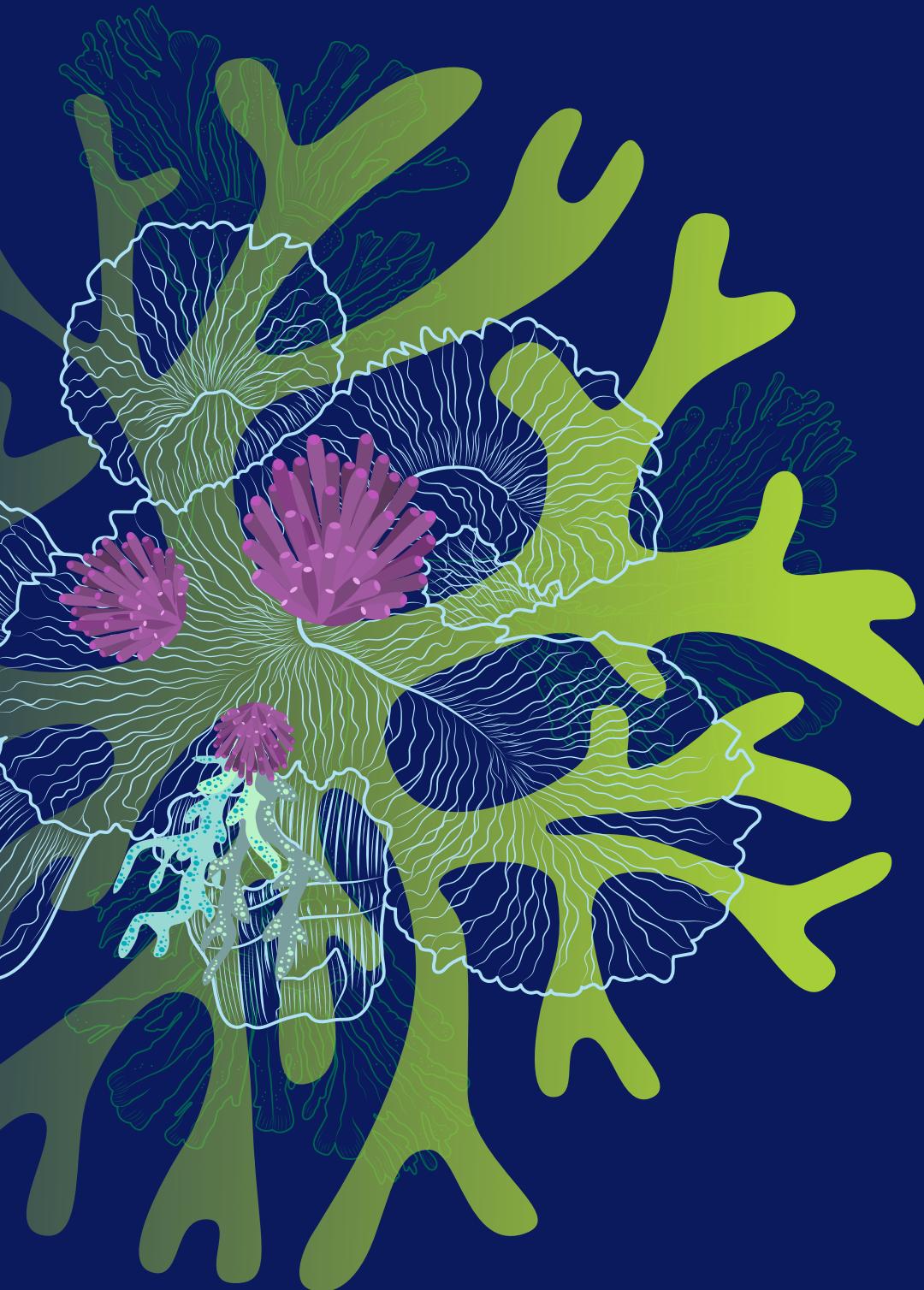


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Currents,
Foundations

E.B. Creasy & Company PLC
Interim Financial Statements
for the Period Ended 30th September 2025

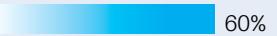
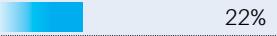


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Performance Review for the Six months ended 30th September 2025

OVERVIEW

The Group sustained its positive trajectory, delivering a resilient performance for the six months ended 30 September 2025. Consolidated revenue grew 18% year-on-year (YoY) to Rs. 17.3 billion, while Profit Before Tax (PBT) and Profit After Tax (PAT) rose 63% and 86%, reaching Rs. 1.0 billion and Rs. 689 million, respectively. The Group's continued emphasis on operational efficiency and disciplined financial management together with the supportive interest rate environment contributed to improved profitability and strengthened overall financial performance. The Consumer segment remained the largest contributor, accounting for 60% of Group revenue, while the Wellness & Nutrition and Industrial segments contributed 17% and 22%, respectively for the period.

