Richard Pieris Exports PLC

Interim Financial Statements
Three Months ended 30th June 2026

Consolidated Statement of Financial Position

	As at 30th June 2026 Rs. 000	As at 31st March 2026 Rs. 000
ASSETS		
Non-current Assets		
Property, Plant & Equipment	3,422,470	3,437,497
Investment in Associate	313,095	305,335
Investment Property - Right of use asset	542,460	542,460
Right of use asset	119,965	120,785
Advance Payment for Investment	-	-
Deferred Tax Asset	191,812	186,079
	4,589,802	**4,592,156**
Discontinued Operations		
Assets of Arpico Natural Latex Foams (Pvt) Ltd	-	-
Current Assets		
Inventories	1,550,667	1,735,268
Trade & Other Receivables	2,473,084	2,633,584
Tax Receivable	32,850	77,640
Short Term Investment	414,539	386,477
Amounts Due from Related Parties	107,630	91,449
Cash and Bank Balances	1,231,918	1,214,557
	5,810,688	**6,138,975**
Total Assets	**10,400,490**	**10,731,131**
EQUITY AND LIABILITIES		
Stated Capital	220,262	220,262
Revenue Reserves	3,203,658	3,193,824
Foreign Currency Translation	295,638	281,125
Equity Attributable to Equity Holders of the Parent	3,719,558	3,695,211
Non Controlling Interest	1,146,719	1,154,455
Total Equity	**4,866,277**	**4,849,666**
Non-Current Liabilities		
Interest Bearning Loans and Borrowings	-	-
Deferred Tax Liabilities	25,880	21,167
Retirement Benefit Obligation	101,910	106,857
Lease Instalments Payable After One Year	164,356	159,802
	292,146	**287,826**
Discontinued Operations		
Liabilities of Arpico Natural Latex Foams (Pvt) Ltd	226,887	226,868
Current Liabilities		
Trade and Other Payables	1,554,384	1,746,882
Amounts Due to Related Parties	1,033,357	954,309
Lease Instalments Payable In the Ensuing Year	18,363	17,854
Interest Bearing Loans & Borrowings	2,409,076	2,647,726
	5,015,180	**5,366,771**
Total Liabilities	**5,534,213**	**5,881,465**
Total Equity and Liabilities	**10,400,490**	**10,731,131**
Net Asset Per Share	333.18	331.00

The above figures are subject to audit

I certify that the above Financial Statements have been prepared in compliance with the requirments of the Companies Act No. 07 of 2007.

.....

Eksith Kurakulasooriya
Finance Controller -Exports Sector

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.
Approved and Signed for and on behalf of the Board on 12th August 2026 in Colombo.

.....

W.R.Abeysirigunawardena
Director

.....

W.J.Viville P Perera
Director

Company Statement of Financial Position

	As at 30th June 2026 Rs. 000	As at 31st March 2026 Rs. 000
ASSETS		
Non-current Assets		
Property, Plant & Equipment	380,644	373,622
Long Term Investments	463,023	463,023
	843,667	**836,645**
Current Assets		
Inventories	512,190	452,519
Trade & Other Receivables	772,440	751,711
Other Current Financial Assets	405,382	377,060
Income Tax Refund	5,714	51,104
Amounts Due from Related Parties	17,927	14,438
Cash and Bank Balances	996,648	1,032,046
	2,710,301	**2,678,878**
Total Assets	**3,553,968**	**3,515,523**
EQUITY AND LIABILITIES		
Stated Capital	220,262	220,262
Revenue Reserves	2,990,501	2,967,819
Total Equity	**3,210,763**	**3,188,081**
Non-Current Liabilities		
Retirement Benefit Obligation	57,179	63,814
Deferred Tax Liabilities	25,730	20,966
	82,909	**84,780**
Current Liabilities		
Trade and Other Payables	210,279	211,147
Amounts Due to Related Parties	50,017	31,515
	260,296	**242,662**
Total Liabilities	**343,205**	**327,442**
Total Equity and Liabilities	**3,553,968**	**3,515,523**
Net Asset Per Share	**287.61**	**285.57**

The above figures are subject to audit

I certify that the above Financial Statements have been prepared in compliance with the requirments of the Companies Act No. 07 of 2007.

.....

Eksith Kurakulasooriya
Finance Controller -Exports Sector

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Approved and Signed for and on behalf of the Board on 12th August 2026 in Colombo.

.....

W.R.Abeysirigunawardena
Director

.....

