

*Gestetner of Ceylon Plc*

PROVISIONAL FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

30TH SEPTEMBER 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              |                    |             |                    |                    |            |                      |
|-------------------------------------------------------------------------|--------------------|--------------------|-------------|--------------------|--------------------|------------|----------------------|
|                                                                         | Quarter Ended      | Quarter Ended      | Change      | Period Ended       | Period Ended       | Change     | Year Ended (Audited) |
|                                                                         | 30.09.2026         | 30.09.2025         | %           | 30.09.2026         | 30.09.2025         | %          | 31.03.2026           |
| Revenue                                                                 | 573,250,592        | 440,403,434        | 30%         | 1,054,034,650      | 812,002,798        | 30%        | 1,947,403,865        |
| Cost of Sales                                                           | (372,476,256)      | (285,515,288)      | 30%         | (667,747,234)      | (513,574,813)      | 30%        | (1,250,957,502)      |
| <b>Gross Profit</b>                                                     | <b>200,774,336</b> | <b>154,888,146</b> | <b>30%</b>  | <b>386,287,416</b> | <b>298,427,985</b> | <b>29%</b> | <b>696,446,363</b>   |
| Other Income                                                            | 2,894,538          | 29,444             | 9731%       | 3,064,374          | 45,544             | 6628%      | 8,017,908            |
| Administrative Expenses                                                 | (95,518,213)       | (94,322,995)       | 1%          | (194,304,791)      | (175,942,752)      | 10%        | (349,642,116)        |
| Selling & Distribution Expenses                                         | (58,017,158)       | (33,715,741)       | 72%         | (104,451,501)      | (76,514,452)       | 37%        | (165,442,505)        |
| Impairment (Charge) / Reversal of Trade Receivable                      | (3,824,507)        | 8,116,046          |             | (3,569,130)        | 958,972            | -472%      | 1,476,591            |
| Other Operating Income / (Expenses)                                     | (1,747,455)        | (8,533,504)        | -80%        | (9,440,034)        | (2,892,493)        | 226%       | (6,112,216)          |
| <b>Operating Profit</b>                                                 | <b>44,561,541</b>  | <b>26,461,394</b>  | <b>68%</b>  | <b>77,586,334</b>  | <b>44,082,804</b>  | <b>76%</b> | <b>184,744,025</b>   |
| Net Finance Expenses                                                    | (12,449,273)       | (8,629,538)        | 44%         | (23,700,087)       | (14,998,372)       | 58%        | (31,040,649)         |
| <b>Profit Before Tax</b>                                                | <b>32,112,268</b>  | <b>17,831,856</b>  | <b>80%</b>  | <b>53,886,247</b>  | <b>29,084,432</b>  | <b>85%</b> | <b>153,703,376</b>   |
| Income Tax Expense                                                      | (9,938,417)        | (8,397,987)        |             | (16,470,611)       | (8,719,890)        |            | (50,626,059)         |
| <b>Profit for the Period</b>                                            | <b>22,173,851</b>  | <b>9,433,869</b>   | <b>135%</b> | <b>37,415,636</b>  | <b>20,364,542</b>  | <b>84%</b> | <b>103,077,317</b>   |
| <b>Other Comprehensive Income</b>                                       |                    |                    |             |                    |                    |            |                      |
| Remeasurement of Defined Benefit Liability                              | -                  | -                  |             | -                  | -                  |            | (2,190,078)          |
| Tax on Other Comprehensive Income                                       | -                  | -                  |             | -                  | -                  |            | 657,023              |
| <b>Other Comprehensive Income for the Year, net of Tax</b>              | <b>-</b>           | <b>-</b>           |             | <b>-</b>           | <b>-</b>           |            | <b>(1,533,055)</b>   |
| <b>Total Comprehensive Income Attributable to Owners of the Company</b> | <b>22,173,851</b>  | <b>9,433,869</b>   | <b>135%</b> | <b>37,415,636</b>  | <b>20,364,542</b>  | <b>84%</b> | <b>101,544,262</b>   |
| Earning Per Share (Rs.)                                                 | 8.34               | 3.55               |             | 14.08              | 7.66               |            | 38.78                |
| Dividend Per Share (Rs.)                                                |                    |                    |             |                    |                    |            | 3.25                 |

