HUNTER AND COMPANY PLC

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

FOR THE THREE MONTHS ENDED 30TH JUNE, 2026



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STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME

For the Three months ended 30th June,	Group			Company		
	2026	2025	Change	2026	2025	Change
	Rs.	Rs.	%	Rs.	Rs.	%
REVENUE	**1,334,334,392**	1,279,514,820	4	**173,718,003**	187,057,933	(7)
COST OF SALES	**(1,019,211,643)**	(966,947,883)	(5)	**(127,810,104)**	(116,699,463)	(10)
GROSS PROFIT	**315,122,749**	**312,566,937**	1	**45,907,899**	70,358,470	(35)
Other Operating Income	**20,572,030**	13,278,328	55	**4,621,208**	6,305,288	(27)
Administration Expenses	**(157,658,494)**	(152,329,934)	(3)	**(59,373,217)**	(77,171,683)	23
Distribution Expenses	**(215,827,156)**	(207,453,020)	(4)	**(1,823,493)**	(17,743,228)	90
LOSS FROM OPERATIONS	**(37,790,871)**	**(33,937,689)**	(11)	**(10,667,603)**	**(18,251,153)**	42
Finance Income	**47,964,671**	15,958,264	201	**2,936,506**	1,783,023	65
Finance Cost	**(24,373,090)**	(21,675,672)	(12)	**(3,045,653)**	(2,135,491)	(43)
LOSS BEFORE INCOME TAX	**(14,199,290)**	**(39,655,097)**	64	**(10,776,750)**	**(18,603,621)**	42
Tax Expenses	**(997,750)**	(1,299,073)	23	**-**	-	
LOSS FOR THE PERIOD	**(15,197,040)**	**(40,954,170)**	63	**(10,776,750)**	**(18,603,621)**	42
OTHER COMPREHENSIVE INCOME						
Other Comprehensive Income for the Period Net of Tax	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COMPREHENSIVE INCOME/(EXPENSE)	**(15,197,040)**	**(40,954,170)**	**63**	**(10,776,750)**	**(18,603,621)**	**42**
Loss Attributable to:						
Equity Holders of the Parent Company	**(14,292,162)**	(36,393,633)	61	**(10,776,750)**	(18,603,621)	42
Non-controlling Interest	**(904,878)**	(4,560,537)	80	**-**	-	-
	(15,197,040)	**(40,954,170)**	**63**	**(10,776,750)**	**(18,603,621)**	**42**
Total Comprehensive Income/(Expense) Attributable to:						
Equity Holders of the Parent Company	**(14,292,162)**	(36,393,633)	61	**(10,776,750)**	(18,603,621)	42
Non-controlling Interest	**(904,878)**	(4,560,537)	80	**-**	-	-
	(15,197,040)	**(40,954,170)**	**63**	**(10,776,750)**	**(18,603,621)**	**42**
Basic Loss per Share	**(2.78)**	**(7.07)**		**(2.09)**	**(3.62)**	

Note :
The above figures are not audited.
Notes on page 06 to 07 form an integral part of these financial statements.
Figures in brackets indicate deductions.