W.J.Viville P Perera
Director

Consolidated Income Statements

	3 months ended 30th June			12 months ended 31st March
	2026 Rs. '000	2025 Rs. '000	Change %	2026 Rs. '000
Continuing Operations				
Revenue	1,657,646	1,329,766	25	6,021,315
Cost of Sales	(1,398,401)	(1,177,168)	19	(5,246,858)
Gross Profit	**259,245**	**152,598**	**70**	**774,457**
Other Operating Income	13,270	15,814	-16	71,443
Distribution Costs	(124,986)	(176,340)	-29	(587,351)
Administrative Expenses	(101,836)	(85,021)	20	(364,795)
Other Operating Expenses	-	-	0	(48,681)
Profit / (Loss)from Operations	**45,693**	**(92,949)**	**-149**	**(154,927)**
Finance Income	9,303	15,162	-39	94,607
Finance Cost	(96,670)	(14,546)	565	(163,053)
Other Financial Items	197,465	39,820	396	229,559
Share of Profit/ (Loss) of Associate	(9,647)	(5,071)	90	(30,648)
Profit /(Loss) Before Tax	**146,144**	**(57,584)**	**-354**	**(24,462)**
Taxation	(43,554)	2,808	-1651	28,724
Profit / (Loss) for the Period from Continuing Operations	**102,590**	**(54,776)**	**-287**	**4,262**
Discontinued Operations				
Loss after tax for the period from discontinued operations	(18)	(18)	-	(138)
Profit /(Loss) for the period	**102,572**	**(54,794)**	**-287**	**4,124**
Attributable to:				
Equity Holders of the Parent	110,308	(22,187)	-597	40,379
Non Controlling Interest	(7,736)	(32,607)	-76	(36,255)
	102,572	**(54,794)**	**-287**	**4,124**
	Rs.	**Rs.**		**Rs.**
Earnings Per Share	9.88	(1.99)		3.62
Earnings Per Share from Continuing Operations	9.88	(1.99)		3.60
Dividend per Share	9.00	-		-

Figures in brackets indicate deductions.

The above figures are subject to audit.

Company Income Statements

	3 months ended 30th June			12 months ended 31st March
	2026 Rs. '000	2025 Rs. '000	Change %	2026 Rs. '000
Revenue	500,481	325,134	54	1,404,112
Cost of Sales	(343,290)	(282,418)	22	(1,164,857)
Gross Profit	**157,191**	**42,716**	**268**	**239,255**
Other Operating Income	159	1,032	(85)	2,211
Distribution Costs	(26,181)	(21,137)	24	(78,108)
Administrative Expenses	(61,616)	(46,218)	33	(203,124)
Profit from Operations	**69,553**	**(23,607)**	**(395)**	**(39,766)**
Finance Income	8,119	14,927	(46)	64,542
Finance Cost	(641)	(578)	11	(2,363)
Other Financial Items	98,907	18,100	446	75,752
Profit before Tax	**175,938**	**8,842**	**1,890**	**98,165**
Taxation	(52,782)	(2,652)	1,890	(2,637)
Profit Attributable to Ordinary Shareholders	**123,156**	**6,190**	**1,890**	**95,528**
	Rs.	Rs.		Rs.
Earnings Per Share	11.03	0.55		8.56
Dividend Per Share	9.00	-		-

Figures in brackets indicate deductions.

The above figures are subject to audit.

Statements of Comprehensive Income

Consolidated	3 months ended 30th June 2026 Rs.'000	3 months ended 30th June 2025 Rs.'000	12 months ended 31st March 2026 Rs.'000
Profit /(Loss) for the period	102,572	(54,794)	4,124
Other comprehensive income / (Expenses) not to be reclassified to profit or loss in subsequent periods			
Actuarial gains/ (losses) on defined benefit plans	-	-	9,452
Deferred Tax effect on actuarial gains /(losses) on defined benefit plans	-	-	(2,836)
Change in fair value on other investment at fair value through other comprehensive income	-	-	-
Other Comprehensive Income / (Expenses) to be reclassified to profit or loss in subsequent periods			
Share of Other Comprehensive Income of Associate			
Acturial gains/(losses) on defined benefit plans	-	-	(103)
Translation of Associate using foreign functional currency	14,513	4,631	21,219
Other comprehensive income/ (Expenses) for the period	14,513	4,631	27,732
Total comprehensive income /(Expenses) for the period	**117,085**	**(50,163)**	**31,856**
Attributable to			
Equity Holder of the Parent Company	124,821	(17,556)	68,444
Non Controlling Interest	(7,736)	(32,607)	(36,588)
	117,085	**(50,163)**	**31,856**

