HEMAS

Enriching Lives Through PURPOSEFUL PROGRESS

Hemas Holdings PLC | Interim Report 2026/27 - Q1

Performance Review for the Three Months Ended 30th June 2026

The Group recorded revenue of Rs. 28.77 Bn in Q1 FY27, an increase of 0.9% YoY, while gross profit margin improved by 0.2 percentage points to 30.4%. However, EBITDA declined by 14.1% to Rs. 2.26 Bn and Group earnings attributable to equity holders declined by 21.4% to Rs. 937 Mn. Revenue growth in Consumer Brands, Hospitals and Mobility was offset by a 3.8% decline in Life Sciences. The divergence between revenue and earnings was primarily caused by the rapid escalation of costs and the time required to recover these increases through pricing.

The quarter was shaped by heightened geopolitical uncertainty following the escalation of conflict in the Middle East. This resulted in sharp increases in fuel, petroleum-based raw materials, freight and insurance costs. In Sri Lanka, petrol and diesel prices were over 40% higher YoY, while the LKR depreciated by an average of 8% YoY and 5% QoQ. Average inflation of 5.9%, reaching 6.8% in June, also moderated consumption growth and increased direct and indirect operating costs.

While pricing and portfolio mix supported the gross profit margin, net operating costs increased by 9% YoY. Selling and distribution costs rose by 12.3% and accounted for more than half of the increase in operating costs, primarily reflecting higher logistics, fuel, freight and distribution-related expenses. In selected Consumer Brands categories, price increases were implemented selectively to protect volumes where cost pressures were expected to be temporary, resulting in the Group absorbing part of the increase during the quarter. In Life Sciences, the impact was more pronounced because pharmaceutical prices are regulated and price revisions did not immediately reflect the depreciation of the LKR and higher import costs. The resulting cost increases were therefore absorbed until regulatory approvals were received. In addition, LKR depreciation increased finance costs at the Leisure JV on its USD borrowings, further reducing Group earnings.

These pressures were partly mitigated by strong earnings growth in Mobility and higher finance income from the Group's net cash position. Supply continuity was maintained throughout the quarter, although at a higher cost. Management's immediate priorities are to restore cost recovery, protect volumes through calibrated pricing, accelerate productivity initiatives and improve profitability in Consumer Brands and Life Sciences. While energy and currency volatility are expected to persist, the Group remains focused on strengthening performance while executing its long-term growth priorities with discipline.

Financial and Operating Performance

Enhanced Reporting structure

Going forward, the Group's segmental reporting will be broken into four major categories: Consumer Brands, Life Sciences, Hospitals, and Mobility. The key change is the split of the former Healthcare segment into two distinct categories, namely, Hospitals and Life Sciences, reflecting the fundamental differences between these businesses and how they are managed.

The primary distinction is that Hospitals is a service-oriented business, while pharma distribution and manufacturing are product-based businesses. Hospitals is also a labour and asset-heavy business with a longer payback period relative to pharma distribution and manufacturing. These differences result in distinctly different capital allocation needs, margins, and growth drivers, and the reporting structure has been segregated accordingly to reflect management's view of the business units. This change has been implemented in line with our commitment to improving transparency, giving shareholders a better understanding of the business.

Performance Update

This quarter, despite strong headwinds, topline grew marginally driven by sustained demand and price increases across the Consumer, Healthcare, and Mobility portfolios. However, due to adverse macroeconomic environment, net operating costs rose by 9% YoY, weighing on EBIT and EBITDA and diluted margins. Selling and distribution costs, up 12.3% YoY, accounted for over 50% of the Q1 increase in operating costs, reflecting the significant rise in logistics, fuel, freight, and related distribution costs. LKR depreciation increased finance costs at the Leisure JV on its USD borrowings, reducing the Group's earnings for the quarter. Higher interest rates, however, benefited Hemas as a net cash-positive company, helping to recoup some of the lost operating margin, bringing the earnings margin to 3.3%, down just 0.9 percentage points YoY (compared to a 1.4 percentage point YoY decline in EBITDA margin).

	Q1 FY27	**YoY**
Group Revenue	Rs. 28,771 Mn	0.9%
Consumer Brands	Rs. 9,090 Mn	5.9%
Life Sciences	Rs. 16,108 Mn	(3.8%)
Hospitals	Rs. 2,987 Mn	11.0%
Mobility	Rs. 583 Mn	17.8%
GP	Rs. 8,754 Mn	1.8%
GP margin	30.4%	0.2%
EBITDA	Rs. 2,258 Mn	(14.1%)
EBITDA margin	7.8%	(1.4%)
EBIT	Rs. 1,627 Mn	(21.2%)
EBIT margin	5.7%	(1.6%)
Net finance cost	Rs. 106 Mn	(5.4%)
Group Earnings	Rs. 937 Mn	(21.4%)
Earnings margin	3.3%	(0.9%)

Business Unit Performance

Consumer Brands

	Q1 FY27	YoY
Revenue	Rs. 9,090 Mn	5.9%
EBITDA	Rs 685 Mn	(23.0%)
EBITDA margin	7.5%	(2.8%)
Earnings	Rs 468 Mn	(28.8%)
Earnings margin	5.1%	(2.5%)

Home and Personal Care — Sri Lanka

Beauty and Baby Care were the strongest performing categories in Hemas' HPC portfolio, both posting double-digit growth, with Beauty in particular crossing 20% YoY. This performance supported overall YoY revenue growth for the portfolio. Volume growth remained positive but nearly flat, due to declines in the Home Care segment.

Overall, currency depreciation and raw material inflation at gross profit level were partly offset by a favourable sales mix and price increases. However, at the operating level, despite controlled discretionary spending, higher costs eroded margins, which declined 2.5 percentage points YoY. At HPC Sri Lanka level, higher finance income partially helped recover some of this decline at the earnings level.

Digital initiatives continue to be strengthened, with a dual focus on enhancing consumer support and generating richer consumer insights to inform business decisions. These initiatives are expected to drive product demand as consumers become better educated on product benefits, while also equipping the HPC Sri Lanka team with sharper insights to better anticipate and meet consumer preferences.

Home and Personal Care — Bangladesh

The industry continues to be shaped by growing demand for herbal and natural products, reflecting evolving consumer preferences.

HCB Bangladesh's value added hair oil category saw a marginal YoY decline in the quarter ending June 2026, as volume decline outweighed price growth. Overall revenue, however, grew 5.2% YoY, driven by strong volume growth in the Male Grooming and Personal Wash categories. This revenue growth supported YoY improvements across gross profit, operating profit, earnings, and margins, underpinned by continued momentum in the newer categories.

