BPPL Holdings PLC

Interim Report

BPPL

Building Quality. Improving Life.

Fourth Quarter

Twelve Months Ended 31st March 2026

BPPL HOLDINGS PLC

INCOME STATEMENT

	Notes	Group					
		3 Months ended 31st March			12 Months ended 31st March		
		Unaudited 2026 Rs. '000	Audited 2025 Rs. '000	Change % + /(-)	Unaudited 2026 Rs. '000	Audited 2025 Rs. '000	Change % + /(-)
Revenue		**1,406,052**	**1,078,141**	**30**	**5,636,601**	**5,537,934**	**2**
Cost of Sales		(1,030,051)	(1,079,816)	(5)	(4,199,098)	(4,420,118)	(5)
Gross Profit		**376,001**	**(1,675)**	**>100**	**1,437,502**	**1,117,815**	**29**
Other Operating Income/ (Loss)		1,968	2,008	(2)	6,458	9,836	(34)
Distribution Costs		(68,194)	(68,569)	(1)	(230,906)	(270,682)	(15)
Administrative Expenses		(193,790)	(186,977)	4	(670,227)	(646,353)	4
Results from Operating Activities		**115,984**	**(255,213)**	**>100**	**542,827**	**210,617**	**>100**
Net Finance Income / (Expense)	7	(65,955)	(55,402)	19	(265,041)	(223,024)	19
Profit Before Tax		**50,029**	**(310,614)**	>100	**277,786**	**(12,407)**	>100
Income Tax (Expense) / Reversal		(3,956)	(19,834)	(80)	(49,467)	(104,811)	(53)
Deferred Tax (Expense) / Reversal		(16,783)	46,005	>100	34,301	62,613	(45)
Profit /(loss) for the year/period	8	**29,289**	**(284,443)**	**(56)**	**262,620**	**(54,605)**	**>100**
Earnings / (Loss) per Ordinary Share (Rs.)		**0.10**	(0.93)		**0.86**	(0.18)	

The above figures are not audited.
The accounting policies and notes form an integral part of the financial statements.

BPPL HOLDINGS PLC

INCOME STATEMENT

	Notes	Company					
		3 Months ended 31st March			12 Months ended 31st March		
		Unaudited 2026 Rs. '000	Audited 2025 Rs. '000	Change % + /(-)	Unaudited 2026 Rs. '000	Audited 2025 Rs. '000	Change % + /(-)
Revenue		**-**	**-**	**-**	**-**	**-**	**-**
Cost of Sales		-	-	-	-	-	-
Gross Profit		**-**	**-**	**-**	**-**	**-**	**-**
Other Operating Income/ (Loss)		39,413	24,516	61	157,089	97,200	62
Distribution Costs		(373)	(332)	12	(1,640)	(1,180)	39
Administrative Expenses		(7,748)	(10,358)	(25)	(29,494)	(45,564)	(35)
Results from Operating Activities		**31,292**	13,826	>100	**125,955**	50,456	>100
Net Finance Income / (Expense)		(265)	(216)	23	(363)	(374)	(3)
Profit Before Tax		**31,026**	**13,610**	>100	**125,592**	**50,082**	>100
Income Tax (Expense) / Reversal		(8,158)	(2,822)	>100	(34,700)	(12,516)	>100
Deferred Tax (Expense) / Reversal		173	(1,101)	>100	(3,246)	(2,994)	8
Profit /(loss) for the year/period		**23,042**	**9,686**	>100	**87,646**	**34,572**	>100
Earnings/ (Loss) per Ordinary Share (Rs.)		**0.08**	0.03		**0.29**	0.11	

The above figures are not audited.
The accounting policies and notes form an integral part of the financial statements.

