

Abridged unaudited financial statements for the quarter ended 30 September 2025

Consolidated and separate statements of financial position

	The Group		The Company	
	30 September 2025 (Unaudited) Rs	31 December 2024 (Audited) Rs	30 September 2025 (Unaudited) Rs	31 December 2024 (Audited) Rs
Assets				
Non-Current Assets	1,452,668,096	1,442,794,233	1,280,843,019	1,263,067,329
Current Assets	1,748,078,381	1,422,207,639	1,488,920,745	1,127,080,337
Total Assets	3,200,746,478	2,865,001,872	2,769,763,764	2,390,147,666
Equity And Liabilities				
Capital And Reserves				
Owner's Interest	759,687,432	746,244,092	696,900,890	709,386,083
Non-Current Liabilities	1,204,295,928	1,029,610,717	949,349,935	766,931,821
Current Liabilities	1,236,763,118	1,089,147,063	1,123,512,939	913,829,762
Total Equity And Liabilities	3,200,746,478	2,865,001,872	2,769,763,764	2,390,147,666

Consolidated and separate statements of cash flows

	The Group		The Company	
	9 Months ended 30 September 2025 (Unaudited) Rs	9 Months ended 30 September 2024 (Unaudited) Rs	9 Months ended 30 September 2025 (Unaudited) Rs	9 Months ended 30 September 2025 (Unaudited) Rs
Net cash (used in)/generated from operating activities	(22,039,668)	149,659,412	(49,569,958)	160,118,110
Net cash used in investing activities	(91,042,967)	(81,067,514)	(88,439,352)	(79,839,370)
Net cash generated from/(used in) financing activities	95,362,736	(50,727,957)	120,866,580	(34,573,925)
Net (decrease)/increase in cash and cash equivalents	(17,719,899)	17,863,941	(17,142,730)	45,704,815
Effects of currency translation	1,106,337	-	1,106,337	-
Cash and cash equivalents-opening	(142,475,644)	(133,472,909)	5,485,031	(6,765,961)
Cash and cash equivalents-closing	(159,089,206)	(115,608,968)	(10,551,362)	38,938,854

Consolidated and separate statements of changes in equity

	The Group		The Company	
	9 Months ended 30 September 2025 (Unaudited) Rs	9 Months ended 30 September 2024 (Unaudited) Rs	9 Months ended 30 September 2025 (Unaudited) Rs	9 Months ended 30 September 2024 (Unaudited) Rs
Balance at 1 January	746,244,093	795,146,671	709,386,083	718,133,870
Profit for the period	68,228,869	22,842,807	42,300,337	32,029,637
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	68,228,869	22,842,807	42,300,337	32,029,637
Acquisition of subsidiary	-	(7,547,128)	-	-
Dividends	(54,785,530)	-	(54,785,530)	-
Balance at 30 September	759,687,432	810,442,350	696,900,891	750,163,507

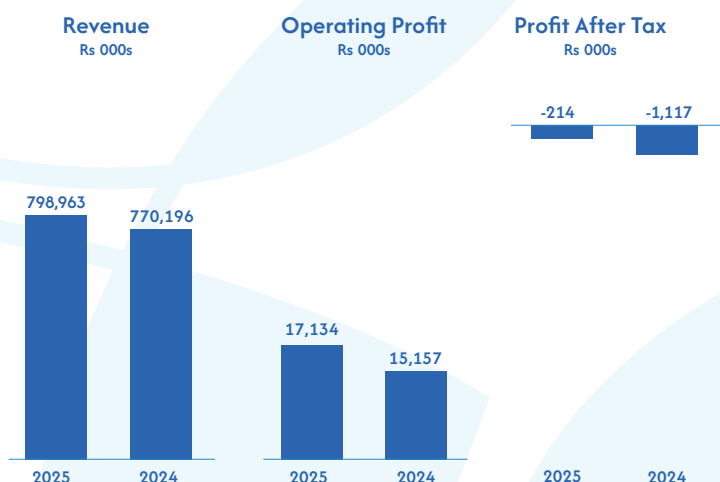
Segmental information - Group

	The Group			
	Quarter ended 30 September 2025 (Unaudited) Rs	Quarter ended 30 September 2024 (Unaudited) Rs	9 months ended 30 September 2025 (Unaudited) Rs	9 months ended 30 September 2024 (Unaudited) Rs
Revenue				
Manufacturing and trading	791,321,784	765,451,313	2,467,261,563	2,300,565,465
Advertising	7,641,160	4,744,798	16,680,905	12,702,396
	798,962,943	770,196,111	2,483,942,468	2,313,267,861
Segment Results				
Manufacturing and trading	472,803	(139,751)	68,073,900	21,483,446
Advertising	1,421,588	744,164	3,881,977	616,935
Profit before taxation	1,894,391	604,413	71,955,877	22,100,381
Taxation	(2,108,768)	(1,721,806)	(3,727,008)	742,426
Profit/(loss) for the period	(214,377)	(1,117,393)	68,228,869	22,842,807