STATEMENT OF FINANCIAL POSITION

As at	GROUP		COMPANY	
	Un-Audited 30.06.2026	Un-Audited 31.03.2026	Un-Audited 30.06.2026	Un-Audited 31.03.2026
	Rs.	Rs.	Rs.	Rs.
ASSETS				
Non Current Assets				
Property, Plant and Equipment	14,005,891,130	14,006,215,384	3,762,025,271	3,763,555,276
Intangible Assets	10,800,288	10,962,180	4,798,565	5,341,707
Investment Property	384,500,000	384,500,000	384,500,000	384,500,000
In the Course of Construction/Advance	4,404,611	4,466,795	-	-
Investments in Subsidiaries	-	-	56,710,046	56,710,046
	14,405,596,029	**14,406,144,359**	**4,208,033,882**	**4,210,107,029**
CURRENT ASSETS				
Inventories	1,811,897,943	1,763,851,665	315,363,848	264,657,870
Trade and Other Receivables	1,232,669,552	1,592,293,440	114,180,507	159,512,767
Other Current Financial Assets	478,026,251	468,872,365	77,242,271	76,085,458
Amounts Due from Related Parties	-	-	357,259,107	356,351,150
Income Tax Receivable	16,368,044	-	-	-
Cash and Cash Equivalents	508,830,152	516,572,946	7,537,857	5,358,586
	4,047,791,942	**4,341,590,416**	**871,583,590**	**861,965,831**
TOTAL ASSETS	**18,453,387,971**	**18,747,734,775**	**5,079,617,472**	**5,072,072,860**
EQUITY AND LIABILITIES				
Equity				
Stated Capital	137,290,000	137,290,000	137,290,000	137,290,000
Capital Reserves	8,647,673,866	8,647,673,866	2,814,983,854	2,814,983,854
Revenue Reserves	2,346,422,238	2,359,176,109	685,563,496	696,340,246
Total Equity Attributable to Equity Holders of the Company	**11,131,386,104**	**11,144,139,975**	**3,637,837,350**	**3,648,614,100**
Non-controlling Interest	1,327,559,596	1,330,452,765	-	-
Total Equity	**12,458,945,700**	**12,474,592,740**	**3,637,837,350**	**3,648,614,100**
Non Current Liabilities				
Interest Bearing Borrowings	37,054,632	42,823,863	-	-
Deferred Tax Liability	4,099,806,933	4,083,793,565	1,205,085,247	1,205,085,247
Retirement Benefit Obligations	118,812,230	117,595,764	27,348,056	27,891,083
	4,255,673,795	**4,244,213,192**	**1,232,433,303**	**1,232,976,330**
Current Liabilities				
Trade and Other Payables	859,099,121	961,180,461	100,531,823	49,350,282
Amounts Due to Related Parties	-	-	1,800,287	1,583,948
Dividends Payable	8,042,864	8,042,864	5,084,503	5,084,503
Current Income Tax Payable	-	1,501,765	1,784,011	1,979,978
Short Term Interest Bearing Borrowings	43,288,556	157,750,435	-	-
Bank Overdraft	828,337,935	900,453,318	100,146,195	132,483,719
	1,738,768,476	**2,028,928,843**	**209,346,819**	**190,482,430**
TOTAL LIABILITIES	**5,994,442,271**	**6,273,142,035**	**1,441,780,122**	**1,423,458,760**
TOTAL EQUITY AND LIABILITIES	**18,453,387,971**	**18,747,734,775**	**5,079,617,472**	**5,072,072,860**
Net Assets Per Share	2,163.53	2,166.01	707.06	709.16

The above figures are not audited.

Notes on page 06 to 07 form an integral part of these Financial Statements.

Figures in brackets indicate deductions.

I certify that the financial statements comply with the requirements of the Companies Act No.7 of 2007.

Sgd....
.....
Lakmal Thelijjagoda
Senior Manager - Finance

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.

Sgd....
.....
N.C. Peiris
Director

Sgd....
.....
D.H.J.Gunawardena
Director

August 14, 2026

STATEMENT OF CHANGES IN EQUITY

For the Three months ended 30th June, 2026

Group	Attributable to equity holders of parent						Non Controlling Interest	Total Equity
	Stated Capital	Revaluation Reserves	Available-for-sale Reserves	General Reserves	Retained Earnings	Total		
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
As at 1st April, 2026	137,290,000	8,647,673,866	4,474	4,285,733	2,354,885,902	11,144,139,975	1,330,452,765	12,474,592,740
Total Comprehensive Income/(Expense) for the Period								-
Loss for the Period	-	-	-	-	(14,292,162)	(14,292,162)	(904,878)	(15,197,040)
Other Comprehensive Income for the Period	-	-	-	-	-	-	-	-
Total Comprehensive Income/(Expense) for the Period	-	-	-	-	(14,292,162)	(14,292,162)	(904,878)	(15,197,040)
Acquisition of Additional 0.03% from NCI - LCL	-	-	-	-	1,538,291	1,538,291	(1,988,291)	(450,000)
As at 30th June,2026	**137,290,000**	**8,647,673,866**	**4,474**	**4,285,733**	**2,342,132,031**	**11,131,386,104**	**1,327,559,596**	**12,458,945,700**
As at 1st April, 2025	137,290,000	8,647,673,866	4,474	4,285,733	2,287,033,874	11,076,287,947	1,373,749,429	12,450,037,376
Total Comprehensive Income/(Expense) for the Period								
Loss for the Period	-	-	-	-	(36,393,633)	(36,393,633)	(4,560,537)	(40,954,170)
Other Comprehensive Income for the Period	-	-	-	-	-	-	-	-
Total Comprehensive Income/(Expense) for the Period	-	-	-	-	(36,393,633)	(36,393,633)	(4,560,537)	(40,954,170)
As at 30th June,2025	**137,290,000**	**8,647,673,866**	**4,474**	**4,285,733**	**2,250,640,241**	**11,039,894,314**	**1,369,188,892**	**12,409,083,206**

