SINGER®

SINGER (SRI LANKA) PLC

INTERIM FINANCIAL STATEMENTS FOR THE TWELVE MONTHS ENDED 31ST MARCH 2026

Statement of Profit or Loss and Other Comprehensive Income

For the Twelve Months ended 31st March	Group			Company		
	2026	2025	Change	2026	2025	Change
	Rs.'000	Rs.'000	%	Rs.'000	Rs.'000	%
Revenue	128,575,891	88,309,840	46%	114,123,606	79,242,906	44%
Cost of Sales	(81,115,809)	(56,136,514)	-44%	(81,451,216)	(56,313,472)	-45%
Direct Interest Cost	(6,567,935)	(4,177,595)	-57%	-	-	
Gross Profit	40,892,147	27,995,731	46%	32,672,390	22,929,434	42%
Other Income	794,002	527,999	50%	373,405	268,541	39%
Selling and Administrative Expenses	(25,761,980)	(19,440,699)	-33%	(21,223,197)	(16,122,011)	-32%
Impairment Loss on Trade and Other Receivables	(1,031,192)	(543,500)	-90%	(638,357)	(310,855)	-105%
Operating Profit	14,892,977	8,539,531	74%	11,184,241	6,765,109	65%
Finance Cost	(3,564,445)	(3,175,197)	-12%	(3,540,099)	(3,167,585)	-12%
Finance Income	1,269,970	1,527,109	-17%	889,848	1,069,011	-17%
Net Finance Cost	(2,294,475)	(1,648,088)	-39%	(2,650,251)	(2,098,574)	-26%
Value Added Tax on Financial Services	(1,157,711)	(669,734)	-73%	(170,000)	(83,000)	-105%
Profit Before Tax	11,440,791	6,221,709	84%	8,363,990	4,583,535	82%
Income Tax Expense	(3,782,659)	(2,043,448)	-85%	(2,616,789)	(1,381,506)	-89%
Profit for the Period	7,658,132	4,178,261	83%	5,747,201	3,202,029	79%
Other Comprehensive Income						
Items that will not be Reclassified to Profit or Loss						
Revaluation of Land & Building	-	620,826		-	620,826	
Actuarial Gain / (Loss) on Remeasurement of Defined Benefit Obligation	(12,480)	18,157		59,223	(33,260)	
Equity Investments at FVOCI - Change in Fair Value	(506)	143		(506)	143	
Related Taxes						
Deferred Tax on Other Comprehensive Income	3,769	(191,773)		(17,615)	(176,313)	
Total Comprehensive Income for the Period, Net of Tax	7,648,915	4,625,614		5,788,303	3,613,425	
Profit Attributable to -						
Owners of the Company	7,341,999	4,007,320		5,747,201	3,202,029	
Non - Controlling Interests	316,133	170,941		-	-	
	7,658,132	4,178,261		5,747,201	3,202,029	
Total Comprehensive Income Attributable to -						
Owners of the Company	7,342,676	4,447,399		5,788,303	3,613,425	
Non - Controlling Interests	306,239	178,215		-	-	
Total Comprehensive Income for the Period Net of Tax	7,648,915	4,625,614		5,788,303	3,613,425	
Basic / Diluted Earnings Per Share (Rs.)	6.29	3.43		4.92	2.74	

Above figures are provisional and subject to audit.

Share Prices	For the Twelve Months ended 31st March 2026	For the Twelve Months ended 31st March 2025
	Rs.	Rs.
Highest	101.00	35.00
Lowest	29.50	14.50
Last Traded Price	76.20	33.80

Statement of Profit or Loss and Other Comprehensive Income

For the Three Months ended 31st March	Group			Company		
	2026 Rs.'000	2025 Rs.'000	Change %	2026 Rs.'000	2025 Rs.'000	Change %
Revenue	35,685,295	24,207,915	47%	31,190,926	21,572,428	45%
Cost of Sales	(21,895,348)	(15,484,520)	-41%	(21,992,381)	(15,546,266)	-41%
Direct Interest Cost	(2,021,308)	(1,173,583)	-72%	-	-	
Gross Profit	11,768,639	7,549,812	56%	9,198,545	6,026,162	53%
Other Income	229,164	238,765	-4%	81,934	170,644	-52%
Selling and Administrative Expenses	(6,680,221)	(5,158,075)	-30%	(5,315,453)	(4,277,877)	-24%
Impairment Loss on Trade and Other Receivables	(455,372)	(62,115)	-633%	(358,037)	(24,007)	-1391%
Operating Profit	4,862,210	2,568,387	89%	3,606,989	1,894,922	90%
Finance Cost	(1,083,199)	(760,237)	-42%	(1,068,469)	(759,782)	-41%
Finance Income	316,311	510,859	-38%	236,219	396,813	-40%
Net Finance Cost	(766,888)	(249,378)	-208%	(832,250)	(362,969)	-129%
Value Added Tax on Financial Services	(437,207)	(255,681)	-71%	(65,000)	(21,000)	-210%
Profit Before Tax	3,658,115	2,063,328	77%	2,709,739	1,510,953	79%
Income Tax Expense	(1,175,006)	(660,604)	-78%	(823,900)	(429,005)	-92%
Profit for the Period	2,483,109	1,402,724	77%	1,885,839	1,081,948	74%
Other Comprehensive Income						
Items that will not be Reclassified to Profit or Loss						
Revaluation of Land & Building	-	620,826		-	620,826	
Actuarial Gain / (Loss) on Remeasurement of Defined Benefit Obligation	(12,480)	18,157		59,223	(33,260)	
Equity Investments at FVOCI - Change in Fair Value	(506)	143		(506)	143	
Related Taxes						
Deferred Tax on Other Comprehensive Income	3,769	(191,773)		(17,615)	(176,313)	
Total Comprehensive Income for the Period, Net of Tax	2,473,892	1,850,077		1,926,941	1,493,344	
Profit Attributable to -						
Owners of the Company	2,388,734	1,345,623		1,885,839	1,081,948	
Non - Controlling Interests	94,375	57,101		-	-	
	2,483,109	1,402,724		1,885,839	1,081,948	
Total Comprehensive Income Attributable to -						
Owners of the Company	2,389,411	1,785,702		1,926,941	1,493,344	
Non - Controlling Interests	84,481	64,375		-	-	
Total Comprehensive Income for the Period Net of Tax	2,473,892	1,850,077		1,926,941	1,493,344	
Basic / Diluted Earnings Per Share (Rs.)	2.05	1.15		1.62	0.93	

Above figures are provisional and subject to audit.

