RENUKA AGRI FOODS PLC

INTERIM FINANCIAL STATEMENTS – FOR THE PERIOD ENDED

30TH JUNE 2026

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Operational Review

Interim Financial Statements for the Period Ended 30th June 2026

Analysis of Statement of Financial Position

Total Assets

Total Assets of the Group have increased by Rs. 605 Mn from Rs. 8,108 Mn as at 31st March 2026 to Rs.8,713 Mn as at 30th June 2026. Total Non-Current Assets were Rs. 4,395 Mn and Total Current Assets were Rs.4,318 Mn as at 30th June 2026.

Equity Attributable to Owners of the Company

Equity attributable to Owners of the Company has increased by Rs.239 Mn from Rs. 4,801 Mn as at 31st March 2026 to Rs. 5,040 Mn as at 30th June 2026.

Net Asset Per Share (NAPS)

The NAPS for the group has increased to Rs. 6.31 as at 30th June 2026 compared with Rs. 6.01 per share recorded as at 31st March 2026.

Analysis on Statement of Profit or Loss and Other Comprehensive Income

Revenue & Expenses

Group revenue has decreased by 10% to Rs. 1,823 Mn for the quarter ended 30th June 2026 compared with Rs. 2,024 Mn in the corresponding quarter of the previous year.

Total group admin and selling expenses have increased by 46% to Rs. 165 Mn for the quarter ended 30th June 2026 compared with Rs. 113Mn in the corresponding quarter in the previous year.

Profit / (Loss) After Tax

The Group reported a profit amounting to Rs.239 Mn for the quarter ended 30th June 2026, compared with a loss of Rs. 13 Mn reported in the corresponding quarter of the previous year.

Earnings / (Loss) Per Share

Earnings per Share was Rs. 0.30 for the quarter ended 30th June 2026, compared with a loss of Rs. 0.02 per share in the corresponding quarter of the previous year.

RENUKA AGRI FOODS PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE PERIOD ENDED 30 JUNE	GROUP				COMPANY			
	Rs.'000'		Rs.'000'		Rs.'000'		Rs.'000'	
	QUARTER ENDED		PERIOD ENDED		QUARTER ENDED		PERIOD ENDED	
	30.06.2026	30.06.2025	30.06.2026	30.06.2025	30.06.2026	30.06.2025	30.06.2026	30.06.2025
	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
Revenue	1,822,979	2,023,950	1,822,979	2,023,950	1,540,908	1,808,907	1,540,908	1,808,907
Cost of Sales	(1,470,238)	(1,862,949)	(1,470,238)	(1,862,949)	(1,218,818)	(1,645,444)	(1,218,818)	(1,645,444)
Gross Profit	**352,741**	**161,001**	**352,741**	**161,001**	**322,090**	**163,463**	**322,090**	**163,463**
Other Operating Income	4,701	3,397	4,701	3,397	56	-	56	-
Administrative Expenses	(119,922)	(89,126)	(119,922)	(89,126)	(99,336)	(79,568)	(99,336)	(79,568)
Selling & Distribution Expenses	(45,554)	(24,260)	(45,554)	(24,260)	(39,661)	(20,062)	(39,661)	(20,062)
Other Operating Expenses	-	-	-	-	-	-	-	-
Profit / (Loss) from Operations	**191,966**	**51,012**	**191,966**	**51,013**	**183,149**	**63,833**	**183,149**	**63,833**
Finance Income	184,565	46,423	184,565	46,423	147,062	46,380	147,062	46,380
Finance Cost	(121,229)	(106,370)	(121,229)	(106,370)	(103,962)	(102,217)	(103,962)	(102,217)
Net Finance Cost	63,336	(59,947)	63,336	(59,947)	43,100	(55,837)	43,100	(55,837)
Share of Loss of Equity Accounted Investee	813	(4,023)	813	(4,023)	-	-	-	-
Profit / (Loss) before Taxation	**256,115**	**(12,958)**	**256,115**	**(12,958)**	**226,249**	**7,997**	**226,249**	**7,996**
Taxation	(16,720)	-	(16,720)		(13,400)	-	(13,400)	
Profit / (Loss) for the Period	**239,394**	**(12,958)**	**239,394**	**(12,958)**	**212,849**	**7,997**	**212,849**	**7,996**
Other Comprehensive Income / (Expense)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Comprehensive Income / (Expense) for the P	**239,394**	**(12,958)**	**239,394**	**(12,958)**	**212,849**	**7,997**	**212,849**	**7,996**
Profit / (Loss) Attributable to :								
Equity Holder of the Parent	239,481	(12,093)	239,481	(12,093)	212,849	7,997	212,849	7,996
Non Controlling Interest	(87)	(865)	(87)	(865)	-	-	-	-
Profit / (Loss) for the Period	**239,394**	**(12,958)**	**239,394**	**(12,958)**	**212,849**	7,997	**212,849**	**7,996**
Total Comprehensive Income / (Expense) attributable to :								
Equity Holder of the Parent	239,481	(12,093)	239,481	(12,093)	**212,849**	7,997	212,849	7,996
Non Controlling Interest	(87)	(865)	(87)	(865)	**-**	-	-	-
Total Comprehensive Income / (Expense) for the P	**239,394**	**(12,958)**	**239,394**	**(12,958)**	**212,849**	7,997	**212,849**	**7,996**
Earnings / (Loss) Per Share (Rs.)	**0.30**	**(0.02)**	**0.30**	**(0.02)**	**0.27**	**0.01**	**0.27**	**0.01**

