INTERIM CONDENSED FINANCIAL STATEMENTS
SIX MONTHS ENDED 30TH SEPTEMBER 2026

Raigam Wayamba Salterns PLC.

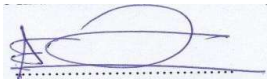
The Salt of the Nation®

Raigam Wayamba Salterns PLC & Subsidiary Companies

STATEMENT OF FINANCIAL POSITION

Rs.	Group		Company	
As at	30.09.2026	31.03.2026	30.09.2026	31.03.2026
ASSETS	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Non-Current Assets				
Property, Plant and Equipment	931,180,797	960,916,120	702,132,721	724,723,820
Intangible Assets	831,291	3,260,150	831,291	1,413,360
Right of Use Assets	55,852,953	57,329,686	48,623,460	49,717,210
Investments in Subsidiaries	-	-	174,946,200	174,946,200
	987,865,041	**1,021,505,956**	**926,533,671**	**950,800,590**
Current Assets				
Inventories	488,959,838	481,253,326	281,530,113	256,253,315
Trade and other Receivables	907,571,750	934,348,192	786,076,829	863,517,124
Held to Maturity Financial Assets	1,745,273,942	1,449,207,244	1,239,206,039	989,206,039
Cash and Cash Equivalents	110,612,951	305,846,827	84,970,282	241,954,949
Income Tax Receivable	2,025,387	2,025,387	-	-
	3,254,443,869	**3,172,680,976**	**2,391,783,263**	**2,350,931,427**
Total Assets	**4,242,308,910**	**4,194,186,932**	**3,318,316,934**	**3,301,732,017**
EQUITY AND LIABILITIES				
Stated Capital	604,414,640	604,414,640	604,414,640	604,414,640
Revaluation Reserve	437,561,351	437,561,351	299,943,235	299,943,235
Retained Earnings	2,302,448,751	2,201,416,657	1,800,561,051	1,718,200,246
	3,344,424,742	**3,243,392,648**	**2,704,918,926**	**2,622,558,121**
Non-Current Liabilities				
Defined Benefit Obligation	37,030,530	36,404,172	30,200,658	29,995,934
Deferred Tax Liability	137,105,064	137,249,374	85,094,163	85,094,163
Interest Bearing Loans and Borrowings	23,178,263	25,901,940	14,779,034	18,035,006
	197,313,857	**199,555,487**	**130,073,855**	**133,125,103**
Current Liabilities				
Trade and Other Payables	456,673,988	456,686,867	429,592,441	465,898,736
Income Tax Payable	47,435,281	59,340,050	44,039,701	53,386,193
Interest Bearing Loans and Borrowings	196,461,043	235,211,881	9,692,011	26,763,864
	700,570,312	**751,238,798**	**483,324,154**	**546,048,793**
Total Equity and Liabilities	**4,242,308,910**	**4,194,186,932**	**3,318,316,934**	**3,301,732,017**
Net Assets per Share	**11.85**	**11.49**	**9.58**	**9.29**

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



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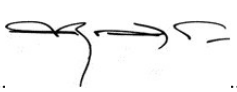
N Jayasuriya - Director Finance

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

November 12, 2026
Colombo

Raigam Wayamba Salterns PLC & Subsidiary Companies

STATEMENT OF PROFIT OR LOSS

Rs.	Group				Company			
	Quarter ended 30th September		Six Months ended 30th September		Quarter ended 30th September		Six Months ended 30th September	
	2026 (Unaudited)	2025 (Unaudited)	2026 (Unaudited)	2025 (Unaudited)	2026 (Unaudited)	2025 (Unaudited)	2026 (Unaudited)	2025 (Unaudited)
Revenue	**636,842,928**	**571,937,890**	**1,050,905,550**	**1,406,494,206**	**562,645,744**	**830,113,233**	**966,617,237**	**1,636,735,677**
Cost of Sales	**(458,757,569)**	**(349,389,006)**	**(738,535,616)**	**(849,290,141)**	**(412,407,532)**	**(621,579,002)**	**(702,046,459)**	**(1,143,887,383)**
Gross Profit	**178,085,358**	**222,548,884**	**312,369,933**	**557,204,065**	**150,238,212**	**208,534,231**	**264,570,778**	**492,848,294**
Other Income	117,393	-	173,749	-	53,597	-	72,382	-
Administrative Expenses	(38,756,423)	(39,268,652)	(85,877,649)	(78,790,142)	(26,056,849)	(28,729,363)	(64,806,401)	(58,475,251)
Selling and Distribution Costs	(29,132,448)	(39,410,142)	(63,412,390)	(85,860,763)	(20,974,537)	(35,934,007)	(52,344,185)	(75,500,820)
Results From Operating Activities	110,313,880	143,870,090	163,253,643	392,553,160	103,260,423	143,870,861	147,492,574	358,872,223
Finance Cost	(4,946,858)	(10,281,085)	(9,535,122)	(11,566,387)	(731,802)	(6,547,357)	(1,456,645)	(7,530,449)
Finance Income	36,680,466	20,074,993	71,010,867	49,274,890	26,774,877	13,527,589	51,548,416	33,098,557
Net Finance (Cost) / Income	31,733,609	9,793,908	61,475,746	37,708,503	26,043,076	6,980,232	50,091,772	25,568,108
Profit Before Tax	**142,047,489**	**153,663,998**	**224,729,389**	**430,261,663**	**129,303,499**	**150,851,093**	**197,584,346**	**384,440,331**
Income Tax Expense	(32,504,273)	(34,280,941)	(53,145,465)	(96,933,397)	(28,538,188)	(31,522,978)	(44,671,711)	(80,197,922)
Profit for the Period	**109,543,216**	**119,383,057**	**171,583,924**	**333,328,266**	**100,765,311**	**119,328,115**	**152,912,635**	**304,242,410**
Earnings Per Share - Basic Earnings Per Share	**0.39**	**0.42**	**0.61**	**1.18**	**0.36**	**0.42**	**0.54**	**1.08**