Financial Snapshot		Figures in Rs. Mn	
	1H FY 2026	Vs 1H FY 2025	Contribution to Group Revenue
Consumer	10,491	18%	 60%
Wellness & Nutrition	2,895	14%	 17%
Industrial	3,766	21%	 22%
Others	167	-8%	 1%
Revenue	17,319	18%	
Gross Profit	5,390	14%	
Gross Profit Margin	31%		
EBITDA	1,743	29%	
EBITDA Margin	10%		

In line with the strong year-to-date performance, the company has declared an interim dividend of Rs. 1.00 per share, amounting to Rs. 253,545,800 for the financial year ending 31 March 2026.

OPERATING ENVIRONMENT

As of end-September 2025, Sri Lanka stands at a turning point, with economic activity remaining resilient. GDP grew by 4.8% in Q1 and 4.9% in Q2, while leading indicators suggest that this positive momentum continued into the third quarter. The low-interest rate environment and improved business confidence supported a broad-based expansion in private sector credit, reflecting renewed strength in both investment and consumption.

The Sri Lanka Rupee remained broadly stable, recording a modest 3.3% depreciation against the US dollar during the nine months ended September 2025, underscoring improved external stability. Meanwhile, inflation, as measured by the Colombo Consumer Price Index (CCPI), turned positive in August 2025 after nearly a year of deflation, and is expected to gradually move toward the 5% target by mid-2026. Overall, the macroeconomic backdrop remains favorable, characterized by stable prices, resilient growth, and improving external balances.

Consumer Segment

The Consumer segment, comprising the Home Care, Personal Care, and Food & Confectionery sectors, reported revenue of Rs. 10.5 billion for the period (1HFY26), marking a robust YoY growth of 18%. The segment delivered a Profit Before Tax of Rs. 683 million and a Profit

After Tax of Rs. 475 million. The segment result has been underpinned by the stable and supportive economic environment experienced in the first half of the year. The first half result was bolstered by the national rollout of new brand-building activities in Home Care, and the strength of the Food & Confectionery business as consumer spending recovered.

Wellness and Nutrition Segment

The Wellness and Nutrition segment, made up of the Therapeutics, Specialized Nutrition, and Disposable Hygiene sectors, recorded revenue of Rs. 2.9 billion for the period (1HFY26), reflecting 14% YoY growth. The segment reported a Profit Before Tax of Rs. 125 million and a Profit After Tax of Rs. 69 million, demonstrating steady performance. The segment result was affected by the global discontinuation of several legacy products within the Therapeutics portfolio. The Disposable Hygiene business was bolstered by strategic price revisions made during the period which helped stabilize market share in an increasingly price-competitive market.

Industrial Segment

With Sri Lanka's construction industry on a path to recovery and a positive outlook ahead, the Group is optimistic about the growth and profitability prospects of its Industrial segment. During the period (1HFY26), the segment delivered revenue of Rs. 3.8 billion, marking a 21% YoY growth. Profit Before Tax stood at Rs. 231 million, while Profit After Tax reached Rs. 172 million, reflecting an exceptional 334% YoY increase in profitability. All Divisions - Energy & Lighting, Building Solutions and Wire & Steel contributed to the recovery of the Segment profitability.

ESG Initiatives

During the first half of FY 2025/26, E. B. Creasy Co. PLC and the Group made significant progress on its ESG agenda through a structured approach aligned with SLFRS S1 and S2 standards. A gap analysis led to the development of a comprehensive

ESG Policy Framework focusing on Governance, Strategy, Risk Management, and Metrics & Targets. The Group also introduced environmental policies on emissions, water, and waste management.

Governance structures were strengthened, with ESG oversight by the Board's Audit Committee and execution led by a Management Sustainability Committee chaired by the Group Chairman. A dedicated ESG team and training programs were established to build internal capacity.

Additionally, the Group began GHG accounting across Scope 1, 2, and 3 emissions to support data-driven carbon reduction strategies. These efforts reflect the Group's commitment to integrating sustainability into operations and creating long-term stakeholder value.

Strategic Outlook

We are encouraged by the continued signs of macroeconomic stability and remain confident that our strategic direction will support sustainable growth in the year ahead. The Group remains committed to delivering long-term value through a focused strategy that leverages consumer insights, drives strategic investments, and strengthens our market position.

On 21 October 2025, the Company announced to the Colombo Stock Exchange (CSE), the timeline of its planned Rights Issue amounting to Rs. 1.52 billion, with the final date for payments scheduled for 09 December 2025. The proceeds of the Rights issue will be used to reduce leverage within the Group and will provide the financial flexibility to take advantage of market opportunities in the future.