1 The above figures are provisional and subject to audit.
2 Figures in brackets indicate deductions.

RENUKA AGRI FOODS PLC
STATEMENT OF FINANCIAL POSITION

AS AT	GROUP		COMPANY	
	30.06.2026 Rs.'000' UNAUDITED	31.03.2026 Rs.'000' UNAUDITED	30.06.2026 Rs.'000' UNAUDITED	31.03.2026 Rs.'000' UNAUDITED
Assets				
Non-Current Assets				
Property, Plant and Equipment	2,875,231	2,908,372	1,723,944	1,751,073
Biological Assets	282,841	279,856	-	-
Intangible Assets	561,770	561,770	541	541
Right of Use Assets	95,470	95,470	58,410	58,410
Investment In Subsidiaries	-	-	2,005,203	2,005,203
Investment in Equity Accounted Investees	553,278	552,465	-	-
Differed Tax Asset	26,869	26,869	26,869	26,869
Total Non-Current Assets	4,395,459	4,424,802	3,814,967	3,842,096
Current Assets				
Inventories	1,621,116	1,555,462	1,347,998	1,226,929
Trade and Other Receivables	1,759,124	1,688,192	1,545,860	1,458,915
Amounts due from Related Companies	-	-	7,374	-
Cash and Cash Equivalent	937,713	439,266	536,044	386,773
Total Current Assets	4,317,953	3,682,920	3,437,276	3,072,617
Total Assets	**8,713,412**	**8,107,722**	**7,252,243**	**6,914,713**
Equity and Liabilities				
Equity				
Stated Capital	1,812,794	1,812,794	1,812,794	1,812,794
Revaluation Reserve	562,046	562,046	181,806	181,807
Retained Earnings	2,665,841	2,426,360	2,372,021	2,159,172
Equity attributable to owners of the Company	5,040,681	4,801,200	4,366,621	4,153,774
Non Controlling Interest	67,495	67,582	-	-
Total Equity	5,108,176	4,868,782	4,366,621	4,153,774
Non Current Liabilities				
Retirement Benefit Obligations	79,821	78,320	69,296	68,436
Interest Bearing Borrowings	38,888	47,221	38,888	47,221
Lease Liabilities	132,909	136,741	76,652	82,273
Deferred Tax Liability	149,736	147,736	1,000	-
Total Non Current Liabilities	401,354	410,018	185,836	197,930
Current Liabilities				
Trade and Other Payables	673,613	647,041	553,079	537,952
Interest Bearing Borrowings	2,419,304	2,052,834	2,042,084	1,870,834
Lease Liabilities	7,966	5,914	5,854	-
Amount Due To Related Companies	-	-	1,098	48,000
Dividend Payable	6,366	6,366	5,016	5,016
Income Tax Payable	16,520	3,023	12,543	143
Bank Overdraft	80,112	113,744	80,112	101,064
Total Current Liabilities	3,203,881	2,828,922	2,699,786	2,563,009
Total Liabilities	3,605,235	3,238,940	2,885,622	2,760,939
Total Equity & Liabilities	**8,713,412**	**8,107,722**	**7,252,243**	**6,914,714**
Net Assets per Share (Rs.)	**6.31**	**6.01**	**5.47**	**5.20**

