INTERIM CONDENSED FINANCIAL STATEMENTS
THREE MONTHS ENDED 30TH JUNE 2026

Raigam

Raigam Wayamba Salterns PLC.

The Salt of the Nation®

Raigam Wayamba Salterns PLC & Subsidiary Companies

STATEMENT OF FINANCIAL POSITION

Rs.	Group		Company	
As at	30.06.2026	31.03.2026	30.06.2026	31.03.2026
ASSETS	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Non-Current Assets				
Property, Plant and Equipment	951,633,904	962,454,257	713,642,575	724,723,820
Intangible Assets	1,122,324	1,413,359	1,122,324	1,413,359
Right of Use Assets	62,105,334	63,454,298	55,002,970	56,096,720
Investments in Subsidiaries	-	-	285,140,226	285,140,226
	1,014,861,562	**1,027,321,914**	**1,054,908,097**	**1,067,374,125**
Current Assets				
Inventories	471,451,511	513,043,258	279,868,986	294,166,626
Trade and other Receivables	1,160,112,591	933,348,220	1,076,360,204	866,964,412
Held to Maturity Financial Assets	1,652,678,172	1,412,678,172	1,150,418,426	950,418,426
Income Tax Receivable	2,025,387	2,025,387	-	-
Cash and Cash Equivalents	59,976,927	317,241,123	35,284,134	252,981,760
	3,346,244,588	**3,178,336,159**	**2,541,931,751**	**2,364,531,223**
Total Assets	**4,361,106,150**	**4,205,658,074**	**3,596,839,847**	**3,431,905,348**
EQUITY AND LIABILITIES				
Stated Capital	604,414,640	604,414,640	604,414,640	604,414,640
Revaluation Reserve	463,155,991	438,386,351	299,943,235	299,943,235
Retained Earnings	2,266,976,813	2,204,936,105	1,876,524,690	1,842,746,779
	3,334,547,445	**3,247,737,096**	**2,780,882,565**	**2,747,104,654**
Non-Current Liabilities				
Defined Benefit Obligation	35,371,858	35,209,166	28,972,761	29,995,937
Deferred Tax Liability	143,325,462	143,041,237	87,942,587	87,942,587
Interest Bearing Loans and Borrowings	37,204,538	27,238,676	27,461,047	18,035,006
	215,901,858	**205,489,078**	**144,376,395**	**135,973,530**
Current Liabilities				
Trade and Other Payables	551,824,301	436,264,454	555,105,709	444,161,613
Income Tax Payable	32,956,006	46,004,859	50,039,623	42,140,168
Interest Bearing Loans and Borrowings	225,876,541	270,162,585	66,435,558	62,525,383
	810,656,848	**752,431,898**	**671,580,887**	**548,827,164**
Total Equity and Liabilities	**4,361,106,150**	**4,205,658,074**	**3,596,839,847**	**3,431,905,348**
Net Assets per Share	**11.82**	**9.62**	**9.85**	**8.35**

These financial statements are in compliance with the requirements of the Companies Act No. 07 of 2007.



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N Jayasuriya - Director Finance

The Board of Directors is resposible for the preparation and presentation of these financial statements. Signed for and on behalf of the Board by:



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G V P G Amarasinghe - Director



…….....

K R Theadore - Director

August 13 , 2026
Colombo

Raigam Wayamba Salterns PLC & Subsidiary Companies

STATEMENT OF PROFIT OR LOSS

Rs.	Group		Company	
	Quarter ended 30th June		Quarter ended 30th June	
	2026 (Unaudited)	2025 (Unaudited)	2026 (Unaudited)	2025 (Unaudited)
Revenue	**414,062,622**	**834,556,316**	**403,971,493**	**806,622,444**
Cost of Sales	**(279,778,047)**	(499,901,135)	(289,638,927)	(522,308,381)
Gross Profit	**134,284,574**	**334,655,181**	**114,332,566**	**284,314,063**
Other Income	56,356	-	18,785	-
Administrative Expenses	(47,121,225)	(39,521,490)	(38,749,552)	(29,745,888)
Selling and Distribution Costs	(34,279,942)	(46,450,621)	(31,369,648)	(39,566,813)
Results From Operating Activities	52,939,763	248,683,070	44,232,151	215,001,362
Finance Cost	(4,588,264)	(1,285,302)	(724,843)	(983,092)
Finance Income	34,330,401	29,199,897	24,773,539	19,570,968
Net Finance (Cost) / Income	29,742,137	27,914,595	24,048,696	18,587,876
Profit Before Tax	**82,681,900**	**276,597,665**	**68,280,847**	**233,589,238**
Income Tax Expense	(20,641,192)	(62,652,456)	(16,133,524)	(48,674,944)
Profit for the Period	**62,040,708**	**213,945,209**	**52,147,324**	**184,914,294**
Earnings Per Share - Basic Earnings Per Share	**0.22**	**0.76**	**0.18**	**0.66**