Fresh product launches planned across the remainder of FY27 are expected to sustain portfolio growth, despite the challenging macro environment.

Learning

Our transformation from a stationery company to an activity-based learning company continues to gain momentum, as education reforms and evolving learning needs drive a fundamental shift towards more experiential and activity-based education.

Building on this momentum, the quarter saw the continued expansion of our EduToys portfolio offerings while also finalizing the strategy for our first activity-based workbook range, positioning Atlas to capture emerging opportunities in the evolving learning landscape.

Despite this being the traditional off-season, all key categories grew YoY, and we continue to command market share above 50% across the board, with Colour Pencils leading decisively at over 70% and our core Books category holding strongly above 55%. We also reinforced our commitment to children's wellbeing by launching Sri Lanka's first SLS-certified plastic water bottle, setting a new industry benchmark for quality and safety in everyday essentials.

While operating and earnings margins came under pressure, down two percentage points YoY on higher fuel and financing costs respectively, gross profit margins improved, reflecting the underlying quality and pricing power of our portfolio.

As we enter the inventory build-up and peak Back-to-School season, we expect the domestic Learning business to sustain profitability while continuing to accelerate our transition towards a broader, activity-based learning portfolio aligned with evolving consumer needs and education trends.

Life Sciences

	Q1 FY27	YoY
Revenue	Rs. 16,108 Mn	(3.8%)
EBITDA	Rs 1,120 Mn	(23.1%)
EBITDA margin	7.0%	(1.7%)
Earnings	Rs 644 Mn	(21.5%)
Earnings margin	4.0%	(0.9%)

Pharmaceutical Distribution

Hemas Pharmaceuticals, the market leader in private pharma distribution and the distribution arm of the Hemas Group, recorded YoY value and volume growth, alongside 7 new product registrations during the quarter.

The Middle East conflict's impact was felt most acutely in the Life Sciences cluster, transmitted primarily through LKR depreciation. Because pharmaceutical pricing is tightly regulated by the National Medicines Regulatory Authority (NMRA), the Group had to absorb the resulting cost increases fully on its own until NMRA approved higher prices.

However, importantly, the NMRA's pricing formula for pharmaceuticals now includes a mechanism to account for exchange rate movements beyond a 5% threshold from the time the price is set annually, though price revisions may still lag due to the approval process. As expected price increments feed through into the financials, we expect margins to recover gradually over the upcoming quarters.

Pharmaceutical Manufacturing

Morison's own branded portfolio, continued to perform strongly with 50% volume growth YoY.

However, performance was challenged by the impact from LKR depreciation, rise in material prices, increase in fuel and electricity which were not compensated as price increases were not granted in Q1. Part of this impact will get mitigated in the next few quarters with the price increase that has now been granted for government buyback supplies.

The new product pipeline continues to progress, with 3 new products being launched in the NCD space in Q1. EU GMP certification for the Homagama plant also remains on track.

Hospitals

	Q1 FY27	YoY
Revenue	Rs. 2,987 Mn	11.0%
EBITDA	Rs 582 Mn	7.1%
EBITDA margin	19.5%	(0.7%)
Earnings	Rs 251 Mn	4.2%
Earnings margin	8.4%	(0.6%)

June saw medical admission volumes grow though on a quarterly basis there was a marginal degrowth. Surgical admission volumes declined, reflecting higher communicable disease and dengue patient volumes during the period, which occupied a larger share of hospital capacity. Cath lab admissions grew 84% YoY.

While revenues grew 11%, the shift in patient mix impacted margins, which saw marginal contractions.

Initiatives are underway to establish a holistic approach to the patient revenue lifecycle, helping patients stay on track with recommended follow-ups and check-ups, ensuring both patients and the hospital benefit from timely, continuous care.

Mobility

	Q1 FY27	YoY
Revenue	Rs. 583 Mn	17.8%
EBITDA	Rs 488 Mn	59.9%
EBITDA margin	83.6%	22.0%
Earnings	Rs 320 Mn	116.0%
Earnings margin	55.0%	25.0%

Evergreen cargo throughput grew 28.5% YoY, with incremental volume driven by the Middle East crisis, which positioned Sri Lanka as a regional alternative to Middle East ports. This shift had a positive impact, supported by rising freight rates.

On the aviation front, Q1 capacity was reduced due to disruptions. Air cargo remained resilient, supported by high yields amid limited capacity. The upcoming tourist season is expected to support passenger demand, which was soft during Q1 FY27, with the fourth frequency reintroduced in July.

People, Culture & Future-Ready Skills

The Talent Strategy and related policies for FY26–28 have been formalised, laying the foundation for a structured, multi-year approach to talent management. Group strengthened its talent review and development plans, reinforcing the Group's efforts to strengthen its succession and leadership pipelines. In parallel, the Hemas Leadership Academy has launched a series of future skills focused upskilling programmes, covering strategic thinking, project management, change management, and AI literacy, as part of the broader Talent Strategy for FY26–28.

Hemas introduced its updated corporate values during the quarter ending June, with a planned rollout across all business units in July. The update sharpens existing values to accelerate execution speed, ownership, and learning, equipping the organisation to stay ahead as Hemas moves into its next phase of growth. These reinforced behaviours are critical at this stage, serving as a catalyst for the Group's human capital to sustain and build on its growth momentum.

Sustainability

The Group continued to advance its sustainability priority areas during the quarter, embedding sustainability into business performance while strengthening long-term resilience and regulatory readiness.

Cumulative plastic recovery exceeded 2.9 million kilograms, reflecting continued progress towards the Group's commitments to recover 62.5% of plastic placed on the market by 2026/27 and 100% by 2030. These efforts will support the Group’s readiness for Sri Lanka's forthcoming Extended Producer Responsibility (EPR) regulations.

Water intensity increased from 1.6m^3 to 1.7m^3 compared to the previous quarter, highlighting the need for continued focus on operational efficiency. Targeted conservation and process optimization initiatives are being accelerated across priority operations to improve resource efficiency.

Renewable energy adoption increased to 13.6% of total electricity consumption, up from 8.9% in the previous quarter, reflecting continued progress towards the Group's target of sourcing 25% of electricity from renewable energy.

The Group's purpose-led initiatives positively impacted over 25,500 individuals during the quarter across education, health and wellbeing, and community development. The expansion of the Piyawara preschool network with two new preschools in Ragala and Badulla, supporting approximately 100 additional families, further strengthened access to quality early childhood education in underserved communities.