The above figures are provisional and subject to audit.
I certify that the Interim Financial Statements have been prepared in compliance with the requirements of the Companies Act No.7 of 2007.

Sgd
A.R.D. Perera
Chief Financial Officer

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.
These Financial Statements were approved and signed for and on behalf of of the Board of Directors of Renuka Agri Foods PLC.

Sgd
S.R. Rajiyah
Director
11.08.2026

Sgd
M.R. Ratnasabapathy
Director

RENUKA AGRI FOODS PLC
STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED	Equity Attributable to Owners of the Company				Non Controlling Interest	Total Equity
	Stated Capital	Revaluation Reserve	Retained Earnings	Total		
	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000
COMPANY						
Balance as at 1st April 2025	**1,812,794**	**181,807**	**1,271,549**	**3,266,150**	**-**	**3,266,150**
Loss for the period	-	-	7,996	**7,996**	-	**7,996**
Other Comprehensive Income						-
Total Comprehensive Income for the period	-	-	7,996	**7,996**	-	**7,996**
Transactions with the owners						
Right Issue		-	-	**-**	-	**-**
Total Transactions with the owners	-	-	-	**-**	-	**-**
Balance as at 30th June 2025	**1,812,794**	**181,807**	**1,279,545**	**3,274,145**	**-**	**3,274,145**
Balance as at 1st April 2026	**1,812,794**	**181,807**	**2,159,172**	**4,153,773**	**-**	**4,153,773**
Profit for the period	-	-	212,849	**212,849**	-	**212,849**
Other Comprehensive Income, net of Tax	-	-	-	**-**	-	**-**
Total Comprehensive Income for the period	-	-	212,849	**212,849**	-	**212,849**
Balance as at 30th June 2026	**1,812,794**	**181,807**	**2,372,021**	**4,366,622**	-	**4,366,622**
GROUP						
Balance as at 1st April 2025	**1,812,794**	**443,461**	**1,781,847**	**4,038,102**	**496,004**	**4,534,106**
Loss for the period	-	-	(12,093)	**(12,093)**	(865)	**(12,958)**
Other Comprehensive Income, net of Tax	-					-
Total Comprehensive Income for the period	-	-	(12,093)	**(12,093)**	(865)	**(12,958)**
Changes in ownership interest that do not result in loss of control			3,180	**3,180**	(3,180)	-
Right Issue	-	-	-	**-**	-	**-**
Total Transactions with the owners	-	-	3,180	**3,180**	**(3,180)**	-
Balance as at 30th June 2025	**1,812,794**	**443,461**	**1,772,934**	**4,029,189**	**491,959**	**4,521,148**
Balance as at 1st April 2026	**1,812,794**	**562,046**	**2,426,360**	**4,801,200**	**67,582**	**4,868,782**
Profit for the period	-	-	239,481	**239,481**	(87)	**239,394**
Other Comprehensive Income, net of Tax	-	-	-	**-**	-	**-**
Total Comprehensive Income for the period	-	-	239,481	**239,481**	(87)	**239,394**
Balance as at 30th June 2026	**1,812,794**	**562,046**	**2,665,841**	**5,040,681**	**67,495**	**5,108,176**

