMPANY | | |
|---|---|---|---|---|---|---|
| For the Period Ended , | 30.06.2026 | 30.06.2025 | 31.03.2026 (Un Audited) | 30.06.2026 | 30.06.2025 | 31.03.2026 (Un Audited) |
| **Operating Activities (A)** | | | | | | |
| **Cash Generated from Operations** | 100,967,448 | 96,133,446 | 313,225,070 | 70,542,829 | 104,802,998 | 262,791,654 |
| Interest Received | 18,927 | - | 871,849 | 18,876 | - | 871,609 |
| Interest Paid | (11,250,814) | (5,530,102) | (30,363,395) | (10,933,562) | (2,973,113) | (24,855,245) |
| Employee Benefits Paid | (2,323,886) | (628,064) | (3,532,165) | (2,281,886) | (379,740) | (2,457,996) |
| Tax Paid | (2,326,597) | (11,862,213) | (59,750,634) | (1,500,000) | (10,848,006) | (37,089,422) |
| **Net Cash Generated From Operating Activities** | 85,085,079 | 78,113,067 | 220,450,725 | 55,846,257 | 90,602,138 | 199,260,600 |
| **Investing Activities** | | | | | | |
| Purchase of Property, Plant & Equipment | (50,522,232) | (35,236,675) | (199,990,681) | (37,665,735) | (31,428,086) | (185,615,072) |
| Proceeds from Disposal of PPE | 16,250 | - | 18,305,339 | 14,250 | - | 18,281,339 |
| **Net Cash Used in Investing Activities** | (50,505,982) | (35,236,675) | (181,685,342) | (37,651,485) | (31,428,086) | (167,333,733) |
| **Financing Activities** | | | | | | |
| Lease Rentals Paid | - | (1,014,000) | (1,014,000) | - | (1,014,000) | (1,014,000) |
| Repayment of Long term Loan | (6,504,005) | - | (23,649,276) | (6,504,005) | - | (23,649,277) |
| Long term Loan obtained | 12,000,000 | - | - | 12,000,000 | - | - |
| **Net Cash Used in Financing Activities** | 5,495,995 | (1,014,000) | (24,663,276) | 5,495,995 | (1,014,000) | (24,663,277) |
| **Increase in Cash & Cash Equivalents** | 40,075,092 | 41,862,391 | 14,102,107 | 23,690,767 | 58,160,052 | 7,263,589 |
| **Movements in Cash & Cash Equivalents** | | | | | | |
| As the Begining of the Year | (90,948,905) | (83,272,770) | (105,051,012) | (63,307,303) | (76,126,243) | (70,570,892) |
| Increase in Cash & Cash Equivalents | 40,075,092 | 41,862,391 | 14,102,107 | 23,690,767 | 58,160,052 | 7,263,589 |
| **Cash & Cash Equivalents end of the Period** | (50,873,814) | (41,410,379) | (90,948,905) | (39,616,535) | (17,966,190) | (63,307,303) |

(A) CASH GENERATED FROM OPERATIONS

For the Period Ended

| | GROUP | | | COMPANY | | |
|---|---|---|---|---|---|---|
| | 30.06.2026 | 30.06.2025 | 31.03.2026 (Un Audited) | 30.06.2026 | 30.06.2025 | 31.03.2026 (Un Audited) |
| **Profit Before Tax** | 21,773,979 | (31,532) | 152,990,492 | 2,988,425 | (5,723,300) | 105,705,825 |
| **Adjustments** | | | | | | |
| Depreciation of PPE & Amortisation of Intangible Assets | 33,550,034 | 26,948,707 | 122,058,547 | 26,268,447 | 22,039,540 | 95,760,041 |
| Depreciation of Right-of-Use Assets | - | 1,090,310 | 1,185,283 | - | 1,090,310 | 1,185,283 |
| Gain on Lease Derecognition | - | - | (2,249,616) | - | - | (2,249,616) |
| Gain on Disposal of PPE | 255,572 | - | (1,514,618) | 257,569 | - | (2,331,788) |
| Provision for Related Party Receivables | - | - | - | - | - | 154,661 |
| Exchange Loss / (Gain) | (250,244) | - | 1,289,490 | (470,292) | - | 1,354,878 |
| Interest Income | (18,927) | - | (871,849) | (18,876) | - | (871,609) |
| Interest Expenses | 11,250,814 | 6,368,834 | 30,927,283 | 10,933,562 | 3,811,845 | 25,419,133 |
| Impairment Charge / (Reversal) of Trade Receivables | (255,377) | 7,157,073 | (2,283,423) | (49,769) | 7,916,089 | (3,165,349) |
| Provision for / Written off of Inventories | 7,692,580 | 5,643,096 | 15,674,568 | 4,442,017 | 3,027,674 | 7,299,857 |
| Loss on fire damage - Inventory | - | 30,524,424 | (14,028,246) | - | 6,756,425 | (12,372,509) |
| Loss on fire - Fixed Assets | - | - | 15,693,244 | - | - | 10,597,512 |
| Changes in Working Capital | | | | | | |
| - Trade & Other Receivables | 121,626,918 | (98,337,106) | (164,653,399) | 131,786,200 | (57,978,908) | (192,045,262) |
| - Inventories | (75,565,959) | 182,594,390 | 184,275,805 | (101,398,600) | 151,650,036 | 148,501,360 |
| - Trade & Other Payables | (36,249,601) | (103,502,875) | (101,391,868) | (35,411,349) | (96,073,886) | (102,421,434) |
| - Short Term Borrowings | 14,782,512 | 40,309,750 | 67,279,750 | 23,706,966 | 53,474,631 | 73,641,998 |
| - Related Party | - | (3,482,320) | (111,436) | 5,400,383 | 13,938,525 | 101,195,115 |
| Employee Benefits | 2,375,147 | 850,694 | 8,955,062 | 2,108,147 | 874,018 | 7,433,557 |
| **Cash Generated from Operations** | 100,967,448 | 96,133,446 | 313,225,070 | 70,542,829 | 104,802,998 | 262,791,653 |