Share Prices	For the Three Months ended 31st March 2026 Rs.	For the Three Months ended 31st March 2025 Rs.
Highest	101.00	35.00
Lowest	61.50	25.00
Last Traded Price	76.20	33.80

Statement of Financial Position

As at	Group		Company	
	31st March 2026 Rs.'000	31st March 2025 Rs.'000	31st March 2026 Rs.'000	31st March 2025 Rs.'000
ASSETS				
Non-Current Assets				
Property, Plant and Equipment	9,272,870	8,808,846	8,062,151	7,640,528
Investment Property	177,450	29,502	30,400	29,502
Right -of- Use Assets	6,077,702	5,261,281	5,171,531	4,590,727
Intangible Assets	460,879	468,093	341,206	376,544
Investment in Subsidiaries	-	-	3,365,121	1,760,085
Financial Assets at FVOCI	21,963	22,468	19,778	20,283
Trade and Other Receivables	30,536,629	18,725,024	2,144,977	1,429,817
Deferred Tax Assets	1,185,041	817,277	843,319	566,927
	47,732,534	34,132,491	19,978,483	16,414,413
Current Assets				
Inventories	34,223,147	23,782,502	33,282,480	23,233,825
Income Tax Receivables	112,768	281,920	112,768	281,920
Trade and Other Receivables	88,487,637	52,313,335	27,910,294	21,872,515
Amounts Due from Related Parties	103,805	18,679	170,289	52,688
Deposits with Banks	3,696,643	4,242,929	3,406,713	1,465,979
Short term Investments	3,699,762	2,812,655	-	-
Other Financial Assets	-	340,323	-	340,323
Cash in hand and Bank	3,902,879	4,161,343	2,187,829	2,318,986
	134,226,641	87,953,686	67,070,373	49,566,236
Total Assets	181,959,175	122,086,177	87,048,856	65,980,649
EQUITY AND LIABILITIES				
Equity				
Stated Capital	1,138,857	1,138,857	1,138,857	1,138,857
Other Components of Equity	4,064,743	3,818,572	3,252,359	3,321,219
Revenue Reserves	14,726,358	9,778,269	10,076,261	6,367,515
Total Equity Attributable to Owners of the Company	19,929,958	14,735,698	14,467,477	10,827,591
Non-Controlling Interest	1,934,400	1,225,087	-	-
Total Equity	21,864,358	15,960,785	14,467,477	10,827,591
Non-Current Liabilities				
Interest - Bearing Loans and Borrowings	20,920,044	15,170,581	3,899,550	5,149,750
Lease Liabilities	5,365,992	4,803,910	4,481,211	4,167,629
Deferred Tax Liabilities	85,263	88,344	-	-
Employee Benefit Obligations	1,533,848	1,362,178	1,278,090	1,212,888
Security Deposits	2,291,434	1,894,630	2,291,434	1,894,630
Other Financial Liabilities	13,744,991	6,406,999	-	-
Deferred Revenue	229,072	137,234	229,072	137,234
Other Non - Current Liabilities	349,327	253,452	349,327	253,452
	44,519,971	30,117,328	12,528,684	12,815,583
Current Liabilities				
Trade and Other Payables	20,557,691	15,629,612	17,974,549	14,372,979
Deferred Revenue	540,864	405,542	540,850	405,527
Dividends Payable	148,606	84,462	143,957	79,799
Amounts Due to Related Parties	1,852,534	1,259,879	2,618,496	1,975,572
Income Tax Payables	2,237,085	1,373,003	1,657,215	945,469
Other Financial Liabilities	27,533,542	21,907,141	-	-
Lease Liabilities	1,294,233	1,239,960	1,132,617	1,072,706
Interest - Bearing Loans and Borrowings	58,676,202	31,297,364	34,269,214	21,591,806
Bank Overdrafts	2,734,089	2,811,101	1,715,797	1,893,617
	115,574,846	76,008,064	60,052,695	42,337,475
Total Liabilities	160,094,817	106,125,392	72,581,379	55,153,058
Total Equity and Liabilities	181,959,175	122,086,177	87,048,856	65,980,649
Net Assets per Share (Rs.)	17.07	12.62	12.39	9.27

I certify that the above Financial Statements comply with the requirments of the Companies Act No.07 of 2007.

(Sgd.)
Shalinka Seresinhe
Finance Director

Above figures are provisional and subject to audit.