| For the                                                                 | COMPANY            |                    |             |                    |                    |            |                      |
|-------------------------------------------------------------------------|--------------------|--------------------|-------------|--------------------|--------------------|------------|----------------------|
|                                                                         | Quarter Ended      | Quarter Ended      | Change      | Period Ended       | Period Ended       | Change     | Year Ended (Audited) |
|                                                                         | 30.09.2026         | 30.09.2025         | %           | 30.09.2026         | 30.09.2025         | %          | 31.03.2026           |
| Revenue                                                                 | 469,031,094        | 341,842,303        | 37%         | 859,204,010        | 631,447,121        | 36%        | 1,581,416,076        |
| Cost of Sales                                                           | (309,381,836)      | (215,531,621)      | 44%         | (557,140,718)      | (395,954,034)      | 41%        | (1,046,546,161)      |
| <b>Gross Profit</b>                                                     | <b>159,649,257</b> | <b>126,310,682</b> | <b>26%</b>  | <b>302,063,291</b> | <b>235,493,087</b> | <b>28%</b> | <b>534,869,915</b>   |
| Other Income                                                            | 2,880,438          | 29,495             | 9666%       | 3,258,271          | 45,544             | 7054%      | 8,017,908            |
| Administrative Expenses                                                 | (77,949,169)       | (79,622,896)       | -2%         | (162,598,822)      | (147,031,519)      | 11%        | (291,203,589)        |
| Selling & Distribution Expenses                                         | (38,271,310)       | (28,700,988)       | 33%         | (78,099,289)       | (61,458,511)       | 27%        | (127,155,393)        |
| Impairment (Charge) / Reversal of Trade Receivable                      | 504,336            | 7,573,723          |             | 554,105            | (342,366)          | -262%      | 1,803,958            |
| Other Operating Income / (Expenses)                                     | (6,574,963)        | (5,896,186)        | 12%         | (11,016,980)       | 8,202,646          | -234%      | 1,225,122            |
| <b>Operating Profit</b>                                                 | <b>40,238,589</b>  | <b>19,693,829</b>  | <b>104%</b> | <b>54,160,576</b>  | <b>34,908,880</b>  | <b>55%</b> | <b>127,557,921</b>   |
| Net Finance Expenses                                                    | (13,813,676)       | (11,245,036)       | 23%         | (24,747,238)       | (15,056,881)       | 64%        | (27,409,766)         |
| <b>Profit Before Tax</b>                                                | <b>26,424,913</b>  | <b>8,448,793</b>   | <b>213%</b> | <b>29,413,338</b>  | <b>19,851,999</b>  | <b>48%</b> | <b>100,148,155</b>   |
| Income Tax Expense                                                      | (8,217,268)        | (5,955,600)        |             | (9,128,738)        | (5,955,600)        |            | (33,801,489)         |
| <b>Profit for the Period</b>                                            | <b>18,207,645</b>  | <b>2,493,193</b>   | <b>630%</b> | <b>20,284,600</b>  | <b>13,896,399</b>  | <b>46%</b> | <b>66,346,666</b>    |
| <b>Other Comprehensive Income</b>                                       |                    |                    |             |                    |                    |            |                      |
| Remeasurement of Defined Benefit Liability                              | -                  | -                  |             | -                  | -                  |            | (1,797,241)          |
| Tax on Other Comprehensive Income                                       | -                  | -                  |             | -                  | -                  |            | 539,172              |
| <b>Other Comprehensive Income for the Year, net of Tax</b>              | <b>-</b>           | <b>-</b>           |             | <b>-</b>           | <b>-</b>           |            | <b>(1,258,069)</b>   |
| <b>Total Comprehensive Income Attributable to Owners of the Company</b> | <b>18,207,645</b>  | <b>2,493,193</b>   | <b>630%</b> | <b>20,284,600</b>  | <b>13,896,399</b>  | <b>46%</b> | <b>65,088,597</b>    |
| Earning Per Share (Rs.)                                                 | 6.85               | 0.94               |             | 7.63               | 5.23               |            | 24.96                |
| Dividend Per Share (Rs.)                                                |                    |                    |             |                    |                    |            | 3.90                 |

