Interim Report
Period ended 31st December 2025



BROWN & COMPANY PLC

STATEMENT OF FINANCIAL POSITION

	Group		Company	
	As at 31.12.2025 (Un-Audited)	As at 31.03.2025 (Audited)	**As at 31.12.2025 (Un-Audited)**	As at 31.03.2025 **(Audited)**
ASSETS				
Non-Current Assets				
Property, Plant and Equipment	**257,420,315**	260,688,541	**3,676,683**	3,646,249
Right-of-use Assets	**164,549,229**	159,145,085	**286,894**	203,401
Investment Properties	**132,562,634**	128,438,647	**20,188,476**	20,186,450
Intangible Assets	**2,237,659**	2,208,107	**193**	353
Bearer Biological Assets	**29,045,896**	22,174,816	**-**	-
Consumable Biological Assets	**21,532,849**	16,128,615	**-**	-
Investments in Subsidiaries	**-**	-	**129,422,799**	99,759,592
Investments in Equity Accounted Investees	**12,830,275**	12,147,284	**4,250,142**	4,616,616
Other Financial Assets	**581,559**	542,276	**55,000**	55,000
Deferred Tax Assets	**4,112,224**	3,881,299	**838,742**	838,742
	624,872,638	605,354,670	**158,718,929**	129,306,403
Current Assets				
Inventories	**38,046,405**	32,748,961	**5,418,812**	3,589,184
Trade and Other Receivables	**71,483,100**	62,502,496	**7,416,476**	7,248,544
Loans to Related Parties	**8,730,006**	2,836,542	**3,054,748**	3,438,219
Amounts due from Related Parties	**2,390,311**	522,016	**3,076,158**	2,775,720
Income Tax Recoverable	**601,412**	467,927	**53,841**	5,036
Other Financial Assets	**14,118,564**	8,110,209	**4,447,124**	3,070,624
Assets held for sale	**-**	27,450,749	**-**	17,719,459
Cash and Cash Equivalents	**18,674,455**	12,789,729	**615,113**	4,045,348
	154,044,253	147,428,630	**24,082,271**	41,892,135
Total Assets	**778,916,891**	752,783,300	**182,801,199**	171,198,538
EQUITY AND LIABILITIES				
Equity				
Stated Capital	**9,093,101**	9,093,101	**9,093,101**	9,093,101
Capital Reserves	**28,207,678**	14,152,251	**28,207,678**	14,152,251
Revenue Reserve	**72,202,815**	76,851,802	**72,202,815**	76,851,802
Equity Attributable to Equity holders of Parent	**109,503,594**	100,097,154	**109,503,594**	100,097,154
Non-controlling Interests	**157,293,790**	174,823,613	**-**	-
Total Equity	**266,797,384**	274,920,767	**109,503,594**	100,097,154
Non-Current Liabilities				
Loans and Borrowings	**48,467,826**	33,987,551	**9,373,403**	4,298,238
Lease Liabilities	**14,243,593**	15,522,278	**321,850**	237,447
Retirement Benefit Obligations	**5,687,425**	5,663,218	**175,064**	163,807
Deferred Tax Liabilities	**59,042,138**	52,649,203	**-**	-
Deferred Income	**1,278,189**	656,764	**366,682**	315,460
Loans from Related Parties	**736,063**	685,541	**-**	-
	129,455,234	109,164,555	**10,236,999**	5,014,952
Current Liabilities				
Trade and Other Payables	**91,461,473**	92,878,038	**4,107,917**	5,025,314
Loans and Borrowings	**7,216,659**	7,088,671	**4,895,119**	5,438,347
Lease Liabilities	**144,157**	167,455	**72,645**	67,705
Loans from Related Parties	**40,123,338**	37,120,418	**36,658,713**	33,552,991
Amounts due to Related Parties	**181,052,787**	173,495,983	**766,292**	4,536,794
Income Tax Payable	**744,562**	752,997	**-**	-
Dividend Payable	**60,830**	55,530	**5,794**	5,794
Short Term Borrowings	**49,336,340**	50,521,871	**15,952,323**	15,596,839
Bank Overdrafts	**12,524,128**	6,617,015	**601,804**	1,862,648
	382,664,273	368,697,978	**63,060,606**	66,086,432
	778,916,891	752,783,300	**182,801,199**	171,198,538
Net Assets per Share (Rs.)	**515.01**	470.77	**515.01**	470.77

Note : All values are in Rupees '000s, unless otherwise stated.
Figures in brackets indicate deductions.

The Statement of Financial Position as at 31st December 2025 and related Income Statement, Statements of Other Comprehensive Income, Changes in Equity and Cash Flows for the period ended 31st December 2025 are drawn up from the unaudited Financial Statements of the Company, its Subsidiaries, Associates, and Joint Ventures, and they provide the information required by the Colombo Stock Exchange.

The Board of Directors is responsible for the preparation and presentation of these Financial Statements. The Head of Finance certifies that the Financial Statements have been prepared in compliance with the requirements of the Companies Act No. 7 of 2007.

Sgd
Priyantha Udagama
Head of Finance

Signed for and on behalf of the Board.