Company	Stated Capital	Revaluation Reserves	Available-for-sale Reserves	General Reserves	Retained Earnings	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
As at 1st April, 2026	137,290,000	2,814,983,854	4,474	4,105,662	692,230,110	3,648,614,100
Total Comprehensive Income/(Expense) for the Period						
Loss for the Period	-	-	-	-	(10,776,750)	(10,776,750)
Other Comprehensive Income for the Period	-	-	-	-	-	-
Total Comprehensive Income/(Expense) for the Period	-	-	-	-	(10,776,750)	(10,776,750)
As at 30th June,2026	**137,290,000**	**2,814,983,854**	**4,474**	**4,105,662**	**681,453,360**	**3,637,837,350**
As at 1st April, 2025	137,290,000	2,814,983,854	4,474	4,105,662	766,518,668	3,722,902,658
Total Comprehensive Income/(Expense) for the Period						
Loss for the Period	-	-	-	-	(18,603,621)	(18,603,621)
Other Comprehensive Income for the Period	-	-	-	-	-	-
Total Comprehensive Income/(Expense) for the Period	-	-	-	-	(18,603,621)	(18,603,621)
As at 30th June,2025	**137,290,000**	**2,814,983,854**	**4,474**	**4,105,662**	**747,915,047**	**3,704,299,037**

Note :

The above figures are not audited.

Notes on page 06 to 07 form an integral part of these Financial Statements.

Figures in brackets indicate deductions.

CASH FLOW STATEMENT

For the Three months ended 30th June, 2026

	Group		Company	
	2026	**2025**	**2026**	**2025**
	Rs.	Rs.	Rs.	Rs.
CASH FLOWS FROM OPERATING ACTIVITIES				
Loss Before Tax	(14,199,290)	(39,655,097)	(10,776,750)	(18,603,621)
Adjustments for ;				
Provision for Gratuity	2,892,706	4,198,891	782,715	1,408,098
Depreciation and Amortization	25,051,841	26,413,264	2,285,375	2,705,496
Provision for Obsolete Inventory	(4,054,410)	7,670,767	(4,054,410)	7,670,767
Provision/(Reversal) for Bad Debts	(19,108,191)	(1,734,400)	(19,108,300)	(1,734,585)
Finance Cost	24,373,090	21,675,672	3,045,653	2,135,491
Finance Income	(47,964,671)	(15,958,264)	(2,936,506)	(1,783,023)
Profit from Sale of Property, Plant and Equipment	(15,025,636)	-	(3,368,644)	-
Operating Profit/(Loss) before Working Capital Changes	**(48,034,561)**	**2,610,833**	**(34,130,867)**	**(8,201,377)**
Changes in:				
Inventories	(43,991,868)	(27,654,591)	(46,651,568)	58,905,031
Trade and Other Receivables	378,732,079	304,004,900	64,440,560	(2,311,700)
Trade and Other Payables	(89,935,538)	(70,561,094)	50,985,566	(67,438,499)
Due from Related Parties	-	-	(907,958)	(26,096,507)
Due to Related Parties	-	-	216,340	-
Cash Generated from /(Used In) Operations	**196,770,112**	**208,400,048**	**33,952,073**	**(45,143,052)**
Gratuity Paid	(1,676,241)	(996,400)	(1,325,741)	(392,800)
Finance Cost Paid	(24,373,090)	(21,675,672)	(3,045,653)	(2,135,491)
Taxes Paid	(15,000,000)	(2,000,000)	-	-
Net Cash Generated From /(Used in) Operating Activities	**155,720,781**	**183,727,976**	**29,580,679**	**(47,671,343)**
CASH FLOWS FROM/(USED IN) INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipment and Intangible Assets	(24,565,689)	(12,400,371)	(212,221)	(978,634)
Additions/Reversal of Capital Work in Progress	62,184	(204,454)	-	-
Proceeds/(Withdrawals) from Short-Term Investments (Net)	(9,153,885)	21,872,623	(1,156,813)	28,866,233
Proceeds from Sale of Property, Plant and Equipment	15,025,636	-	3,368,644	-
Finance Income Received	47,964,671	15,958,264	2,936,506	1,783,023
Net Cash Generated from / (Used in) Investing Activities	**29,332,917**	**25,226,062**	**4,936,116**	**29,670,622**
CASH FLOWS FROM/(USED IN) FINANCING ACTIVITIES				
Proceeds/(Repayments) of borrowings (Net)	(120,231,109)	(213,251,733)	-	-
Consideration Paid on Increase in Shareholding of Subsidiary	(450,000)	-	-	-
Net Cash (Used in) Financing Activities	**(120,681,109)**	**(213,251,733)**	**-**	**-**
NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS	64,372,589	(4,297,695)	34,516,795	(18,000,721)
Cash and Cash Equivalents at the Beginning of the Period (NOTE A)	(383,880,372)	(444,517,587)	(127,125,133)	32,274,750
Cash and Cash Equivalents at the End of the Period (NOTE B)	**(319,507,783)**	**(448,815,282)**	**(92,608,338)**	**14,274,029**
NOTE A				
Cash and Cash Equivalents at the Beginning of the Period				
Cash and Bank Balances	516,572,946	342,712,949	5,358,586	38,378,795
Less; Bank Overdraft	(900,453,318)	(787,230,536)	(132,483,719)	(6,104,045)
	(383,880,372)	**(444,517,587)**	**(127,125,133)**	**32,274,750**
NOTE B				
Cash and Cash Equivalents at the End of the Period				
Cash and Bank Balances	508,830,152	367,241,884	7,537,857	19,010,073
Less; Bank Overdraft	(828,337,935)	(816,057,166)	(100,146,195)	(4,736,044)
	(319,507,783)	**(448,815,282)**	**(92,608,338)**	**14,274,029**