GESTETNER OF CEYLON PLC

Interim Financial Statements

STATEMENT OF FINANCIAL POSITION

All amounts in Sri Lankan Rupees

|                                                            | GROUP                |                      |                         | COMPANY              |                    |                         |
|------------------------------------------------------------|----------------------|----------------------|-------------------------|----------------------|--------------------|-------------------------|
| As at                                                      | 30.09.2026           | 30.09.2025           | 31.03.2026<br>(Audited) | 30.09.2026           | 30.09.2025         | 31.03.2026<br>(Audited) |
| <b>ASSETS</b>                                              |                      |                      |                         |                      |                    |                         |
| <b>Non-Current Assets</b>                                  |                      |                      |                         |                      |                    |                         |
| Property, Plant & Equipment                                | 345,712,877          | 248,922,939          | 314,360,152             | 279,769,200          | 188,434,116        | 246,915,044             |
| Intangible Assets                                          | 53,396,212           | 46,732,370           | 45,718,271              | 15,170,082           | 8,286,064          | 8,028,743               |
| Investments In Subsidiary Companies                        | -                    | -                    | -                       | 145,260,485          | 145,260,485        | 145,260,485             |
| Rights to use the Lease hold Property                      | -                    | 24,890,937           | -                       | -                    | 24,890,937         | -                       |
| Deferred Tax Assets                                        | 25,841,670           | 27,019,469           | 21,357,228              | 17,040,749           | 17,251,739         | 12,556,306              |
|                                                            | <u>424,950,760</u>   | <u>347,565,714</u>   | <u>381,435,651</u>      | <u>457,240,516</u>   | <u>384,123,342</u> | <u>412,760,578</u>      |
| <b>Current Assets</b>                                      |                      |                      |                         |                      |                    |                         |
| Inventories                                                | 217,268,627          | 154,920,779          | 235,606,527             | 188,806,089          | 106,784,233        | 188,844,922             |
| Trade and Other Receivables                                | 626,707,540          | 495,396,059          | 637,659,128             | 484,883,040          | 370,637,881        | 510,162,582             |
| Amounts Due From Related Companies                         | -                    | -                    | -                       | -                    | 89,006,206         | -                       |
| Cash & Cash Equivalents                                    | 26,438,832           | 15,966,078           | 13,656,876              | 21,251,320           | 12,870,827         | 11,078,601              |
| Total Current Assets                                       | <u>870,414,998</u>   | <u>666,282,916</u>   | <u>886,922,531</u>      | <u>694,940,449</u>   | <u>579,299,147</u> | <u>710,086,105</u>      |
| Total Assets                                               | <u>1,295,365,758</u> | <u>1,013,848,631</u> | <u>1,268,358,182</u>    | <u>1,152,180,965</u> | <u>963,422,489</u> | <u>1,122,846,683</u>    |
| <b>EQUITY</b>                                              |                      |                      |                         |                      |                    |                         |
| 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                                          | 585,054,147          | 476,824,260          | 558,003,979             | 449,832,556          | 388,721,225        | 439,913,423             |
| Total Equity Attributable to Equity Holders of the Company | <u>682,019,712</u>   | <u>573,789,825</u>   | <u>654,969,544</u>      | <u>546,798,121</u>   | <u>485,686,790</u> | <u>536,878,988</u>      |
| <b>LIABILITIES</b>                                         |                      |                      |                         |                      |                    |                         |
| <b>Non-Current Liabilities</b>                             |                      |                      |                         |                      |                    |                         |
| Long Term Loan                                             | 56,364,376           | 69,597,399           | 57,651,872              | 56,364,376           | 69,597,399         | 57,651,872              |
| Lease Creditor                                             | -                    | 24,961,149           | -                       | -                    | 24,961,149         | -                       |
| Employee Benefit                                           | 39,325,648           | 34,012,339           | 38,288,852              | 34,175,174           | 30,077,209         | 33,350,994              |
| Total Non Current Liabilities                              | <u>95,690,024</u>    | <u>128,570,887</u>   | <u>95,940,724</u>       | <u>90,539,550</u>    | <u>124,635,757</u> | <u>91,002,866</u>       |
| <b>Current Liabilities</b>                                 |                      |                      |                         |                      |                    |                         |
| Bank Overdrafts                                            | 136,048,620          | 49,506,495           | 108,671,955             | 102,355,519          | 49,068,763         | 78,515,997              |
| Lease Creditor                                             | -                    | 6,634,402            | -                       | -                    | 6,634,402          | -                       |
| Trade & Other Payables                                     | 131,074,772          | 94,686,026           | 191,332,517             | 114,498,713          | 107,727,379        | 157,858,071             |
| Short-Term Borrowings                                      | 240,017,581          | 151,857,966          | 181,401,044             | 239,698,283          | 140,814,094        | 172,157,292             |
| Amounts Due to Related Companies                           | -                    | -                    | -                       | 50,428,123           | 42,804,915         | 63,316,116              |
| Income Tax Payable                                         | 10,515,047           | 8,803,032            | 36,042,398              | 7,862,654            | 6,050,389          | 23,117,353              |
| Total Current Liabilities                                  | <u>517,656,021</u>   | <u>311,487,921</u>   | <u>517,447,914</u>      | <u>514,843,292</u>   | <u>353,099,942</u> | <u>494,964,829</u>      |
| Total Liabilities                                          | <u>613,346,045</u>   | <u>440,058,808</u>   | <u>613,388,638</u>      | <u>605,382,843</u>   | <u>477,735,699</u> | <u>585,967,695</u>      |
| Total Equity & Liabilities                                 | <u>1,295,365,758</u> | <u>1,013,848,631</u> | <u>1,268,358,182</u>    | <u>1,152,180,965</u> | <u>963,422,489</u> | <u>1,122,846,683</u>    |
| Net Assets Value Per Share (Rs.)                           | 256.61               | 215.89               | 246.43                  | 205.73               | 182.74             | 202.00                  |