BPPL HOLDINGS PLC
STATEMENT OF FINANCIAL POSITION

	Group		Company	
	Unaudited 31-Mar-26 Rs. '000	Audited 31-Mar-25 Rs. '000	Unaudited 31-Mar-26 Rs. '000	Audited 31-Mar-25 Rs. '000
ASSETS				
Non-Current Assets				
Property, Plant and Equipment	4,621,703	4,549,104	1,299,475	1,056,255
Right of Use Assets	26,157	39,938	(0)	(0)
Intangible Asset	34,862	38,948	-	-
Investment in Subsidiaries	-	-	501,572	501,572
Other Financial Investments	125,086	43,060	-	-
Deferred Tax Assets	63,197	54,990	-	-
Total Non-Current Assets	**4,871,006**	**4,726,041**	**1,801,047**	**1,557,827**
Current Assets				
Inventories	1,278,214	1,391,200	0	0
Trade and Other Receivables	1,617,247	1,634,826	3,401	8,313
Income Tax Receivables	7,682	805	-	-
Other Financial Investment	53,642	-	-	-
Cash and Bank Balances	387,812	303,483	1,202	1,782
Total Current Assets	**3,344,597**	**3,330,314**	**4,603**	**10,095**
Total Assets	**8,215,603**	**8,056,355**	**1,805,650**	**1,567,922**
Equity				
Stated Capital	100,372	100,372	100,372	100,372
Revaluation Reserve	793,421	604,272	724,733	549,663
Translation Reserve	8,062	2,410	-	-
Retained Earnings	3,644,771	3,545,591	422,698	488,474
Total Equity	**4,546,625**	**4,252,645**	**1,247,803**	**1,138,509**
Non-Current Liabilities				
Interest Bearing Loans and Borrowings	880,230	863,891		
Deferred Tax Liabilities	386,006	338,101	351,828	273,552
Lease Liability	21,245	23,675	0	0
Retirement Benefit Obligations	99,933	76,390		
Total Non-Current Liabilities	**1,387,415**	**1,302,057**	**351,828**	**273,552**
Current Liabilities				
Trade and Other Payables	411,514	558,760	186,680	151,800
Income Tax Payable	30,351	45,566	18,187	1,240
Lease Liability	1,235	12,391	0	0
Interest Bearing Loans and Borrowings	1,838,464	1,884,935	1,152	2,821
Total Current Liabilities	**2,281,563**	**2,501,652**	**206,019**	**155,861**
Total Liabilities	**3,668,978**	**3,803,710**	**557,847**	**429,413**
Total Equity and Liabilities	**8,215,603**	**8,056,355**	**1,805,650**	**1,567,922**
Net Asset per Share	**14.82**	13.86	**4.07**	3.71

The above figures are not audited.
The accounting policies and notes form an integral part of the financial statements.
These Financial Statements are in compliance with the requirements of the Companies Act No :07 of 2007.

Sgd.
Ms. Vernee Kularasan
DGM - Finance

The board of directors is responsible for the preparation and presentation of these Financial Statements.
Signed for and on behalf of the board by:

Sgd.
Dr. Anush Amarasinghe
Chairman

Sgd.
Mr. Rizan Jiffrey
Director

May 28, 2026
Colombo.

BPPL HOLDINGS PLC

STATEMENT OF COMPREHENSIVE INCOME

		Group				Company			
		3 Months ended 31st March		12 Months ended 31st March		3 Months ended 31st March		12 Months ended 31st March	
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
		2026	2025	2026	2025	2026	2025	2026	2025
	Notes	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Profit for the Period		**29,289**	(284,443)	**262,620**	(54,605)	**23,042**	9,686	**87,646**	34,572
Other Comprehensive Income									
Retirement Benefit Obligations Actuarial Gain/ (Loss)		**(13,533)**	14,931	**(13,533)**	14,931	**-**	-	**-**	-
Revaluation Surplus of Freehold Land		266,663	-	266,663	-	-	-	-	-
Translation reserve		5,671	2,410	5,671	2,410				
Net Gain /(Loss) on Cash Flow Hedge		-	366,495	-	366,495	-	-	-	-
Deferred Tax Attributable Land revalution rate change		**(77,514)**	-	**(77,514)**	-				
Deffered tax on Actuarial Gain/(loss)		3,515	(3,704)	3,515	(3,704)				
Total Other Comprehensive Income/ (Loss) for the Period		**184,801**	380,132	**184,801**	380,132	**-**	-	**-**	-
Total Comprehensive Income/ (Loss) for the Period		**214,091**	95,689	**447,422**	325,527	**23,042**	9,686	**87,646**	34,572

The above figures are not audited.
The accounting policies and notes form an integral part of the financial statements.