We are committed to enhance operational efficiencies by optimizing the Group's operating structure and accelerating digital transformation initiatives to improve agility, productivity, and overall performance.

S. Rajaratnam

Joint Managing Director

03 November 2025

Statement of Profit or Loss and Other Comprehensive Income Consolidated

	Quarter Ended 30th September			Period Ended 30th September		
	2025		Variance	2025		Variance
	Unaudited Rs. '000	Unaudited Rs. '000	%	Unaudited Rs. '000	Unaudited Rs. '000	%
Revenue	8,695,756	7,956,378	9%	17,319,049	14,701,209	18%
Cost of Sales	(6,003,783)	(5,389,937)	11%	(11,929,190)	(9,973,263)	20%
Gross Profit	2,691,973	2,566,441	5%	5,389,859	4,727,946	14%
Other Income	29,067	14,645	98%	40,477	41,088	-1%
Selling and Distribution Expenses	(1,325,601)	(1,239,891)	7%	(2,573,790)	(2,303,674)	12%
Administrative Expenses	(640,213)	(695,818)	-8%	(1,396,045)	(1,374,081)	2%
Net Finance Expenses	(214,677)	(213,833)	0%	(441,174)	(465,312)	-5%
Profit before Tax	540,549	431,544	25%	1,019,327	625,967	63%
Income Tax Expense	(149,451)	(158,519)	-6%	(330,210)	(254,883)	30%
Profit for the period	391,098	273,025	43%	689,117	371,084	86%
Other Comprehensive Income						
<i>Items that will not be reclassified to Profit or Loss</i>						
Equity Investment at FVOCI - net changes in fair value	310,504	(71,553)	534%	328,963	7,065	4556%
Other Comprehensive Income for the period, net of tax	310,504	(71,553)	534%	328,963	7,065	4556%
Total Comprehensive Income for the period	701,602	201,472	248%	1,018,080	378,149	169%
Profit Attributable to:						
Equity Holders of the Parent	359,547	266,122		651,523	357,433	
Non-Controlling Interest	31,551	6,903		37,594	13,651	
Profit for the period	391,098	273,025		689,117	371,084	
Total Comprehensive Income Attributable to:						
Equity Holders of the Parent	670,051	194,568		980,480	364,476	
Non-Controlling Interest	31,551	6,904		37,600	13,673	
Total Comprehensive Income for the period	701,602	201,472		1,018,080	378,149	
Basic Earnings Per Share (Rs.)	1.42	1.05		2.57	1.41	

Figures in brackets indicate deductions.

The above figures are provisional and subject to audit.

Statement of Profit or Loss and Other Comprehensive Income

Company

	Quarter Ended 30th September			Period Ended 30th September		
	2025	2024	Variance	2025	2024	Variance
	Unaudited Rs. '000	Unaudited Rs. '000	%	Unaudited Rs. '000	Unaudited Rs. '000	%
Revenue	3,165,460	3,056,523	4%	6,211,186	5,455,888	14%
Cost of Sales	(2,241,440)	(2,208,713)	1%	(4,418,070)	(3,832,318)	15%
Gross Profit	924,020	847,810	9%	1,793,116	1,623,570	10%
Other Income	8,568	5,190	65%	13,537	14,921	-9%
Selling and Distribution Expenses	(305,690)	(355,763)	-14%	(594,971)	(639,152)	-7%
Administrative Expenses	(305,549)	(250,812)	22%	(640,218)	(493,750)	30%
Net Finance Expenses	(61,269)	(78,823)	-22%	(131,895)	(166,559)	21%
Profit before Tax	260,080	167,602	55%	439,569	339,030	30%
Income Tax Expense	(100,484)	(50,280)	100%	(161,893)	(101,709)	59%
Profit for the period	159,596	117,322	36%	277,676	237,321	17%
Other Comprehensive Income						
<i>Items that will not be reclassified to profit or loss</i>						
Equity Investments at FVOCI - net change in fair value	9,831	(67,887)	114%	26,495	5,596	373%
Other Comprehensive Income for the period, net of tax	9,831	(67,887)	114%	26,495	5,596	373%
Total Comprehensive Income for the period	169,427	49,435	243%	304,171	242,917	25%
Basic Earnings Per Share (Rs.)	0.63	0.46		1.10	0.94	

Figures in brackets indicate deductions.

The above figures are provisional and subject to audit.