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

Signed for and on behalf of the Board by,

(Sgd.)
A. M. Pandithage
Chairman

(Sgd.)
Mahesh Wijewardene
Group Managing Director

Colombo,
18th May 2026

Statement of Changes in Equity

Group	Attributable to equity holders of the Company									
	Stated Capital	Other Components of Equity				Revenue Reserves		Total	Non-Controlling Interest	Total Equity
		Statutory Reserve	Regulatory Allowance Reserve	Revaluation Reserves	Fair Value of Financial Assets at FVOCI Reserve	General Reserves	Retained Earnings			
	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000
Balance as at 31st March 2024	1,138,857	325,294	51,093	2,946,413	4,248	2,700,000	4,231,330	11,397,235	1,046,510	12,443,745
Realisation of Revaluation Surplus	-	-	-	(62,406)	-	-	62,406	-	-	-
Transferred to/(from) during the period	-	170,345	(51,093)	-	-	-	(119,252)	-	-	-
Unclaimed Dividend Adjustment	-	-	-	-	-	-	35,330	35,330	362	35,692
Profit for the Year	-	-	-	-	-	-	4,007,320	4,007,320	170,941	4,178,261
Other Comprehensive Income										
Revaluation Gain on Land and Buildings	-	-	-	620,826	-	-	-	620,826	-	620,826
Actuarial Gain on Employee Benefit Obligations	-	-	-	-	-	-	7,765	7,765	10,391	18,156
Fair Value Change in Equity instruments designated at fair value through other comprehensive income	-	-	-	-	143	-	-	143	-	143
Related Taxes										
Deferred Tax on Revaluation Gain on Land and Buildings	-	-	-	(186,248)	-	-	-	(186,248)	-	(186,248)
Deferred Tax on Actuarial Gain on Employee Benefit Obligations	-	-	-	-	-	-	(2,365)	(2,365)	(3,117)	(5,482)
Deferred Tax on Equity Investments at FVOCI-change in fair value	-	-	-	-	(43)	-	-	(43)	-	(43)
Total Other Comprehensive Income for the Period	-	-	-	434,578	100	-	5,400	440,078	7,274	447,352
Total Comprehensive Income for the Period	-	-	-	434,578	100	-	4,012,720	4,447,398	178,215	4,625,613
Transactions with Owners of the Company, Recognised Directly in Equity										
Distributions to Owners of the Company										
Interim Dividend - 2024/2025	-	-	-	-	-	-	(1,144,265)	(1,144,265)	-	(1,144,265)
Total Distributions to Owners of the Company	-	-		-	-	-	(1,144,265)	(1,144,265)	-	(1,144,265)
Balance at 31st March 2025	1,138,857	495,639	-	3,318,585	4,348	2,700,000	7,078,269	14,735,698	1,225,087	15,960,785
Rights Issue - Singer Finance (Lanka) PLC	-	-	-	-	-	-	-	-	403,075	403,075
Realisation of Revaluation Surplus	-	-	-	(68,506)	-	-	68,506	-	-	-
Transferred to /(from) during the period	-	315,031	-	-	-	-	(315,031)	-	-	-
Profit for the Year	-	-	-	-	-	-	7,341,999	7,341,999	316,133	7,658,132
Other Comprehensive Income										
Actuarial Gain on Employee Benefit Obligations	-	-	-	-	-	-	1,656	1,656	(14,136)	(12,480)
Fair Value Change in Equity instruments designated at fair value through other comprehensive income	-	-	-	-	(506)	-	-	(506)	-	(506)
Related Taxes										
Deferred Tax on Actuarial Gain on Employee Benefit Obligations	-	-	-	-	-	-	(624)	(624)	4,241	3,617
Deferred Tax on Equity Investments at FVOCI-change in fair value	-	-	-	-	152	-	-	152	-	152
Total Other Comprehensive Income for the Period	-	-	-	-	(354)	-	1,032	678	(9,895)	(9,217)
Total comprehensive income for the period	-	-	-	-	(354)	-	7,343,031	7,342,677	306,238	7,648,915
Interim Dividend - 2025/2026	-	-	-	-	-	-	(2,148,417)	(2,148,417)	-	(2,148,417)
Total Distributions to Owners of the Company	-	-	-	-	-	-	(2,148,417)	(2,148,417)	-	(2,148,417)
Balance at 31st March 2026	1,138,857	810,670	-	3,250,079	3,994	2,700,000	12,026,358	19,929,958	1,934,400	21,864,358

Statement of Changes in Equity

Company	Other Components of Equity			Revenue Reserves		
	Stated Capital	Revaluation Reserves	Fair Value Reserve	General Reserves	Retained Earnings	Total Equity
	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000
Balance as at 31st March 2024	1,138,857	2,946,412	2,535	2,700,000	1,536,740	8,324,544
Unclaimed Dividend Adjustment	-	-	-	-	33,888	33,888
Realisation of Revaluation Surplus	-	(62,406)	-	-	62,406	-
Profit for the Year	-	-	-	-	3,202,029	3,202,029
Other Comprehensive Income						
Revaluation gain on Land & Building	-	620,826	-	-	-	620,826
Actuarial Loss on Employee Benefit Obligations	-	-	-	-	(33,260)	(33,260)
Fair Value Change in Equity instruments designated at fair value through other comprehensive income	-	-	143	-	-	143
Related Taxes						
Deferred Tax on Revaluation Gain on Land & Buildings	-	(186,248)	-	-	-	(186,248)
Deferred Tax on Actuarial loss on Employee Benefit Obligations	-	-	-	-	9,978	9,978
Deferred Tax on Equity Investments at FVOCI-change in fair value	-	-	(43)	-	-	(43)
Total Other Comprehensive Income for the Period	-	434,578	100	-	(23,282)	411,396
Total Comprehensive Income for the Period	-	434,578	100	-	3,178,747	3,613,425
Transactions with Owners of the Company, Recognised Directly in Equity						
Distributions to Owners of the Company						
Interim Dividend - 2024/2025	-	-	-	-	(1,144,266)	(1,144,266)
Total Distributions to Owners of the Company	-	-	-	-	(1,144,266)	(1,144,266)
Balance at 31st March 2025	1,138,857	3,318,584	2,635	2,700,000	3,667,515	10,827,591
Realisation of Revaluation Surplus	-	(68,506)	-	-	68,506	-
Profit for the Year	-	-	-	-	5,747,201	5,747,201
Other Comprehensive Income						
Actuarial Gain on Employee Benefit Obligations	-	-	-	-	59,223	59,223
Fair Value Change in Equity instruments designated at fair value through other comprehensive income	-	-	(506)	-	-	(506)
Related Taxes						
Deferred Tax on Actuarial loss on Employee Benefit Obligations	-	-	-	-	(17,767)	(17,767)
Deferred Tax on Equity Investments at FVOCI-change in fair value	-	-	152	-	-	152
Total Other Comprehensive Income for the Period	-	-	(354)	-	41,456	41,102
Total comprehensive income for the period	-	-	(354)	-	5,788,657	5,788,303
Transactions with Owners of the Company, Recognised Directly in Equity						
Distributions to Owners of the Company						
Interim Dividend - 2025/2026	-	-	-	-	(2,148,417)	(2,148,417)
Total Distributions to Owners of the Company	-	-	-	-	(2,148,417)	(2,148,417)
Balance at 31st March 2026	1,138,857	3,250,078	2,281	2,700,000	7,376,261	14,467,477