Strategy and Outlook

Guided by four overarching capital allocation themes, the Group has established goals to accelerate its pace of growth by aggressively pursuing adjacencies through both organic and inorganic growth, exploring a new sector entry in Sri Lanka, growing international revenue, and developing human capital and digital capabilities across the Group. Alongside this, strengthening internal efficiencies to reduce the impact of costs on earnings remains a key priority for the Group.

While the near-term operating environment remains volatile, our priorities are clear: restore margins in Consumer Brands and Life Sciences, sustain growth momentum in Hospitals and Mobility, and execute our growth investments with discipline. Our diversified portfolio and net cash position provide resilience, while actions on pricing, cost recovery and productivity will strengthen performance. We remain firmly focused on delivering our long-term growth ambitions and creating sustainable value for our shareholders and stakeholders.

Ashish Chandra
Group CEO
August 6, 2026

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

	Three Months Ended 30 June		
	2026	**2025**	**Change %**
Revenue from Contracts with Customers	**28,771,485**	28,525,845	0.9%
Cost of Sales	**(20,017,962)**	(19,925,030)	0.5%
Gross Profit	**8,753,523**	8,600,815	1.8%
Other Operating Income	**239,053**	224,962	6.3%
Selling and Distribution Expenses	**(2,704,627)**	(2,407,702)	12.3%
Administrative Expenses	**(4,454,934)**	(4,302,639)	3.5%
Share of Results of Equity Accounted Investees (Net of Tax)	**(205,583)**	(51,437)	299.7%
Operating Profit	**1,627,432**	2,063,999	-21.2%
Finance Cost	**(345,561)**	(251,082)	37.6%
Finance Income	**239,957**	139,502	72.0%
Profit Before Tax	**1,521,828**	1,952,419	-22.1%
Income Tax Expense	**(463,713)**	(697,139)	-33.5%
Profit for the Period	**1,058,115**	1,255,280	-15.7%
Attributable to:			
Equity Holders of the Parent	**937,024**	1,191,893	-21.4%
Non-Controlling Interests	**121,091**	63,387	91.0%
	1,058,115	1,255,280	-15.7%

	LKR	**LKR**
Earnings Per Share		
Basic	**0.31**	0.40
Diluted	**0.31**	0.40
Dividend Per Share	**0.75**	0.70

All values are in LKR'000s, unless otherwise stated.
The above figures are provisional and subject to audit.

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Three Months Ended 30 June	
	2026	**2025**
Profit for the Period	**1,058,115**	1,255,280
Other Comprehensive Income		
Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Periods		
Exchange Differences on Translation of Foreign Operations	**78,530**	(45,385)
	78,530	(45,385)
Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods		
Net Profit /(Loss) on Financial Assets at FVOCI (Equity)	**8,839**	(222)
	8,839	(222)
Other Comprehensive Income/ (Loss) for the Period, Net of Tax	**87,369**	(45,607)
Total Comprehensive Income for the Period, Net of Tax	**1,145,483**	1,209,673
Attributable to:		
Equity Holders of the Parent	**1,024,392**	1,146,286
Non-Controlling Interests	**121,091**	63,387
	1,145,483	1,209,673

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	As at 30 June		As at 31 March
	2026	2025	2026
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	26,126,916	24,486,439	25,966,682
Investment Properties	4,415,106	4,305,782	4,415,106
Right-of-Use Assets	2,256,896	2,000,770	2,003,920
Intangible Assets	3,465,468	3,316,041	3,480,054
Investment in Equity Accounted Investees	2,544,674	2,240,656	2,786,257
Lease Receivables	1,199	14,673	2,635
Other Non-Current Financial Assets	287,050	265,935	301,930
Deferred Tax Asset	197,911	185,707	185,512
	39,295,219	36,816,003	39,142,096
Current Assets			
Inventories	25,673,787	22,528,565	23,006,773
Trade and Other Receivables	29,552,764	25,415,892	26,417,903
Tax Recoverable	326,400	285,149	308,422
Lease Receivables	11,855	14,019	14,897
Other Current Financial Assets	191,309	184,174	177,958
Cash and Short-Term Deposits	15,176,014	12,555,200	17,783,292
	70,932,129	60,982,999	67,709,245
Assets Held for Sale	11,013	11,231	11,013
Total Assets	110,238,362	97,810,233	106,862,354
EQUITY AND LIABILITIES			
Equity			
Stated Capital	7,989,306	7,824,276	7,989,306
Other Capital and Revenue Reserves	147,767	81,406	139,808
Other Components of Equity	9,627,006	8,425,688	9,539,638
Retained Earnings	38,032,585	32,510,567	39,342,550
Equity Attributable to Equity Holders of the Parent	55,796,665	48,841,936	57,011,302
Non-Controlling Interests	618,816	603,432	716,165
Total Equity	56,415,481	49,445,368	57,727,467
Non-Current Liabilities			
Interest-Bearing Loans and Borrowings	3,282,281	2,523,276	3,469,021
Other Non-Current Financial Liabilities	275,575	275,375	275,575
Deferred Tax Liability	4,115,200	3,537,799	4,094,685
Employee Benefit Liability	1,941,823	1,599,893	1,917,604
	9,614,878	7,936,343	9,756,885
Current Liabilities			
Trade and Other Payables	32,436,659	31,826,321	33,618,719
Dividend Payable	2,246,989	2,090,576	-
Income Tax Liabilities	1,104,711	1,307,619	1,692,826
Interest-Bearing Loans and Borrowings	2,238,346	4,828,387	2,676,904
Bank Overdraft	6,179,278	370,960	1,387,532
	44,205,982	40,423,863	39,375,981
Liabilities Associated with Assets Held for Sale	2,021	4,659	2,021
Total Equity and Liabilities	110,238,362	97,810,233	106,862,354
Net Assets per share - (LKR)	18.62	16.35	19.03

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These financial statements are in compliance with the requirements of the Companies Act No. 07 of 2007.