1 The above figures are provisional and subject to audit.
2 Figures in brackets indicate deductions

RENUKA AGRI FOODS PLC
STATEMENT OF CASH FLOWS

FOR THE PERIOD 30TH JUNE	GROUP		COMPANY	
	2026 Rs.'000 UNAUDITED	2025 Rs.'000 UNAUDITED	2026 Rs.'000 UNAUDITED	2025 Rs.'000 UNAUDITED
Cash Flow from Operating Activities				
Profit Before Tax	**256,115**	(12,958)	**226,249**	7,996
	256,115	(12,958)	**226,249**	7,996
Adjustments:				
Depreciation	**38,940**	28,199	**31,224**	21,529
Amortization of Right to use Assets	**-**	138	**-**	-
Provision for Retirement Benefit Obligation	**4,319**	1,478	**1,549**	2,067
Interest Income	**(701)**	(705)	**(531)**	(355)
Interest Expenses	**51,204**	63,486	**49,725**	57,360
Share of profit of Equity Accounted Investees	**(813)**	4,023	**-**	-
Operating Profit Before Working Capital Changes	**349,064**	83,662	**308,216**	88,597
Working Capital Changes				
(Increase)/Decrease in Inventories	**(65,654)**	(263,045)	**(121,069)**	(141,979)
(Increase)/Decrease in Trade and Other Receivables	**(70,932)**	(214,497)	**(86,945)**	(110,469)
(Increase)/Decrease in Dues from Related Companies	**-**	-	**(7,374)**	(5,523)
Increase/(Decrease) in Trade and Other Payable	**26,574**	177,472	**15,124**	(96,741)
Increase/(Decrease) in Dues to Related Companies	**-**	-	**(46,902)**	(3,892)
Cash Generated from / (Used in) Operations	**239,053**	(216,408)	**61,050**	(270,007)
Interest Paid	**(51,204)**	(60,224)	**(49,725)**	(57,360)
Income Tax Paid	**(1,224)**	(2,303)	**-**	(19)
Payment of Retirement Benefit Obligation	**(2,818)**	(989)	**(689)**	(517)
Net Cash Flows Generated from / (Used in) Operating Activities	**183,807**	(279,924)	**10,636**	(327,903)
Cash Flows from Investing Activities				
Acquisition of Property, Plant and Equipment	**(5,799)**	(26,835)	**(4,095)**	(24,999)
Acquisition of Biological Assets	**(2,985)**	(3,338)	**-**	-
Interest Received	**701**	705	**531**	355
Net Cash Used in Investing Activities	**(8,083)**	(29,468)	**(3,564)**	(24,644)
Cash Flows from Financing Activities				
Long Term & Short Term Borrowings - Obtained	**2,430,000**	1,368,797	**1,980,000**	1,028,000
Long Term & Short Term Repayments	**(2,073,643)**	(860,115)	**(1,816,850)**	(568,222)
Net Cash Flows Generated From in Financing Activities	**356,357**	508,682	**163,150**	459,778
Net Increase/ (Decrease) in Cash and Cash Equivalents	**532,080**	199,290	**170,222**	107,231
Cash and Cash Equivalents at the beginning of the period	**325,522**	153,084	**285,709**	153,742
Cash and Cash Equivalents at the end of the period	**857,601**	352,374	**455,932**	260,973

1 The above figures are provisional and subject to audit.
2 Figures in brackets indicate deductions

RENUKA AGRI FOODS PLC
SEGMENT ANALYSIS

Amounts in Rs'000

	MANUFACTURING		PLANTATIONS		GROUP TOTAL	
FOR THE PERIOD 30TH JUNE	**2026**	2025	**2026**	2025	**2026**	2025
Revenue	**1,823,778**	2,022,956	**14,563**	19,885	**1,838,341**	2,042,841
Intra Segment Revenue	**(1,800)**	(1,800)	**(13,562)**	(17,091)	**(15,362)**	(18,891)
Segment Revenue	**1,821,978**	2,021,156	**1,001**	2,794	**1,822,979**	**2,023,950**
Segment Results	**251,658**	(18,475)	**(13,076)**	9,539	**238,582**	(8,936)
Share of Profit of Equity Accounted Investees	**813**	(4,023)	**-**		**813**	(4,023)
Profit / (Loss) for the period after Tax	**252,470**	(22,499)	**(13,076)**	9,539	**239,394**	(12,959)