STATEMENT OF CASH FLOWS

For the Twelve Months ended 31st March	Group		Company	
	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000
Cash Flows from/(used in) Operating Activities				
Profit before Income Tax Expense	11,440,791	6,221,709	8,363,990	4,583,535
Adjustments for:				
Depreciation on Property, Plant and Equipment	867,548	777,028	656,745	603,930
Amortization of Intangible Assets	60,266	59,313	41,736	42,785
Amortization of Right of Use Assets	1,352,575	1,175,294	1,176,824	1,027,609
Loss on Disposal of Property, Plant and Equipment	10,588	1,518	598	1,381
Fair Value Gain from Investment Property	(34,348)	(29,502)	(898)	(29,502)
Loss on Disposal of Intangible Assets	-	538	-	538
Interest Expenses	3,471,441	3,175,197	3,329,114	3,167,585
Interest Income	(510,792)	(461,935)	(149,756)	(80,290)
Impairment of Inventories	722,703	486,073	732,685	513,297
Impairment Provision on Trade and Other Receivables	1,031,192	543,500	638,357	310,855
Provision for Employee Benefit Obligation	254,974	235,301	207,807	194,666
Operating Profit before Working Capital Changes	18,666,938	12,184,034	14,997,202	10,336,389
Increase in Inventories	(11,163,351)	(2,667,656)	(10,781,338)	(2,539,682)
Increase in Debtors falling Due after one Year	(11,811,605)	(8,578,298)	(715,159)	(918,503)
Increase in Debtors falling Due within one year	(37,122,389)	(14,390,811)	(6,593,032)	(1,918,065)
(Increase) / Decrease in Dues from Related Parties	(85,125)	27,342	(117,601)	34,656
Increase / (Decrease) in Dues to Related Parties	202,882	(614,339)	253,151	(535,487)
Increase in Security Deposits	396,804	168,938	396,804	168,938
Increase in Trade and Other Payables	5,023,951	3,622,053	3,697,444	3,082,662
Increase in Deferred Liabilities	227,161	105,818	227,161	105,854
Cash Generated from /(used in) Operations	(35,664,734)	(10,142,919)	1,364,632	7,816,762
Finance Costs Paid	(2,670,841)	(2,464,690)	(2,668,199)	(2,441,369)
Employee Benefits Paid	(95,784)	(84,115)	(83,382)	(73,911)
Income Tax Paid	(3,116,500)	(1,175,190)	(2,029,897)	(675,563)
Net Cash from/(used in) Operating Activities	(41,547,859)	(13,866,914)	(3,416,846)	4,625,919
Cash Flows from /(used in) Investing Activities				
Acquisition of Property, Plant and Equipment and Intangible Assets	(1,520,829)	(864,441)	(1,097,001)	(516,903)
Proceeds from Disposal of Property Plant and Equipment	12,004	17,081	11,636	17,002
Investment in Subsidiaries	-	-	(1,605,036)	-
(Increase)/ Decrease in Investment in Investment Securities	(887,106)	129,696	-	-
Interest Income Received	427,688	461,935	66,652	80,290
Net Cash Flows used in Investing Activities	(1,968,243)	(255,729)	(2,623,749)	(419,611)
Cash Flows from/ (used in) Financing Activities				
Net proceeds from Interest - Bearing Loans and Borrowings	33,036,984	12,754,626	11,370,298	167,669
Net settlements to Lease Creditors	(2,261,924)	(1,798,878)	(1,988,142)	(1,562,833)
Increase in Customer Deposit Liabilities	12,964,393	6,134,629	-	-
Proceed on Rights Issue from Minority Share Holders	403,075	-	-	-
Dividends Paid	(1,694,487)	(677,218)	(1,694,487)	(677,218)
Net Cash Flows from/ (used in) Financing Activities	42,448,041	16,413,159	7,687,669	(2,072,382)
Net Increase/ (Decrease) in Cash and Cash Equivalents	(1,068,061)	2,290,516	1,647,074	2,133,926
Cash and Cash Equivalents at the Beginning of the Year	5,933,494	3,642,978	2,231,671	97,745
Cash and Cash Equivalents as at the end of Period	4,865,433	5,933,494	3,878,745	2,231,671
Analysis Of Cash & Cash Equivalents				
Favourable balances				
Cash in hand and at bank	3,902,879	4,501,666	2,187,829	2,659,309
Fixed Deposits	3,696,643	4,242,929	3,406,713	1,465,979
Unfavourable balances				
Bank overdrafts	(2,734,089)	(2,811,101)	(1,715,797)	(1,893,617)
	4,865,433	5,933,494	3,878,745	2,231,671

Notes to the Financial Statements

1.0 BASIS OF PREPARATION AND GROUP'S ACCOUNTING POLICIES

The interim condensed consolidated financial statements for the twelve months ended 31st March 2026 have been prepared in accordance with LKAS 34 Interim Financial Reporting.

The Financial Statements for the period ended 31st March 2026, includes "the Company" referring to Singer (Sri Lanka) PLC, as the holding company and "the Group" referring to the companies whose accounts have been consolidated therein.

The interim condensed Consolidated Financial Statements do not include all the information and disclosures required in the Annual Financial Statements, and should be read in conjunction with the Group's Annual Consolidated Financial Statements as at 31st March 2025.

The presentation and classification of the Financial Statements of the previous period have been amended, where relevant, for better presentation and to be comparable with those of the current period.

The interim Condensed Financial Statements are presented in Sri Lankan Rupees (LKR) and all values are rounded to the nearest thousand except when otherwise indicated.

1.1 Fair Value measurement and related fair value disclosures - Financial Instruments

	Group		Company			
	2026 March	2025 March	2026 March	2025 March		
Recurring Fair Value Measurements	Rs. '000	Rs."000"	Rs. '000	Rs."000"	Level	
Investment in Equity Securities	21,963	22,468	19,778	20,283	3	Financial Assets at FVOCI
	21,963	22,468	19,778	20,283		

2.0 Segmental Analysis of Company Net Turnover is as follows:

	Three Months ended 31st March 2026	Three Months ended 31st March 2025	Twelve Months ended 31st March 2026	Twelve Months ended 31st March 2025
	Rs'000	Rs'000	Rs'000	Rs'000
Consumer Electronics	3,424,732	2,453,512	13,147,131	10,904,183
Financial Services	2,091,326	1,486,907	7,655,158	5,899,942
Furniture	1,480,327	1,251,496	5,912,036	4,515,261
Home Appliances	11,764,436	8,614,184	43,457,427	30,659,835
Digital Products	7,106,425	5,602,593	26,740,488	18,661,595
Sewing	1,238,856	799,316	4,223,917	2,870,370
Other	4,084,824	1,364,420	12,987,449	5,731,720
	31,190,926	21,572,428	114,123,606	79,242,906

2.1 Segmental Analysis of Company Profits Before Tax is as follows:

	Three Months ended 31st March 2026	Three Months ended 31st March 2025	Twelve Months ended 31st March 2026	Twelve Months ended 31st March 2025
	Rs'000	Rs'000	Rs'000	Rs'000
Consumer Electronics	453,157	266,037	1,574,420	999,848
Financial Services	641,590	427,768	2,239,805	1,685,843
Furniture	121,401	81,876	523,973	229,658
Home Appliances	1,706,131	671,611	4,630,119	2,697,447
Digital Products	559,160	259,862	1,587,928	869,651
Sewing	140,692	80,627	433,021	296,044
Other	342,895	131,148	833,332	297,473
Impairment Loss Trade and Other Receivables	(358,037)	(24,007)	(638,357)	(310,855)
Operating Profit	3,606,989	1,894,922	11,184,241	6,765,109
Net Finance Cost	(832,250)	(362,969)	(2,650,251)	(2,098,574)
VAT on Financial Services	(65,000)	(21,000)	(170,000)	(83,000)
Profit Before Tax	2,709,739	1,510,953	8,363,990	4,583,535