Moiz Rehmanjee
Group Chief Financial Officer

The Board of Directors is responsible for these financial statements.
Signed for and on behalf of the Board by,

Ajith Fernando
Chairman

Ashish Chandra
Group Chief Executive Officer

Colombo
August 06, 2026

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to Equity Holders of the Parent								Non - Controlling Interest	Total Equity
			Other Component of Equity							
	Stated Capital	Other Capital & Revenue Reserves	Revaluation Reserve	Foreign Currency Translation Reserve	Fair Value Reserve of Financial Assets at FVOCI	Cash Flow Hedge Reserve	Retained Earnings	Total		
As at 1 April 2025	**7,824,276**	**75,567**	**8,685,066**	**334,688**	**(20,533)**	**(527,926)**	**33,409,249**	**49,780,387**	**540,045**	**50,320,432**
Profit for the Period	-	-	-	-	-	-	1,191,893	1,191,893	63,387	1,255,280
Other Comprehensive Income	-	-	-	(45,385)	(222)	-	-	(45,607)	-	(45,607)
Total Comprehensive Income	-	-	-	(45,385)	(222)	-	1,191,893	1,146,286	63,387	1,209,673
Final Dividend - 2024/25	-	-	-	-	-	-	(2,090,576)	(2,090,576)	-	(2,090,576)
Share Based Payments	-	5,839	-	-	-	-	-	5,839	-	5,839
As at 30 June 2025	7,824,276	81,406	8,685,066	289,302	(20,755)	(527,926)	32,510,567	48,841,936	603,432	49,445,368
As at 1 April 2026	7,989,306	139,808	9,773,353	347,744	(30,492)	(550,967)	39,342,550	57,011,302	716,165	57,727,467
Profit for the Period	-	-	-	-	-	-	937,024	937,024	121,091	1,058,115
Other Comprehensive Income	-	-	-	78,530	8,839	-	-	87,369	-	87,369
Total Comprehensive Income	-	-	-	78,530	8,839	-	937,024	1,024,392	121,091	1,145,483
Final Dividend - 2025/26	-	-	-	-	-	-	(2,246,989)	(2,246,989)	-	(2,246,989)
Share Based Payments	-	7,959	-	-	-	-	-	7,959	-	7,959
Subsidiary Dividend to Non-Controlling Interest	-	-	-	-	-	-	-	-	(218,440)	(218,440)
As at 30 June 2026	**7,989,306**	**147,767**	**9,773,353**	**426,274**	**(21,653)**	**(550,967)**	**38,032,585**	**55,796,665**	**618,816**	**56,415,481**

All values are in LKR'000s, unless otherwise stated.
The above figures are provisional and subject to audit.

COMPANY STATEMENT OF PROFIT OR LOSS

	Three Months Ended 30 June		
	2026	2025	Change %
Revenue from Contracts with Customers	**705,942**	439,305	60.7%
Cost of Sales	**-**	-	-
Gross Profit	**705,942**	439,305	60.7%
Other Operating Income	**2,947**	2,719	8.4%
Administrative Expenses	**(490,692)**	(529,283)	-7.3%
Operating Profit/ (Loss)	**218,197**	(87,259)	350.1%
Finance Cost	**(79,990)**	(54,808)	45.9%
Finance Income	**18,629**	508	3567.1%
Profit/ (Loss) Before Tax	**156,836**	(141,559)	210.8%
Income Tax Expense	**(1,800)**	(16,084)	-88.8%
Profit/ (Loss) for the Period	**155,036**	(157,643)	198.3%

COMPANY STATEMENT OF COMPREHENSIVE INCOME

	Three Months Ended 30 June	
	2026	2025
Profit/ (Loss) for the Period	**155,036**	(157,643)
Other Comprehensive Income		
Net Gain/ (Loss) on Financial Assets at FVOCI	**1,720**	(520)
Other Comprehensive Income for the Period, Net of Tax	**1,720**	(520)
Total Comprehensive Income for the Period, Net of Tax	**156,756**	(158,163)

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COMPANY STATEMENT OF FINANCIAL POSITION

	As at 30 June		As at 31 March
	2026	2025	2026
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	**66,200**	76,545	71,009
Investment Properties	**1,300,098**	1,260,522	1,300,098
Right-of-Use Assets	**64,415**	150,303	85,887
Intangible Assets	**29,119**	29,138	26,204
Investment in Subsidiaries	**19,261,726**	19,261,226	19,261,726
Other Non-Current Financial Assets	**26,928**	29,431	25,784
	20,748,486	20,807,165	20,770,708
Current Assets			
Trade and Other Receivables	**957,012**	536,386	793,820
Tax Recoverable	**44,303**	25,756	37,387
Other Current Financial Assets	**3,476**	4,288	3,514
Cash and Short-Term Deposits	**404,171**	135,582	1,469,981
	1,408,962	702,012	2,304,702
Total Assets	**22,157,448**	21,509,177	23,075,410
EQUITY AND LIABILITIES			
Equity			
Stated Capital	**7,989,306**	7,824,276	7,989,306
Other Capital and Revenue Reserves	**369,118**	302,757	361,159
Other Components of Equity	**6,482**	6,468	4,762
Retained Earnings	**7,183,857**	7,299,932	9,275,810
Total Equity	**15,548,763**	15,433,433	17,631,037
Non-Current Liabilities			
Interest-Bearing Loans and Borrowings	**129,750**	302,750	173,000
Deferred Tax Liability	**315,058**	304,757	313,257
Employee Benefit Liability	**73,304**	59,757	69,708
	518,112	667,264	555,965
Current Liabilities			
Trade and Other Payables	**1,082,114**	1,043,393	1,139,119
Dividend Payable	**2,246,989**	2,090,576	-
Interest-Bearing Loans and Borrowings	**2,540,524**	2,219,738	3,197,197
Bank Overdraft	**220,946**	54,773	552,092
	6,090,573	5,408,480	4,888,408
Total Equity and Liabilities	**22,157,448**	21,509,177	23,075,410
Net Assets per share - (LKR)	**5.19**	5.17	5.88

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These financial statements are in compliance with the requirements of the Companies Act No. 07 of 2007.

Moiz Rehmanjee
Group Chief Financial Officer

The Board of Directors is responsible for these financial statements.
Signed for and on behalf of the Board by,

Ajith Fernando
Chairman

Ashish Chandra
Group Chief Executive Officer

Colombo
August 06, 2026

COMPANY STATEMENT OF CHANGES IN EQUITY

	Stated Capital	Other Capital Reserves	Other Components Of Equity Fair Value Reserve of Financial Assets at FVOCI	Retained Earnings	Total Equity
As at 1 April 2025	**7,824,276**	**296,918**	**6,988**	**9,548,151**	**17,676,333**
Loss for the Period	-	-	-	(157,643)	(157,643)
Other Comprehensive Income	-	-	(520)	-	(520)
Total Comprehensive Income	-	-	(520)	(157,643)	(158,163)
Share Based Payments	-	5,839	-	-	5,839
Final Dividend 2024/25	-	-	-	(2,090,576)	(2,090,576)
As at 30 June 2025	**7,824,276**	**302,757**	**6,468**	**7,299,932**	**15,433,433**
As at 1 April 2026	7,989,306	361,159	4,762	9,275,810	17,631,037
Profit for the Period	-	-	-	155,036	155,036
Other Comprehensive Income	-	-	1,720	-	1,720
Total Comprehensive Income	-	-	1,720	155,036	156,756
Share Based Payments	-	7,959	-	-	7,959
Final Dividend 2025/26	-	-	-	(2,246,989)	(2,246,989)
As at 30 June 2026	**7,989,306**	**369,118**	**6,482**	**7,183,857**	**15,548,763**