Statement of Financial Position

As at	Consolidated		Company	
	30.09.2025	31.03.2025	30.09.2025	31.03.2025
	Unaudited	Audited	Unaudited	Audited
	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Assets				
Non-Current Assets				
Property, Plant and Equipment	9,017,307	8,852,814	5,939,263	5,793,320
Intangible Assets	214,811	220,059	3,216	3,312
Right of Use Assets	304,785	343,548	301,475	306,334
Investments in Subsidiaries	-	-	2,530,666	2,530,666
Other Financial Assets measured at Fair Value through OCI	2,368,047	2,173,481	308,805	491,571
Other Financial Assets measured at Amortised Cost - Loans due from Related Companies	-	-	111,108	108,906
Refundable Deposit	16,954	11,356	2,800	2,800
Deferred Tax Assets	77,201	81,885	-	-
Total Non-Current Assets	11,999,105	11,683,143	9,197,333	9,236,909
Current Assets				
Inventories	7,215,482	6,548,949	2,851,772	2,021,262
Trade and Other Receivables	4,765,684	5,127,185	224,633	221,281
Amounts Due from Related Companies - Trade	248,668	149,927	919,703	1,087,512
Amounts Due from Related Companies - Non-trade	144,946	171,050	393,743	316,089
Other Financial Assets measured at Amortised Cost - Loans due from Related Companies	274,166	344,167	90,580	41,833
Income Tax Recoverable	20,243	6,106	-	-
Cash and Cash Equivalents	1,190,359	1,087,373	184,443	276,947
Total Current Assets	13,859,548	13,434,757	4,664,874	3,964,924
Total Assets	25,858,653	25,117,900	13,862,207	13,201,833
Equity and Liabilities				
Equity				
Stated Capital	25,731	25,731	25,731	25,731
Other Components of Equity	2,884,048	2,489,711	2,080,966	1,989,091
Retained Earnings	5,650,844	5,064,701	4,491,687	4,279,391
Equity Attributable to Equity Holders of the Company	8,560,623	7,580,143	6,598,384	6,294,213
Non-Controlling Interest	470,210	432,610	-	-
Total Equity	9,030,833	8,012,753	6,598,384	6,294,213

As at	Consolidated		Company	
	30.09.2025	31.03.2025	30.09.2025	31.03.2025
	Unaudited	Audited	Unaudited	Audited
	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Non-Current Liabilities				
Loans and Borrowings	1,675,676	1,747,290	1,240,477	1,181,919
Lease Liabilities	294,465	322,627	352,434	358,280
Capital Grants	3,098	3,228	3,098	3,228
Deferred Tax Liabilities	991,010	1,053,600	759,436	786,550
Retirement Benefit Obligations	1,316,422	1,254,445	756,282	717,305
Total Non-Current Liabilities	4,280,671	4,381,190	3,111,727	3,047,282
Current Liabilities				
Loans and Borrowings	5,258,365	5,155,693	1,689,168	1,445,893
Lease Liabilities	102,915	103,411	23,775	19,081
Current Tax Payable	173,180	387,131	90,223	192,339
Trade and Other Payables	6,081,857	6,076,190	1,839,977	1,673,864
Amounts Due to Related Companies	2,822	17,116	3,601	17,659
Loans due to Related Companies -Short Term	-	-	150,000	100,000
Bank Overdrafts	928,010	984,416	355,352	411,503
Total Current Liabilities	12,547,149	12,723,957	4,152,096	3,860,338
Total Equity and Liabilities	25,858,653	25,117,900	13,862,207	13,201,833
Net Asset Value Per Share Rs.	33.76	29.90	26.02	24.82

The above figures are provisional and subject to audit.

I certify that these Financial Statements are prepared in compliance with the requirements of the Companies Act No. 07 of 2007.

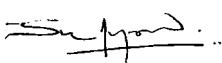


A. D. T. Mendis

Director / Group 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 the Board of Directors of E. B. Creasy & Company PLC.