Notes to the Financial Statements

2.2 Segmental Analysis of Group Net Turnover is as follows:

	Three Months ended 31st March 2026 Rs'000	Three Months ended 31st March 2025 Rs'000	Twelve Months ended 31st March 2026 Rs'000	Twelve Months ended 31st March 2025 Rs'000
Consumer Electronics	3,424,732	2,453,512	13,147,131	10,904,183
Financial Services	6,512,158	4,050,828	21,979,034	14,969,214
Furniture	1,480,327	1,251,496	5,912,036	4,515,261
Home Appliances	11,837,972	8,616,546	43,585,836	30,667,313
Digital Products	7,106,425	5,602,593	26,740,488	18,661,595
Sewing Machines	1,238,856	799,316	4,223,917	2,870,370
Other	4,084,825	1,433,624	12,987,449	5,721,904
	35,685,295	24,207,915	128,575,891	88,309,840

2.3 Segmental Analysis of Group Profits Before Tax is as follows:

	Three Months ended 31st March 2026 Rs'000	Three Months ended 31st March 2025 Rs'000	Twelve Months ended 31st March 2026 Rs'000	Twelve Months ended 31st March 2025 Rs'000
Consumer Electronics	453,157	266,037	1,574,420	1,152,826
Financial Services	1,821,673	1,029,917	5,915,637	3,366,155
Furniture	121,401	81,876	523,973	229,658
Home Appliances	1,868,988	708,309	5,040,455	2,793,966
Digital Products	559,160	259,862	1,587,928	869,651
Sewing Machines	140,692	80,627	433,021	296,044
Other	352,511	203,874	848,735	374,731
Impairment Loss Trade and Other Receivables	(455,372)	(62,115)	(1,031,192)	(543,500)
Operating Profit	4,862,210	2,568,387	14,892,977	8,539,531
Net Finance Cost	(766,888)	(249,378)	(2,294,475)	(1,648,088)
VAT on Financial Services	(437,207)	(255,681)	(1,157,711)	(669,734)
Profit Before Tax	3,658,115	2,063,328	11,440,791	6,221,709

3 STATED CAPITAL

3.1

	31st March 2026	31st March 2025
Value-Ordinary Shares (Rs.)	1,138,856,653	1,138,856,653
Number of Ordinary Shares at the end of the period	1,167,617,912	1,167,617,912
Voting Rights	One Vote per Ordinary Share	One Vote per Ordinary Share

4 Contingencies

a) "Commissioner General of Inland Revenue has issued assessment notices on Singer (Sri Lanka) PLC pertaining to an additional VAT Liability/ Payment on account of Deemed VAT for seven quarters during the period 1st January 2014 to 30th September 2015. The assessments were for a Deemed VAT payment of Rs. 1,076 million and penalty of Rs. 423 million, totalling to Rs. 1,499 million. The assessments were appealed against and in due course the Commissioner General of Inland Revenue issued the determination on the appeal. In terms of the same, Rs. 791 million of Deemed VAT liability and penalty of Rs. 395 million totalling to Rs.1,186 million was held to be the Deemed VAT liability for the seven quarters for the period from 1st January 2014 to 30th September 2015. The Company after carefully reviewing the situation and based on the advice of tax consultants, was of the opinion that there is no basis for the Company to be made liable for Deemed VAT. Accordingly the Company decided to appeal to the Tax Appeals Commission against the determination. Further, the Company had previously provided bank guarantees amounting to Rs. 297 million to the Commissioner General of Inland Revenue - Tax Appeals Commission.

The Tax Appeals Commission hearings were concluded on 28th February 2023, and the determinations were consequently issued on the 17th of May 2023 and 23rd May 2023 for all seven quarters for the period from 1st January 2014 to 30th September 2015 – Though the Company was not informed of such determinations for a period of approximately one month from such dates. The Tax Appeals Commission in determining the case has confirmed the purported determinations made by the Commissioner General of Inland Revenue for all seven quarters. Accordingly at the time of receiving the said determinations on the 20th of June 2023, the company deposited 10% of the pending assessed

Notes to the Financial Statements

value amounting to Rs. 108 Mn in lieu of renewing the bank guarantees which were previously given. The Rs. 108 Mn. has by now been transferred by the Tax Appeals Commission to the Department of Inland Revenue.

The Company after carefully reviewing the situation and based on the advice of tax consultants, is of the opinion that there is no basis for the Company to be made liable for Deemed VAT. Accordingly, the Company has decided to seek the judicial review in the Appellate Court against the determination issued by the Tax Appeals Commission by making an application for a case stated,which was submitted to the Court of Appeal in August 2023. Hence, no provision has been made in the Financial Statements until the matter has been determined by the Court.

b) Commissioner General of Inland Revenue has issued assessment notices on Singer Digital Media (Pvt) Ltd which has been amalgamated with Singer (Sri Lanka) PLC pertaining to an additional Income Tax Liability for the Year of Assessment 2018/2019. The assessment was for an income tax payment of Rs. 86 million and interest and penalty of Rs. 44 million and Rs. 16 million respectively, totalling to Rs. 147 million.

Since, the Commissioner General of Inland Revenue has failed to make the determination on the appeal, the Company has decided to appeal to the Tax Appeal Commission against the assessment dated 25th May 2022. Further, the Company has previously provided a bank guarantee amounting to Rs. 37 million to the Commissioner General of Inland Revenue - Tax Appeals Commission on 02nd March 2023.

The determination was issued by the Tax Appeals Commission for the year of assessment 2018/2019 on 21st November 2023 confirming the assessment notices issued. The tax authorities have exercised the bank guarantee of Rs. 37 million on 7th December 2023.

The Company after carefully reviewing the situation and based on the advice of tax consultants, is of the opinion that it is unlikely that the company will be made liable for Income Tax. Accordingly, the Company has decided to seek the judicial review in the Appellate Court against the determination issued by the Tax Appeals Commission by making an application for a case stated , which was submitted to the Court of Appeal in February 2024. Hence, no provision has been made in the Financial Statements until the matter has been determined by the Court.