Sgd
Kapila Jayawardena
Director
13th February 2026

Sgd
Thamotharampillai Sanakan
Director

BROWN & COMPANY PLC
INCOME STATEMENT

Group Income Statement

	Quarter ended 31st December			Nine months ended 31st December		
	2025 (Un-Audited)	2024 (Un-Audited)	% Change	**2025 (Un-Audited)**	2024 (Un-Audited)	% Change
Revenue	**38,107,403**	29,180,742	31	**112,079,596**	73,978,800	52
Cost of Sales	**(28,832,027)**	(23,240,974)	24	**(89,749,846)**	(58,354,452)	54
Gross profit	**9,275,375**	5,939,768	56	**22,329,750**	15,624,349	43
Other Income/ (Expenses)	**4,654,445**	866,164	>100	**10,961,396**	9,130,569	20
Distribution Expenses	**(938,659)**	(386,726)	>100	**(2,945,896)**	(2,140,248)	38
Administrative Expenses	**(6,491,973)**	(7,504,924)	(13.50)	**(18,139,561)**	(16,266,911)	12
Results from operating activities	**6,499,188**	(1,085,719)	>100	**12,205,689**	6,347,759	92.28
Finance Income	**722,067**	(265,008)	>100	**1,809,691**	1,229,984	47
Finance Cost	**(13,538,018)**	(11,808,359)	15	**(34,935,197)**	(32,719,313)	7
Net Finance Cost	**(12,815,951)**	(12,073,368)	6	**(33,125,507)**	(31,489,329)	5
Change in Fair Value of Consumable Biological Assets	**(43,599)**	(15,222)	<100	**(43,599)**	(15,222)	<100
Gain/(Loss) on disposal of subsidiaries	**-**	-	-	**(119)**	46,784	<100
Share of Profit of Equity Accounted Investees (Net of Taxation)	**(65,112)**	2,590,183	<100	**23,239**	4,965,560	(100)
Gain on bargain purchase	**-**	8,322,497	<100	**298,997**	41,115,232	<100
Profit/(loss) before taxation from continuing operations	**(6,425,474)**	(2,261,627)	<100	**(20,641,300)**	20,970,784	<100
Income tax Expense	**277,043**	464,687	(40)	**(501,162)**	(7,921)	>100
Profit/(loss) for the period from continuing operations	**(6,148,431)**	(1,796,941)	<100	**(21,142,462)**	20,962,863	<100
Discontinued operations						
Loss from discontinued operations	**(486,001)**	(343,413)	42	**(1,425,582)**	(1,527,287)	(7)
Total Comprehensive /(loss) income for the period	**(6,634,432)**	(2,140,354)		**(22,568,044)**	19,435,576	<100
Profit/(loss) attributable to; (Continuing operations)						
Equity holders of the Company	**(4,179,687)**	3,358,134	<100	**(14,306,597)**	29,379,131	<100
Non-controlling interests	**(1,968,744)**	(5,155,074)	(62)	**(6,835,865)**	(8,416,268)	(19)
Profit/(Loss) for the period	**(6,148,431)**	(1,796,941)	<100	**(21,142,462)**	20,962,863	<100
Profit/ (loss) attributable to; (Discontinued operations operations)						
Equity holders of the Company	**(303,605)**	(214,530)		**(890,561)**	(954,096)	
Non-controlling interests	**(182,396)**	(128,883)		**(535,021)**	(573,191)	
	(486,001)	(343,413)	42	**(1,425,582)**	(1,527,287)	(7)
Profit / (Loss) attributable to :						
Equity holders of the Company	**(4,483,292)**	3,143,603	<100	**(15,197,158)**	28,425,035	<100
Non-controlling interests	**(2,151,140)**	(5,283,957)	(59)	**(7,370,886)**	(8,989,459)	(18)
	(6,634,432)	(2,140,354)	<100	**(22,568,044)**	19,435,576	<100
Basic Earning / (Loss) per share - Rs.	**(21.09)**	**14.78**		**(71.47)**	**133.69**	
Diluted Earning / (Loss) per share - Rs.	**(19.66)**	**15.79**		**(67.29)**	**138.17**	

Company Income Statement

	Quarter ended 31st December			Nine months ended 31st December		
	2025 (Un-Audited)	2024 (Restated)	% Change	**2025 (Un-Audited)**	2024 (Restated)	% Change
Revenue	**7,456,781**	5,378,198	39	**20,712,829**	16,264,001	27
Cost of Sales	**(5,979,609)**	(3,951,560)	51	**(16,422,689)**	(12,069,511)	36
Gross Profit	**1,477,172**	1,426,638	4	**4,290,140**	4,194,490	2
Other Income/ (Expenses)	**374,740**	1,361,945	(72)	**1,716,623**	1,755,542	(2)
Distribution Expenses	**(154,977)**	(223,115)	(31)	**(645,846)**	(559,240)	(15)
Administrative Expenses	**(702,912)**	(669,971)	5	**(1,793,012)**	(1,890,871)	5
Results from operating activities	**994,022**	1,895,497	(48)	**3,567,905**	3,499,920	2
Finance Income	**116,243**	131,360	(12)	**338,391**	377,050	(10)
Finance Cost	**(2,069,636)**	(2,687,290)	(23)	**(6,077,128)**	(7,158,160)	15
Net Finance Cost	**(1,953,393)**	(2,555,930)	(24)	**(5,738,737)**	(6,781,111)	15
Share of Profit /(loss) of Equity Accounted Investees (Net of Taxation)	**(3,220,317)**	4,018,567	<100	**(12,135,765)**	32,660,321	<100
Profit/ (Loss) before Taxation	**(4,179,687)**	3,358,134	<100	**(14,306,597)**	29,379,131	<100
Income tax Expense	**-**	-	-	**-**	-	
Profit/(loss) for the year continuing operations	**(4,179,687)**	3,358,134	<100	**(14,306,597)**	29,379,131	<100
Loss attributable to; (Discontinued operations)	**(303,605)**	(214,530)	42	**(890,561)**	(954,096)	(7)
Total comprehensive income for the period	**(4,483,292)**	3,143,603	<100	**(15,197,158)**	28,425,035	<100

Note :
All values are in Rupees '000s, unless otherwise stated.
Figures in brackets indicate deductions.

BROWN & COMPANY PLC
STATEMENT OF OTHER COMPREHENSIVE INCOME

Group - Statement of Other Comprehensive Income

	Quarter ended 31st December			Nine months ended 31st December		
	2025 (Un-Audited)	2024 (Un-Audited)	% Change	**2025 (Un-Audited)**	2024 (Un-Audited)	% Change
Profit / (Loss) for the Period	**(6,634,432)**	(2,140,354)	<100	**(22,568,044)**	19,435,576	<100
Other comprehensive income						
Actuarial Gain/ (Loss) on defined benefit obligation, (Net of Tax)	-	(56,677)	<100	-	(56,677)	<100
Share of other comprehensive income of equity accounted investees (Net of Tax)	295,585	(243,014)	>100	485,985	(309,457)	>100
Items that are or may be Reclassified to Profit or Loss						
Exchange gain/ (loss) from translation of foreign operations	5,641,004	(7,756,383)	>100	12,704,532	(5,517,891)	>100
Net change in fair value of FVOCI financial assets	743,724	(8,796)	>100	745,864	(8,661)	>100
Other comprehensive income for the period, net of tax	6,680,313	(8,064,870)	>100	13,936,381	(5,892,686)	>100
Total comprehensive income for the period	**45,881**	(10,205,224)	<100	**(8,631,663)**	13,542,890	<100
Total comprehensive income Attributable to :						
Equity holders of the Company	**(895,611)**	(437,698)	<100	**(8,613,100)**	25,705,475	<100
Non-controlling interests	**941,492**	(9,767,526)	>100	**(18,563)**	(12,162,585)	(99.85)
	45,881	(10,205,224)	<100	**(8,631,663)**	13,542,890	<100