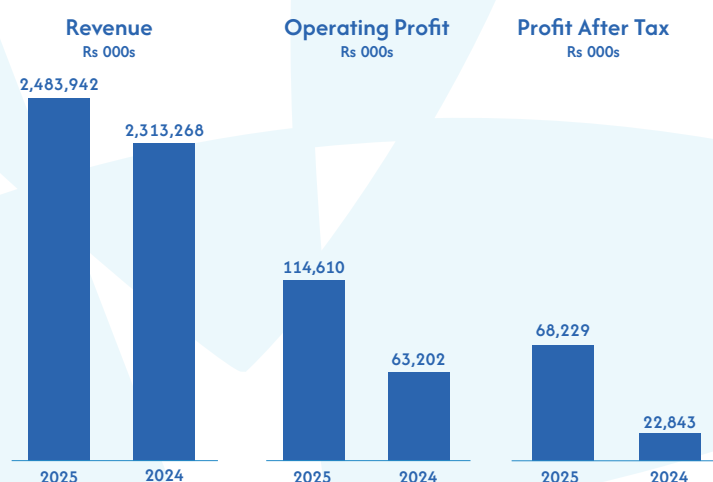
Consolidated and separate statements of profit or loss and other comprehensive income

	The Group				The Company			
	Quarter ended 30 September 2025 (Unaudited) Rs	Quarter ended 30 September 2024 (Unaudited) Rs	9 months ended 30 September 2025 (Unaudited) Rs	9 months ended 30 September 2024 (Unaudited) Rs	Quarter ended 30 September 2025 (Unaudited) Rs	Quarter ended 30 September 2024 (Unaudited) Rs	9 months ended 30 September 2025 (Unaudited) Rs	9 months ended 30 September 2024 (Unaudited) Rs
Revenue from contracts with customers	798,962,943	770,196,111	2,483,942,468	2,313,267,861	653,890,629	630,595,942	2,058,144,242	1,768,009,709
Operating Profit	17,133,589	15,156,879	114,610,330	63,202,426	3,530,152	2,327,460	75,905,025	61,431,483
Finance costs	(15,239,198)	(14,552,466)	(42,654,453)	(41,102,045)	(12,439,688)	(11,466,607)	(32,865,335)	(32,128,727)
Profit before taxation	1,894,391	604,413	71,955,877	22,100,381	(8,909,536)	(9,139,147)	43,039,690	29,302,756
Taxation	(2,108,768)	(1,721,806)	(3,727,008)	742,426	(1,481,631)	(1,703,672)	(739,353)	2,726,881
Profit/(loss) for the period	(214,377)	(1,117,393)	68,228,869	22,842,807	(10,391,167)	(10,842,820)	42,300,337	32,029,637
Other comprehensive income for the period	-	-	-	-	-	-	-	-
Total comprehensive income for the period	(214,377)	(1,117,393)	68,228,869	22,842,807	(10,391,167)	(10,842,820)	42,300,337	32,029,637
Basic and diluted earnings per share	(0.01)	(0.03)	1.86	0.62				

Group - Quarter ended



Group - 9 Months ended



Notes

The unaudited condensed financial statements for the period ended 30 September 2025 are prepared in accordance with International Financial Reporting Standard and on the same basis as the accounting policies set out in the audited statutory financial statements for the year ended 31 December 2024.

Results

Group revenue for the third quarter was up by 4% compared to prior year mainly driven by improved sales from our soaps, home and personal care division, bringing the Group revenue for the first 9 months to Rs2.5Billion or up by 7.4% compared to same period prior year. Group Net profit before tax increased to Rs72Million compared to Rs22.1Million for the same period prior year

Prospects

Our underlying business fundamentals remain solid. Our investment in a new beverage manufacturing line and in a new ERP system will help drive our long-term efficiency and scalability. Our strategic initiatives remain focused on driving synergies from our different business units and improving our supply chain. In the short term, we will continue to closely monitor the impact that the current geopolitical risks and forex volatility may have on our business.