

INNODIS LTD

CONDENSED UNAUDITED FINANCIAL STATEMENTS FOR THE HALF YEAR ENDED 31 DECEMBER 2025

CONDENSED STATEMENTS OF PROFIT OR LOSS

	CONSOLIDATED Half Year Ended 31 Dec 25 Unaudited Rs'000	CONSOLIDATED Half Year Ended 31 Dec 24 Unaudited Rs'000	CONSOLIDATED Year Ended 30 Jun 25 Audited Rs'000	SEPARATE Half Year Ended 31 Dec 25 Unaudited Rs'000	SEPARATE Half Year Ended 31 Dec 24 Unaudited Rs'000	SEPARATE Year Ended 30 Jun 25 Audited Rs'000	CONSOLIDATED Quarter Ended 31 Dec 25 Unaudited Rs'000	CONSOLIDATED Quarter Ended 31 Dec 24 Unaudited Rs'000	SEPARATE Quarter Ended 31 Dec 25 Unaudited Rs'000	SEPARATE Quarter Ended 31 Dec 24 Unaudited Rs'000
Revenue	3,310,912	3,308,351	6,220,790	1,884,261	1,827,019	3,337,881	1,804,431	1,793,638	1,088,365	1,013,294
Profit from operating activities	201,229	147,061	307,665	102,195	89,559	147,305	120,784	96,899	64,828	62,105
Finance income	795	5,741	32,348	794	4,653	20,573	2,088	(353)	2,088	3,228
Finance costs	(72,996)	(63,386)	(130,996)	(38,544)	(33,093)	(75,299)	(33,587)	(30,226)	(20,027)	(15,929)
Profit before income tax	129,028	89,416	209,017	64,445	61,119	92,579	89,285	66,320	46,889	49,404
Income tax expense	(20,964)	(27,119)	(44,040)	(6,033)	(9,539)	(13,026)	(13,467)	(20,428)	(3,254)	(8,309)
Profit for the period from continuing operations	108,064	62,297	164,977	58,412	51,580	79,553	75,818	45,892	43,635	41,095
Impairment of MFLD ^a	-	(27,237)	(27,114)	-	-	(14,438)				
Deferred tax	-	-	-	-	-	-				
Profit for the period	108,064	35,060	137,863	58,412	(62,788)	(29,844)				
Profit attributable to:										
Owners of the company	88,844	22,576	105,286	58,412	(62,788)	(29,844)				
Non-controlling interests	19,220	12,484	32,577	-	-	-				
	108,064	35,060	137,863	58,412	(62,788)	(29,844)				
Number of shares	36,730,266	36,730,266	36,730,266							
Earnings per share (Rs)	2.42	0.61	2.87							

CONDENSED STATEMENTS OF COMPREHENSIVE INCOME

	CONSOLIDATED Half Year Ended 31 Dec 25 Unaudited Rs'000	CONSOLIDATED Half Year Ended 31 Dec 24 Unaudited Rs'000	CONSOLIDATED Year Ended 30 Jun 25 Audited Rs'000	SEPARATE Half Year Ended 31 Dec 25 Unaudited Rs'000	SEPARATE Half Year Ended 31 Dec 24 Unaudited Rs'000	SEPARATE Year Ended 30 Jun 25 Audited Rs'000
Profit/(loss) for the period	108,064	35,060	137,863	58,412	(62,788)	(29,844)
Other comprehensive income						
Items that will not be reclassified to profit or loss						
Actuarial loss on retirement benefit obligations	-	-	(11,658)	-	-	(277)
Deferred tax on retirement benefit obligations	-	-	2,216	-	-	53
Revaluation loss on building	-	(25,227)	-	-	-	-
Deferred tax on revaluation reserve	-	-	(4,566)	-	-	(2,446)
Fair value gain/(loss) on equity instruments designated at fair value through other comprehensive income	-	-	6,243	-	-	(2,157)
	(25,227)	(7,765)	-	-	(4,827)	
Items that are or may be reclassified to profit or loss						
Foreign currency translation arising on foreign operations	4,817	(1,231)	(8,171)	-	-	-
Other comprehensive income/(loss) for the period	4,817	(26,458)	(15,936)	-	-	(4,827)
Total comprehensive income/(loss) for the period	112,881	8,602	121,927	58,412	(62,788)	(34,671)
Total comprehensive income/(loss) for the period:						
Owners of the company	93,893	(3,894)	89,643	58,412	(62,788)	(34,671)
Non-controlling interests	18,988	12,496	32,284	-	-	-
	112,881	8,602	121,927	58,412	(62,788)	(34,671)