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.

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  
28th October 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<br>Capital<br>Rs. | General<br>Reserve<br>Rs. | Retained<br>Earnings<br>Rs. | Total<br>Equity<br>Rs. |
|------------------------------------------|--------------------------|---------------------------|-----------------------------|------------------------|
| Balance as at 1 <sup>st</sup> April 2026 | 91,965,565               | 5,000,000                 | 558,003,979                 | 654,969,544            |
| Profit for the period                    | -                        | -                         | 37,415,636                  | 37,415,636             |
| Dividend                                 | -                        | -                         | (10,365,467)                | (10,365,467)           |
| Other Comprehensive Income (net of tax)  | -                        | -                         | -                           | -                      |
| Balance as at 30th September 2026        | 91,965,565               | 5,000,000                 | 585,054,147                 | 682,019,712            |
| Balance as at 1 <sup>st</sup> April 2025 | 91,965,565               | 5,000,000                 | 456,459,717                 | 553,425,282            |
| Profit for the period                    | -                        | -                         | 20,364,542                  | 20,364,542             |
| Other Comprehensive Income (net of tax)  | -                        | -                         | -                           | -                      |
| Balance as at 30th September 2025        | 91,965,565               | 5,000,000                 | 476,824,259                 | 573,789,824            |

COMPANY

|                                          | Stated<br>Capital<br>Rs. | General<br>Reserve<br>Rs. | Retained<br>Earnings<br>Rs. | Total<br>Equity<br>Rs. |
|------------------------------------------|--------------------------|---------------------------|-----------------------------|------------------------|
| Balance as at 1 <sup>st</sup> April 2026 | 91,965,565               | 5,000,000                 | 439,913,423                 | 536,878,988            |
| Profit for the period                    | -                        | -                         | 20,284,600                  | 20,284,600             |
| Other Comprehensive Income (net of tax)  | -                        | -                         | -                           | -                      |
| Dividend                                 | -                        | -                         | (10,365,467)                | (10,365,467)           |
| Balance as at 30th September 2026        | 91,965,565               | 5,000,000                 | 449,832,556                 | 546,798,121            |
| Balance as at 1 <sup>st</sup> April 2025 | 91,965,565               | 5,000,000                 | 374,824,826                 | 471,790,391            |
| Profit for the period                    | -                        | -                         | 13,896,399                  | 13,896,399             |
| Other Comprehensive Income (net of tax)  | -                        | -                         | -                           | -                      |
| Balance as at 30th September 2025        | 91,965,565               | 5,000,000                 | 388,721,225                 | 485,686,790            |