C) The Company has received default notices for assessments issued to Singer Digital Media (Pvt) Ltd which has been amalgamated with Singer (Sri Lanka) PLC, in relation to Income Tax and National Building Tax (NBT). These include income tax in default for the Year of Assessment 2015/2016, comprising tax payable of Rs. 2.8 million and a penalty of Rs. 2.7 million, income tax penalty for the Year of Assessment 2016/2017 amounting to Rs. 10.5 million and NBT default for the period 1620 comprising tax payable of Rs. 5.4 million and a penalty of Rs. 2.7 million, totalling to Rs. 24.1 million.

The company has responded to the Inland Revenue Department on 21 April 2026, stating that the liability had already been settled on 13 November 2015 for the income tax default notice received for the year of assessment 2015/16, while the company is currently in the process of responding to the default notices for the year of assessment 2016/2017 and for the period 1620.

d) Singer (Sri Lanka) PLC has provided bank guarantees amounting to Rs.807 million to Director General of Customs to clear imports during the years 2008 to March 2026. The bank guarantee related to alleged additional duty payable on imports, claimed by the customs and is being contested by the Company in courts. The Court of Appeal ordered that the Director General of Customs continue with the investigations. The Company being aggrieved by the decision has filed an appeal, which is pending before the Supreme Court. The Company lawyers are of the opinion that there is no basis that the Company is liable for the additional duty. Based on assessment the probability is higher that the Company would not be required to settle the liability. Hence, no provision is made in the Financial Statements

e) Inland Revenue Department has issued assessment notices on Singer (Sri Lanka) PLC pertaining to VAT for 17 quarters from 1st Quarter 2017 to 1st Quarter 2022. The assessment is for a VAT payment of Rs. 662.44Mn and penalties thereon amounting to Rs. 847.46Mn. The reason for these assessments is due to a mismatch between the tax invoice numbers/values associated with third-party input VAT claims (as reported in Customer VAT Schedule 02) and those recorded and declared by the company in VAT Schedule 01 of Singer (Sri Lanka) PLC.

The Company after carefully reviewing the situation and based on the advice of tax consultants, is of the opinion that there is no basis for the Company to be made liable for VAT. Accordingly, the Company has decided to appeal against the assessments issued by the Senior Deputy Commissioner of the Inland Revenue Department

f) Inland Revenue Department has raised assessment notices on Singer (Sri Lanka) PLC pertaining to an additional Income Tax Liability for the Years of Assessment 2017/2018, 2018/2019, 2019/2020 and 2020/2021. These assessments were for income tax payments of Rs. 596 million and interest and penalty of Rs. 575 million and Rs. 205 million respectively, totalling to Rs. 1,376 million. The reason for these assessments is due to mismatches between the tax invoice numbers/values associated with third-party input VAT claims (as reported in Customer VAT Schedule 02) and those recorded and declared by the company in VAT Schedule 01 of Singer (Sri Lanka) PLC. Thus, the Inland Revenue Department arguing that there is an undeclared revenue, thereby resulting in an understatment of the taxable profit.

The Company after carefully reviewing the situation and based on the advice of tax consultants, is of the opinion that there is no basis for the Company to be made liable for Income Tax. Accordingly, the Company has decided to appeal against the assessments issued by the Senior Deputy Commissioner of the Inland Revenue Department.

Notes to the Financial Statements

g) The Commissioner General of Inland Revenue has issue assessments against Regnis Appliances (Pvt) Ltd, a 100% subsidiary of Singer (Sri Lanka) PLC. The assessments were raised on VAT for 1st & 4th Quarters of 2016, 4th Quarter of 2019 and 1st Quarter of 2023. The total amount assessed is Rs. 3.3 Mn. After carefully reviewing the assessments and based on the advice of tax consultants, the company appealed against the assessments raised.

The Company, after carefully reviewing the situation and based on the advice of tax consultants, is of the opinion that there is no basis for the Company to be made liable for VAT. Accordingly, the Company has decided to appeal against the assessments issued by the Commissioner of the Inland Revenue Department.

h) Singer Finance (Lanka) PLC has provided letters of guarantee totalling to Rs.32,100,000/- against Fixed Deposits of Rs.32,100,000/- as at 31st March 2026.

i) The Commissioner General of Inland Revenue has issued an assessment notice to Singer Finance (Lanka) PLC regarding an additional surcharge tax liability for the taxable period from 1st April 2020 to 31st March 2021. The assessment includes a surcharge tax of Rs. 333.5 million and interest of Rs. 49.7 million, totaling to Rs. 383.2 million.

Following a comprehensive review of the relevant facts and applicable tax legislation, management concluded that there were reasonable grounds to challenge the assessment. Accordingly, the Company submitted a request for an administrative review on 31 December 2024. Subsequent to this review, the Department of Inland Revenue issued its Determination on 19 January 2026. As per the Determination, the surcharge tax was revised to Rs. 300.2 million, with interest of Rs. 166.2 million and a penalty of Rs. 49.4 million, prior to adjusting for payments already made. The Company had previously settled Rs. 53 million in 2022 and Rs. 100.3 million in September 2024. After accounting for these payments, the outstanding amounts were a surcharge tax of Rs. 247.2 million, interest of Rs. 65.9 million, and a penalty of Rs. 49.4 million.

Upon careful consideration of the Determination and based on professional advice obtained from tax consultants, management determined that there are sufficient grounds to further contest the position taken by the Department of Inland Revenue. Accordingly, an appeal was filed with the Tax Appeals Commission on 11 February 2026.

j) The Commissioner General of Inland Revenue has issued an assessment notice to Singer Finance (Lanka) PLC regarding an additional Income tax liability for the taxable period from 1st April 2020 to 31st March 2021. The assessment includes an Income tax of Rs. 102.2 million and interest of Rs. 49 million, totalling Rs. 151.2 million.

After carefully reviewing the situation and based on the advice of tax consultants, the Company has settled part of the assessed amount, totaling Rs. 19.5 million, which includes interest of Rs. 6.4 million. The Company is of the view that it has strong grounds to contest the remaining portion of the assessment. Accordingly, the Company lodged an appeal for an administrative review on 20th June 2024. The administrative review interview was held on 06th March 2025, and a written submission was provided on 15th May 2025. Furthermore, the additional requested information has been submitted via email.