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 | | |
|---|---|---|---|---|---|---|
| | 30.06.2026 | 30.06.2025 | 31.03.2026 (Un Audited) | 30.06.2026 | 30.06.2025 | 31.03.2026 (Un Audited) |
| Cash & Bank Balances | 11,318,127 | 51,003,443 | 18,678,622 | 8,836,657 | 42,691,843 | 16,164,267 |
| Bank Overdrafts | (62,191,941) | (92,413,822) | (109,627,527) | (48,453,192) | (60,658,033) | (79,471,569) |
| | (50,873,814) | (41,410,379) | (90,948,905) | (39,616,535) | (17,966,190) | (63,307,303) |

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 30th June 2026,

There were no contingencies existing at the reporting date other than disclosed in below.
- Letter of credit opened with bank favoring supplier Rs. 53,475,512.00 /-
- 'The bank guarantee issued in favor of customers amounting to Rs. 35,417,621.19/- 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 | 224,285 | 8.44% |
| 3 | BADURDEEN MUINUDEEN | 90,000 | 3.39% |
| 4 | PEOPLE S LEASING AND FINANCE PLC/SADAHARITHA CAPITAL TRUST LIMITED | 31,500 | 1.19% |
| 5 | COMMERCIAL BANK OF CEYLON PLC/D.RAMACHANDRAN | 31,250 | 1.18% |
| 6 | MURUGESU MAHIBALAN | 31,013 | 1.17% |
| 7 | SEYLAN BANK PLC/EMILE JOSEPH GUNESEKERA & MICHELLE GENEIEVE MARTHA GUNASEKERA | 31,000 | 1.17% |
| 8 | WANNAKUWATTEMITIWADUGE DINUK SUNETH FERNANDO | 30,700 | 1.16% |
| 9 | WANNAKUWATTA MITIWADUGE DHAKSHAKA SHALINDA FERNANDO | 22,133 | 0.83% |
| 10 | HENNEDIGE SRINATH DILANJAN SOYSA | 20,626 | 0.78% |
| 11 | CITIZENS DEVELOPMENT BUSINESS FINANCE PLC/S.PRIYADHARSHINI | 19,772 | 0.74% |
| 12 | UDAYATHILAKA INDRAPALA SURIYABANDARA | 18,510 | 0.70% |
| 13 | MOHAMED NAFRIN MOHIDEEN | 18,378 | 0.69% |
| 14 | DIALOG FINANCE PLC/K.S.C.P.K. GUNASINGHE | 17,848 | 0.67% |
| 15 | SENKADAGALA FINANCE PLC/R.L.S.C.RANASINGHE | 13,546 | 0.51% |
| 16 | AUTHENTICITIES (PVT) LIMITED | 12,506 | 0.47% |
| 17 | PATHIRANAGE CHAMARA PRIYANJITHA | 11,248 | 0.42% |
| 18 | ARUNASALAM SITHAMPALAM | 10,989 | 0.41% |
| 19 | ARUNA ENTERPRISES ( PVT ) LIMITED | 10,801 | 0.41% |
| 20 | WIJITHA LASANTHA SUBASINGHE | 10,265 | 0.39% |

**Public Holding - 45%** **No of Public Holders 1104**

The applicable option under CSE Rule 7.13.1 on minimum public holding is option 5 and the Float Adjusted Market Capitalization as of 30.06.2026 is Rs. 435,648,609 /-

6.

| DIRECTORS' SHAREHOLDING | As at 30.06.2026 |
|---|---|
| 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 30.06.2026 RS. | Quarter Ended 30.06.2025 RS. |
|---|---|---|
| High | 419.75 | 184.75 |
| Low | 285.00 | 120.00 |
| Closing | 364.25 | 177.75 |
| Last Traded | 364.25 | 177.75 |

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.