Amounts in Rs'000

AS AT	**30.06.2026**	**31.03.2026**	**30.06.2026**	**31.03.2026**	**30.06.2026**	**31.03.2026**
Segment Assets	**8,010,940**	7,459,104	**702,473**	648,618	**8,713,412**	8,107,722
Segment Liabilities	**3,510,626**	3,141,772	**94,609**	97,168	**3,605,235**	3,238,940

1 The above figures are provisional and subject to audit.
2 Figures in brackets indicates deductions

Notes to the Interim Financial Statements

1. Basis of Preparation

The Interim Financial Statements of Renuka Agri Foods PLC have been prepared in compliance with Sri Lanka Accounting Standard LKAS 34 -Interim Financial Reporting and are subject to audit. These Interim Financial Statements are to be read in conjunction with the annual financial statements for the year ended 31st March 2025.

2. Comparative figures

The presentation and classification of figures for the corresponding period of the previous year have been rearranged where relevant, to be comparable with those for the current period.

The Group is organized into business units based on their products and services, and performance reported under two segments (i.e. Manufacturing, Plantations) during the period under review.

3. Stated Capital

The stated capital of the company consists of 798,829,305 (31st March 2026 – 798,829,305) ordinary voting shares as at 30th June 2026.

4. Earnings Per Share

Earnings per share have been calculated by dividing profit attributable to ordinary equity holders (excluding Non-Controlling Interest) by the weighted average number of ordinary shares outstanding during the period as given in the LKAS 33.

5. Market Price per Share

	As at 30.06.2026	As at 31.03.2026
	Voting	Voting
Lowest During the Period (Rs.)	10.70	10.00
Highest During the Period (Rs.)	15.00	16.90
Last Traded Price (Rs.)	11.90	12.50

6. Public shareholding

The percentage of shares held by the public as at 30th June 2026 amounted to 36.86% (31st March 2026 – 36.92%) of the Stated Capital. The number of shareholders representing the public holding was 9,712 as at 30th June 2026 (31st March 2026 – 8,888). The float adjusted market capitalization was Rs. 3.5 Bn as at 30th June 2026.

The Company has over 20% public shareholding and over 500 public shareholders, meeting the minimum thresholds for compliance with minimum public holding under option 5 as per section 7.13.1(i) (a) of the continuing listing requirement of Colombo Stock Exchange.

7. Directors' shareholding

The directors' shareholdings are as follows:

Directors Name	As at 30th June 2026	As at 31st March 2026
Dr. S. R. Rajiyah		
Mrs. I. R. Rajiyah		
Mr. S. V. Rajiyah		
Mr. V. Sanmugam	1,025	1,025
Mr. A. M. P. C. K. Abeykoon		
Mr. E. A. P. Ekanayake		
Mr. M. R. Ratnasabathy		
Total	**1,025**	**1,025**

8. Significant Events and Transactions

No significant events and transactions occurred during the period which require disclosure in the Interim Financial Statements.

9. Contingent liabilities

There were no significant contingent liabilities as at 30th June 2026 which require adjustments or disclosures in the financial statements compared to the contingent liabilities which were disclosed in the accounts for the year ended 31st March 2025.

10. Events Occurring After the Reporting Date

There have been no material events that have taken place subsequent to 30th June 2026 which require disclosures or adjustments to the Interim Financial Statements.