GESTETNER OF CEYLON PLC

STATEMENT OF CASH FLOWS

All amounts in Sri Lankan Rupees

|                                                      | GROUP                |                     |                         | COMPANY             |                     |                         |
|------------------------------------------------------|----------------------|---------------------|-------------------------|---------------------|---------------------|-------------------------|
| For the Period Ended ,                               | 30.09.2026           | 30.09.2025          | 31.03.2026<br>(Audited) | 30.09.2026          | 30.09.2025          | 31.03.2026<br>(Audited) |
| <b>Operating Activities (A)</b>                      |                      |                     |                         |                     |                     |                         |
| Cash Generated from Operations                       | 179,599,755          | 198,776,921         | 270,000,843             | 149,629,522         | 140,264,526         | 226,402,483             |
| Interest Paid                                        | (23,700,087)         | (12,350,050)        | (25,750,342)            | (24,747,238)        | (13,422,559)        | (29,303,249)            |
| Dividend paid                                        | -                    | -                   | -                       | -                   | -                   | -                       |
| Employee Benefits Paid                               | (3,613,203)          | (1,335,373)         | (3,187,006)             | (3,375,819)         | (719,154)           | (2,275,499)             |
| Tax Paid                                             | (46,050,338)         | (50,580,237)        | (58,927,776)            | (28,867,881)        | (31,005,930)        | (36,550,250)            |
| <b>Net Cash Generated From Operating Activities</b>  | <b>106,236,127</b>   | <b>134,511,260</b>  | <b>182,135,719</b>      | <b>92,638,585</b>   | <b>95,116,881</b>   | <b>158,273,485</b>      |
| <b>Investing Activities</b>                          |                      |                     |                         |                     |                     |                         |
| Purchase of Property, Plant & Equipment              | (109,275,006)        | (50,356,581)        | (212,530,592)           | (94,723,406)        | (48,099,842)        | (185,615,074)           |
| Interest Received                                    | 35,782               | -                   | 247,775                 | 35,730              | -                   | 6,067,575               |
| Insurance claim on Insurance                         | -                    | -                   | 51,440,095              | -                   | -                   | 35,795,681              |
| Proceeds from Property, Plant & Equipment            | 61,350               | -                   | 15,582,165              | 35,250              | -                   | 15,451,058              |
| De-Recognition of Lease Liability                    | -                    | -                   | (30,696,400)            | -                   | -                   | (30,696,400)            |
| De-Recognition of ROUA                               | -                    | -                   | 28,446,783              | -                   | -                   | 28,446,783              |
| <b>Net Cash Used in Investing Activities</b>         | <b>(109,177,874)</b> | <b>(50,356,581)</b> | <b>(147,510,174)</b>    | <b>(94,652,426)</b> | <b>(48,099,842)</b> | <b>(130,550,377)</b>    |
| <b>Financing Activities</b>                          |                      |                     |                         |                     |                     |                         |
| Lease Rentals Paid                                   | -                    | (1,014,000)         | (1,014,000)             | -                   | (1,014,000)         | (1,014,000)             |
| Long term Loan obtained                              | 12,000,000           | -                   | -                       | 12,000,000          | -                   | -                       |
| Repayment of Long term Loan                          | (13,287,495)         | (11,630,085)        | (23,575,612)            | (13,287,495)        | (11,630,083)        | (23,575,612)            |
| Dividend Paid                                        | (10,365,467)         | -                   | -                       | (10,365,467)        | -                   | -                       |
| <b>Net Cash Used in Financing Activities</b>         | <b>(11,652,962)</b>  | <b>(12,644,085)</b> | <b>(24,589,612)</b>     | <b>(11,652,962)</b> | <b>(12,644,083)</b> | <b>(24,589,612)</b>     |
| <b>Increase in Cash &amp; Cash Equivalents</b>       | <b>(14,594,710)</b>  | <b>71,510,595</b>   | <b>10,035,933</b>       | <b>(13,666,803)</b> | <b>34,372,956</b>   | <b>3,133,496</b>        |
| <b>Movements in Cash &amp; Cash Equivalents</b>      |                      |                     |                         |                     |                     |                         |
| As the Beginning of the Year                         | (95,015,079)         | (105,051,012)       | (105,051,012)           | (67,437,396)        | (70,570,892)        | (70,570,892)            |
| <b>Increase in Cash &amp; Cash Equivalents</b>       | <b>(14,594,710)</b>  | <b>71,510,595</b>   | <b>10,035,933</b>       | <b>(13,666,803)</b> | <b>34,372,956</b>   | <b>3,133,496</b>        |
| <b>Cash &amp; Cash Equivalents end of the Period</b> | <b>(109,609,789)</b> | <b>(33,540,417)</b> | <b>(95,015,079)</b>     | <b>(81,104,199)</b> | <b>(36,197,936)</b> | <b>(67,437,396)</b>     |