Company	3 months ended 30th June 2026 Rs.'000	3 months ended 30th June 2025 Rs.'000	12 months ended 31st March 2026 Rs.'000
Profit for the period	123,156	6,190	95,528
Other comprehensive income / (Expenses) not to be reclassified to profit or loss in subsequent periods			
Actuarial gains/ (losses) on defined benefit plans	-	-	10,612
Deferred Tax effect on actuarial gains /(losses) on defined benefit plans	-	-	(3,184)
Change in fair value on other investment at fair value through other comprehensive income	-	-	-
Other comprehensive income / (Expenses) to be reclassified to profit or loss in subsequent periods	-	-	
Other comprehensive income for the period	-	-	7,428
Total comprehensive income for the period	**123,156**	**6,190**	**102,956**

Figures in brackets indicate deductions.

Statement of Changes in Equity

Consolidated	Stated Capital Rs. '000	Revenue Reserves: General Reserves Rs. '000	Revenue Reserves: Accumulated Profit Rs. '000	Foreign Currency Translation Rs. '000	Non Controlling Interest Rs. '000	Total Rs. '000
Balance as at 01st April 2025	**220,262**	**219,250**	**2,927,349**	**259,906**	**1,191,043**	**4,817,810**
Profit/(Loss) for the period	-	-	(22,187)	-	(32,607)	(54,794)
Other Comprehensive Income	-	-	-	4,631	-	4,631
Total Comprehensive Income	-	-	(22,187)	4,631	(32,607)	(50,163)
Interim dividend	-	-	-	-	-	-
Balance as at 30th June 2025	**220,262**	**219,250**	**2,905,162**	**264,537**	**1,158,436**	**4,767,647**
Balance as at 01st April 2026	**220,262**	**219,250**	**2,974,574**	**281,125**	**1,154,455**	**4,849,666**
Profit/(Loss) for the period	-	-	110,308	-	(7,736)	102,572
Other Comprehensive Income	-	-	-	14,513	-	14,513
Total Comprehensive Income	-	-	110,308	14,513	(7,736)	117,085
Interim dividend	-	-	(100,474)	-	-	(100,474)
Balance as at 30th June 2026	**220,262**	**219,250**	**2,984,408**	**295,638**	**1,146,719**	**4,866,277**

Company	Stated Capital Rs. '000	Revenue Reserves: General Reserves Rs. '000	Revenue Reserves: Accumulated Profit Rs. '000	Total Rs. '000
Balance as at 01st April 2025	**220,262**	**219,250**	**2,645,613**	**3,085,125**
Profit/(Loss)for the period	-	-	6,190	6,190
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income	-	-	6,190	6,190
Interim dividend			-	-
Balance as at 30th June 2025	**220,262**	**219,250**	**2,651,803**	**3,091,315**
Balance as at 01st April 2026	**220,262**	**219,250**	**2,748,569**	**3,188,081**
Profit/(Loss)for the period	-	-	123,156	123,156
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income	-	-	123,156	123,156
Interim Dividend	-	-	(100,474)	(100,474)
Balance as at 30th June 2026	**220,262**	**219,250**	**2,771,251**	**3,210,763**

Cash Flow Statements

	Consolidated		Company	
	For the 3 months period ended		For the 3 months period ended	
	30th June 2026	30th June 2025	30th June 2026	30th June 2025
	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Cash Flows from Operating Activities				
Group Profit/(Loss) before Tax and Non-Controlling Interest				
From Continuing Operations	146,144	(57,584)	175,938	8,842
Loss from discontinued Operations	(18)	(18)	-	-
Adjustment to reconcile profit before tax to net cash flows	132,164	40,340	(639)	22,166
Operating profit before working capital changes	278,290	(17,262)	175,299	31,008
Changes in Working Capital adjustments	215,489	507,384	(66,255)	230,090
Cash generated from / (used in) operations	493,779	490,122	109,044	261,098
Interest Paid	(91,607)	(8,996)	(641)	(578)
Income Tax Paid	(2,676)	(13,389)	(2,628)	(13,046)
Defined Benefit plan costs paid	(8,125)	(610)	(7,750)	-
Net cash flows from / (used in) Operating activities	391,371	467,127	98,025	247,474
Net cashflows from / (used in) investing activities	(34,885)	(56,712)	(32,949)	(24,361)
Net cash inflow / (Out flow) before financing	356,486	410,415	65,076	223,113
Net cash flows from / (used in) financing activities	(142,994)	(165,454)	(100,474)	-
Net Increase / (decrease) in cash and cash equivalents	213,492	244,961	(35,398)	223,113
Cash and cash equivalents at the beginning of the period	(490,650)	(323,237)	1,032,046	1,090,918
Cash and cash equivalents at the end of the period	(277,158)	(78,276)	996,648	1,314,031
Analysis of Cash and Cash Equivalents				
Cash at Bank & in Hand				
From Continuing operations	1,231,918	1,488,689	996,648	1,314,031
From Discontinuing operations	-	-	-	-
	1,231,918	1,488,689	996,648	1,314,031
Bank Overdraft	(1,509,076)	(1,566,965)	-	-
	(277,158)	(78,276)	996,648	1,314,031
	-	-	-	-