It was negotiated with the Department of Inland Revenue at the administrative review stage and agreed on a settlement of Rs.13,619,272/- inclusive of a reduced penalty of Rs. 1,284,186/- and interest of Rs. 2,735,797/-

k) The Commissioner General of Inland Revenue has issued an assessment notice to Singer Finance (Lanka) PLC regarding an additional Income tax liability for the taxable period from 1st April 2021 to 31st March 2022. The assessment includes an Income tax of Rs. 22.8 million and interest of Rs. 9.9 million, totalling Rs. 32.7 million.

After carefully reviewing the situation and based on the advice of tax consultants, the Company has settled part of the assessed amount, totaling Rs. 16.2 million. The Company is of the view that it has strong grounds to contest the remaining portion of the assessment. Accordingly, the Company lodged an appeal for an administrative review on 12th March 2025. The appeal hearing was held on 17th March 2026, and the Company submitted additional information on 10th April 2026. The matter is yet to be finalized.

l) Regnis (Lanka) PLC which is now merged with Singer (Sri Lanka) PLC has cleared a shipment of imported goods during the year 2008 on provision of a bank guarantee to the Director General of Customs amounting to Rs. 7 million. The bank guarantee relates to alleged additional duty payable on imports which is contested by the Company. The customs inquiry initiated in 2008 is still pending. The Management is of the opinion that there is no basis that the Company is liable for the additional duty and hence, no provision is made in the Financial Statements on additional duty payable on imports which is contested by the Company.

m) The Commissioner General of Inland Revenue has issued Default tax notices on Regnis (Lanka) PLC which was amalgamated with Singer (Sri Lanka) PLC on 31st January 2024 pertaining to VAT, IT, Dividend tax & ACT Liabilities from year 1998 to 2007. The default notices were Default tax amounting to for Rs. 12.2 million and penalty of Rs.5.5 million, totalling Rs. 17.7 million.

Based on the advice of tax consultants, the company has given a reply to the IRD mentioning reasons as to why the company should not be assessed.

Notes to the Financial Statements

n) The Commissioner General of Inland Revenue has issued assessments/default notices on Singer Industries (Ceylon) PLC which was amalgamated with Singer (Sri Lanka) PLC on 31st January 2024 pertaining to VAT, IT, Dividend tax & PAYE Liabilities from year 1993 to 2024. The assessments/ default notices were for Default tax amounting to Rs. 30.1 million and penalty of Rs.20.8 million, totalling Rs. 50.9 million.

After an extensive evaluation of the circumstances and tax legislation, management asserts that there are valid reasons to contest the assessments/default notices. Therefore,no provision has been made in the financial statements.

o) Commissioner General of Inland Revenue has issued an assessment notice on Singer (Sri Lanka) PLC pertaining to an additional VAT on Financial Services Liability for the taxable period of 01st January 2016 to 31 December 2016. The assessment was for VAT on Financial Services payment of Rs. 27 million and penalty of Rs. 16 million, totalling to Rs. 43 million. Subsequently, Commissioner General of Inland Revenue had given the determination on the appeal. As per the same, Rs . 26 million of VAT on Financial Services liability and a penalty of Rs. 26 million totalling Rs. 52 million is payable as VAT on Financial Services liability for the period 1st January 2016 to 31st December 2016. The Company after carefully reviewing the situation and based on the advice of tax consultants, was of the opinion that the Company has strong grounds on which to contest the CGIR's determination. Accordingly, the Company decided to appeal to the Tax Appeal Commission against the determination on 17th August 2021. Further, the Company has provided a bank guarantee amounting to Rs.13 million to the Commissioner General of Inland Revenue - Tax Appeal Commission on 03rd December 2021.

The Tax appeal commission annulled the assessment and the determination of the Commissioner General of Inland Revenue on the case through their determination made on the 24th December 2024.

5 Events Occuring After The Balance Sheet Date

There have been no events occuring after the balance sheet date that require disclosure in the financial statements except the following.

1. The Board of Directors passed a resolution on 30th April 2026 granting approval to sell the entirety of the 9.28% stake held in Equity Investments Lanka Limited for a consideration of Rs. 10,989,000/-based on an offer made by an investor.

2. Singer (Sri Lanka) PLC executed a Sale and purchase agreement with ACME Printing and Packaging PLC on 28th April 2026 to purchase the premises bearing Assessement No. 345, Gonamaditthta Road, Piliyandala at a price of Rs. 630 Mn for the purpose of expanding the local manufacturing business of the Company.

6 Interim Dividend

On 31st March 2026, the Board of Directors have declared a Fourth interim dividend of Rs. 0.85 per share amounting to Rs. 992 million for the year ended 31st March 2026 and payment was made on 28th April 2026.

7 Top 20 Shareholders as at 31st March 2026

	Name	Number of Shares	Percentage
1	HAYLEYS PLC	783,801,111	67.13
2	HAYLEYS ADVANTIS LIMITED	111,382,980	9.54
3	VOLANKA (PVT) LIMITED	34,787,235	2.98
4	HAYLEYS AVENTURA (PRIVATE) LIMITED	31,595,745	2.71
5	CARBOTELS (PVT) LIMITED	29,042,553	2.49
6	HAYLEYS AGRICULTURE HOLDINGS LIMITED	28,404,255	2.43
7	MR. KULAPPU ARACHCHIGE DON DHAMMIKA PERERA	20,807,739	1.78
8	HATTON NATIONAL BANK PLC - CAPITAL ALLIANCE QUANTITATIVE EQUITY FUND	8,669,975	0.74
9	MRS. MIHIRI VIRANI FERNANDO	6,025,000	0.52
10	PEOPLE'S LEASING AND FINANCE PLC/M.E.AMARASINGHE	5,828,780	0.50
11	DEUTSCHE BANK AG TRUSTEE TO LYNEAR WEALTH DYNAMIC OPPORTUNITIES FUND	3,550,000	0.30
12	PEOPLE'S LEASING AND FINANCE PLC/L.P.HAPANGAMA	2,742,905	0.23
13	HATTON NATIONAL BANK PLC - NDB WEALTH GROWTH AND INCOME FUND	2,000,000	0.17
14	INVENCO CAPITAL PRIVATE LIMITED	1,509,554	0.13
15	DEUTSCHE BANK AG-NATIONAL EQUITY FUND	1,458,194	0.12
16	UNION INVESTMENTS (PRIVATE) LIMITED	1,355,798	0.12
17	DFCC BANK PLC A/C NO.02	1,267,865	0.11
18	SEYLAN BANK PLC/SARATH KUMARA WIJEKOON	1,213,730	0.10
19	MISS NAI KALUGE RUVANI HEMAMALA DE SILVA	1,192,914	0.10
20	MR. ABEYSIRI HEMAPALA MUNASINGHE & MR. A.R.R. MUNASINGHE	1,143,220	0.10
	Sub Total	1,077,779,553	92.31
	Other Shareholders	89,838,359	7.69
	Total Issued Shares	1,167,617,912	100.00

