

Consolidated and separate statements of financial position

	The Group		The Company	
	31 December 2025 (Audited) Rs	31 December 2024 (Audited) Rs	31 December 2025 (Audited) Rs	31 December 2024 (Audited) Rs
Assets				
Non-Current Assets	1,898,965,331	1,442,794,233	1,715,466,466	1,263,067,329
Current Assets	1,520,632,466	1,422,207,639	1,288,369,866	1,127,080,337
Total Assets	3,419,597,797	2,865,001,872	3,003,836,332	2,390,147,666
Equity And Liabilities				
Capital And Reserves				
Owner's Interest	972,092,950	746,244,092	880,737,048	709,386,083
Non-Current Liabilities	1,244,921,862	1,029,610,717	982,767,586	766,931,821
Current Liabilities	1,202,582,985	1,089,147,063	1,140,331,698	913,829,762
Total Equity And Liabilities	3,419,597,797	2,865,001,872	3,003,836,332	2,390,147,666

Consolidated and separate statements of cash flows

	The Group		The Company	
	Year ended 31 December 2025 (Audited) Rs	Year ended 31 December 2024 (Audited) Rs	Year ended 31 December 2025 (Audited) Rs	Year ended 31 December 2024 (Audited) Rs
Net cash generated from operating activities	165,324,006	109,363,609	135,107,874	139,027,040
Net cash used in investing activities	(431,704,246)	(108,122,730)	(425,417,893)	(103,794,994)
Net cash generated from/(used in) financing activities	195,852,653	(8,593,176)	235,236,837	(21,209,129)
Net (decrease)/increase in cash and cash equivalents	(70,527,587)	(7,352,297)	(55,073,182)	14,022,917
Effects of currency translation	(1,159,842)	(1,650,432)	(1,103,974)	(1,771,925)
Cash and cash equivalents-opening	(142,475,638)	(133,472,909)	5,485,031	(6,765,961)
Cash and cash equivalents-closing	(214,163,067)	(142,475,638)	(50,692,125)	5,485,031

Consolidated and separate statements of changes in equity

	The Group		The Company	
	Year ended 31 December 2025 (Audited) Rs	Year ended 31 December 2024 (Audited) Rs	Year ended 31 December 2025 (Audited) Rs	Year ended 31 December 2024 (Audited) Rs
Balance at 1 January	746,244,092	795,146,429	709,386,083	718,133,870
Profit for the year	146,687,899	142,125,080	100,451,433	120,060,843
Other comprehensive income/(loss) for the year	147,183,261	(183,480,289)	138,921,834	(128,808,630)
Total comprehensive income/(loss) for the year	293,871,160	(41,355,209)	239,373,267	(8,747,787)
Acquisition of interests in subsidiary	-	(7,547,128)	-	-
Dividends	(68,022,302)	-	(68,022,302)	-
Balance at 31 December	972,092,950	746,244,092	880,737,048	709,386,083

Segmental information - Group

	The Group	
	Year ended 31 December 2025 (Audited) Rs	Year ended 31 December 2024 (Audited) Rs
Revenue		
Manufacturing and trading	3,514,752,847	3,233,035,497
Advertising	23,067,681	18,833,713
	3,537,820,528	3,251,869,210
Segment Results		
Manufacturing and trading	176,514,774	153,265,536
Advertising	6,340,470	2,978,804
Profit before taxation	182,855,244	156,244,340
Taxation	(36,167,345)	(14,119,260)
Profit for the year	146,687,899	142,125,080

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

	The Group		The Company	
	Year ended 31 December 2025 (Audited) Rs	Year ended 31 December 2024 (Audited) Rs	Year ended 31 December 2025 (Audited) Rs	Year ended 31 December 2025 (Audited) Rs
Revenue from contracts with customers	3,537,820,528	3,251,869,210	2,982,255,477	2,587,381,644
Operating Profit	243,705,448	210,234,630	183,575,321	171,935,349
Finance costs	(60,850,204)	(53,990,290)	(47,700,391)	(41,438,684)
Profit before taxation	182,855,244	156,244,340	135,874,930	130,496,665
Taxation	(36,167,345)	(14,119,260)	(35,423,497)	(10,435,822)
Profit for the year	146,687,899	142,125,080	100,451,433	120,060,843
Other comprehensive income/(loss) for the year	147,183,261	(183,480,289)	138,921,834	(128,808,630)
Total comprehensive income/(loss) for the year	293,871,160	(41,355,209)	239,373,267	(8,747,787)
Basic and diluted earnings per share	3.99	3.87		

Group - Year ended



Notes

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

Results

2025 was a strong year for the Group, with sustained volume-led growth across our core beverage categories and continued progress in our soaps and detergents business, now fully integrated alongside Food & Beverages. Throughout the year, we focused on unlocking internal synergies to strengthen productivity and offset the rising cost of doing business. This disciplined approach reinforced our resilience while enabling us to further consolidate our most successful revenue streams.

Group revenue reached Rs3.5 billion for the year, representing a 9% increase compared to the prior year, primarily driven by volume growth across beverages, cereals, laundry and home care, and personal care. Group Gross Operating Profit rose by 15.9%, supported by stronger revenue and an improved margin percentage. Reflecting these gains, Group Net Profit Before Tax increased to Rs182.9 million from Rs156.2 million in the prior year, up by 17%.

On 21 October 2025, an interim dividend of Rs0.36 per ordinary share was paid in respect of the year ended 31 December 2025. A final dividend of Rs 1.24 per ordinary share for the year ended 31 December 2025 has been declared on 27 March 2026.

Prospects

In light of the recent and ongoing conflicts in the Middle East and the resulting disruption to key trade corridors, we expect continued volatility and higher global supply chain costs. In response, we are sharpening our focus on cross-divisional synergies, securing our supply channels, and maintaining disciplined execution to protect margins and service levels. Additionally, the newly commissioned bottling line will further enhance operational efficiency through automation and strengthen supply security over the long term. While navigating these near-term headwinds, we remain committed to our long-term growth strategy and confident in the opportunities within and beyond our existing portfolio.