Raigam Wayamba Salterns PLC & Subsidiary Companies

STATEMENT OF OTHER COMPREHENSIVE INCOME

Rs.	Group		Company	
	Quarter ended 30th June		Quarter ended 30th June	
	2026 (Unaudited)	2025 (Unaudited)	2026 (Unaudited)	2025 (Unaudited)
Profit for the Period	62,040,708	213,945,209	52,147,323	184,914,294
Actuarial (Loss)/ Gain on post Retirement Benefit Liability	-	-	-	-
Gain on Revaluation of Property, Plant and Equipment	-	-	-	-
Deffered Tax on Actuarial (Gain)/ Loss	-	-	-	-
Deffered Tax on Gain on Revaluation of PPE	-	-	-	-
Total Comprehensive Income, Net of Tax	**62,040,708**	**213,945,209**	**52,147,323**	**184,914,294**

Raigam Wayamba Salterns PLC & Subsidiary Companies

STATEMENT OF CHANGES IN EQUITY

Group Rs.	Stated Capital	Revaluation Reserve	Retained Earnings	Total
Balance as at 01.04.2025 (Unaudited)	604,414,640	435,636,351	1,840,252,335	2,880,303,326
Profit for the Period	-	-	435,235,600	435,235,600
Other Comprehensive Income		2,750,000		2,750,000
Dividend paid (2024/2025)	-	-	(70,551,830)	(70,551,830)
Balance as at 31.03.2026 (Unaudited)	604,414,640	438,386,351	2,204,936,105	3,247,737,097
Profit for the Period	-	-	62,040,708	62,040,708
Dividend paid	-	-	-	-
Balance as at 30.06.2026 (Unaudited)	604,414,640	438,386,351	2,266,976,813	3,309,777,806

Company Rs.	Stated Capital	Revaluation Reserve	Retained Earnings	Total
Balance as at 31.03.2025 (Audited)	604,414,640	299,943,235	1,536,670,545	2,441,028,420
Profit for the Period	-	-	376,628,064	376,628,064
Dividend paid	-	-	(70,551,830)	(70,551,830)
Balance as at 31.03.2026 (Unaudited)	604,414,640	299,943,235	1,842,746,778	2,747,104,654
Dividend paid		-	-	-
Profit for the Year	-	-	52,147,323	52,147,323
Other Comprehensive Income	-	-	-	-
Balance as at 30.06.2026 (Unaudited)	604,414,640	299,943,235	1,894,894,101	2,799,251,976

Raigam Wayamba Salterns PLC & Subsidiary Companies

STATEMENT OF CASH FLOW

For the Three months ended Cash Flows from Operating Activities	Group		Company	
	30.06.2026 (Un Audited)	30.06.2025 (Un Audited)	30.06.2026 (Un Audited)	30.06.2025 (Un Audited)
Net Profit before Income Tax Expense	82,681,900	276,597,665	68,280,847	233,589,238
Adjustments for;				
Depreciation	12,009,292	11,541,305	11,081,245	8,119,325
Amortisation of Lease Premises/Right of use assets	1,348,965	1,449,981	1,093,750	160,625
Amortisation of Intangible Assets	291,035	290,237	291,035	290,237
Finance Costs	4,588,264	1,470,854	724,843	983,092
Finance Income	(34,330,401)	(29,385,449)	(24,773,539)	(19,570,968)
Provision for Defined Benefit Plans	2,027,356	1,479,016	1,801,285	1,261,041
Operating Profit before Working Capital Changes	68,616,411	263,443,609	58,499,466	224,832,590
(Increase)/Decrease in Inventories	41,591,747	(932,521,813)	14,270,647	(922,878,897)
(Increase)/Decrease in Trade and Other Receivables	(203,835,063)	46,329,037	(216,941,442)	(79,001,693)
Increase/ (Decrease) in Trade and Other Payables	115,559,847	477,680,982	106,095,166	653,301,325
Cash Generated from Operations	21,932,942	(145,068,185)	(38,076,163)	(123,746,675)
Finance Costs Paid	(4,588,264)	(1,470,854)	(724,843)	(983,092)
Income Tax Paid	(10,618,676)	(11,785,559)	(8,147,763)	(22,567,258)
Gratuity Paid	(749,131)	-	(663,486)	-
Net Cash from Operating Activities	5,976,871	(158,324,598)	(47,612,255)	(147,297,025)
Cash Flows from Investing Activities				
Acquisition of Property, Plant and Equipment	(2,325,000)	(230,000)	-	(230,000)
Finance Income Received	34,330,401	29,385,449	24,773,539	19,570,968
Investments in Fixed Deposits	(239,999,999)	(50,000,000)	(200,000,000)	-
Net Cash from / (used in) Investing Activities	(207,994,598)	(20,844,551)	(175,226,461)	19,340,968
Cash Flows from Financing Activities				
Lease Installments Paid	(1,603,657)	(2,026,999)	(1,603,657)	(325,107)
Payment of Dividends	-	-	-	-
Net Cash from/(used in) Financing Activities	(1,603,657)	(2,026,999)	(1,603,657)	(325,107)
Net Increase/(Decrease) in Cash and Cash Equivalents	**(203,621,384)**	**(181,196,148)**	**(224,442,373)**	**(128,281,164)**
Cash and Cash Equivalents at the Beginning of the Period	**34,360,519**	**(22,263,423)**	**189,409,356**	**(90,191,980)**
Cash and Cash Equivalents at the End of the Period	**(169,260,865)**	**(203,459,571)**	**(35,033,017)**	**(218,473,144)**