Company - Statement of Other Comprehensive Income

	Quarter ended 31st December			Nine months ended 31st December		
	2025 (Un-Audited)	2024 (Restated)	% Change	**2025 (Un-Audited)**	2024 (Restated)	% Change
Profit/ (Loss) for the Period	**(4,483,292)**	3,143,603	<100	**(15,197,158)**	28,425,035	<100
Other comprehensive income						
Items that will never be Reclassified to Profit or Loss						
Share of other comprehensive income of equity accounted investees (Net of Tax)	**3,587,681**	(3,581,301)	>100	**6,584,058**	(2,719,560)	>100
Other comprehensive income for the period, net of tax	**3,587,681**	**(3,581,301)**		**6,584,058**	(2,719,560)	
Total comprehensive income for the period	**(895,611)**	(437,698)	<100	**(8,613,100)**	25,705,475	<100

Note :
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Figures in brackets indicate deductions.

BROWN & COMPANY PLC
STATEMENT OF CHANGES IN EQUITY

	Group							
	Equity Attributable to Equity holders of the Company							
	Stated Capital	**Revaluation Reserve**	**Fair Value through Other comprehensive income**	**Foreign Currency Translation Reserve**	**Retained Earnings**	**Total**	**Non-controlling Interests**	**Total Equity**
Balance as at 1st April 2024	9,093,101	(1,333,989)	5,224,063	23,369,844	33,838,400	**70,191,418**	**118,552,252**	188,743,671
Loss for the Period	-	-	-	-	28,425,035	**28,425,035**	(8,989,459)	19,435,576
Other Comprehensive income	-	-	(5,530)	(2,657,353)	(56,677)	**(2,719,560)**	(3,173,126)	(5,892,686)
Prior Year Adjustments	-	-	(34,662)	-	-	**(34,662)**	-	(34,662)
On acquisition of subsidiaries	-	-	-	-	-	-	23,900,437	23,900,437
Balance as at 31st December 2024	**9,093,101**	**(1,333,989)**	**5,183,871**	**20,712,491**	**62,206,758**	**95,862,232**	**130,290,104**	**226,152,336**
Balance as at 1st April 2025	9,093,101	3,697,148	(10,964,779)	21,419,882	76,851,802	100,097,154	174,823,613	274,920,767
Profit for the Period	-	-	-	-	(15,197,158)	(15,197,158)	(7,370,886)	(22,568,044)
Other Comprehensive income	-	-	65,374	6,045,544	473,140	6,584,059	7,352,323	13,936,381
On Disposal of subsidiary	-	-	-	-	-	-	(14,638)	(14,638)
Other Adjustments	-	19,589,244	-	(6,408,515)	7,898,956	21,079,686	(21,095,393)	(15,707)
Trasfer to Retained earnings	-	(5,497,300)	-	261,079	2,203,291	(3,032,929)	(1,822,087)	(4,855,017)
Share issue by subsidiaries to non-controling interest	-	-	-	-	-	-	1,744,821	1,744,821
On acquisition of subsidiaries	-	-	-	-	-	-	3,648,906	3,648,906
Change in Group Holdings	-	-	-	-	(27,217)	(27,217)	27,130	(86)
Balance as at 31st December 2025	**9,093,101**	**17,789,093**	**(10,899,405)**	**21,317,990**	**72,202,815**	**109,503,594**	**157,293,790**	**266,797,384**

Note :
All values are in Rupees '000s, unless otherwise stated.
Figures in brackets indicate deductions.

BROWN & COMPANY PLC
STATEMENT OF CHANGES IN EQUITY

	Company					
	Stated Capital	**Revaluation Reserve**	**Fair Value through Other comprehensive income**	**Foreign Currency Translation Reserve**	**Retained Earnings**	**Total**
Balance as at 1st April 2024	9,093,101	(1,333,989)	5,224,063	23,369,844	33,838,399	70,191,418
Loss for the period	-	-	-	-	28,425,035	28,425,035
Other Comprehensive Income						
Other Comprehensive Income for the period	-	-	(5,530)	(2,657,353)	(56,677)	(2,719,560)
Other Movements						
Share of Equity accounted investees	-	-	(34,662)	-	-	(34,662)
Balance as at 31st December 2024	9,093,101	(1,333,989)	5,183,871	20,712,491	62,206,757	**95,862,232**
Balance as at 1st April 2025	**9,093,101**	**3,697,148**	**(10,964,779)**	**21,419,882**	**76,851,802**	**100,097,154**
Loss for the period	-	-			(15,197,158)	(15,197,158)
Other Comprehensive Income						
Other Comprehensive Income for the period	-	-	65,374	6,045,544	473,140	6,584,059
Other Movements						
Share of Equity accounted investees	-	14,091,945	-	(6,147,436)	10,075,031	**18,019,540**
Balance as at 31st December 2025	**9,093,101**	**17,789,093**	**(10,899,405)**	**21,317,990**	**72,202,815**	**109,503,594**

Note :
All values are in Rupees '000s, unless otherwise stated.
Figures in brackets indicate deductions.