S. D. R. Arudpragasam

Chairman/Managing Director



S. Rajaratnam

Joint Managing Director

Statement of Changes in Equity

Consolidated	Attributable to Equity Holders of Parent							
	Other Components of Equity						Non-Controlling Interest Rs.'000	Total Equity Rs.'000
	Stated Capital Rs.'000	Revaluation Reserve Rs.'000	General Reserve Rs.'000	FVOCI Reserve Rs.'000	Retained Earnings Rs.'000	Total Rs.'000		
Balance as at 1st April 2024	25,731	2,229,960	9,548	528,655	3,508,509	6,302,403	416,536	6,718,939
Total Comprehensive Income								
Profit for the period	-	-	-	-	357,433	357,433	13,651	371,084
Other Comprehensive Income	-	-	-	7,043	-	7,043	22	7,065
Total Comprehensive Income for the Period								
Balance as at 30th September 2024	25,731	2,229,960	9,548	535,698	3,865,942	6,666,879	430,209	7,097,088
Balance as at 1st April 2025	25,731	2,513,677	9,548	(33,514)	5,064,701	7,580,143	432,610	8,012,753
Total Comprehensive Income								
Profit for the period	-	-	-	-	651,523	651,523	37,594	689,117
Other Comprehensive Income	-	-	-	328,957	-	328,957	6	328,963
Total Comprehensive Income for the Period								
Transfer from fair value reserve to retained earnings due to disposal of investment	-	-	-	65,380	(65,380)	-	-	-
Balance as at 30th September 2025	25,731	2,513,677	9,548	360,823	5,650,844	8,560,623	470,210	9,030,833
Company								
		Stated Capital Rs.'000	General Reserve Rs.'000	Revaluation Reserve Rs.'000	FVOCI Reserve Rs.'000	Retained Earnings Rs.'000	Total Equity Rs.'000	
Balance as at 1st April 2024		25,731	9,548	1,917,202	303,132	3,077,469	5,333,082	
Total Comprehensive Income								
Profit for the period	-	-	-	-	-	237,321	237,321	
Other Comprehensive Income	-	-	-	-	5,596	-	5,596	
Total Comprehensive Income for the Period								
Balance as at 30th September 2024	25,731	9,548	1,917,202	308,728	3,314,790	5,575,999		
Balance as at 1st April 2025	25,731	9,548	2,200,919	(221,376)	4,279,391	6,294,213		
Total Comprehensive Income								
Profit for the period	-	-	-	-	-	277,676	277,676	
Other Comprehensive Income	-	-	-	-	26,495	-	26,495	
Total Comprehensive Income for the Period								
Transfer from fair value reserve to retained earnings due to disposal of investment	-	-	-	-	65,380	(65,380)	-	
Balance as at 30th September 2025	25,731	9,548	2,200,919	(129,501)	4,491,687	6,598,384		

Figures in brackets indicate deductions.

The above figures are provisional and subject to audit.

Statement of Cash Flows

For the period ended 30th September	Consolidated		Company	
	2025	2024	2025	2024
	Unaudited	Unaudited	Unaudited	Unaudited
	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Cash Generated from Operations				
Profit Before Tax	1,019,327	625,967	439,569	339,030
Adjustments for:				
Depreciation on Property, Plant and Equipment and Right of Use Assets	277,588	253,575	121,395	109,007
Amortisation of Intangible Assets	5,248	2,752	543	1,803
(Gain) / Loss on Disposal of Property, Plant and Equipment and Intangible Assets	704	(8,564)	(8)	(1,490)
Impairment Provision/ (Reversal) of Trade Receivables	(40,517)	(28,333)	(10,343)	14,756
Impairment Provision of Amounts Due from Related Companies	16,874	21,587	103,120	18,798
Impairment Provision/(Reversal) of Financial Assets	-	12,114	(949)	-
Impairment Provision/(Reversal) of Inventories	104,508	(21,209)	2,799	232
Provision for Retiring Benefit Obligations	92,785	118,962	60,332	89,483
Amortisation of Deferred Income and Capital Grants	(130)	(130)	(130)	(130)
Interest Income	(45,586)	(49,929)	(18,760)	(56,817)
Dividend Income	(176)	(2)	-	-
Interest Expense	449,109	519,212	171,755	226,023
Exchange (Gain)/ Loss - Lease Liabilities	207	(120)	-	-
Operating Profit before Working Capital Changes	1,879,940	1,445,881	869,324	740,695
(Increase)/Decrease in Inventories	(771,041)	(1,556,652)	(833,309)	(822,779)
(Increase)/Decrease in Trade and other Receivables	396,421	107,194	8,143	145,888
(Increase)/Decrease in Amounts due from Related Parties	(89,510)	(138,587)	(14,119)	(94,063)
Increase/(Decrease) in Amount due to Related Parties	(14,294)	(449)	(14,058)	(16,292)
Increase/(Decrease) in Trade and other Payables	5,667	1,041,515	166,113	189,058
Cash generated from operations	1,407,183	898,902	182,095	142,507
Retirement Benefit Paid	(30,807)	(45,247)	(21,359)	(37,565)
Interest Paid	(449,109)	(519,092)	(171,755)	(226,023)
Income Taxes Paid	(616,063)	(263,500)	(291,122)	(186,279)
Net Cash Flows from/(used in) Operating Activities	311,204	71,063	(302,141)	(307,360)

Statement of Cash Flows contd.