(A) CASH GENERATED FROM OPERATIONS

For the Period Ended

|                                                         | GROUP              |                    |                         | COMPANY            |                    |                         |
|---------------------------------------------------------|--------------------|--------------------|-------------------------|--------------------|--------------------|-------------------------|
| For the Period Ended                                    | 30.09.2025         | 30.09.2025         | 31.03.2026<br>(Audited) | 30.09.2025         | 30.09.2025         | 31.03.2026<br>(Audited) |
| <b>Profit Before Tax</b>                                | <b>53,886,247</b>  | <b>29,084,432</b>  | <b>153,703,376</b>      | <b>29,413,338</b>  | <b>19,851,999</b>  | <b>100,148,155</b>      |
| <b>Adjustments</b>                                      |                    |                    |                         |                    |                    |                         |
| Depreciation of PPE & Amortisation of Intangible Assets | 67,842,524         | 58,297,249         | 125,291,786             | 54,101,550         | 44,029,476         | 95,760,042              |
| Depreciation of Right-of-Use Assets                     | -                  | 3,555,847          | 1,185,283               | -                  | 3,555,848          | 1,185,283               |
| Gain on Disposal of PPE                                 | 1,464,762          | -                  | 1,315,663               | 591,111            | -                  | 498,493                 |
| Provision for Related Party Receivables                 | 66,257             | -                  | -                       | 66,257             | -                  | 154,661                 |
| Exchange Loss                                           | 377,379            | -                  | -                       | 157,331            | -                  | -                       |
| Interest Income                                         | (35,782)           | -                  | (247,775)               | (35,730)           | -                  | (6,067,575)             |
| Interest Expenses                                       | 23,700,087         | 14,998,372         | 26,314,230              | 24,747,238         | 15,056,881         | 29,867,137              |
| Impairment Charge / (Reversal) of Trade Receivables     | 3,569,130          | -                  | (1,476,591)             | (554,105)          | 342,366            | (1,803,958)             |
| Write off of Trade Receivables                          | -                  | -                  | 3,958,596               | -                  | -                  | 3,958,596               |
| Provision for / Written off of Inventories              | 9,440,034          | (27,631,931)       | (26,491,709)            | 11,016,980         | (14,959,071)       | (16,583,074)            |
| Loss on fire damage - Inventory                         | -                  | 30,524,424         | (36,113,554)            | -                  | 6,756,425          | (25,198,169)            |
| Write off of Inventories                                | -                  | -                  | 207,695                 | -                  | -                  | 207,695                 |
| <b>Changes in Working Capital</b>                       |                    |                    |                         |                    |                    |                         |
| - Trade & Other Receivables                             | 7,382,458          | (27,185,574)       | (171,930,648)           | 25,833,647         | (47,360,882)       | (188,697,855)           |
| - Inventories                                           | 8,897,865          | 189,585,657        | 138,076,417             | (10,978,147)       | 160,495,358        | 86,607,402              |
| - Trade & Other Payables                                | (60,257,745)       | (114,748,629)      | (19,570,143)            | (43,516,689)       | (87,679,503)       | (37,548,811)            |
| - Short Term Borrowings                                 | 58,616,537         | 37,736,673         | 67,279,751              | 67,540,991         | 42,298,801         | 73,641,999              |
| - Related Party                                         | -                  | (111,436)          | (111,436)               | (12,954,250)       | (6,341,345)        | 103,021,401             |
| Employee Benefits                                       | 4,649,999          | 4,671,836          | 8,609,902               | 4,200,000          | 4,218,172          | 7,251,061               |
| <b>Cash Generated from Operations</b>                   | <b>179,599,755</b> | <b>198,776,921</b> | <b>270,000,843</b>      | <b>149,629,522</b> | <b>140,264,526</b> | <b>226,402,483</b>      |