Raigam Wayamba Salterns PLC & Subsidiary Companies

STATEMENT OF OTHER COMPREHENSIVE INCOME

Rs.	Group				Company			
	Quarter ended 30th September		Six Months ended 30th September		Quarter ended 30th September		Six Months ended 30th September	
	2026 (Unaudited)	2025 (Unaudited)	2026 (Unaudited)	2025 (Unaudited)	2026 (Unaudited)	2025 (Unaudited)	2026 (Unaudited)	2025 (Unaudited)
Profit for the Period	109,543,216	119,383,057	171,583,924	333,328,266	100,765,311	119,328,115	152,912,635	304,242,410
Actuarial (Loss)/ Gain on post Retirement Benefit Liability	-	-		-	-	-	-	-
Gain on Revaluation of Property, Plant and Equipment	-	-		-		-	-	-
Deffered Tax on Actuarial (Gain)/ Loss	-	-		-	-	-	-	-
Equipment	-	-		-	-	-	-	-
Total Comprehensive Income, Net of Tax	**109,543,216**	**119,383,057**	**171,583,924**	**333,328,266**	**100,765,311**	**119,328,115**	**152,912,635**	**304,242,410**

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 (Audited)	604,414,640	435,636,351	1,840,252,335	2,880,303,326
Profit for the Period	-	-	333,328,266	333,328,266
Dividend paid 2024/2025	-	-	(70,551,830)	(70,551,830)
Balance as at 30.09.2025 (Unaudited)	604,414,640	435,636,351	2,103,028,771	3,143,079,762
Balance as at 01.04.2026 (Audited)	604,414,640	437,561,351	2,201,416,657	3,243,392,648
Profit for the Period	-	-	171,583,924	171,583,924
Dividend paid 2025/2026	-	-	(70,551,830)	(70,551,830)
Balance as at 30.09.2026 (Unaudited)	604,414,640	437,561,351	2,302,448,751	3,344,424,742

Company Rs.	Stated Capital	Revaluation Reserve	Retained Earnings	Total
Balance as at 31.04.2025 (Audited)	604,414,640	299,943,235	1,536,670,545	2,441,028,420
Profit for the Period	-	-	304,242,410	304,242,410
Dividend paid 2024/2025	-	-	(70,551,830)	(70,551,830)
Balance as at 30.09.2025 (Unaudited)	604,414,640	299,943,235	1,770,361,125	2,674,719,000
Balance as at 01.04.2026 (Audited)	604,414,640	299,943,235	1,718,200,246	2,622,558,121
Profit for the Year	-	-	152,912,635	152,912,635
Dividend paid 2025/2026	-	-	(70,551,830)	(70,551,830)
Balance as at 30.09.2026 (Unaudited)	604,414,640	299,943,235	1,800,561,051	2,704,918,926