For the period ended 30th September	Consolidated		Company	
	2025	2024	2025	2024
	Unaudited	Unaudited	Unaudited	Unaudited
	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Cash Flows from Investing Activities				
Purchase and Construction of Property, Plant and Equipment	(393,922)	(271,419)	(252,611)	(186,807)
Proceeds from Disposal of Property, Plant and Equipment	2,035	9,424	1,149	1,793
Investment in Intangible Assets	(446)	(3,469)	(446)	(931)
Proceeds from Disposal of Investment	134,402	-	209,264	-
Short Term Loan (Granted to) / Recovered from Related Companies	70,000	(43,000)	(50,000)	(50,000)
Refundable Deposits Provided	-	(1,908)	-	(1,908)
Dividend Income Received	176	2	-	-
Interest Income Received	45,586	49,929	18,760	56,817
Net Cash Flows from/ (used in) Investing Activities	(142,169)	(260,441)	(73,884)	(181,035)
Cash Flows from Financing Activities				
Lease Rental Paid	(40,029)	(36,933)	(12,162)	(6,460)
Long-Term Loans Obtained	301,241	356,000	301,241	100,000
Short-Term Loans Obtained from Related Companies	-	-	50,000	-
Repayments of Long-Term Loans	(381,864)	(344,362)	(251,693)	(147,762)
Net movement in Short-Term Loans	111,009	(302,769)	252,286	300,827
Net Cash Flows from/ (used in) Financing Activities	(9,644)	(328,064)	339,672	246,605
Net Increase/(Decrease) in Cash and Cash Equivalents	159,392	(517,442)	(36,353)	(241,790)
Cash and Cash Equivalents at the Beginning of the period	102,957	71,618	(134,556)	15,791
Cash and Cash Equivalents at the End of the period	262,349	(445,824)	(170,909)	(225,999)
Analysis of Cash and Cash Equivalents				
Cash in Hand & at Bank	1,190,359	849,768	184,443	257,770
Bank Overdrafts	(928,010)	(1,295,592)	(355,352)	(483,769)
Cash and Cash Equivalents at the End of the period	262,349	(445,824)	(170,909)	(225,999)

Figures in brackets indicate deductions.

The above figures are provisional and subject to audit.

Segmental Information

During the period, the group has revised the description of one of its reportable segments. The segment previously presented as "Healthcare" is now referred to as "Wellness & Nutrition". This change in terminology is to better reflect the nature of activities carried out within the segment.

The following table presents revenue, profit, assets & liabilities and other disclosures regarding Group's business segments.

For the period ended 30th September	Consumer		Wellness and Nutrition		Industrial		Others		Consolidated	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Revenue										
External Revenue	10,491,034	8,857,675	2,895,470	2,542,503	3,765,884	3,118,909	166,661	182,122	17,319,049	14,701,209
Inter/Intra Segment Revenue	6,453,167	5,821,326	1,000	1,000	527,976	368,809	120,160	89,876	7,102,303	6,281,011
Total Revenue for Reportable Segments	16,944,203	14,679,001	2,896,470	2,543,503	4,293,859	3,487,718	286,821	271,997	24,421,352	20,982,220
Results										
Finance Income	34,779	34,906	12,884	13,679	1,942	7,660	558	146	50,163	56,391
Finance Expenses	292,327	283,518	43,752	54,499	149,929	179,442	5,328	4,244	491,337	521,703
Depreciation and Amortisation	186,807	176,347	5,922	1,326	81,193	70,346	8,914	8,308	282,836	256,327
Profit/(loss) before Tax	683,471	583,393	124,526	105,224	231,294	(51,002)	(19,964)	(11,648)	1,019,327	625,967
Tax Expense	(208,014)	(196,037)	(55,758)	(31,567)	(59,173)	(22,527)	(7,265)	(4,752)	(330,210)	(254,883)
Profit/(loss) for the period	475,457	387,355	68,768	73,658	172,121	(73,529)	(27,229)	(16,400)	689,117	371,084
Total Assets	19,542,659	17,708,946	422,946	544,115	5,361,643	5,249,434	531,404	574,985	25,858,653	24,077,480
Total Liabilities	12,382,166	12,217,797	265,683	282,420	3,720,530	4,046,756	459,440	433,419	16,827,820	16,980,392
Capital Expenditure	384,261	249,658	-	3,235	10,107	20,968	-	1,027	394,368	274,888

Figures in brackets indicate deductions.

The above figures are provisional and subject to audit.

Notes to the Financial Statements

1. ACCOUNT STATUS

The figures are provisional and subject to audit.

2. BASIS OF PREPARATION

The Interim Financial Statements for the period ended 30th September 2025 have been prepared in accordance with the accounting policies set out in the Audited Financial Statements for the year ended 31st March 2025, and also in compliance with Sri Lanka Accounting Standard 34 - Interim Financial Reporting.

The presentation and the classification of the financial statements of the previous period have been adjusted where relevant, for better presentation and to be comparable with current reporting.

3. COMMITMENTS AND CONTINGENT LIABILITIES

3.1 Commitments

The Group had no material capital or financial commitments as at the date of the Statement of Financial Position.

3.2 Contingent Liabilities

There were no material contingent liabilities outstanding as at the date of the Statement of Financial Position, other than those disclosed below.

3.2.1. Company

- The company has decided to provide financial assistance to Ceyflex Rubber Limited, Corporate Systems Limited and Group Three Associates (Private) Limited, which are fully owned subsidiaries of the Company.
- The company has given a guarantee of Rs. 21,359,031 to Sri Lanka Customs which was outstanding as at 30th September 2025.