Note :
The above figures are not audited.

Notes on page 06 to 07 form an integral part of these Financial Statements.

Figures in brackets indicate deductions.

NOTES TO THE INTERIM FINANCIAL STATEMENTS
For the Three months ended 30th June, 2026

01. CORPORATE INFORMATION

Hunter and Company PLC is a limited liability Company incorporated and domiciled in Sri Lanka and listed on the Colombo Stock Exchange. The registered office of the Company and the principal place of business are located at No.45/75, Narahenpita Road, Colombo 05.

02. CONSOLIDATED INTERIM FINANCIAL STATEMENTS

The financial statements for the Three Months ended 30th June, 2026, includes "the Company" referring to Hunter and Company PLC, as the holding Company and "the Group" referring to the Companies whose accounts have been consolidated therein.

03. APPROVAL OF FINANCIAL STATEMENTS

The interim financial statements of the Group and the Company for the Quarter ended 30th June, 2026 were authorized for issue by the Board of Directors on 14th August, 2026.

04. BASIS OF PREPARATION

The condensed consolidated interim financial statements have been prepared in accordance with Sri Lanka Accounting Standards - LKAS 34 Interim Financial Reporting. These interim condensed financial statements should be read in conjunction with the annual financial statements for the year ended 31 March, 2025.

Accordingly the accounting policies have been consistently applied by the Group and are consistent with those used in the previous year. The presentation and classification of the financial statements of the previous year have been amended, where relevant, for better presentation and to be comparable with those of the current year.

05. CONTINGENCIES, CAPITAL AND OTHER COMMITMENTS

There has been no significant change in the nature of the contingencies and other commitments.

06. EVENTS AFTER THE REPORTING PERIOD

There have been no significant events subsequent to the reporting date, which require disclosure in the interim financial statements.

07. SEGMENTS INFORMATION

FOR THE THREE MONTHS ENDED 30TH JUNE, 2026	Retail/Wholesale Trade and Others	Manufacturing	Total
	Rs.	Rs.	Rs.
Total Turnover	195,921,652	1,161,324,117	1,357,245,769
Less: Inter Segment Sales/Rendering of Services	(22,534,785)	(376,592)	(22,911,377)
Sales to Customers Outside the Company	173,386,867	1,160,947,525	1,334,334,392
Depreciation and Amortization	(2,303,064)	(22,748,777)	(25,051,841)
Net Finance (Cost) / Income	6,369,628	17,221,953	23,591,581
Loss Before Tax	(5,472,232)	(8,727,058)	(14,199,290)
Property, Plant and Equipment	6,895,651,231	7,110,239,899	14,005,891,130
Current Assets	933,283,224	3,114,508,718	4,047,791,942
Current Liabilities	202,256,811	1,536,511,665	1,738,768,476