BROWN & COMPANY PLC
STATEMENT OF CASH FLOWS

	Group		Company	
	Quarter ended 31st December		Quarter ended 31st December	
	2025	2024	**2025**	2024
	(Un-Audited)	(Un-Audited)	**(Un-Audited)**	(Restated)
Cash Flows from Operating Activities				
Profit/(loss) before taxation from continuing operations	**(20,641,300)**	20,970,784	**(14,306,597)**	29,379,131
Profit/(loss) before taxation from discontinuing operations	**(1,425,582)**	(1,527,287)	**(890,561)**	(954,096)
Adjustment for:				
Share of (Profit)/ Loss of equity accounted investees (Net of Tax)	**(23,239)**	(4,965,560)	**13,026,326**	(31,706,225)
Depreciation/Amortization	**7,975,167**	6,315,287	**163,758**	130,873
Provision for Retirement Benefit Obligations	**440,528**	260,497	**17,871**	16,431
Provision /(Reversal of provision) for Bad and Doubtful Debts	**32,805**	365,050	**(168,556)**	(160,216)
Provision /(Reversal of provision) for Impairment Losses for Inventories	**(64,630)**	(68,796)	**(15,033)**	(133,577)
Dividend Income	**(14,331)**	(162,859)	**(1)**	(1)
Interest Income	**(1,809,691)**	(1,234,318)	**(338,391)**	(377,050)
Change in fair value of Investment Properties	**(2,378,406)**	(4,781,288)	**-**	-
Change in Fair Value of Consumable Biological Assets	**43,599**	15,222	**-**	-
(Gain) / Loss on disposal of subsidiary	**119**	(46,784)	**-**	-
Gain on Bargain Purchase of Subsidiaries	**(298,997)**	(41,115,232)	**-**	-
(Gain)/ Loss on Changes in Fair Value of Short term Investments	**(1,929,775)**	(1,370,677)	**(1,376,500)**	(1,365,136)
(Gain)/ Loss on Disposal of Property, Plant and Equipment	**(28,334)**	(18,183)	**(30)**	38
(Gain) on Disposal of Investments	**(1,453,299)**	(25,159)	**-**	320
Deferred Income	**50,198**	347,680	**51,222**	338,857
Interest Expense	**34,935,197**	34,548,399	**6,077,128**	7,158,160
Operating Profit before Working Capital Changes	**13,410,029**	7,506,776	**2,240,636**	2,327,509
Changes in				
Inventories	**(3,876,968)**	(1,182,113)	**(1,814,760)**	(193,928)
Trade and Other Receivables	**(7,060,024)**	(4,822,613)	**(188,346)**	23,394
Amounts Due from Related Companies	**(1,549,948)**	425,278	**(239,438)**	(739,880)
Trade & Other Payables	**(5,989,359)**	(31,810,073)	**(1,214,728)**	(2,508,842)
Amounts Due to Related Companies	**(12,435,601)**	49,861,033	**(3,104,967)**	2,502,392
Cash Generated from/(used in) Operations	**(17,501,870)**	19,978,288	**(4,321,603)**	1,410,646
Interest Paid	**(18,729,616)**	(33,516,163)	**(6,449,551)**	(6,663,389)
Income tax / ESC Paid	**(967,785)**	(796,248)	**-**	-
Retiring Gratuity Paid	**(1,748,881)**	(304,881)	**(6,615)**	(13,919)
Net Cash Flows from/(used in) Operating Activities	**(38,948,152)**	(14,639,004)	**(10,777,768)**	(5,266,662)
Cash Flows from Investing Activities				
Acquisition of Property, Plant and Equipment/Biological Assets/Investment Properties	**(10,439,045)**	(9,638,478)	**(141,704)**	(165,286)
Proceeds from disposal of Property, Plant and Equipment/Biologi/Investment Properties	**20,472,791**	882,385	**43**	13,570
Investment in Subsidiaries	**(5,553,850)**	(5,079,219)	**-**	(1,920,000)
Net Investment/ (Proceeds) from Financial Assets	**24,219,434**	(157,118)	**-**	28,274
Net (Increase)/decrease in Loans to Related Parties	**(5,893,464)**	(660,741)	**383,471**	(434,076)
Proceeds from disposal of Group Investments	**25,974**	49,900	**-**	50,000
Dividend Received	**14,331**	162,859	**1**	1
Interest Received	**1,809,691**	1,234,318	**338,391**	377,050
Net Cash Flows from/(used in) Investing Activities	**24,655,862**	(13,206,094)	**580,201**	(2,050,468)
Cash Flows from Financing Activities				
Proceeds from Long Term Interest Bearing Liabilities	**-**	-	**8,337,545**	7,120,252
Repayment of Long Term Interest Bearing Liabilities	**-**	-	**(3,805,609)**	(3,484,566)
Net proceeds/ (repayments) of interest bearing borrowings/ Lease Rentals	**11,216,460**	23,841,678	**-**	-
Proceeds from Short Term Borrowings	**-**	-	**3,994,453**	-
Repayment of Short Term Borrowings	**-**	-	**(3,517,067)**	-
Net movement in Loans from Related Parties	**3,053,442**	2,968,266	**3,105,722**	3,660,787
Lease Rentals Paid	**-**	-	**(86,870)**	(75,905)
Net Cash Flows Generated from/(used in) Financing Activities	**14,269,902**	26,809,944	**8,028,175**	7,220,569
Net Increase/(Decrease) in Cash and Cash Equivalents during the period	**(22,388)**	(1,035,154)	**(2,169,392)**	**(96,561)**
Cash and Cash Equivalents at the beginning of the period	**6,172,714**	6,312,048	**2,182,701**	79,181
Cash and Cash Equivalents at the end of the period	**6,150,326**	5,276,894	**13,309**	(17,380)
Analysis of Cash and Cash Equivalents at the end of the period				
Cash at Bank and in Hand	**18,674,455**	9,681,010	**615,113**	441,263
Bank Overdraft	**(12,524,128)**	(4,404,116)	**(601,804)**	(458,643)
	6,150,326	5,276,894	**13,309**	(17,380)

All values are in Rupees '000s, unless otherwise stated.
Figures in brackets indicate deductions.

1 Basis of Preparation

The Interim condensed Financial Statements of the Company & Group have been prepared in accordance with the Sri Lanka Accounting Standards (SLFRS/LKAS) which complies with the Sri Lanka Accounting Standard - LKAS 34, Interim Financial Reporting.

The Interim Financial Statements of the Group and the Company for the period ended 31st December 2025 were authorized for issue by the Board of Directors on 13th February 2026.

The condensed interim financial statements of Brown & Company PLC have been prepared in accordance with LKAS 34-Interim Financial reporting, other SLFRS and LKAS. The interim financial statments should be read in conjunction with the annual financial statements for the year ended 31st March 2025.

The presentation and classification of the Financial Statements of the comparative period have been amended, where relevant, for better presentation and to be comparable with those of the current period. There were no changes to the accounting policies and methods of computation since the publication of the Annual Report for the year ended 31st March 2025.

The Statement of Profit or Loss and Comprehensive Income for the quarter ended 31st December 2024 has been restated, and the total impact on equity has been disclosed in the interim financial statements for the year ended 31st March 2025.

2 Stated Capital

Stated Capital is represented by number of shares in issue as given below:

31.12.2025	**31.12.2024**
212,625,000	212,625,000

3 Earnings/ (loss) per share

The computation of the basic earnings/(loss) per ordinary share has been calculated based on net profit/ (loss) attributable to ordinary shareholders for the period, divided by weighted average number of ordinary shares in issue as at the balance sheet date and calculated as follows.