Figures in brackets indicate deductions.

The above figures are subject to audit.

Consolidated Segmental Information

	Turnover		Profit / (Loss) before Tax		Total Assets		Total Liabilities	
	For the 03 months period ended		For the 03 months period ended		As at 30th June	As at 30th June	As at 30th June	As at 30th June
	30th June 2026	30th June 2025	30th June 2026	30th June 2025	2026	2025	2026	2025
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Mineral Segment	15,447	23,329	(1,368)	2,433	71,556	82,561	26,836	37,059
Latex Based Segment	1,149,428	991,769	(19,149)	(63,806)	6,969,000	7,056,544	5,208,282	5,275,640
Hard Rubber Segment	500,481	325,134	175,938	8,842	3,553,968	3,354,197	343,205	262,882
	1,665,356	1,340,232	155,421	(52,531)	10,594,524	10,493,302	5,578,323	5,575,581
Adjustment for Inter Group Transactions	(7,710)	(10,466)	(9,277)	(5,053)	(194,034)	(187,716)	(44,110)	(37,642)
	1,657,646	**1,329,766**	**146,144**	**(57,585)**	**10,400,490**	**10,305,586**	**5,534,213**	**5,537,939**

Figures in brackets indicate deductions.
The above figures are subject to audit.

Notes to the Financial Statements

1 The figures given above for the three months ended 30th June 2026 and 30th June 2025 are subject to audit.

The Interim Financial Statements of Richard Pieris Exports PLC for the three months ended 30th June 2026 have been prepared in accordance with LKAS 34, Interim Financial Reporting.

These Interim Financial Statements should be read in conjunction with the Annual Financial Statements for the year ended 31st March 2026.

The accounting policies adopted in the preparation of the Interim Financial Statements are consistent with those followed in the preparation of the Annual Financial Statements for the year ended 31st March 2026.

The provisions of the Companies Act No.7 of 2007 have been considered in preparing the interim financial statements of the Company and of the Group.

2 Figures for the corresponding period have been re-arranged where ever necessary to confirm to the current presentation.The figures in brackets indicate deductions.

3 **Stated Capital**	**As at 30.06.2026**	**As at 31.03.2026**
Issued & fully paid Number of shares (Ordinary Shares)	11,163,745	11,163,745
	Rs.	**Rs.**
Stated Capital (Rs)	220,262,000	220,262,000

4 **Market Capitalization**	**As at 30.06.2026**	**As at 31.03.2026**
Market Capitalization (Rs '000")	3,893,356	4,119,422
Float adjusted Market Capialization (Rs '000')	617,700	- 653,752
Price Earnings Ratio Annualised (times)	8.82	

The company complies with option 02 of the listing rules 7.13.1(b) - Less than Rs 1 Bn float adjusted market capitalization.

5 There has not been a significant change in the nature of the contingent liabilities, which were disclosed in the annual report for the year ended 31st March 2026

6 There have been no events subsequent to the interim period, which require disclosure in the Interim Financial Statements.

7 There are no material capital commitments which have been approved as at 30.06.2026

8 Discontinued operations Comprise the results of Subsidiaries of the Group whose Commercial operations have been discontinued.