BPPL HOLDINGS PLC

STATEMENT OF CHANGES IN EQUITY

Group	Stated Capital Rs. '000	Revaluation Reserve Rs. '000	Translation Reserve Rs. '000	Retained Earnings Rs. '000	Total Equity Rs. '000
Balance as at 31 March 2025	100,372	604,272	2,410	3,545,591	4,252,645
Profit for the Period			5,652	262,620	268,272
Land Revaluation		266,663			266,663
Tax on Land Revaluation		(77,514)			(77,514)
Other Comprehensive Income/ (Loss)				(13,533)	(13,533)
Tax on Other Comprehensive Income				3,515	3,515
Total Comprehensive Income		189,148	5,652	252,602	447,402
Dividend Paid				(153,422)	(153,422)
Balance as at 31 March 2026	**100,372**	**793,421**	**8,062**	**3,644,771**	**4,546,625**

Company	Stated Capital Rs. '000	Revaluation Reserve Rs. '000	Translation Reserve Rs. '000	Retained Earnings Rs. '000	Total Equity Rs. '000
Balance as at 31st **March 2025**	100,372	549,663	-	488,474	1,138,509
Profit for the Period	-	-	-	87,646	87,646
Land Revaluation	-	250,100	-	-	250,100
Tax on Land Revaluation	-	(75,030)	-	-	(75,030)
Other Comprehensive Income/ (Loss)	-	-	-	-	-
Total Comprehensive Income	-	175,070	-	87,646	262,716
Dividend Paid	-	-	-	(153,422)	(153,422)
Balance as at 31st March 2026	**100,372**	**724,733**	**-**	**422,698**	**1,247,803**

The above figures are not audited.
The accounting policies and notes form an integral part of the financial statements.

BPPL HOLDINGS PLC

STATEMENT OF CASH FLOW

	Group		Company	
	Unaudited 31-Mar-26 Rs. '000	Audited 31-Mar-25 Rs. '000	Unaudited 31-Mar-26 Rs. '000	Audited 31-Mar-25 Rs. '000
Cash Flow from Operating Activities				
Profit Before Tax	**277,786**	(12,407)	**125,592**	50,082
Adjustments for				
Depreciation	**358,395**	346,356	**11,697**	13,828
Amortization - Leasehold Land	**13,781**	101,919		702
Provision for Retirement Benefit Obligations	**20,408**	25,296		
Interest Income	**(4,598)**	(4,293)	**(6)**	(6)
Finance Cost	**175,596**	239,100	**398**	37
Unrealised Exchange variance	**-**	366,495		
Transalation reserve	**5,652**	2,410		
Profit/(Loss) from disposal of fixed assets	**5,452**	(1,560)		
Operating Profit/ (Loss) Before Working Capital Changes	**852,473**	1,063,315	**137,682**	64,644
(Increase)/Decrease in Inventories	**112,986**	(171,139)	**(0)**	(0)
(Increase)/Decrease in Trade and Other Receivables	**17,608**	46,077	**4,911**	13,813
Increase/(Decrease) in Trade and Other Payables	**(147,276)**	117,628	**34,880**	143,355
Cash Generated from Operations	**835,791**	1,055,882	**177,473**	221,811
Income Tax Paid	**(71,559)**	(111,944)	**57,277**	(67,869)
Retirement Benefit Obligations Costs Paid	**(10,398)**	(39,448)		
Increase/(Decrease) in Lease Liability	**(13,586)**	(103,750)	**0**	(1,041)
Interest Paid	**(175,596)**	(239,100)	**(398)**	(37)
Net Cash Flow from Operating Activities	**564,652**	561,641	**234,351**	152,864
Cash Flow from Investing Activities				
Acquisition of Property, Plant and Equipment	**(166,639)**	(155,615)	**(79,847)**	(17,786)
Proceeds from Disposal of Fixed Assets	**940**	1,941		
Investment in Other Financial Investment	**(82,026)**	(43,060)		
Interest Received	**4,598**	4,293	**6**	6
Dividend Received	**-**	-	**-**	-
Net Cash Flows used in Investing Activities	**(243,127)**	(192,442)	**(79,842)**	(17,781)
Cash Flow from Financing Activities				
Net of Interest Bearing Loans and Borrowings	**(17,329)**	46,478	**1,152**	
Dividends Paid	**(153,422)**	(107,395)	**(153,422)**	(107,395)
Net Cash Flows from/(used in) Financing Activities	**(170,751)**	(60,917)	**(152,269)**	(107,395)
Net Increase/ (Decrease) in Cash and Cash Equivalents	**150,774**	308,282	**2,241**	27,689
Cash and Cash Equivalent at the Beginning of the Period	**284,123**	(24,117)	**(1,039)**	(28,727)
Cash and Cash Equivalent at the End of the Period	**434,897**	284,165	**1,202**	(1,038)

The above figures are not audited.