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STATEMENT OF CASH FLOWS

Three Months Ended 30 June	Group		Company	
	2026	2025	2026	2025
Operating Activities				
Profit/(Loss) Before Taxation	1,521,828	1,952,419	156,836	(141,559)
Adjustments for,				
Depreciation	492,002	450,465	5,349	6,761
Amortisation of Right-of-Use Assets	111,501	93,441	21,472	21,472
Gain on Disposal of Property, Plant and Equipment, Investment Properties	(9,801)	(12,840)	(8)	-
Provision for Share Based Payment Expense	7,959	5,839	2,601	2,167
Provision/ (Reversal) for Impairment of Trade and Other Receivables	61,951	23,726	(1,696)	(36,407)
Provision/ (Reversal) for Obsolete & Slow-Moving Stocks	16,793	37,713		-
Amortisation of Intangible Assets	27,379	18,981	1,825	1,573
Finance Cost	345,561	251,082	79,990	54,808
Finance Income	(239,957)	(139,502)	(18,629)	(508)
Share of Results of Equity Accounted Investees (Net of Tax)	205,583	51,437	-	-
Investment Income	-	-	(3)	(1)
Movement in Employee Benefit Liability	74,100	75,944	4,646	3,898
Operating Cash Flows before Working Capital Changes	2,614,899	2,808,705	252,383	(87,796)
Working Capital Adjustments				
(Increase)/Decrease in Inventories	(2,683,806)	(1,383,717)	-	-
(Increase)/Decrease in Trade and Other Receivables	(3,196,812)	533,571	(156,139)	59,525
Increase/(Decrease) in Trade and Other Payables	(1,182,061)	(114,090)	(57,006)	110,048
Cash Generated from Operations	(4,447,780)	1,844,469	39,238	81,777
Finance Cost Paid	(278,209)	(188,042)	(78,426)	(51,506)
Finance Income Received	239,957	136,665	18,630	496
Income Tax Paid	(1,007,141)	(705,756)	(6,915)	(248)
Employee Retirement Benefit Paid	(49,962)	(37,626)	(1,050)	(458)
Net Cash Flows From/(Used in) Operating Activities	(5,543,135)	1,049,710	(28,523)	30,061
Investing Activities				
Purchase of Property, Plant and Equipment	(617,889)	(576,095)	(540)	(762)
Investment in Intangible Assets	(7,916)	(2,230)	(4,740)	-
Net Movement in Financial Assets	(2,833)	(2,375)	613	17,500
Investment in Joint Ventures/ Associate	-	(140,000)	-	-
Acquisition of /Investment in Subsidiaries	-	-	-	(145,000)
Dividend received from Equity Accounted Investees	36,000	-	-	-
Investment Income Received	-	-	3	1
Proceeds on Disposal of Property, Plant and Equipment/ Intangible Assets	12,561	92,212	8	-
Net Cash Flows From/(Used in) Investing Activities	(580,077)	(628,488)	(4,655)	(128,261)
Financing Activities				
Interest-Bearing Loans and Borrowings (Net)	(975,742)	(464,478)	(701,486)	159,195
Dividends Paid to Non-Controlling Interest	(218,440)	-	-	-
Net Cash Flows From/(Used in) Financing Activities	(1,194,182)	(464,478)	(701,486)	159,195
Net Increase/(Decrease) in Cash and Cash Equivalents	(7,317,395)	(43,256)	(734,664)	60,995
Net Foreign Exchange Difference	(81,628)	(33,829)	-	-
Cash and Cash Equivalents at the Beginning of the Period	16,395,759	12,261,325	917,889	19,815
Cash and Cash Equivalents at the End of the Period	8,996,737	12,184,240	183,225	80,809

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SEGMENTAL INFORMATION

Three Months Ended 30 June	Consumer Brands		Lifescience		Hospitals		Mobility		Strategic Investments		Group	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Revenue from Contract with Customers												
Segmental Revenue - Gross	9,121,636	8,616,142	17,385,445	18,841,423	2,987,233	2,690,814	596,788	506,173	863,686	577,325	30,954,788	31,231,877
Intra Segmental Revenue	(31,973)	(29,143)	(1,277,806)	(2,091,870)	-	-	(13,794)	(11,294)	(66,173)	(50,202)	(1,389,746)	(2,182,509)
Segment Revenue	9,089,663	8,586,999	16,107,639	16,749,553	2,987,233	2,690,814	582,994	494,879	797,513	527,123	29,565,042	29,049,368
Inter Segmental Revenue	-	-	-	-	-	-			(793,558)	(523,523)	(793,558)	(523,523)
Total Revenue from Contract with Customers	9,089,663	8,586,999	16,107,639	16,749,553	2,987,233	2,690,814	582,994	494,879	3,955	3,600	28,771,485	28,525,845
Results												
Segmental Results	487,121	708,139	961,070	1,318,433	363,344	359,851	464,830	290,357	(443,350)	(561,344)	1,833,015	2,115,436
Finance Cost	(15,164)	(24,394)	(235,168)	(141,318)	(60,860)	(53,670)	(1,212)	(10,992)	(33,157)	(20,708)	(345,561)	(251,082)
Finance Income	69,778	70,155	5,374	11,117	33,227	37,008	112,029	20,348	19,549	874	239,957	139,502
Share of Results of Equity Accounted Investees (Net of Tax)	(2,769)	-	-	-	-	-	11,180	7,817	(213,994)	(59,254)	(205,583)	(51,437)
Profit/(Loss) before Tax	538,964	753,900	731,276	1,188,232	335,711	343,189	586,827	307,530	(670,951)	(640,432)	1,521,828	1,952,419
Income Tax	(71,340)	(97,035)	(95,008)	(364,859)	(81,954)	(99,171)	(140,208)	(102,084)	(75,202)	(33,990)	(463,713)	(697,139)
Profit/(Loss) for the Period	467,624	656,865	636,268	823,373	253,757	244,018	446,619	205,446	(746,153)	(674,422)	1,058,115	1,255,280
Attributable to:												
Equity Holders of the Parent	467,624	656,865	644,425	820,611	250,733	240,524	320,395	148,315	(746,153)	(674,422)	937,024	1,191,893
Non-Controlling Interests	-	-	(8,157)	2,762	3,024	3,494	126,224	57,131	-	-	121,091	63,387
	467,624	656,865	636,268	823,373	253,757	244,018	446,619	205,446	(746,153)	(674,422)	1,058,115	1,255,280

All values are in LKR'000s, unless otherwise stated.