FOR THE THREE MONTHS ENDED 30TH JUNE, 2025	Retail/Wholesale Trade and Others	Manufacturing	Total
	Rs.	Rs.	Rs.
Total Turnover	201,960,723	1,093,068,642	1,295,029,365
Less: Inter Segment Sales	(14,815,313)	(699,232)	(15,514,545)
Sales to Customers Outside the Company	187,145,410	1,092,369,410	1,279,514,820
Depreciation and Amortization	(2,717,996)	(23,695,268)	(26,413,264)
Net Finance Cost / (Income)	6,393,669	(12,111,077)	(5,717,408)
Loss Before Tax	(11,278,698)	(28,376,399)	(39,655,097)
Property, Plant and Equipment	6,883,645,369	7,108,945,763	13,992,591,132
Current Assets	908,437,087	2,993,426,070	3,901,863,157
Current Liabilities	71,935,596	1,575,589,147	1,647,524,743

08. SHARE INFORMATION

08.1 Stated Capital

Stated capital is represented by number of shares in issue as given below;

As at	30.06.2026	31.03.2026
Ordinary shares	5,145,000	5,145,000

08.2 Net assets per share

Net assets per share have been calculated, for all periods, based on the number of shares in issue as at 31st March, 2026.

As at	30.06.2026	31.03.2026
	Rs. Cts.	Rs. Cts.
Group	2,163.53	2,166.01
Company	707.06	709.16

08.3 Market price per share

For the three months ended 30th June	2026	2025
	Rs. Cts.	Rs. Cts.
Highest	1,650.00	775.00
Lowest	1,138.00	617.00
Last Traded	1,559.00	730.00

08.4 Public share holdings

Percentage of shares held by the public and the number of public shareholders is as given below;

As at	30.06.2026	31.03.2026
Public shareholding (%)	27.077%	27.077%
Public shareholders	844	860
Compliant under option 5 - Float adjusted market capitalization (LKR)	2,089,641,000	1,541,806,785

The Float adjusted market capitalization of the Company falls under Option 5 of Rule 7.13.1 (i) (a) of the Listing Rules of the Colombo Stock Exchange and the Company has complied with the minimum public holding requirement applicable under the said option.

08.5 Directors' share holdings

The number of shares held by the Board of Directors are as follows;

As at	30.06.2026		31.03.2026	
	No. of Shares	% of Shareholding	No. of Shares	% of Shareholding
MR. M.F.DOSSA	600	0.012	600	0.012
MRS. L.R.P.DOSSA	3,751,306	72.912	3,751,306	72.912
MR. D.H.J.GUNAWARDENA	Nil	Nil	Nil	Nil
MR. N.C.PEIRIS	Nil	Nil	Nil	Nil
MR. S.R.S. DE SARAM	Nil	Nil	Nil	Nil
MR. L.S.K. SAMARASINGHE	Nil	Nil	Nil	Nil
MR. R. DE SILVA	Nil	Nil	Nil	Nil
MR. P.L.P. WITHANA	Nil	Nil	Nil	Nil

08.6 Twenty largest shareholders of the Company:

As at	30.06.2026	
	No. of Shares	% of Shareholding
1 MRS L.R.P. DOSSA	3,751,306	72.912
2 MR T.T.T. AL-NAKIB	658,783	12.804
3 MR K.C. VIGNARAJAH	153,840	2.990
4 MRS A.T.T.T. ALNAKIB	138,638	2.695
5 SAMPATH BANK PLC/MRS.PRIYANI DHARSHINI RATNAGOPAL	100,000	1.944
6 MR.D.G.WIJEMANNA	75,490	1.467
7 MR A.F. GEBBIE	24,662	0.479
8 MR.R.P. WEERASOORIYA	18,622	0.362
9 MRS.T.T.A. DE SILVA WEERASOORIA	17,140	0.333
10 MR R.RATNA GOPAL	16,200	0.315
11 CEYLON CAPITAL MARKET ADVISORS LIMITED	14,528	0.282
12 MR.S.A. LUKMANJEE	12,200	0.237
13 MR G.C. GOONETILLEKE	7,715	0.150
14 MR L.K.M.FERNANDO & MR L.U.D.FERNANDO	6,550	0.127
15 MR.U.I.SURIYABANDARA	5,579	0.108
16 EXPORTERS & CONSUMERS CONSORTIUM (PRIVATE) LTD	5,062	0.098
17 DR S. YADDEHIGE	5,000	0.097
18 MRS.B.S.RASANAYAGAM	3,412	0.066
19 MR.S.N.C.W.M.B.C. KANDEGEDARA	2,980	0.058
20 MR.E. BODTKER	2,887	0.056