RENUKA AGRI FOODS PLC 20 Largest Shareholders					
No.	Name	Voting as at 30.06.2026		Voting as at 31.03.2026	
		No. of Shares	%	No. of Shares	%
1	Renuka Foods Plc	423,649,427	53.03%	423,649,427	53.03%
2	Sampath Bank PLC/ Senthilverl Holdings Pvt Ltd	80,700,000	10.10%	80,189,065	10.04%
3	HNB Investment Bank (Pvt) Ltd/ Mr. Elayathamby Thavagnanasooriyam & Mr. Elayathamby Thavagnana Sundr	18,059,979	2.26%	18,059,979	2.26%
4	Mrs. M.J. Nihara	16,337,079	2.05%	16,859,155	2.11%
5	Assetline Finance Limited/E.Thawagnasundaram	12,755,733	1.60%	14,498,053	1.81%
6	Hatton National Bank Plc/Elayathamby Thavagnanasundaram	8,415,968	1.05%	9,497,174	1.19%
7	Mrs. A. T. T. T. Alnakib	7,618,055	0.95%	7,618,055	0.95%
8	Commercial Bank of Ceylon/ W. Jinadasa	7,473,688	0.94%	7,473,688	0.94%
9	Mr. G. Wickramasinghe	6,754,587	0.85%	5,754,587	0.72%
10	Senkadagala Finance Plc/P.Thavarajah & E.Thavarajah	5,399,998	0.68%	5,399,998	0.68%
11	Ranavav Holdings (Pvt) Ltd	3,000,000	0.38%	5,500,000	0.69%
12	Mr. Shanaka Asitha Cooray Joint - 1 : Mr. Pathmasiri Thompson Cooray Joint - 2 : Mrs. Sharika Nugapitiya	2,720,320	0.34%	3,557,500	0.45%
13	Citiezens Development Business Finance Plc / T. Ruchira	2,402,409	0.30%		
14	DFCC Bank PLC/B. Sutharshan	2,300,000	0.29%	2,300,000	0.29%
15	Mr. R.Gautham	2,213,000	0.28%	2,190,000	0.27%
16	Mr.K.M.A.Somasiri	2,200,000	0.28%	2,800,000	0.35%
17	MR. W.T.J.R.S. Fernando	1,836,195	0.23%	2,200,654	0.28%
18	Senkadagala Finance Plc/E.Thawagnasundaram	1,800,000	0.23%		
19	MR. H.A.A.H. Alhgarabally	1,673,434	0.21%		
20	Sampath Bank Plc/Mr. Abishel Sithampalam	1,590,162	0.20%		
		608,900,034	76.22%	**607,547,335**	**76.05%**

Name of Company
Renuka Agri Foods PLC

Registration No.
PB 1108/PQ

Postal Address
P.O.Box 25, Colombo.

Legal Form
Quoted Public Company with Limited Liability

Principal Activity
Manufacture and Sale of Coconut Based Food Products

Board of Directors
Dr. S. R. Rajiyah-Chairman
Mrs. I. R. Rajiyah
Mr. S. V. Rajiyah
Mr. V. Sanmugam
Mr. A. M. P. C. K. Abeykoon
Mr. E. A. P. Ekanayake
Mr. M. R. Ratnasabapathy

Audit & Risk Committee
Mr. E. A. P. Ekanayake – Chairman
Mr. A. M. P. C. K. Abeykoon
Mr. M. R. Ratnasabapathy

Related Party Transactions Review Committee
Mr. E. A. P. Ekanayake – Chairman
Mr. A. M. P. C. K. Abeykoon
Mr. M. R. Ratnasabapathy

Remuneration Committee
Mr. M. R. Ratnasabapathy – Chairman
Mr. A. M. P. C. K. Abeykoon
Mr. E. A. P .Ekanayake

Nomination & Governance Committee
Mr. M. R. Ratnasabapathy – Chairman
Mr. A. M. P. C. K. Abeykoon
Mr. E. A. P. Ekanayake

Company Secretaries
Renuka Enterprises (Pvt) Ltd
69, Sri Jinaratana Road,
Colombo 2.

Registrars
S S P Corporate Services (Pvt) Ltd
546, Galle Road,
Colombo 3.

Ultimate Parent Company
Renuka Holdings PLC

Registered Office
"Renuka House"
69, Sri Jinaratana Road,
Colombo 2.
Telephone: 0094 11 231 4750-5
Email: info@renukagroup.com
Fax: 0094 11 244 5549

Stock Exchange Listing
Colombo Stock Exchange

External Auditors
KPMG - Chartered Accountants

Legal Consultants
Heritage Partners -Attorney at law
Varners- Attorney at law

Bankers
Commercial Bank of Ceylon PLC
Hatton National Bank PLC
National Development Bank PLC
Sampath Bank PLC