The accounting policies and notes form an integral part of the financial statements.

B P P L Holdings PLC
Notes to Interim Condensed Financial Statements

1 These interim financial statements which have not been audited, comply with the Sri Lanka Accounting Standard LKAS 34-Interim financial reporting and they also provide the information required by the Colombo Stock Exchange.

2 The accounting policies adopted in these financial statements are consistent with the accounting policies set out in the Annual Report for the year ended 31.03.2025.

3 STATED CAPITAL

The Company's stated capital consists of 306,843,357 ordinary shares.

4 EVENTS AFTER THE REPORTING PERIOD

Subsequent to the reporting date, no circumstances have arisen which required adjustment to or disclosure in the Financial Statements.

5 FINANCIAL COMMITMENTS AND CONTINGENT LIABILITIES

5.1 Finance Commitments

There are no any material financial commitments.

5.2 Contingent Liabilities

There are no any material contingent liabilities.

6 NET FOREIGN EXCHANGE GAIN/LOSS

Foreign exchange differences arising on foreign exchange transactions are recognized in the Statement of Profit or Loss. Company uses the Central Bank of Sri Lanka published exchange rates for the above purposes.

	3 Months ended 31st March		12 Months ended 31st March	
	2026	2025	2026	2025
Ave.Ex.Rates	312.02	295.99	304.42	297.89

	As at 31st March	
	2026	2025
Closing Rates	315.54	296.32

7 Net Finance Income / (Expense)

	Group			
	3 Months ended 31st March		12 Months ended 31st March	
	Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000	Unaudited 2026 Rs. '000	Unaudited 2025 Rs. '000
Net Interest Expense	(37,085)	(41,922)	(170,998)	(234,807)
Exchange Gain / (Loss)	(28,869)	(13,480)	(94,043)	11,783
Net Finance Income / (Expense)	**(65,955)**	**(55,402)**	**(265,041)**	**(223,024)**

8.1 EBITDA

EBITDA excludes net interest expense, depreciation, and impacts from foreign currency exchange gains/losses from profit before tax, to demonstrate the cash operational performance of businesses.

	Group			
	3 Months ended 31st March		12 Months ended 31st March	
	Unaudited 2026 Rs. '000	Audited 2025 Rs. '000	Unaudited 2026 Rs. '000	Audited 2025 Rs. '000
Profit Before Tax	50,029	(310,614)	277,786	(12,407)
Net Interest Expense	37,085	41,922	170,998	234,807
Depreciation	92,386	84,545	372,177	346,356
Exchange (Gain) / Loss	28,869	13,480	94,043	(11,783)
Reversal of Hedge Reserve		369,679		369,679
EBITDA	**208,369**	**199,011**	**915,004**	**926,652**

8.2 Cash Profit

Cash profit is derived after eliminating all non cash entries from the reported net profit after tax.

	Group			
	3 Months ended 31st March		12 Months ended 31st March	
	Unaudited 2026 Rs. '000	Audited 2025 Rs. '000	Unaudited 2026 Rs. '000	Audited 2025 Rs. '000
Profit after tax	**29,289**	**(284,443)**	262,620	(54,605)
Add: Non-Cash Transactions				
Depreciation	92,386	84,545	372,177	346,356
Gratuity	5,103	1,437	20,408	25,296
Exchange (Gain)/Loss	28,869	13,480	94,043	(11,783)
Hedge reserve reversal		369,679		369,679
Deferred Tax	(16,783)	(46,005)	(34,301)	(62,613)
Cash Profit	**138,864**	**138,692**	**714,947**	**612,329**

9 INVESTOR INFORMATION

9.1 Share Trading Information

	Quarter Ended		Year Ended	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
Share Information				
Highest Price (Rs.)	**20.70**	23.50	25.70	24.50
Lowest Price (Rs.)	**16.00**	18.90	16.00	16.20
Closing Price (Rs.)	**16.60**	19.00	16.60	19.00

9.2 Public Holding as at 31st March 2026

The Company complies with option 4 of the Listing Rules 7.14.1 (i) (a) which requires a minimum Public Holding of 10%.