	Group		**Company**	
	31.12.2025	31.12.2024	**31.12.2025**	31.12.2024
For the period				
Net profit / (loss) attributable to ordinary shareholders (Rs.000)	(15,197,158)	28,425,035	(15,197,158)	28,425,035
Net Profit / (loss) attributable to ordinary shareholders of the period from continuing operations (Rs. 00	(14,306,597)	29,379,131	(14,306,597)	29,379,131
Weighted average number of ordinary shares in issue ('000)	212,625	212,625	212,625	212,625
Basic earnings/ (loss) per ordinary share (Rs.)	(71.47)	133.69	(71.47)	133.69
Diluted Earnings/ (loss) per ordinary share (Rs.)	(67.29)	138.17	(67.29)	138.17
For the quarter				
Net profit/ (loss) attributable to ordinary shareholders (Rs.000)	(4,483,292)	3,143,603	(4,483,292)	3,143,603
Net Profit / (loss) attributable to ordinary shareholders of the period from continuing operations (Rs. 00	(4,179,687)	3,358,134	(4,179,687)	3,358,134
Weighted average number of ordinary shares in issue ('000)	212,625	212,625	212,625	212,625
Basic Earnings/ (loss) per ordinary share (Rs.)	(21.09)	14.78	(21.09)	14.78
Diluted Earnings/ (loss) per ordinary share (Rs.)	(19.66)	15.79	(19.66)	15.79

4 Capital Commitments and Contingent Liabilities

There has not been a significant change in the nature of the capital commitments and contingent liabilities, which were disclosed in the annual financial statements for the year ended 31st March 2025.

5 Events after the reporting date

No circumstances have arisen since the reporting date which would require adjustments or disclosures in the Interim Financial Statements.

6 Valuation of Financial Assets and Liabilities

6.1 As at 31st December 2025 - Group

Rs'000

As at 31st December 2025 - Group	Financial assets at amortised cost	Financial assets at fair value through profit or loss (FVTPL)	Fair Value through Other comprehensive income (FVOCI)	Financial liabilities measuredat amortised cost	Total carrying amount	Fair value measurement level
Financial instruments in non-current assets						
Other non-current financial assets	499,861	-	81,698	-	**581,559**	Level 1 and Level 3
Financial instruments in current assets						
Trade and other receivables	71,483,100	-	-	-	**71,483,100**	Level 3
Loans to related parties	8,730,006	-	-	-	**8,730,006**	Level 3
Amounts due from related parties	2,390,311	-	-	-	**2,390,311**	Level 3
Other current financial assets	8,540,672	5,577,892	-	-	**14,118,564**	Level 1 and Level 3
Cash at bank	13,794,461	-	-	-	**13,794,461**	Level 3
Total financial assets	**105,438,411**	**5,577,892**	**81,698**	**-**	**111,098,001**	
Financial instruments in non-current liabilities						
Loans and Borrowings	-	-	-	48,467,826	**48,467,826**	Level 3
Loans from Related parties	-	-	-	736,063	**736,063**	Level 3
Financial instruments in current liabilities						
Trade and other payables	-	-	-	91,461,473	**91,461,473**	Level 3
Amounts due to related parties	-	-	-	181,052,787	**181,052,787**	Level 3
Loans from Related parties	-	-	-	40,123,338	**40,123,338**	Level 3
Loans and Borrowings	-	-	-	7,360,816	**7,360,816**	Level 3
Other current financial liabilities	-	-	-	805,392	**805,392**	Level 3
Short Term Borrowings	-	-	-	49,336,340	**49,336,340**	Level 3
Bank overdrafts	-	-	-	12,524,128	**12,524,128**	Level 3
Total financial liabilities	**-**	**-**	**-**	**431,868,163**	**431,868,163**	

For the cash and cash equivalents, short term receivables and payables, the fair value reasonably approximates its costs.

6 Valuation of Financial Assets and Liabilities (Contd.)

6.2 As at 31st March 2025 - Group

Rs'000

As at 31st March 2025 - Group	Financial assets at amortised cost	Financial assets at fair value through profit or loss (FVTPL)	Fair Value through Other comprehensive income (FVOCI)	Financial liabilities measuredat amortised cost	Total carrying amount	Fair value measurement level
Financial instruments in non-current assets						
Other non-current financial assets	460,571	-	81,706	-	**542,276**	Level 1 and Level 3
Financial instruments in current assets						
Trade and other receivables	62,502,496	-	-	-	**62,502,496**	Level 3
Loans to related parties	2,836,542	-	-	-	**2,836,542**	Level 3
Amounts due from related parties	522,016	-	-	-	**522,016**	Level 3
Other current financial assets	4,391,607	3,718,602	-	-	**8,110,209**	Level 1 and Level 3
Cash at bank	12,406,250	-	-	-	**12,406,250**	Level 3
Total financial assets	**83,119,482**	**3,718,602**	**81,706**	**-**	**86,919,789**	
Financial instruments in non-current liabilities						
Loans and Borrowings	-	-	-	33,987,551	**33,987,551**	Level 3
Loans from Related parties	-	-	-	685,541	**685,541**	Level 3
Financial instruments in current liabilities						
Trade and other payables	-	-	-	92,878,038	**92,878,038**	Level 3
Amounts due to related parties	-	-	-	173,495,983	**173,495,983**	Level 3
Loans from Related parties	-	-	-	37,120,418	**37,120,418**	Level 3
Loans and Borrowings	-	-	-	7,256,126	**7,256,126**	Level 3
Other current financial liabilities	-	-	-	808,527	**808,527**	Level 3
Short Term Borrowings	-	-	-	50,521,871	**50,521,871**	Level 3
Bank overdrafts	-	-	-	6,617,015	**6,617,015**	Level 3
Total financial liabilities	**-**	**-**	**-**	**403,371,071**	**403,371,071**	

For the cash and cash equivalents, short term receivables and payables, the fair value reasonably approximates its costs.

7 Segment reporting

An operating segment is a component of the Group that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the Group's other components. All operating segments operating results are reviewed regularly by Group Board of Directors to make decisions about resources to be allocated to the segment and to assess its performance, and for which detailed financial information is available.

Accordingly, the segments comprise of Trading, Manufacturing & Engineering, Investments, Leisure, Real Estate, Plantation and Others.