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SEGMENTAL INFORMATION

	Consumer Brands			Lifescience			Hospitals			Mobility			Strategic Investments			Group		
As at	30.06.2026	30.06.2025	31.03.2026	30.06.2026	30.06.2025	31.03.2026	30.06.2026	30.06.2025	31.03.2026	30.06.2026	30.06.2025	31.03.2026	30.06.2026	30.06.2025	31.03.2026	30.06.2026	30.06.2025	31.03.2026
ASSETS																		
Non-Current Assets																		
Property, Plant and Equipment	7,081,917	6,514,341	6,965,065	7,709,203	7,404,829	7,787,308	7,413,662	6,613,634	7,253,000	52,825	60,378	52,251	715,906	778,250	738,782	22,973,513	21,371,432	22,796,407
Right of Use Assets	460,497	633,771	503,345	524,961	267,295	226,853	1,307,537	1,150,840	1,335,644	93,256	126,411	107,250	74,332	207,304	99,109	2,460,582	2,385,621	2,272,200
Investment Property	3,325	3,000	3,325	-	-	-	-	-	-	1,486,960	1,441,350	1,486,960	6,327,609	6,166,204	6,327,609	7,817,894	7,610,554	7,817,894
Other Non Current Financial Assets	44,580	34,331	41,559	873,240	108,291	902,704	25,621	26,436	25,823	4,015	-	4,958	170,788	167,000	165,211	1,118,244	336,058	1,140,255
Other Non Current Assets	6,283,480	6,229,134	6,287,267	431,639	280,841	444,846	1,431,057	1,443,858	1,432,070	1,221,635	1,444,172	1,224,702	27,673,670	28,166,591	28,259,599	37,041,481	37,564,596	37,648,484
Segmental Non Current Assets	13,873,799	13,414,577	13,800,561	9,539,043	8,061,256	9,361,712	10,177,877	9,234,768	10,046,537	2,858,692	3,072,311	2,876,121	34,962,305	35,485,349	35,590,310	71,411,715	69,268,261	71,675,241
Deferred Tax Assets																197,911	185,708	185,512
Eliminations/Adjustments																(32,314,407)	(32,637,966)	(32,718,656)
Total Non Current Assets	13,873,799	13,414,577	13,800,561	9,539,043	8,061,256	9,361,712	10,177,877	9,234,768	10,046,537	2,858,692	3,072,311	2,876,121	34,962,305	35,485,349	35,590,310	39,295,219	36,816,003	39,142,096
Current Assets																		
Other Current Financial Assets	1,904,539	1,365,356	2,392,794	49,347	918,192	50,188	47,420	48,880	48,886	77,486	81,561	76,790	550,964	526,371	571,195	2,629,755	2,940,360	3,139,854
Segmental Current Assets	24,104,599	20,180,391	22,543,034	36,657,795	33,329,324	36,384,643	3,398,893	3,411,035	3,140,039	6,782,195	5,464,773	5,618,037	2,019,691	1,148,095	3,770,961	72,963,173	63,533,618	71,456,715
Tax Refunds																326,400	285,149	308,422
Eliminations/Adjustments																(4,987,198)	(5,776,128)	(7,195,747)
Total Current Assets	26,009,138	21,545,747	24,935,829	36,707,141	34,247,516	36,434,831	3,446,313	3,459,915	3,188,925	6,859,681	5,546,334	5,694,828	2,570,656	1,674,466	4,342,157	70,932,130	60,982,999	67,709,245
Assets Held for Sale	11,013	11,231	11,013	-		-	-		-	-		-	-		-	11,013	11,231	11,013
Total Assets	39,882,936	34,971,555	38,747,403	46,246,184	42,308,772	45,796,543	13,624,189	12,694,683	13,235,462	9,718,372	8,618,645	8,570,949	37,532,960	37,159,815	39,932,467	110,238,362	97,810,233	106,862,354
Non Current Liabilities																		
Segmental Non Current Liabilities	1,262,351	1,141,728	1,279,180	1,451,943	2,254,852	1,493,608	2,235,974	217,712	2,291,479	91,000	108,862	96,605	1,073,093	405,066	1,060,184	6,114,362	4,128,220	6,221,056
Other Non Current Financial Liabilities		-	-		-	-	240	40	240	335	335	335	275,000	275,000	275,000	275,575	275,375	275,575
Deferred Tax Liability																4,115,200	3,537,799	4,094,686
Eliminations/Adjustments																(890,259)	(5,051)	(834,432)
Total Non Current Liabilities	1,262,351	1,141,728	1,279,180	1,451,943	2,254,852	1,493,608	2,236,214	217,752	2,291,719	91,335	109,197	96,940	1,348,093	680,066	1,335,184	9,614,878	7,936,343	9,756,885
Current Liabilities																		
Segmental Current Liabilities	9,319,141	8,321,422	8,099,932	25,797,177	22,406,926	25,279,279	2,187,283	4,140,633	1,974,223	4,244,517	3,715,111	3,194,307	6,510,920	6,453,046	5,920,788	48,059,038	45,037,138	44,468,530
Income Tax Liability																1,104,711	1,307,618	1,692,826
Eliminations/Adjustments																(4,957,767)	(5,920,893)	(6,785,375)
Total Current Liabilities	9,319,141	8,321,422	8,099,932	25,797,177	22,406,926	25,279,279	2,187,283	4,140,633	1,974,223	4,244,517	3,715,111	3,194,307	6,510,920	6,453,046	5,920,788	44,205,982	40,423,863	39,375,981
Liabilities associated with assets held for sale	2,021	4,659	2,021	-		-	-		-	-		-	-		-	2,021	4,659	2,021
Total Liabilities	10,581,492	9,467,809	9,381,134	27,249,121	24,661,778	26,772,887	4,423,497	4,358,385	4,265,942	4,335,852	3,824,308	3,291,247	7,859,013	7,133,112	7,255,972	53,822,881	48,364,865	49,134,887
Total Segment Assets	39,882,936	34,960,324	38,736,390	46,246,184	42,308,772	45,796,543	13,624,189	12,694,683	13,235,462	9,718,372	8,618,645	8,570,949	37,532,960	37,159,815	39,932,467	137,286,270	135,742,239	137,700,862
Total Segment Liabilities	10,581,492	9,463,150	9,379,113	27,249,121	24,661,778	26,772,887	4,423,497	4,358,385	4,265,942	4,335,852	3,824,308	3,291,247	7,859,013	7,133,112	7,255,972	50,113,123	49,440,733	47,673,914
Other Segmental Information																		
Acquisition Cost of Property Plant and Equipment	259,042	231,048	831,354	37,778	85,955	425,705	315,952	250,563	1,121,545	4,578	4,702	9,408	540	3,827	21,343	617,889	576,095	2,409,354
Depreciation of Segmental Assets	178,651	159,565	680,813	115,880	110,259	441,854	153,087	132,751	545,544	4,095	3,954	15,951	40,288	43,936	143,784	492,002	450,465	1,827,946
Provision for Employee Benefit Liability	25,915	28,522	117,417	31,825	27,249	108,998	7,076	10,928	45,109	2,983	3,314	6,316	6,301	5,930	21,712	74,100	75,943	299,552
Impairment/Amortization of Intangible Assets	3,923	3,015	19,150	13,207	6,310	21,684	7,811	8,049	74,321	39	26	104	2,398	1,581	6,504	27,379	18,981	121,762
Amortisation of Right-of-Use Assets	18,473	19,359	95,230	29,517	21,612	89,124	57,799	42,622	200,871	5,712	2,830	20,940	0	7,018	8,467	111,502	93,441	414,632