The percentage of shares held by public as at 31st March 2026 was 13.72%

Number of shareholders representing the public holding as at 31st March 2026 was 2,150.

Float adjusted Market Capitalization as at 31st March 2026 was LKR 698,841,882

There were no non-voting shares as at 31st March 2026.
The Stock Exchange code for BPPL Holding PLC shares is "BPPL".

9.3 Twenty-Five Major Shareholders as at 31.03.2026

No	Name of the Shareholder	No. of Shares	%
1	INFINITY CAPITAL (PVT) LTD	154,382,777	50.31%
2	MRS. K.U. AMARASINGHE	80,546,372	26.25%
3	HIRDARAMANI INVESTMENT HOLDINGS PRIVATE LIMITED	29,816,262	9.72%
4	MAS CAPITAL (PRIVATE) LIMITED	9,208,692	3.00%
5	J.B. COCOSHELL (PVT) LTD	2,452,734	0.80%
6	HATTON NATIONAL BANK PLC A/C NO.4 (HNB RETIREMENT PENSION FUND)	1,714,885	0.56%
7	PEOPLE S LEASING AND FINANCE PLC/L.P.HAPANGAMA	1,289,103	0.42%
8	MRS. D.G.U.P. JAYASEKARA	999,219	0.33%
9	JAFFERJEE BROTHERS EXPORTS (PRIVATE)LIMITED	772,800	0.25%
10	MR. M.A.H. ESUFALLY	734,585	0.24%
11	MR. A.A. HIRDARAMANI	732,100	0.24%
12	SAMPATH BANK PLC/YADEN CAPITAL (PRIVATE) LIMITED	650,000	0.21%
13	SEYLAN BANK PLC/MOHAMED MUSHTAQ FUAD	603,872	0.20%
14	HATTON NATIONAL BANK PLC-CT CLS A EQUITY FUND	591,600	0.19%
15	PEOPLE S LEASING AND FINANCE PLC/NAGOYA CEYLON TRADING (PVT) LTD	586,395	0.19%
16	MR. M.I. RASHEED	458,164	0.15%
17	MR. D.C. FERNANDO	450,000	0.15%
18	KATUNAYAKE GARMENTS LIMITED	419,200	0.14%
19	MR. K.S.N. HIRDARAMANI	412,300	0.13%
20	MR. D.J. DE SILVA WIJEYERATNE	355,000	0.12%
21	MR. T.H. DE SILVA	350,000	0.11%
22	ALLIANZ LIFE INSURANCE LANKA LIMITED - A/C NO. 02 (ALLIANZ GROWTH FUND)	346,690	0.11%
23	MR. T.J. EMMANUEL	341,442	0.11%
24	MR. I.A.H. ESUFALLY	323,336	0.11%
25	MR. M.J. FERNANDO	300,000	0.10%
		288,837,528	**94.14%**

B P P L Holdings PLC
Notes to Interim Condensed Financial Statements

10 OPERATING SEGMENTS INFORMATION

Business Segment	Brushware		Filament and Yarn		Eliminations and Adjustments		Consolidated	
For the Quarter Ended 31st March	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000
Revenue	**972,318**	673,303	**572,149**	142,428	**(138,416)**	262,410	**1,406,052**	1,078,141
Cost of Sales	**(672,515)**	(351,226)	**(501,732)**	(480,724)	**144,196**	(247,866)	**(1,030,051)**	(1,079,816)
Gross Profit	**299,804**	322,077	**70,417**	(338,295)	**5,780**	14,544	**376,001**	(1,675)
Other Operating Income/ (Loss)			**1,780**	1,719	**187**	288	**1,968**	2,008
Distribution Costs	**(61,004)**	(56,951)	**(7,191)**	(11,618)			**(68,194)**	(68,569)
Administrative Expenses	**(135,121)**	(136,518)	**(58,669)**	(50,458)			**(193,790)**	(186,977)
Results from Operating Activities	**103,679**	128,608	**6,338**	(398,653)	**5,967**	14,832	**115,984**	**(255,213)**
Net Finance (Cost)/ Income	**(72,787)**	(60,144)	**6,832**	4,743			**(65,955)**	**(55,402)**
Profit Before Tax	**30,891**	68,463	**13,170**	(393,910)	**5,967**	14,832	**50,029**	(310,614)
Income Tax (Expense) / Reversal	**(5,386)**	(19,834)	**1,429**				**(3,956)**	(19,834)
Deferred Tax (Expense) / Reversal	**10,532**	(2,447)	**(27,316)**	48,452			**(16,783)**	46,005
Profit for the Quarter	**36,038**	46,182	**(12,716)**	(345,457)	**5,967**	14,832	**29,289**	(284,443)
EBITDA	**132,090**	155,342	**67,438**	(334,844)	**8,842**	14,832	**208,369**	(164,670)