Raigam Wayamba Salterns PLC & Subsidiary Companies

CASH FLOW STATEMENT

For the Nine months ended Cash Flows from Operating Activities	Group		Company	
	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
Net Profit before Income Tax Expense	224,729,389	430,261,663	197,584,346	384,440,332
Adjustments for				-
Depreciation	32,214,603	28,818,306	22,745,379	20,418,031
Amortisation of Lease Premises/Right of use assets	1,476,732	3,028,591	1,093,750	510,430
Amortisation of Intangible Assets	582,070	583,664	582,070	583,664
Finance Costs	9,535,122	11,566,387	1,456,645	7,530,449
Capital WIP Write-off			582,070	
Finance Income	(71,010,867)	(49,274,890)	(51,548,416)	(33,098,557)
Provision for Defined Benefit Plans	3,354,538	2,974,223	2,766,652	2,522,082
Operating Profit before Working Capital Changes	200,881,587	427,957,944	175,262,496	382,906,431
(Increase)/Decrease in Inventories	(7,706,513)	(783,195,709)	(25,276,799)	(553,079,016)
(Increase)/Decrease in Trade and Other Receivables	26,040,030	(110,488,907)	77,440,295	(180,597,083)
Increase/ (Decrease) in Trade and Other Payables	(1,328,998)	193,569,548	(117,910,283)	283,309,131
Cash Generated from Operations	217,886,106	(272,157,124)	109,515,709	(67,460,537)
Finance Costs Paid	(9,535,122)	(11,566,387)	(1,456,645)	(7,530,449)
Income Tax Paid	(55,927,122)	(91,965,524)	(43,548,113)	(77,432,818)
Gratuity Paid	(2,561,928)	(575,294)	(2,561,928)	(575,294)
Net Cash from Operating Activities	149,861,934	(376,264,329)	61,949,023	(152,999,098)
Cash Flows from Investing Activities				
Acquisition of Property, Plant and Equipment	(2,479,280)	(12,324,000)	(154,280)	(12,324,000)
Finance Income Received	71,010,867	49,274,890	51,548,414	33,098,557
Investments in Fixed Deposits	(296,066,698)	(98,016,703)	(250,000,000)	(32,300,396)
Net Cash from / (used in) Investing Activities	(227,535,111)	(61,065,813)	(198,605,866)	(11,525,839)
Cash Flows from Financing Activities				
Lease Installments Paid	(3,255,972)	(1,954,999)	(3,255,972)	(671,015)
Net Cash from/(used in) Financing Activities	(3,255,972)	(1,954,999)	(3,255,972)	(671,015)
Net Increase/(Decrease) in Cash and Cash Equivalents	**(80,929,148)**	**(439,285,141)**	**(139,912,815)**	**(165,195,952)**
Cash and Cash Equivalents at the Beginning of the Period	**3,913,778**	**109,142,145**	**222,339,191**	**(79,331,176)**
Cash and Cash Equivalents at the End of the Period	**(77,015,370)**	**(330,142,996)**	**82,426,376**	**(244,527,128)**

Raigam Wayamba Salterns PLC & Subsidiary Companies

NOTES TO THE FINANCIAL STATEMENTS

For the Six Months Ended 30th September 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 Six months ended 30th September 2026 were authorized for issue by the Board of Directors on 12.11.2026.

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 2026 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 2026. 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 30th September 2026 is as follows:

	As at 30.09.2026	***As at 30.06.2026***
Public holding percentage	28.02%	28.02%
Number of public shareholders	5,359	5,338
Float adjusted market capitalisation (Rs.)	1,415,295,344	1,612,962,292

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 30.09.2026 was Rs.1,415,295,344/=

3.3 Directors' Share Holding

Directors' share holding of the company is as follows,

Name of the Director	***As at 30.09.2026***	***As at 30.06.2026***
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.Sep.2026*		*30.Jun.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%	1,619,850	0.57%
6	MR. WICKRAMA ARACHCHI APPUHAMILAGE THAMASH MADUSHAN JAYAWICKRAMA	1,115,442	0.40%	1,115,442	0.40%
7	MR. MAHAMARAKKALAGE SHEHAN INDIKA STEMBO	1,041,453	0.37%	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	SENKADAGALA FINANCE PLC/L.A.J.F.MORAIS	386,000	0.14%	336,053	0.12%
18	COMMERCIAL BANK OF CEYLON PLC/R.H.P. JANADHEERA	371,313	0.13%	371,313	0.13%
19	MR. WEDIKKARA GEDARA CHTHURANGA THUSHARA JAYASENA	370,733	0.13%	370,733	0.13%
20	MR. RANGALLA GEDARA DAMITHA SACHITH RANGALLA	347,230	0.12%	-	-
		244,612,756	86.67%	244,258,299	86.55%

3.5 Stated Capital

Stated Capital as at 30th September 2026 is represented by shares in issue as given below;

As at	*30.Sep.2026*	*30.Jun.2026*
No. of Ordinary Shares	282,207,320	282,207,320

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 September 2026

	Rs.
Highest (during the period)	21.00
Lowest (during the period)	17.50
Closing (as at 30.09.2026)	17.90

NOTES TO THE FINANCIAL STATEMENTS

3.9 Trading Activities

For the quarter ended 30th September 2026

Number of Trades during the period		2,361
Number of Shares Traded during the period		3,509,452
Value of Shares Traded during the period	Rs.	66,501,013

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 2026.

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.

Raigam Wayamba Salterns PLC & Subsidiary Companies

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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E-mail: info@raigam.lk
Web: www.wayambasalterns.lk