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             |                     |                         |
|----------------------|----------------------|---------------------|-------------------------|---------------------|---------------------|-------------------------|
|                      | 30.09.2026           | 30.09.2025          | 31.03.2026<br>(Audited) | 30.09.2026          | 30.09.2025          | 31.03.2026<br>(Audited) |
| Cash & Bank Balances | 26,438,832           | 15,966,078          | 13,656,876              | 21,251,320          | 12,870,827          | 11,078,601              |
| Bank Overdrafts      | (136,048,620)        | (49,506,495)        | (108,671,955)           | (102,355,519)       | (49,068,763)        | (78,515,997)            |
|                      | <b>(109,609,789)</b> | <b>(33,540,417)</b> | <b>(95,015,079)</b>     | <b>(81,104,199)</b> | <b>(36,197,936)</b> | <b>(67,437,396)</b>     |

#### 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 September 2026,  
There were no contingencies existing at the reporting date other than disclosed in below.  
- Letter of credit opened with bank favoring supplier Rs. 244,992,061.70/-  
- The bank guarantee issued in favor of customers amounting to Rs. 42,685,992.09/- 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                               | 262,611       | 9.88%      |
| 3 BADURDEEN MUINUDEEN                                                           | 90,000        | 3.39%      |
| 4 PEOPLE S LEASING AND FINANCE PLC/YADEN CAPITAL (PRIVATE) LIMITED              | 40,000        | 1.50%      |
| 5 COMMERCIAL BANK OF CEYLON PLC/D.RAMACHANDRAN                                  | 31,250        | 1.18%      |
| 6 SEYLAN BANK PLC/EMILE JOSEPH GUNSEKERA & MICHELLE GENEJEEVE MARTHA GUNASEKERA | 31,000        | 1.17%      |
| 7 WANNAKUWATTEMITIWADUGE DINUK SUNETH FERNANDO                                  | 29,000        | 1.09%      |
| 8 MURUGESU MAHIBALAN                                                            | 22,308        | 0.84%      |
| 9 WANNAKUWATTA MITIWADUGE DHAKSHAKA SHALINDA FERNANDO                           | 22,133        | 0.83%      |
| 10 HENNEDIGE SRINATH DILANJAN SOYSA                                             | 20,626        | 0.78%      |
| 11 UDAYATHILAKA INDRAPALA SURİYABANDARA                                         | 18,716        | 0.70%      |
| 12 MOHAMED NAFRIN MOHIDEEN                                                      | 18,378        | 0.69%      |
| 13 DIALOG FINANCE PLC/K.S.C.P.K. GUNASINGHE                                     | 17,848        | 0.67%      |
| 14 SENKADAGALA FINANCE PLC/K.R.A.L.KAHATAPITTIYA                                | 16,417        | 0.62%      |
| 15 AUTHENTICITIES (PVT) LIMITED                                                 | 12,506        | 0.47%      |
| 16 PATHIRANAGE CHAMARA PRIYANJITHA                                              | 11,939        | 0.45%      |
| 17 SENKADAGALA FINANCE PLC/R.L.S.C.RANASINGHE                                   | 11,305        | 0.43%      |
| 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 1124

The applicable option under CSE Rule 7.13.1 on minimum public holding is option 5 and the Float Adjusted Market Capitalization as of 30.09.2026 is Rs. 370,764,774/-

| 6. DIRECTORS' SHAREHOLDING |  | As at<br>30.09.2026 |
|----------------------------|--|---------------------|
| 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<br>30.09.2026<br>RS. | Quarter Ended<br>30.09.2025<br>RS. |
|---------------------------|--|------------------------------------|------------------------------------|
| High                      |  | 378.00                             | 259.75                             |
| Low                       |  | 300.00                             | 170.00                             |
| Closing                   |  | 310.00                             | 204.00                             |
| Last Traded               |  | 310.00                             | 204.00                             |

#### 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

#### 10. SECRETARIES

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

#### 9. SUBSIDIARIES

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