B P P L Holdings PLC
Notes to Interim Condensed Financial Statements

10 OPERATING SEGMENTS INFORMATION

Business Segment	**Brushware**		**Filament and Yarn**		**Eliminations and Adjustments**		**Consolidated**	
For the Twelve Months Ended 31st March	**2026 Rs. '000**	**2025 Rs. '000**	**2026 Rs. '000**	**2025 Rs. '000**	**2026 Rs. '000**	**2025 Rs. '000**	**2026 Rs. '000**	**2025 Rs. '000**
Revenue	**3,841,709**	4,235,025	**2,288,581**	1,826,814	**(493,689)**	(523,906)	**5,636,601**	5,537,934
Cost of Sales	**(2,696,516)**	(2,950,759)	**(1,994,120)**	(1,993,079)	**491,537**	523,719	**(4,199,098)**	(4,420,118)
Gross Profit	**1,145,194**	1,284,266	**294,461**	(166,264)	**(2,153)**	(187)	**1,437,502**	1,117,815
Other Operating Income/ (Loss)			**6,260**	9,548	**198**	288	**6,458**	9,836
							-	-
Distribution Costs	**(196,222)**	(230,471)	**(34,685)**	(40,210)	**-**	-	**(230,906)**	(270,682)
							-	-
Administrative Expenses	**(465,573)**	(455,111)	**(204,653)**	(191,242)			**(670,227)**	(646,353)
							-	-
Foreign Exchange Gain/(Loss)					**-**	-	**-**	-
Results from Operating Activities	**483,399**	598,684	**61,383**	(388,169)	**(1,954)**	101	**542,827**	210,617
Net Finance (Cost)/ Income	**(279,440)**	(187,378)	**14,399**	(35,647)	**-**	-	**(265,041)**	(223,024)
Profit Before Tax	**203,958**	411,307	**75,782**	(423,815)	**(1,954)**	101	**277,786**	(12,407)
Income Tax (Expense) / Reversal	**(49,467)**	(104,811)	**(1,919)**	-	**-**	-	**(49,467)**	(104,811)
Deferred Tax (Expense) / Reversal	**24,155**	(6,801)	**10,146**	69,414	**-**	-	**34,301**	62,613
Profit for the Year	**178,647**	299,695	**84,009**	(354,401)	**(1,954)**	101	**262,620**	(54,605)
EBITDA	**621,099**	699,606	**282,078**	(142,735)	**(1,954)**	101	**915,004**	556,973
Assets, Equity & Liabilities								
As at 31st March								
Total Non-Current Assets	**6,330,065**	6,033,480	**2,900,225**	3,051,844	**(4,359,283)**	(4,359,283)	**4,871,006**	4,726,041
Total Current Assets	**2,793,088**	2,582,272	**1,450,471**	1,220,240	**(718,908)**	(472,198)	**3,524,651**	3,330,314
Total Assets	**9,123,153**	8,615,752	**4,350,695**	4,272,084	**(5,078,192)**	(4,831,481)	**8,395,657**	8,056,355
Total Equity	**4,791,349**	4,592,332	**4,167,830**	4,070,912	**(4,412,513)**	(4,410,558)	**4,546,666**	4,252,685
Total Non-Current Liabilities	**1,340,409**	1,261,180	**47,006**	40,877	**-**	-	**1,387,415**	1,302,057
Total Current Liabilities	**2,991,396**	2,762,240	**135,860**	160,295	**(665,679)**	(420,923)	**2,461,577**	2,501,612
Total Equity and Liabilities	**9,123,153**	8,615,752	**4,350,695**	4,272,084	**(5,078,192)**	(4,831,481)	**8,395,657**	8,056,355