Segment Information - Group	Quarter ended 31st December																	
	Trading		Manufacturing & Engineering		Investments		Plantation		Leisure		Real Estate		Others		Adjustments		Group Total	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000
a) Segment Results																		
Revenue	38,351,721	27,434,403	16,847,553	9,191,078	165	192	47,356,993	30,484,788	10,318,932	6,716,596	462,009	472,006	50,269	22,787	(1,308,045)	(343,049)	**112,079,596**	73,978,800
Cost of Sales	(30,885,296)	(21,708,133)	(12,463,739)	(7,921,901)	-	(7,223)	(42,920,662)	(25,673,230)	(3,610,878)	(3,163,300)	(45,911)	(41,063)	(17,559)	(7,925)	194,200	168,322	**(89,749,846)**	(58,354,452)
Gross Profit/ (Loss)	7,466,424	5,726,270	4,383,814	1,269,178	165	(7,031)	4,436,331	4,811,558	6,708,054	3,553,296	416,098	430,943	32,709	14,861	(1,113,845)	(174,727)	**22,329,750**	15,624,349
Add Other Income/(Expenses)	1,613,104	1,880,994	256,819	246,148	5,091,675	1,523,219	5,687,908	6,687,846	1,082,167	361,619	212,167	(60,602)	(11,123)	(162)	(2,971,321)	(1,508,493)	**10,961,395**	9,130,569
Share of Profit of Equity Accounted Investees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,239	4,965,560	**23,239**	4,965,560
Change in fair value of Consumable Biological Assets	-	-	-	-	-	-	(43,599)	(15,222)	-	-	-	-	-	-	-	-	**(43,599)**	(15,222)
Gain / (Loss) on disposal of subsidiaries	-	-	-	-		-	-	-	-	-	-	-	-	-	(119)	46,784	**(119)**	46,784
Gain on Bargaining Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	298,997	41,115,232	**298,997**	41,115,232
Less Expenses	(5,193,560)	(4,382,594)	(3,618,557)	(3,003,928)	(20,987,700)	(21,893,351)	(14,091,546)	(13,767,116)	(12,140,188)	(6,749,814)	(540,528)	(565,644)	(178,306)	(72,739)	2,539,421	538,699	**(54,210,964)**	(49,896,488)
Profit/ (Loss) before Taxation	3,885,968	3,224,669	1,022,076	(1,488,602)	(15,895,859)	(20,377,163)	(4,010,907)	(2,282,934)	(4,349,967)	(2,834,899)	87,737	(195,303)	(156,720)	(58,039)	(1,223,628)	44,983,055	**(20,641,301)**	20,970,784
Income Tax Expense	(6,441)	(14,389)	(432,211)	-	655,420	(538)	(605,395)	32,215	(97,658)	-	(14,876)	(25,210)	-	-	-	-	**(501,162)**	(7,921)
Profit/(loss) for the period from continuing operations	3,879,527	3,210,280	589,865	(1,488,602)	(15,240,439)	(20,377,701)	(4,616,302)	(2,250,718)	(4,447,625)	(2,834,899)	72,861	(220,513)	(156,720)	(58,039)	(1,223,628)	44,983,055	**(21,142,463)**	20,962,863
Profit/(loss) from discontinued operations									(1,425,582)	(1,527,287)							**(1,425,582)**	(1,527,287)
Total Comprehensive income for the period	3,879,527	3,210,280	589,865	(1,488,602)	(15,240,439)	(20,377,701)	(4,616,302)	(2,250,718)	(5,873,207)	(4,362,186)	72,861	(220,513)	(156,720)	(58,039)	(1,223,628)	44,983,055	**(22,568,045)**	19,435,576
b) Segment Assets																		
Non-current Assets	81,398,076	78,085,184	14,194,948	9,902,103	274,522,266	287,665,179	335,508,758	244,309,684	149,914,300	95,750,295	20,307,680	18,289,057	9,056,729	8,688,121	(260,030,119)	(194,563,359)	**624,872,638**	548,126,264
Current Assets	38,748,099	31,288,752	44,550,719	39,361,227	145,188,414	108,258,739	63,801,453	46,874,926	33,305,455	20,185,339	1,367,550	2,359,370	73,323	(426,864)	(172,990,762)	(128,179,226)	**154,044,253**	119,722,263
	120,146,175	109,373,936	58,745,668	49,263,330	419,710,680	395,923,918	399,310,211	291,184,609	183,219,755	115,935,634	21,675,231	20,648,427	9,130,052	8,261,256	(433,020,882)	(322,742,585)	**778,916,891**	667,848,527
c) Segment Liabilities																		
Non-current Liabilities	16,818,885	5,064,888	3,912,067	9,248,885	12,208,618	16,355,794	72,031,759	34,136,838	26,261,263	22,580,886	3,387,453	3,112,337	41,479	40,585	(5,206,289)	(4,527,822)	**129,455,234**	86,012,392
Current Liabilities	80,035,405	70,908,676	25,931,974	30,826,145	269,513,952	262,254,672	69,835,078	65,501,232	97,025,025	46,085,062	4,745,492	3,845,549	1,202,282	295,794	(165,624,934)	(124,033,331)	**382,664,273**	355,683,799
	96,854,289	75,973,564	29,844,041	40,075,030	281,722,570	278,610,466	141,866,837	99,638,070	123,286,288	68,665,948	8,132,945	6,957,886	1,243,760	336,379	(170,831,223)	(128,561,153)	**512,119,507**	441,696,190

8 Results on acquisition of Group investments

8.1 Udapussellawa Plantations PLC, a subsidiary of the Group, acquired a 75.27% equity stake in Tea Smallholder Factories PLC for Rs. 793.27 million during the period.

8.2 Browns Power Holdings (Pvt) Ltd, a subsidiary of the group, acquired 100% equity in FLMC Plantations (Pvt) Ltd, the holding company and managing agent of Pussellawa Plantations Ltd and Melfort Green Teas (Pvt) Ltd for a consideration of Rs. 4.8 billion on 5th May 2025.