3.2.2. Group

- E.B. Creasy & Company PLC decided to provide financial assistance to Ceyflex Rubber Limited, Corporate Systems Limited and Group Three Associates (Private) Limited, which are fully owned subsidiaries of the Company.
- E.B. Creasy & Company PLC has given a guarantee of Rs. 21,359,031 to Sri Lanka Customs which was outstanding as at 30th September 2025.
- Lanka Special Steels Limited has given guarantees of Rs. 8,000,000 to Sri Lanka Customs, Rs. 3,025,000 (USD 10,000) to Bureau of Indian Standards and Rs. 20,000,000 to Litro Gas Lanka Limited which were outstanding as at 30th September 2025.

3.2.3. Corporate Guarantees

Corporate guarantees issued by E. B. Creasy & Company PLC and Subsidiaries to obtain facilities from financial institutions are as belows.

Beneficiary	Group	Company
	Rs. Mn.	Rs. Mn.
Muller & Phipps (Health Care) Limited	100	100
Darley Butler & Company Limited	4,987	4,987
Lankem Ceylon PLC	1,047	1,047
Laxapana PLC	200	200
Candy Delights Limited	681	681
E.B. Creasy & Company PLC	2,145	-

4. EVENTS OCCURRING AFTER THE REPORTING DATE

There have been no material events subsequent to the interim period which require disclosures in the provisional Interim Financial Statements other than below.

- E. B. Creasy & Company PLC has made a further investment of Rs. 400 Mn. in 36,231,885 Ordinary shares at Rs. 11.04 per share in its fully owned subsidiary Lanka Special Steels Limited on 2nd October 2025.
- On 24th October 2025, the Board of Directors declared the payment of an interim dividend of Rs. 1.00 per share for the financial year ending 31st March 2026. In accordance with LKAS 10 - "Events after the Reporting Period", this dividend has not been recognized as a liability in these financial statements.
- On 25th July 2025, the Company announced a Rights Issue of 25,354,580 ordinary shares at a ratio of 1 new Ordinary share for every 10 existing Ordinary shares, at a price of Rs. 60/- per share. Subsequent to the reporting date, the Rights Issue was approved by the Colombo Stock Exchange on 09th October 2025 and is subject to shareholder approval at the Extraordinary General Meeting to be held on 11th November 2025. The Rights Issue is expected to raise approximately Rs. 1,521,274,800/-, out of which Rs. 1,021,274,800/- will be utilized to settle the short-term interest-bearing borrowings of the Company, while investing the balance proceeds of Rs. 500,000,000/- in the form of Equity in its fully owned subsidiary, Darley Butler & Co. Ltd.

5. COMPARATIVE INFORMATION

The following comparative figures have been reclassified in the Statement of Financial Position to comply with the current year classification.

For the year ended	31st March 2025		
	Previous	Reclassified	Current
	Rs. '000	Rs. '000	Rs. '000
Group			
Retained Earnings	5,031,187	33,514	5,064,701
Other Components of Equity	2,523,225	(33,514)	2,489,711
Company			
Retained Earnings	4,058,015	221,376	4,279,391
Other Components of Equity	2,210,467	(221,376)	1,989,091

Investor Information

1. MARKET VALUE

For the quarter ended	30.09.2025	30.09.2024
	Rs.	Rs.
Highest	76.00	25.30
Lowest	45.00	21.50
Last Traded	69.90	23.50

2. STATED CAPITAL AND PUBLIC HOLDING

As at	30.09.2025	30.09.2024
Stated Capital (Rs.)	25,731,000	25,731,000
No. of shares represented by the stated capital	253,545,800	253,545,800
Percentage of shares held by the public	26.82%	24.21%
No. of Public Shareholders	2,525	1,507

3. The applicable option under CSE Rule 7.13.1 (i) (a) on minimum public holding is option 4 and the Float Adjusted Market Capitalization as of 30.09.2025 was Rs.4,678,467,668.92.

4. DIRECTORS' SHARE HOLDINGS

Details pertaining to Directors' direct shareholdings were as follows.