9 **Net asset value per Share**	**30th June 2026**	**30th June 2025**	**31st March 2026**
	Rs.	**Rs.**	**Rs.**
Consolidated	333.18	323.30	331.00
Company	287.61	276.91	285.57

10 **Market Price Per Share**	**30th June 2026**	**30th June 2025**	**31st March 2026**
	Rs	**Rs**	**Rs**
Highest	436.00	390.00	520.00
Lowest	348.00	350.00	345.00
Last Traded Price	348.75	369.00	360.50

11 All values included in this financial statements, are in Rupees 000's unless otherwise stated.

Shareholder Information

1. Major Shareholders as at 30th June 2026

		As at 30th June 2026		As at 31st March 2026		Change
		No of Shares	Holding %	No of Shares	Holding %	
1	Richard Pieris & Company PLC	9,392,563	84.13%	9,392,563	84.13%	-
2	Mr T.T.T.Al-Nakib	127,000	1.14%	127,000	1.14%	-
3	Mr. P.Vijendran	62,500	0.56%	62,500	0.56%	-
4	Kalday Private Limited	53,399	0.48%	53,399	0.48%	-
5	Ransiri Enterprises (Pvt) Ltd	42,100	0.38%	42,100	0.38%	-
6	Eagle Crest (Pvt) Ltd	40,000	0.36%	40,000	0.36%	-
7	Union Investments (Pvt) ltd	39,600	0.35%	39,600	0.35%	-
8	Corporate Holdings (Pvt) Ltd	30,000	0.27%	30,000	0.27%	-
9	Mr. Subramaniam	26,081	0.23%	29,000	0.26%	(2,919)
10	Mrs.V.Saraswathi	24,000	0.21%	25,100	0.22%	(1,100)
11	Mrs.M.Y.Amerasinghe	21,998	0.20%	21,998	0.20%	-
12	Mr.H.A.R.Pieris	20,000	0.18%	20,000	0.18%	-
13	Mr S.Malalasekera	19,800	0.18%	19,800	0.18%	-
14	Mr S.D.M. Hemajith	19,500	0.17%	19,500	0.17%	-
15	U. L.B.Ariyaratna	18,623	0.17%	18,623	0.17%	-
16	MR.K.A.R.R.Pemesiri	17,269	0.15%	17,134	0.15%	135
17	Mr Ravindra Erle	16,000	0.14%	16,500	0.15%	(500)
18	Mr H.D.M.D.Dissanayake	15,250	0.14%	-	0.00%	15,250
19	Mr W.P.Gunasena	15,240	0.14%	-	0.00%	15,240
20	Mr K.K.Shujeevan	13,748	0.12%	-	0.00%	13,748
	Total	10,014,671	89.31%	9,974,817	89.35%	(4,384)

2. Public & Parent Shareholding

As at 30th June 2026, the public held 15.87% (31st March 2026: 15.87%) of the stated capital of the company. The share holding of the parent company, Richard Pieris & Company PLC, was 84.13%. (31st March 2026-84.13%).

As at 30th June 2026, no of public holders are 2,900 (31st March 2026 :2,758)

The Ordinary Voting Shares of Richard Pieris Exports PLC have been transferred from Main Board to the Diri Savi Board of the CSE , with effect from 07th July 2017.

3 Details of Directors Shareholding is given below

Name of the Director	No of Shares as at 30th June 2026	No of Shares as at 31st March 2026
Dr. Sena Yaddehige	-	-
Mr. Shaminda Yaddehige	-	-
Mr. W.J. Viville P Perera	-	-
Mr. Wasantha Rukmal Abeysirigunawardena	-	-
Dr.L.M.K.Tillekeratne	-	-
Mr Lalith C Wijeyesinghe	-	-
Dr.Lawrence Perera	-	-
Vijitha S B Liyanage	-	-
Dr S.Siriwardene	-	-

CORPORATE INFORMATION

LEGAL FORM

A Quoted Public Company with limited liability

Incorporated in Sri Lanka on 30th June, 1983

PRINCIPAL BUSINESS ACTIVITIES

Manufacture and Export of rubber based products and manufacture of fillers for the rubber industry

BOARD OF DIRECTORS

Dr. Sena Yaddehige (Chairman)

Shaminda Yaddehige

W.J.Viville P Perera

W R Abeysirigunawardena

Dr.L.M.K.Tillekeratne

Lalith Chandrasiri Wijeyesinghe

Dr.Lawrence Perera

Vijitha S B Liyanage

Dr S.Siriwardene

REGISTERED OFFICE

No. 310, High Level Road, Nawinna,

Maharagama.

T.P. 0114 310500

E-mail : rpe@arpico.com

Web : www.arpicorubber.com

COMPANY SECRETARIES

Richard Pieris Group Services (Private) Limited.

No. 310, High Level Road,

Nawinna,

Maharagama.

T.P. 0114 310500

AUDITORS

M/s Kreston MNS & Company

Chartered Accountants