The provisional fair values of the identifiable assets and liabilities of the acquiree as at the date of acquisition were;

	8.1	8.2	
	Tea Smallholder Factories PLC	**FLMC Plantations (Pvt) Ltd- Group**	**Total**
	Rs.000	**Rs.000**	**Rs.000**
Assets			
Property, plant and equipment	962,618	1,481,467	2,444,086
Right-of-use assets (Land)	1,932	720,421	722,352
Investment Properties	813,202	-	813,202
Intangible assets	7,303	-	7,303
Investment in Subsidiaries	-	591,181	591,181
Bearer biological assets	-	5,689,949	5,689,949
Consumable biological assets	-	4,423,384	4,423,384
Deferred tax assets	-	2,911	2,911
Inventories	416,476	942,467	1,358,944
Trade and other receivables	111,920	1,850,008	1,961,929
Amount due from related parties	-	331,129	331,129
Current Tax Assets	322	46,819	47,140
Cash and cash equivalents	(63,500)	102,921	39,421
	2,250,274	**16,182,658**	**18,432,931**
	(2,249,952)	**(16,135,839)**	(18,385,791)
Liabilities			
Retirement benefit obligations	46,163	1,285,004	1,331,167
Interest bearing loans and borrowings	-	237,244	237,244
Lease liability	-	863,028	863,028
Deferred tax liabilities	325,935	2,658,184	2,984,119
Deferred income	382	570,845	571,228
Amounts due to related parties	-	237,820	237,820
Trade and other Payables	140,148	2,002,939	2,143,087
	512,628	**7,855,064**	**8,367,692**
Fair value of identifiable net assets acquired	1,737,646	8,327,594	10,065,239
Results of the above acquisition is as follows;			
Consideration paid	793,271	4,800,000	5,593,271
Non-controlling interests arising from the acquisition (Net)	645,378	3,003,529	3,648,906
Intra Group Investment	-	590,866	590,866
Less: Fair value of identifiable net assets acquired	1,737,646	8,327,594	10,065,239
Gain on bargain purchase	**(298,997)**	-	**(298,997)**
Goodwill	-	**66,801**	**66,801**
Net cash used in acquisition			
Purchase consideration			
Consideration paid	793,271	4,800,000	5,593,271
Less: Cash & cash equivalents acquired	63,500	(102,921)	(39,421)
Net cash outflow	**856,771**	**4,697,079**	**5,553,850**

9 Results on Group disposals during the period

On 14th August 2025, a subsidiary of the Company, Agstar PLC has disposed the entire of its shareholding amounting to 100% of Agstar Export (Pvt) Ltd. The details are as follows,

	Date of disposal	Controlling Interest Sold	Cash and Cash Equivalent Received Rs. 000	Disposal Related Costs Rs.000	Total Consideration of Disposal Rs.000
Agstar Export (Pvt) Ltd	14/08/2025	100%	35,300	-	35,300

Disposal Gain/(Loss) Computation

	Total consideration received Rs. 000	Net Assets Attributable to Parent			Gain/(loss) on disposal Rs. 000
		Cosideration attibutable to the Non Controlling Interest Rs. 000	Derecognition of Non Controlling Interest Rs. 000	Fair Value of Net Assets Disposed Rs. 000	
Agstar Export (Pvt) Ltd	35,300	(14,554)	14,638	(35,503)	(119)
					(119)

The provisional fair values of the identifiable assets and liabilities of the disposed as at the date of disposal were;

	Rs.000
Assets	
Property, plant and equipement	2,546
Deferred tax assets	417
Inventories	3,097
Trade and other receivables	8,544
Amounts due from Related Parties	12,783
Cash and cash equivalents	9,326
	36,714
Liabilities	
Trade and other Payables	1,211
	1,211
Net Assets disposed	35,503
Fair value of identifiable net assets disposed	**35,503**

Net cash received from disposal	**Rs.000**
Purchase consideration received	35,300
(-) Disposal related costs	-
Positive cash balances	(9,326)
Net cash received from disposal	**25,974**

10 Discontinued operations

Browns Ari Resorts (Pvt) Ltd, a subsidiary of the Group, sold the assets and business of Barceló Whale Lagoon Maldives Resort for a total consideration of USD 57,500,000 on 19th December 2025. In accordance with SLFRS 5, the results of both the current period and the prior comparative period relating to this disposal have been separately presented as discontinued operations in the Consolidated Income Statement and the Consolidated Statement of Cash Flows of Brown & Company PLC.

11 Reclassification of the Investment in Hatton National Bank PLC (HNB)

For the year ended 31 March 2025, the Group's investment in HNB was classified as a non-current asset held for sale in accordance with SLFRS 5. During the period, the Group disposed of its entire holding of 9.99% of HNB's voting shares and 45.87% of its non-voting shares.

12 Implementation of Voluntary Retirement Scheme as a Cost Control Initiative

As part of a strategic initiative to strengthen cost control within the foreign plantation sector, Browns Plantations East Africa and Browns Plantations Tanzania Limited have implemented a voluntary retirement plan. Non-recurring costs incurred in relation to this plan, amounting to Rs. 1,792Mn, have been charged to the Group's profit or loss.

13 Information on Debenture

13.1 Trading at Colombo Stock Exchange

Debenture Type	Highest Value (Rs)	Lowest Value (Rs)	Last Traded Value (Rs)
Listed Rated Guaranteed Senior Redeemable - 15.42%	Not Traded	Not Traded	Not Traded
Listed Rated Guaranteed Senior Redeemable - 15.5%	Not Traded	Not Traded	Not Traded

* Comparable interest rate of government security is 9.56 %

14 Ratios

Debt/Equity ratio (%)	64.77
Quik asset ratio (times)	0.30
Interest cover (times)	0.41

15 Share Information

15.1 Market Price per Share

The market value of an ordinary share of Brown & Company PLC was as follows:

	31.12.2025 Rs.	31.12.2024 Rs.
Last traded price recorded for 3 months ended	**162.00**	178.25
Highest price recorded for 3 months ended	**195.00**	183.50
Lowest price recorded for 3 months ended	**155.00**	105.75

15.2 Public Shareholdings

	31.12.2025	31.12.2024
No of Shares held by public	**34,963,421**	34,963,421
Number of public shareholders	**5,505**	4,746
Percentage of shares held by the public	**16.44%**	16.44%
Float adjusted market capitalisation (Rs' 000)	**5,662,799**	**6,230,827**

Company complies with the Minimum Public Holding Requirement under option 1 as set out in the listing rules 7.14.1.(b) as at reporting date.