CONDENSED STATEMENTS OF CASH FLOWS

	CONSOLIDATED Half Year Ended 31 Dec 25 Unaudited Rs'000	CONSOLIDATED Half Year Ended 31 Dec 24 Unaudited Rs'000	CONSOLIDATED Year Ended 30 Jun 25 Audited Rs'000	SEPARATE Half Year Ended 31 Dec 25 Unaudited Rs'000	SEPARATE Half Year Ended 31 Dec 24 Unaudited Rs'000	SEPARATE Year Ended 30 Jun 25 Audited Rs'000
Net cash from operating activities	235,632	186,780	661,424	17,182	24,480	226,708
Net cash used in investing activities	(50,979)	(167,792)	(312,627)	(32,244)	(67,839)	(96,206)
Net cash from/(used in) financing activities	135,444	115,019	(382,642)	87,558	133,997	(116,934)
Net increase/(decrease) in cash and cash equivalents	320,097	134,007	(33,845)	72,496	90,638	13,568
Effects of exchange rate movements on cash and cash equivalents	(150)	1,868	(789)	-	-	-
Cash and cash equivalents at beginning of period	(223,871)	(189,237)	(189,237)	(172,479)	(186,047)	(186,047)
Cash and cash equivalents at end of period	96,076	(53,362)	(223,871)	(99,983)	(95,409)	(172,479)

CONDENSED STATEMENTS OF FINANCIAL POSITION

	CONSOLIDATED Half Year Ended 31 Dec 25 Unaudited Rs'000	CONSOLIDATED Half Year Ended 31 Dec 24 Unaudited Rs'000	CONSOLIDATED Year Ended 30 Jun 25 Audited Rs'000	SEPARATE Half Year Ended 31 Dec 25 Unaudited Rs'000	SEPARATE Half Year Ended 31 Dec 24 Unaudited Rs'000	SEPARATE Year Ended 30 Jun 25 Audited Rs'000
ASSETS						
Property, plant and equipment	2,624,992	2,422,353	2,523,162	632,193	576,732	596,694
Right-of-use assets	161,584	182,540	196,720	53,847	54,841	54,170
Intangible assets and goodwill	13,911	17,617	14,554	-	-	-
Bearer biological assets	-	17,853	19,072	-	-	-
Investment properties	-	-	-	464,832	466,634	468,855
Investments in subsidiaries	-	-	-	282,171	282,191	282,171
Other investments	41,803	35,560	41,803	23,103	25,260	23,103
Deferred tax assets	9,852	7,805	7,357	-	-	-
Retirement benefit assets	11,426	10,366	11,426	-	-	11,426
Current assets	2,677,543	2,865,282	2,803,439	1,444,062	2,319,377	1,503,865
Total assets	5,541,111	5,559,376	5,617,533	2,911,634	3,735,401	2,940,284
EQUITY AND LIABILITIES						
Shareholders' equity						
Owners' interest	1,936,251	1,835,135	1,860,721	1,258,219	1,258,006	1,218,172
Non-controlling interest	341,906	320,283	332,720	-	-	-
Total shareholders' equity	2,278,157	2,155,418	2,193,441	1,258,219	1,258,006	1,218,172
Non-current liabilities	1,225,655	1,129,114	1,131,114	692,493	702,120	692,494
Current liabilities	2,037,299	2,274,844	2,292,978	960,922	1,775,275	1,029,618
Total equity and liabilities	5,541,111	5,559,376	5,617,533	2,911,634	3,735,401	2,940,284

CONDENSED STATEMENTS OF CHANGES IN EQUITY

	Share capital Rs'000	Share premium Rs'000	Revaluation reserve Rs'000	Foreign exchange translation deficit Rs'000	Retained earnings Rs'000	Fair value reserve of financial assets at FVOCI Rs'000	Total Rs'000	Non Controlling Interest Rs'000	Total Shareholders' Equity Rs'000
CONSOLIDATED									
At 01 Jul 2024									
Profit for the year	-	-	-	(23,138)	620,161	-	6,581	1,839,029	324,936
Other comprehensive income for the year	-	-	-	(12,238)	(8,364)	-	-	105,286	137,863
Dividend	-	-	-	-	-	(1,284)	6,243	(67,951)	(15,936)
At 30 Jun 2025	367,303	5,308	607,923	(31,502)	(8,364)	62,105	12,824	1,860,721	332,720
Profit for the period	-	-	-	-	88,844	-	88,844	19,220	108,064
Other comprehensive income for the period	-	-	-	-	5,051	-	-	5,051	4,817
Dividend	-	-	-	-	(18,365)	-	-	(18,365)	(234)
At 31 Dec 2025	367,303	5,308	607,923	(26,451)	(23,138)	6,581	12,824	1,936,251	341,906
SEPARATE									
At 01 Jul 2024									
Loss for the year	-	-	-	-	369,705	-	581,660	-	1,320,794
Other comprehensive income for the year	-	-	-	-	(4,681)	-	(2,157)	-	(29,844)
Dividend	-	-	-	-	-	(2,157)	-	-	(67,951)
At 30 Jun 2025	367,303	5,308	365,024	-	-	485,876	-	(5,339)	1,218,172
Profit for the period	-	-	-	-	-	58,412	-	-	58,412
Other comprehensive income for the period	-	-	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	(18,365)	-	-	(18,365)
At 31 Dec 2025	367,303	5,308	365,024</						