As at	No. of Shares	
	30.09.2025	30.09.2024
Name of Director	Position	
Mr. S. Rajaratnam	Joint Managing Director	158,336 100,000
Mr. S.W. Gunawardena	Director	54,000 54,000

5. TWENTY MAJOR SHAREHOLDERS AS AT 30TH SEPTEMBER 2025

Name of shareholder	No of shares	% Holding
1 THE COLOMBO FORT LAND AND BUILDING PLC	126,819,915	50.02%
2 SAMPATH BANK PLC/SENTHILVERL HOLDINGS (PVT) LTD	17,213,211	6.79%
3 UNION INVESTMENTS (PRIVATE) LTD	16,770,000	6.61%
4 COLOMBO FORT INVESTMENTS PLC	15,962,000	6.30%
5 COLOMBO INVESTMENT TRUST PLC	10,708,500	4.22%
6 C M HOLDINGS PLC	10,000,000	3.94%
7 DEUTSCHE BANK AG TRUSTEE TO LYNEAR WEALTH DYNAMIC OPPORTUNITIES FUND	5,200,000	2.05%
8 HATTON NATIONAL BANK PLC/SRI DHAMAN RAJENDRAM ARUDPRAGASAM	4,000,000	1.58%
9 MISS MEENAMBIGAI PRIYADARSHINI RADHAKRISHNAN	3,548,500	1.40%
10 MISS ANDAL RADHAKRISHNAN	3,548,400	1.40%
11 HATTON NATIONAL BANK PLC - CAPITAL ALLIANCE QUANTITATIVE EQUITY FUND	3,500,000	1.38%
12 MR. RADHAKRISHNAN MAHESWARAN (DECEASED)	2,901,060	1.14%
13 MR. GONALAGODAGHE BUWANEKA DINUWAN THILAKARATNE	2,000,000	0.79%
14 RANAVAV HOLDINGS (PVT) LTD	2,000,000	0.79%
15 SEYLAN BANK PLC/MOHAMED MUSHTAQ FUAD	900,509	0.36%
16 PEOPLE S LEASING AND FINANCE PLC/NAGOYA CEYLON TRADING (PVT) LTD	887,015	0.35%
17 MR. KARAGODA LOKU GAMAGE UDAYANANDA	800,000	0.32%
18 BANK OF CEYLON NO. 1 ACCOUNT	750,000	0.30%
19 TRANZ DOMINION,L.L.C.	700,100	0.28%
20 PHOTOKINA LTD	680,400	0.27%
	228,889,610	90.28%

Corporate Information

NAME OF THE COMPANY

E.B. Creasy & Company PLC

LEGAL FORM

Public Quoted Company with Limited
Liability Incorporated in Sri Lanka under the
Joint Stock Companies Ordinance 1861

COMPANY NUMBER

PQ 182

BOARD OF DIRECTORS

Chairman/Managing Director
Mr. S.D.R. Arudpragasam, FCMA (UK)

Joint Managing Director

Mr. S. Rajaratnam, B.Sc. CA

DIRECTORS

Mr. R.C.A. Welikala
Mr. S.W. Gunawardena, B.Sc., MBA
Mr. P.Y.S. Perera, FCA, FCMA (UK)
Mr. K.G. Punchihewa, FCA, CPA (Aus.)
Mr. S.B. Perera, FCMA/CGMA(UK) B.Sc. Mech.Eng. (Hons.)
Mr. A.D.T. Mendis, FCCA-UK, ACA, MCSI-UK
MBA(USQ-AUS), BSc Finance Special (Hons)
(Appointed w.e.f. 01.08.2025)

SUBSIDIARIES

Darley Butler & Company Limited
Candy Delights Limited
Laxapana PLC
E. B. Creasy Ceylon (Private) Limited
Group Three Associates (Private) Limited
Corporate Systems Limited
E. B. Creasy Logistics Limited
Muller & Phipps (Ceylon) PLC
Lanka Special Steels Limited
Muller & Phipps (Health Care) Limited
Ceyflex Rubber Limited
Sterling Steels (Private) Limited

CREDIT RATING

BBB (Stable Outlook)

REGISTERED OFFICE

P.O. Box 37, No. 98, Sri Sangaraja Mawatha,
Colombo 10.
Telephone : 94 (11) 2421311,
Fax: 94 (11) 2448534

SECRETARIES

Corporate Managers & Secretaries (Private) Limited
No. 8-5/ 2, Leyden Bastian Road,
York Arcade Building,
Colombo 01.

AUDITORS

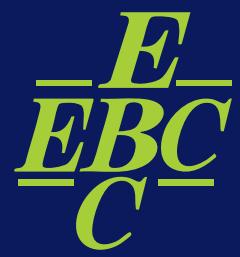
KPMG
Chartered Accountants
P.O. Box 186,
Colombo 03.

LEGAL ADVISERS

Julius & Creasy
P.O. Box 154,
Colombo 01.

BANKERS

Hatton National Bank PLC
Standard Chartered Bank
Commercial Bank of Ceylon PLC
Bank of Ceylon
National Development Bank PLC
Union Bank of Colombo PLC
People's Bank
Seylan Bank PLC
Sampath Bank PLC
Nations Trust Bank PLC
DFCC Bank PLC
Amana Bank PLC
Cargills Bank PLC
Habib Bank Limited
Sanasa Development Bank PLC
Pan Asia Banking Corporation PLC



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