15.3 Major Shareholders

	Names of Shareholders	31.12.2025 Number of Shares	31.12.2025 (%)	Names of Shareholders	31.12.2024 Number of Shares	31.12.2024 (%)
1.1	Seylan Bank PLC/LOLC Holdings PLC (Collateral)	**60,000,000**	**28.22**	Seylan Bank PLC/LOLC Holdings PLC (Collateral)	**60,000,000**	**28.22**
1.2	LOLC Holdings PLC	**52,092,103**	**24.50**	LOLC Holdings PLC	**52,092,103**	**24.50**
1.3	Hatton National Bank PLC/LOLC Holdings PLC	**30,000,000**	**14.11**	Hatton National Bank PLC/LOLC Holdings PLC	**30,000,000**	**14.11**
2	Engineering Services (Pvt) Limited	**16,588,962**	**7.80**	Engineering Services (Pvt) Limited	**16,588,962**	**7.80**
3	Masons Mixture Limited	**13,732,632**	**6.46**	Masons Mixture Limited	**13,732,632**	**6.46**
4	Employee's Provident Fund	**6,914,625**	**3.25**	Employee's Provident Fund	**6,914,625**	**3.25**
5	Browns Holdings Limited	**4,948,182**	**2.33**	Browns Holdings Limited	**4,948,182**	**2.33**
6	ACE Bonus Investments Limited	**1,755,000**	**0.83**	ACE Bonus Investments Limited	**1,755,000**	**0.83**
7	Vyjanthi & Company Ltd	**1,155,897**	**0.54**	Vyjanthi & Company Ltd	**1,155,897**	**0.54**
8	Commercial Bank Of Ceylon PLC/S.A.Gulamhusein	**716,015**	**0.34**	Mr S Vasudevan Subramaniam	**1,100,440**	**0.52**
9	Hatton National Bank PLC/Almas Holdings (Pvt) Ltd	**497,337**	**0.23**	Sri Lanka Insurance Corporation Ltd. - Life Fund	**786,990**	**0.37**
10	Sri Lanka Insurance Corporation Ltd. - Life Fund	**471,187**	**0.22**	Commercial Bank Of Ceylon PLC/S.A.Gulamhusein	**716,015**	**0.34**
11	Hatton National Bank PLC/Arunasalam Sithampalam	**407,983**	**0.19**	Hatton National Bank PLC/Arunasalam Sithampalam	**420,086**	**0.20**
12	Mrs. P.C Cooray	**331,408**	**0.16**	Palaniyandy Muralitharan	**345,928**	**0.16**
13	Hatton National Bank PLC/Sarravanan Neelakandan	**310,098**	**0.15**	Mrs. P.C Cooray	**331,408**	**0.16**
14	Sampath Bank PLC/Ishara Chinthaka Nanayakkara	**299,700**	**0.14**	Hatton National Bank PLC/Sarravanan Neelakandan	**310,098**	**0.15**
15	Hatton National Bank Plc/Dinesh Nagendra Sellamuttu	**292,129**	**0.14**	Sampath Bank PLC/Ishara Chinthaka Nanayakkara	**299,700**	**0.14**
16	Mr S Vasudevan Subramaniam	**240,000**	**0.11**	Mr. B.W. Kundanmal	**264,678**	**0.12**
17	Mr A D C G Gunawardana	**222,019**	**0.10**	DFCC Bank PLC/Palaniyandy Muralitharan	**251,900**	**0.12**
18	Mr. W.D.N.H. Perera	**216,000**	**0.10**	Simonas Trust Service Pvt Ltd	**200,000**	**0.09**
19	Miss M.P. Radhakrishnan	**192,880**	**0.09**	Miss M.P. Radhakrishnan	**192,880**	**0.09**
20.1	Mr. R. Maheswaran (Deceased)	**191,880**	**0.09**	Mr. R. Maheswaran (Deceased)	**191,880**	**0.09**
20.2	Miss A Radhakrishnan	**191,880**	**0.09**	Miss A. Radhakrishnan Andal	**191,880**	**0.09**
		191,767,917	**90.19**		**192,791,284**	**90.68**

15.4 Directors' share holdings

	31.12.2025 Number of Shares	31.12.2024 Number of Shares
Mr. I. C. Nanayakkara	**Nil**	Nil
Sampath Bank PLC/Ishara Chinthaka Nanayakkara	**299,700**	299,700
Mr. W.D.K. Jayawardena	**Nil**	Nil
Mrs. K.U. Amarasinghe	**Nil**	Nil
Mr.W.K.D.T Abeyrathne	**Nil**	Nil
Mr.Sanakan Thamotharampillai	**Nil**	Nil
Mr. K. Sundararaj	**Nil**	Nil
Mr. Chitral Wijesinha	**Nil**	Nil
	299,700	299,700

BROWN & COMPANY PLC
CORPORATE INFORMATION

Name of the Company
Brown & Company PLC

Legal Form
A Public Limited Liability Company incorporated in Sri Lanka on 17th August 1892 under the Joint Stock Companies Ordinance 1861 and re-registered under the Companies Act No. 07 of 2007. The Company was listed on the Colombo Stock Exchange on 25th April 1991.

Company Registration Number
PQ 25

Board of Directors
Mr. I.C. Nanayakkara- Executive Chairman
Mr. W.D.K Jayawardena - Non-Executive Director
Mrs. K.U. Amarasinghe - Non-Executive Director
Mr.W.K.D.T Abeyrathne - Executive Director
Mr.Sanakan Thamotharampillai - Executive Director
Mr. K. Sundararaj - Independent Non-Executive Director
Mr. Chitral Wijesinha - Independent Non-Executive Director

Secretaries
LOLC Corporate Services (Private) Limited
100/1, Sri Jayawardenepura Mawatha
Rajagiriya
Tel : 0115063000
Fax : 0112307380

Registrars
SSP Corporate Services (Pvt) Ltd.
101, Inner Flower Road
Colombo 03

Tel : 0112573894
Fax : 0112573609

Registered Office
P.O. Box 200
No. 481, T.B. Jayah Mawatha, (Darley Road)
Colombo 10
Tel : 0115063000
Fax : 0112307380
Website : www.brownsgroup.com

Business Office
No. 34, Sir Mohamed Macan Markar Mawatha
Colombo 3
Tel : 0115063000
Fax : 0112307380
Website : www.brownsgroup.com

Auditors
Messrs. Deloitte Partners, Sri Lanka
Chartered Accountants
100, Braybrooke Place
Colombo 2

Bankers
Amana Bank PLC
Bank of Ceylon
Bank of China Limited Colombo Branch
Cargills Bank Ltd.
Commercial Bank of Ceylon PLC
DFCC Bank
Hatton National Bank PLC
ICICI Bank Ltd.
MCB Bank Ltd.
National Development Bank PLC
Nations Trust Bank PLC
National Savings Bank
Pan Asia Banking Corporation PLC
Peoples Bank
Sampath Bank PLC
Seylan Bank PLC
Standard Chartered Bank PLC
State Mortgage & Investment Bank
Union Bank of Colombo PLC