11 DIRECTOR'S SHAREHOLDINGS

Name of the Director	Role	No. of Shares	
		31-Mar-26	31-Mar-25
Dr. Anush Amarasinghe	Chairman / MD (Appointed on 15th May 2025)	Nil	Nil
Mr. B D P D Perera	Executive Director	Nil	Nil
Mr. Muhammed Rizan Jiffrey	Executive Director (Appointed on 01st April 2025)	Nil	Nil
Mr. Ranil Pathirana	NED	Nil	Nil
Mr. Dinesh Dharmadasa	INED (Appointed on 01st July 2025)	Nil	Nil
Mrs. Natasha Boralessa	INED (Appointed on 01st July 2025)	Nil	Nil
Mr. Mohamed Adamaly	INED (Appointed on 01st July 2025)	Nil	Nil

1 Corporate Information
B P P L Holdings PLC is a public limited company incorporated and domiciled in Sri Lanka and listed on the Colombo Stock Exchange.

Incorporated in Sri Lanka on 26th August 1991 as a public company under the Companies Act No.17 of 1982 [N (PBS) 291)], re-registered under the Companies Act No. 07 of 2007 on 21st January 2009 (PB 859), converted to a private limited liability on 20th July 2012 (PB 859 PV),converted to a public company on 29th July 2016 (PB 859 PV) and subsequently converted to Public Quoted Company (PB 859 PQ) on 29th June 2017 .

Authority of Incorporation: Registrar of Companies (ROC), Colombo.

2 Interim Condensed Financial Statements
The financial statements for the period ended 31 March 2026, includes "the Company" referring to B P P L Holdings PLC, as the holding company and "the Group" referring to the companies whose accounts have been consolidated therein.

3 Approval Of Financial Statements
The interim condensed financial statements of the Group and the Company for the Nine months ended 31 March 2026 were authorised for issue by the Board of Directors on 28 May 2026.

4 Basis of Preparation and Changes to the Group's Accounting Policies
The interim condensed consolidated financial statements for the twelve months ended 31 March 2026 have been prepared in accordance with LKAS 34 Interim Financial Reporting.

The interim condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual consolidated financial statements as at 31 March 2025.

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

5 Operating Segments
For management purposes, the Group organised into business units based on their products and services and has seven reportable operating segments as follows:
Brushware
Filament and Yarn

6 Board of Directors
Dr. Anush Amarasinghe – Chairman / MD
Mr. B. D. Prasad Devapriya Perera - Executive Director
Mr. Muhammed Rizan Jiffrey - Executive Director
Mr. Ranil Pathirana – Non-Executive Director
Mr. Dinesh Dharmadasa – Independent Non-Executive Director
Ms. Natasha Boralessa – Independent Non-Executive Director
Mr. Mohamed Adamaly – Independent Non-Executive Director

7 Company Secretary
Secretarius (Pvt) Ltd.
3rd Floor, 40, Galle Face Court 2,
Colombo 03.
Tel : +94 11 2333431
Fax: +94 11 2381907

8 Company Registrar
S S P Corporate Services (Private) Limited,
101, Inner Flower Road, Colombo 03.
Tel : +94 11 2573894
Fax : +94 11 2573609
Email : sspsec@sltnet.lk

9 Auditors to the Company
Messrs. Ernst & Young (Chartered Accountants)
Rotunda Towers, No. 109, Galle Road,
Colombo 03.
Tel : +94 11 2204444
Fax: +94 11 2697369

10 Lawyers to the Company
D. L. & F. De Saram Law
Attorneys-at-Law and Notaries Public
No. 47, C.W.W. Kannangara Mawatha,
Alexandra Pl, Colombo 07.
Tel: +94 11 2015200
Email: info@desaram.com

11 Bankers of the company
Bank of Ceylon
National Development Bank
Hatton National Bank
Hongkong and Shanghai Banking Corporation
Nations Trust Bank
Sampath Bank
Standard Chartered Bank

12 Office Address
Head Office
Level 17,
Access Towers,
No. 278/4, Union Place,
Colombo 02

Wood, Brush and Mop Factory
No 88,
Ratnapura Road,
Ingiriya

Synthetic Filament Factory
Batuvita,
Mawgama,
Horana.

Recycling and Yarn Plant
Lot 7,
Horana Export Processing Zone,
Boralugoda,
Poruwadonda,
Horana.