All values are in LKR'000s, unless otherwise stated.

The above figures are provisional and subject to audit.

NOTES TO THE FINANCIAL STATEMENTS

1 Basis of Preparation

The condensed interim financial statements have been prepared in accordance with Sri Lanka Accounting Standard LKAS - 34, Interim Financial Reporting. The condensed interim financial statements should be read in conjunction with the annual financial statements for the year ended 31 March 2026. Further, provisions of the Companies Act No. 7 of 2007 have been considered in preparing the interim financial statements.

Management is currently not aware of any material uncertainties that may cast significant doubt upon the Group's continuing performance.

1.1 Change in Reportable Segments

With effect from 1 April 2026, the Group reorganised its internal reporting structure, changing the composition of its reportable segments to Consumer Brands, Life Science, Hospitals, Mobility and Strategic Investments, based on the information regularly reviewed by the Board of Management.

In accordance with SLFRS 8 – Operating Segments, comparative segment information has been re-presented to conform to the revised structure. These changes affect the presentation of segmental information only and have no impact on the Group's previously reported consolidated results, assets or liabilities.

2 Employee Share Option Scheme (ESOS)

(a) Employee Share Option Scheme (ESOS) - 2021

The Board of Directors, with the approval in principal of the Colombo Stock Exchange, and authorised by the shareholders at an Extraordinary General Meeting dated 30 June 2021, to create an Employee Share Option Scheme (ESOS) to offer 13,500,000 ordinary shares being 2.26% of the total issued and fully paid ordinary voting shares of the Company. The ESOS 2021 is applicable to Eligible Employees, who are employees of a company in the Hemas Group (i.e. the Company and subsidiaries of the Company as identified by the Board whose employees are eligible to participate in the Scheme).

The Grant Period under the ESOS 2021 shall commence on 20 July 2021 and end on 19 July 2026.

	Date of Grant	No of Shares Granted	Grant Price (LKR)	Vesting Period	No of Shares Vested	Exercise Period
Grant 1	20.07.2021	3,538,112	82.46	1 Year	1,156,726	5 Years
Grant 2	20.07.2022	3,071,647	43.84	1 Year	927,454	5 Years
Grant 3	20.07.2023	3,375,000	71.02	1 Year	-	5 Years
Grant 4	01.10.2024	5,850,000	72.23	1 Year	5,600,000	5 Years
Grant 5	20.07.2025	5,000,000	29.79	1 Year	4,850,000	5 Years

Subsequent to the share split approved by the shareholders on 28 April 2025, the number of shares granted shall be multiplied by five, while the original exercise price shall be divided by five, in order to determine the post-split number of shares and the corresponding post-split exercise price.

Under the Group's Employee Share Option Scheme (ESOS), share options of the parent are granted to executives of the Group/ Company generally with more than 12 months of service. The exercise price of the share options is equal to the 30 day volume weighted average market price of the underlying shares on the date of grant. The share options vested after period of one year from the date of grant and it depends on the performance criteria and time criteria. The fair value of the share options is estimated at the grant date using the Black Scholes option pricing model taking into account the terms and conditions upon which the share options were granted.

(b) Employee Share Option Scheme (ESOS) - 2026

The Board of Directors, with the approval in principal of the Colombo Stock Exchange, and authorised by the shareholders at an Extraordinary General Meeting dated 26 June 2026, to create an Employee Share Option Scheme (ESOS) to offer 33,500,000 ordinary shares being 1.12% of the total issued and fully paid ordinary voting shares of the Company. The ESOS 2026 is applicable to "Eligible Employees", which means and refers to an employee of a Company in the Hemas Group and as decided by the Board.

The Grant Period under the ESOS 2026 shall commence on 20th July 2026 and end on 20th July 2028.

	Date of Grant	No of Shares Granted	Grant Price (LKR)	No of Shares Vested
Grant 1	20.07.2026	8,267,018	32.41	N/A

Vesting Period

Options granted under the ESOS 2026 shall vest over a period of three (03) years from grant date in three (03) equal tranches, with one-third (1/3) of the total options vesting at the end of each year.

Exercise Period

The exercise period will commence on the day immediately following the vesting period and expiring on the: (i) the sixth (6) year from the last date of the vesting period or (ii) 19 July 2033, whichever comes first.

There are no cash settlement alternatives. The Group does not have a past practice of cash settlement for these share options.

3 Events After The Reporting Date

Other than those mention above, no circumstances have arisen since the reporting date, which would require adjustment to or disclosure in the financial statements.

4 There have been no significant changes in the nature of the contingent liabilities which were disclosed in the Audited Financial Statements for the year ended 31 March 2026.