NOTES TO THE FINANCIAL STATEMENTS

For the Three Months Ended 30 June 2026

01. Corporate Information

Raigam Wayamba Salterns PLC is a Public Listed Company incorporated and domiciled in Sri Lanka and listed on the Colombo Stock Exchange.

The Company was incorporated on 15.06.2005 as a Private Limited Company (N(PVS) 42056) and re-registered on 15.01.2009 (PV 10922) and then, converted to a Public Limited Company on 21.12.2009 (PV 10922 PB) and upon listing on the Colombo Stock Exchange, converted to a Public Listed Company on 13.08.2010 (PV 10922 PB / PQ).

The interim condensed financial statements of the Group and the Company for the Three months ended 30 June 2026 were authorized for issue by the Board of Directors on 13.08.2026.

02. Basis of Preparation

The interim condensed financial statements have been prepared on the basis of the same accounting policies and methods applied for the year ended 31 March 2025 and are in compliance with Sri Lanka Accounting Standard LKAS 34 - Interim Financial Reporting. These interim condensed financial statements should be read in conjunction with the audited annual financial statements for the year ended 31 March 2025. Further, provisions of the companies Act No. 7 of 2007 have been considered in preparing the interim financial statements of the company and the group.

The presentation and classification of the financial statements of the previous year have been amended, where relevant, for better presentation and to be comparable with those of the current year.

The interim condensed financial statements are presented in Sri Lankan Rupees.

03. Share Information

3.1 Share Listing

The Company listed its shares on the Diri Savi Board of the Colombo Stock Exchange on 29 April 2010.

3.2 Public Share Holding

Information pertaining to public shareholding as at 31 March 2026 is as follows:

	As at 30.06.2026	***As at 31.03.2026***
Public holding percentage	28.02%	28.02%
Number of public shareholders	5,338	5,320
Float adjusted market capitalisation (Rs.)	1,612,962,292	1,541,802,191

The applicable option under CSE Rule 7.14.1 (b) on minimum public holding is option 2 and the float adjusted Market capitalization as of 30.06.2026 was Rs.1,612,962,292/=

3.3 Directors' Share Holding

Directors' share holding of the company is as follows,

Name of the Director	***As at 30.06.2026***	***As at 31.03.2026***
Dr. Ravindranath Liyanage	933,221 Shares	933,221 Shares
Mr. Kishan Rohana Theodore	Nil	Nil
Mr. G.V.P. Ganaka Amarasinghe	Nil	Nil
Snr. Prof. S.P.P. Amaratunge	Nil	Nil
Mr. H. A. S. Samaraweera	Nil	Nil
Mr. T. Dharmarajah	Nil	Nil
Mr. W.P. Somarathne	Nil	Nil