There were no non-voting shares as at 31.03.2026

Notes to the Financial Statements

8 Subscribing to the Rights Issue of Singer Finance (Lanka) PLC

Singer Finance (Lanka) PLC ('Singer Finance'), a subsidiary of the Company offered a Rights Issue of ordinary voting shares up to 75,777,778 at Rupees Twenty Six and Cents Fifty (Rs. 26.50) to the existing shareholders of the Company, in the proportion of Six (6) new Ordinary shares for every Sixteen (16) existing shares held. Since the Company held 161,513,035 ordinary voting shares in Singer Finance before the Rights Issue, the company subscribed for the full entitlement of 60,567,388 ordinary voting shares at a total consideration of Rupees One Billion Six Hundred and Five Million Thirty-Five Thousand Seven Hundred and Eighty-Two (Rs. 1,605,035,782/-). Accordingly, Singer Finance issued shares to the company in October 2025. This investment has been recorded under Investment in Subsidiary in the Company's balance sheet as at 31st March 2026.

9 Director' s and GMD's Shareholding as at

Name of the Director	Shareholding 31st March 2026 Number of Shares	Shareholding 31st March 2025 Number of Shares
Mr. Mohan Pandithage	-	-
Mr. Mahesh Wijewardene (GMD)	-	-
Mr. Deepal Sooriyaarachchi	-	-
Mr. Sarath Ganegoda	-	-
Mr. Dilip De Silva Wijeyeratne	-	-
Ms. Gayani De Alwis	-	-
Ms. Brindhiini Perera	-	-
Ms. Kawshi Amarasinghe	-	-
Mr. Jonathan Alles	-	-
Mr. Shalinka Seresinhe (appointed on 01.04.2025)	-	-
Mr. Thulitha Mendis (appointed on 01.04.2025)	-	-
Mr. Vajira Tennakoon (appointed on 01.04.2025)	-	-

10 Public Holding

Shares held by public as at 31st March 2026

	Number of share holders	Number of shares	Percentage
	7,665	127,691,294	10.94%

Float adjusted market capitalization - Rs. 9,832,229,638/=

The Company complies with option 2 of the Listing Rules 7.13.1 (i) (a) which requires a minimum Public Holding of 5%.

11 Company Secretaries / Registrars

Hayleys Group Services (Private) Limited

400, Deans Road, Colombo 10, Sri Lanka

Contact No. 0112627650

Corporate Information

Name of the Company

Singer (Sri Lanka) PLC

Legal form

Public company with limited liability. Incorporated as a public company in SriLanka on 30th December 1974 under the Companies Ordinance and re-registered under the Companies Act No. 07 of 2007 on 13th June 2008. Founded in 1877 as a Branch of Singer Sewing Machine Company, USA. The shares of the Company are listed on the Colombo Stock Exchange.

Registered office

Singer (Sri Lanka) PLC
No. 112, Havelock Road,
Colombo 05, Sri Lanka.
Phone: +94 11 231 6316 (13 lines) Facsimile: +94 11 242 3544
Email: singer@singersl.com
Website: www.singer.lk

Company registration number

New – PQ 160
Old – PBS 802 (S.P.)

Tax payer Identification Number

124008026

Bankers

Bank of Ceylon
Commercial Bank of Ceylon PLC
Deutsche Bank Sri Lanka
Hatton National Bank PLC
MCB Bank Sri Lanka
Nations Trust Bank PLC
NDB Bank PLC
Pan Asia Bank PLC
People's Bank
Seylan Bank PLC
Sampath Bank PLC
Standard Chartered Bank (Sri Lanka) Limited
The Hongkong & Shanghai Banking Corporation
Union Bank PLC
Habib Bank Limited
DFCC Bank PC
Cargills Bank PLC

Auditors

KPMG
Chartered Accountants
No. 32A, Sir Mohamed Macan Markar Mawatha,
P.O. Box 186,
Colombo 3, Sri Lanka.

Registrars

Hayleys Group Services (Private) Limited
No. 400, Deans Road,
Colombo 10, Sri Lanka.

Company secretaries

Hayleys Group Services (Private) Limited
No. 400, Deans Road,
Colombo 10, Sri Lanka.

Lawyers

Neelakandan & Neelakandan Attorneys-at-Law & Notaries Public M&N Building (Level 5),
No. 2, Deal Place,
Colombo 3, Sri Lanka.

Directorate

Mr. Mohan Pandithage
Chairman (Executive)
Mr. Mahesh Wijewardene
Group Managing Director
Mr. Deepal Sooriyaarachchi
Mr. Sarath Ganegoda
Mr. Dilip De S. Wijeyeratne
Ms. Gayani de Alwis
Ms. Brindhiini Perera
Ms. Kawshi Amarasinghe
Mr. Jonathan Alles
Mr. Shalinka Seresinhe
(appointed w.e.f 01.04.2025)
Mr. Thulitha Mendis
(appointed w.e.f 01.04.2025)
Mr. Vajira Tennakoon
(appointed w.e.f 01.04.2025)

Audit Committee

Mr. Dilip De Silva Wijeyeratne
(Chairman)-Senior Independent

Mr. Deepal Sooriyaarachchi
Non Executive

Mr. Jonathan Alles
Independent Non Executive

Ms. Gayani De Alwis
Independent Non Executive

Nominations and Governance Committee

Mr. Dilip De Silva Wijeyeratne
(Chairman)Senior Independent

Mr. Sarath Ganegoda
Non Executive

Mr. Jonathan Alles
Independent Non Executive

Ms. Kawshi Amarasinghe
Independent Non Executive

Remuneration Committee

Mr. Dilip De Silva Wijeyeratne
(Chairman) -Senior Independent

Mr. Deepal Sooriyaarachchi
Non Executive

Mr. Jonathan Alles
Independent Non Executive

Ms. Gayani De Alwis
Independent Non Executive

Related Party Transactions Review Committee

Mr. Jonathan Alles (Chairman)
Independent Non Executive

Mr. Dilip De Silva Wijeyeratne
Senior Independent

Mr. Deepal Sooriyaarachchi
Non Executive

Ms. Gayani De Alwis
Independent Non Executive

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