INVESTOR INFORMATION

	Three Months Ended 30 June	
	2026	**2025**
Market Value of Shares		
Closing Price on 30 June (LKR)	**32.90**	30.50
Last Traded Price on 30 June (LKR)	**32.90**	30.50
Highest Price During the Period (LKR)	**33.70**	123.00*
Lowest Price During the Period (LKR)	**29.50**	24.00
Market Capitalisation on 30 June (LKR Mn)	**98,568**	91,089

**Highest price recorded during the comparative period is prior to the share subdivision.*

	2026	2025
Ratios		
Net Asset Per Share on 30 June (LKR)	**18.62**	16.35
Share Trading		
No of Transactions During the Period	**15,090**	22,923
No of Shares Traded During the Period	**95,993,900**	187,704,393
Value of Shares Traded During the Period (LKR Mn)	**3,081**	5,916
Number of Shares	**2,995,985,015**	2,986,537,000

SHARE INFORMATION

List of 20 Major Shareholders as at 30 June	2026		2025	
	No. of Shares	%	No. of Shares	%
1 A Z Holdings (Pvt) Ltd.	470,461,525	15.70	470,461,525	15.75
2 Amagroup (Pvt) Ltd.	457,136,665	15.26	457,136,665	15.31
3 Saraz Investments (Pvt) Ltd.	447,826,385	14.95	447,826,385	14.99
4 Blueberry Investments (Pvt) Ltd.	444,639,700	14.84	444,639,700	14.89
5 Employee's Provident Fund	125,211,881	4.18	-	-
6 Mr. E.D. Pieris	100,000,000	3.34	48,358,216	1.62
7 Mrs. R.G. Abdulhussein	50,058,310	1.67	50,058,310	1.68
8 J.B. Cocoshell (Pvt) Ltd	43,703,808	1.46	45,853,808	1.54
9 BBH-Tundra Sustainable Frontier Fund	35,009,640	1.17	35,009,640	1.17
10 BBH-Kopernik Global All Cap Fund	34,600,510	1.15	65,748,685	2.20
11 BBH-Kopernik Global All Cap Equity Fund	34,600,510	1.15	43,386,015	1.45
12 Hatton National Bank PLC/Phantom Investments (Pvt) Ltd	26,944,305	0.90	-	-
13 Akbar Brothers (Pvt) Ltd	26,486,921	0.88	21,822,375	0.73
14 Rubber Investment Trust Ltd Account 1	22,595,990	0.75	31,935,990	1.07
15 BBH -Tundra Shikari Global	20,949,956	0.70	29,945,000	1.00
16 Mr. D.C. Fernando	16,344,480	0.55	-	-
17 Ceylon Investment PLC A/C #02	14,933,595	0.50	17,533,595	0.59
18 Amana Bank PLC/ Mr. Mohomed Nayaz Deen	12,596,305	0.42	-	-
19 Deutsche Bank AG As Trustee For JB Vantage Value Equity Fund	12,193,436	0.41	16,403,110	0.55
20 Miss. Z. Esufally	12,125,000	0.40	12,125,000	0.41

Directors' Shareholding as at 30 June	2026	2025
	No. of Shares	No. of Shares
DIRECTORS' INDIRECT SHAREHOLDING		
A Z Holdings (Pvt) Ltd.	470,461,525	470,461,525
Amagroup (Pvt) Ltd.	457,136,665	457,136,665
Saraz Investments (Pvt) Ltd.	447,826,385	447,826,385
Blueberry Investments (Pvt) Ltd.	444,639,700	444,639,700
DIRECTORS' DIRECT SHAREHOLDING		
Mr. A. Fernando (Chairman)	-	-
Mr. M. A. H. Esufally (Deputy Chairman)	2,913,165	2,913,165
Mr. A. Chandra (Group CEO)	-	-
Mr. A. N. Esufally	86,765	86,765
Mr. I. A. H. Esufally	431,420	431,420
Ms. S. Esufally (appointed w.e.f. 01 July 2026)	1,295,850	1,295,850
Mr. R. P. Pathirana	-	-
Mr. S. Weerasinghe	-	-
Ms. T. Perera	-	-
	1,824,791,475	1,824,791,475

Public Holding as at 30 June	2026	2025
Issued Share Capital (No. of Shares)	2,995,985,015	2,986,537,000
Public Holding as a % of Issued Share Capital	37.55%	36.84%
Total Number of Shareholders	19,521	10,721
Number of Shareholders representing the Public Holding	19,508	10,703

Minimum Public Holding Requirement as per Listing Rules 7.13.1

	Float Adjusted Market Capitalisation - (LKR)	Public Holding Percentage	No of Shareholders	Option
Minimum Public Holding as at 30 June 2026	37,012,249,076	37.55%	19,508	1

CORPORATE INFORMATION

Legal Form

A Limited Liability Company incorporated in Sri Lanka and listed on the Colombo Stock Exchange on 15th October 2003.

Date of Incorporation

10 December 1948

Date of Registration

30 May 2007

Company Registration Number

PQ 6

Accounting year end

31 March

Registered Office

Hemas House
No. 75, Braybrooke Place,
Colombo 2.

Website

www.hemas.com

Telephone

+ 94 11 4731731

Auditors

Ernst & Young
Chartered Accountants
Rotunda Towers, No.109, Galle Road, P.O. Box 101, Colombo 03.

Directors

Mr. A. Fernando (Chairman)
Mr. M. A. H. Esufally (Deputy Chairman)
Mr. A. Chandra (Group CEO)
Mr. A. N. Esufally
Mr. I. A. H. Esufally
Ms. S. Esufally (appointed w.e.f. 01 July 2026)
Mr. R. P. Pathirana
Mr. S. Weerasinghe
Ms. T. Perera

Secretaries

Hemas Corporate Services (Pvt) Ltd.
'Hemas House' No. 75, Braybrooke Place, Colombo 2
Telephone: +94 11 4731731 (hunting)
Facsimile: +94 11 4731777

Registrars

SSP Corporate Services (Pvt) Ltd.
No. 101, Inner Flower Road, Colombo 03.
Telephone: +94 11 2573894, +94 11 2576871
Email: sspsec@sltnet.lk

Lawyers to the Company

Group Legal
Hemas Holdings PLC
'Hemas House' No. 75, Braybrooke Place, Colombo 2
Telephone: +94 11 4731731

Investor Relations

Hemas Holdings PLC
'Hemas House' No. 75, Braybrooke Place, Colombo 2
Telephone: +94 11 4731731
Email: ir@hemas.com

Bankers

Bank of Ceylon
Citi Bank N.A.
Commercial Bank of Ceylon PLC
Deutsche Bank AG
DFCC Bank PLC
Hatton National Bank PLC
National Development Bank PLC
Nations Trust Bank PLC
People's Bank
Sampath Bank PLC
Standard Chartered Bank
Seylan Bank PLC
The Hongkong & Shanghai Banking Corp. Ltd.
Union Bank PLC