NOTES TO THE FINANCIAL STATEMENTS

3.4 Major Shareholders

Details of the twenty major shareholders are as follows,

No	*Name of the Shareholder*	*30.Jun.2026*		*31.Mar.2026*	
		No. of Shares	*%*	No. of Shares	*%*
1	RAIGAM DISTRIBUTORS (PVT) LTD	101,103,660	35.83%	101,103,660	35.83%
2	RAIGAM MARKETING SERVICES (PVT) LTD	101,103,660	35.83%	101,103,660	35.83%
3	EMPLOYEE'S PROVIDENT FUND	28,220,732	10.00%	28,220,732	10.00%
4	TRANZ DOMINION,L.L.C.	3,725,000	1.32%	3,725,000	1.32%
5	MRS. HEWA FONSEKAGE DINESHA CHATHURANGI FONSEKA	1,619,850	0.57%	1,194,215	0.42%
6	MR. WICKRAMA ARACHCHI APPUHAMILAGE THAMASH MADUSHAN JAYAWICKRAMA	1,115,442	0.40%	1,115,012	0.40%
7	MR. MAHAMARAKKALAGE SHEHAN INDIKA STEMBO	1,084,173	0.38%	1,084,173	0.38%
8	MERCHANT BANK OF SRI LANKA & FINANCE PLC/NUTRI PLUS (PVT) LTD	933,413	0.33%	933,413	0.33%
9	DR. RAVINDRANATH LIYANAGE	933,221	0.33%	933,221	0.33%
10	MR. RAVINDRA RAJ WEERAWARDENA	747,100	0.26%	747,100	0.26%
11	MR. HIRAN ARJUNA SUREN MADANAYAKE	520,000	0.18%	520,000	0.18%
12	MR. SURESH HASHANTHA GREGORY PERERA	477,679	0.17%	477,679	0.17%
13	MRS. KEKANADURE VIDANA ARACHCHIGE JANANI CHAMODYA WIJENAYAKE	409,056	0.14%	409,056	0.14%
14	DR. ATHUGODAGE ARUNA MAHESH DHARMADASA	401,448	0.14%	401,448	0.14%
15	SEYLAN BANK PLC/PADMESH SAJJEEWA WEERASEKERA	397,500	0.14%	397,500	0.14%
16	MR. GIHAN WICKREMASINGHE	388,266	0.14%	388,266	0.14%
17	COMMERCIAL BANK OF CEYLON PLC/R.H.P. JANADHEERA	371,313	0.13%	-	-
18	MR. WEDIKKARA GEDARA CHTHURANGA THUSHARA JAYASENA	370,733	0.13%	370,033	0.13%
19	SENKADAGALA FINANCE PLC/L.A.J.F.MORAIS	336,053	0.12%	338,270	0.12%
20	DR. ARAMBEGODA LOKUGAMAGE DAMINDA WIJEDASA	335,156	0.12%	335,156	0.12%
		244,593,455	86.67%	**243,797,594**	86.38%

3.5 Stated Capital

Stated Capital as at 31 June 2026 is represented by shares in issue as given below;

As at	*46,203.00*	*46,112.00*
No. of Ordinary Shares	282,207,320.00	282,207,320.00

3.6 Net Assets per Share

Net Assets per share have been calculated for each period, based on the number of shares in issue as at the end of respective period.

3.7 Earnings per Share

The diluted earnings per share is same as the basic earnings per share.

3.8 Market Price per Share

For the quarter ended 30 June 2026

	Rs.
Highest (during the period)	22.90
Lowest (during the period)	18.30
Closing (as at 30.06.2026)	20.40

NOTES TO THE FINANCIAL STATEMENTS

3.9 Trading Activities

For the quarter ended 30 June 2026

Number of Trades during the period		2,779
Number of Shares Traded during the period		3,834,627
Value of Shares Traded during the period	Rs.	79,120,402

04. Contingencies, Capital and Other Commitments

No changes have been taken place to contingent assets and contingent liabilities since the last Balance Sheet date, which have been disclosed in the Annual Report for the year ended 31 March 2025.

05. Events after the Reporting Date

There have been no material events subsequent to the Reporting date, which require disclosure in the Interim Financial Statements.

CORPORATE INFORMATION

NAME OF THE COMPANY

Raigam Wayamba Salterns PLC

LEGAL FORM

Public Listed Company Incorporated in Sri Lanka

Ordinary Shares Listed on Colombo Stock Exchange

REGISTRATION NUMBER

PV 10922 PB/PQ

DIRECTORS

Mr. T. Dharmarajah
Dr. Ravindranath Liyanage
Mr. Kishan Rohana Theodore
Mr. G.V.P. Ganaka Amarasinghe
Snr. Prof. S. P. P. Amaratunge
Mr. H. A. S. Samaraweera
Mr. S. Vidanapathirana

SECRETARIES

Business Intelligence (Pvt) Ltd
10, Gothami Road,
Colombo 08.

SUBSIDIARY COMPANIES

Southern Salt Company (Pvt) Ltd. - Fully owned subsidiary
Raigam Wayamba Cereals (Pvt) Ltd. - Fully owned subsidiary

REGISTRARS

Business Intelligence (Pvt) Ltd
10, Gothami Road,
Colombo 08.

AUDITORS

Messrs. Ernst & Young,
Chartered Accountants,
109, Galle Road,
Colombo 03.

BANKERS

Sampath Bank PLC
People's Bank
Commercial Bank of Ceylon PLC
DFCC Bank PLC

REGISTERED OFFICE

No 23, Walukarama Road,
Colombo 03.

CONTACT DETAILS

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