PATHS WITH
PURPOSE

INTERIM CONDENSED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30TH JUNE 2026
(UNAUDITED)

TRANSFORMING SPACES™

JAT Holdings PLC

JAT HOLDINGS PLC

STATEMENT OF FINANCIAL POSITION

As at	Group		Company	
	30.06.2026 (Unaudited) Rs.	31.03.2026 (Audited) Rs.	30.06.2026 (Unaudited) Rs.	31.03.2026 (Audited) Rs.
ASSETS				
Non-current assets				
Property, plant and equipment	**3,835,834,673**	3,837,258,561	**3,339,311,125**	3,363,794,072
Right-of-use assets	**375,572,176**	376,699,936	**84,407,382**	94,368,654
Investment properties	**883,927,375**	693,029,153	**190,898,224**	-
Intangible assets	**776,176,291**	774,513,413	**105,590,660**	113,538,995
Investments in subsidiaries	**-**	-	**1,800,608,390**	1,567,328,390
Investments in Joint Ventures	**31,708,952**	34,445,290	**-**	-
Consumable biological assets	**105,874,136**	103,806,730	**105,874,136**	103,806,730
Leased Rentals Receivables	**-**	57,891,176	**-**	57,891,176
Long term financial assets	**87,190,000**	87,190,000	**87,190,000**	87,190,000
Deferred Tax Assets	**149,119,735**	147,603,415	**53,462,680**	53,462,680
	6,245,403,340	6,112,437,674	**5,767,342,597**	5,441,380,697
Current assets				
Inventories	**3,904,205,357**	3,480,464,306	**2,650,054,015**	2,308,267,844
Income tax recoverable	**65,426,276**	52,591,653	**45,815,491**	51,588,674
Trade and other receivables	**4,761,656,722**	5,784,090,457	**3,138,976,812**	4,353,359,476
Advances and prepayments	**1,037,231,473**	710,715,054	**522,161,440**	370,814,871
Amounts due from related parties	**156,943,542**	100,802,414	**892,651,266**	1,021,064,639
Lease Rentals Receivables	**-**	97,937,449	**-**	97,937,449
Short term financial assets	**1,262,086,976**	1,178,399,003	**954,483,021**	892,505,556
Cash and cash equivalents	**304,898,438**	278,812,392	**172,260,462**	176,221,132
	11,492,448,784	11,683,812,728	**8,376,402,508**	9,271,759,640
Total assets	**17,737,852,124**	17,796,250,404	**14,143,745,104**	14,713,140,337
EQUITY AND LIABILITIES				
Capital and reserves				
Stated capital	**2,719,996,301**	2,719,996,301	**2,719,996,301**	2,719,996,301
Retained earnings	**9,568,718,572**	9,416,013,193	**8,426,321,755**	8,317,361,945
Foreign currency translation reserve	**(25,934,599)**	(123,810,540)	**-**	-
Equity attributable to equity holders of the parent	**12,262,780,274**	12,012,198,954	**11,146,318,056**	11,037,358,246
Non-controlling interest	**66,739,686**	69,987,088	**-**	-
Total equity	**12,329,519,961**	12,082,186,042	**11,146,318,056**	11,037,358,246
Non-current liabilities				
Interest bearing loans and borrowings	**362,798,155**	262,302,448	**32,434,283**	37,260,250
Retirement benefit obligation	**136,989,321**	126,664,392	**132,872,911**	122,727,982
	499,787,476	388,966,840	**165,307,193**	159,988,232
Current liabilities				
Trade and other payables	**1,931,510,330**	1,885,118,293	**1,361,073,182**	1,477,247,307
Amounts due to related parties	**8,644,818**	8,106,496	**27,272,074**	62,954,353
Interest bearing loans and borrowings	**2,677,330,658**	2,733,941,327	**1,431,478,189**	1,561,632,681
Income tax payable	**14,244,083**	47,559,930	**-**	-
Bank Overdrafts	**276,814,799**	650,371,474	**12,296,411**	413,959,519
	4,908,544,688	5,325,097,520	**2,832,119,855**	3,515,793,860
Total equity and liabilities	**17,737,852,124**	17,796,250,404	**14,143,745,104**	14,713,140,337
Net asset value per share (Rs.)	**23.47**	22.99	**21.34**	21.13

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

[SIGNED]
Rizna Dilshard
Finance Director

The Board of Directors is responsible for these Financial Statements. Signed for and on behalf of the Board by:

[SIGNED]
Dr. Sivakumar Selliah
Chairman

[SIGNED]
Aelian Gunawardene
Managing Director

The Accounting Policies and Notes on pages 07 to 10 form an integral part of these financial statements.

06th August 2026
Colombo

JAT HOLDINGS PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME-COMPANY/GROUP

For the three months ended 30 June	Notes	Group			Company		
		2026 Rs.	2025 Rs.	Change %	2026 Rs.	2025 Rs.	Change %
Revenue from contracts with customers	4	**3,043,065,350**	2,265,924,415	34%	**1,781,288,156**	1,665,216,028	7%
Cost of sales		**(1,971,013,266)**	(1,435,738,746)	37%	**(1,085,136,206)**	(983,570,885)	10%
Gross profit		**1,072,052,085**	830,185,669	29%	**696,151,950**	681,645,143	2%
Other income		**15,344,123**	61,725,942	-75%	**5,086,207**	20,999,776	-76%
Selling and distribution expenses		**(459,536,398)**	(337,244,213)	36%	**(289,759,280)**	(277,749,572)	4%
Administrative expenses		**(454,102,006)**	(324,046,942)	40%	**(294,683,872)**	(245,898,445)	20%
Results from operating activities		**173,757,804**	230,620,456	-25%	**116,795,005**	178,996,902	-35%
Finance cost	5	**(26,994,212)**	(93,349,917)	-71%	**(35,276,500)**	(40,231,361)	-12%
Finance income	6	**37,569,418**	39,709,772	-5%	**33,441,303**	37,019,752	-10%
Share of Joint Venture Companies Profit/ (Loss)		**(17,302,965)**	(10,534,266)	64%	**-**	-	-
Profit before tax		**167,030,046**	166,446,045	0%	**114,959,808**	175,785,294	-35%
Income tax expense		**(16,940,660)**	(17,155,894)	-1%	**(6,000,000)**	(10,700,916)	-44%
Profit for the period		**150,089,386**	149,290,150	1%	**108,959,808**	165,084,378	-34%
Profit for the period attributable to:							
Equity holders of the parent company		**152,705,380**	151,961,248	0%	**108,959,808**	165,084,378	-34%
Non-controlling interests		**(2,615,993)**	(2,671,098)	-2%	**-**	-	
		150,089,386	149,290,150		**108,959,808**	165,084,378	

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME-COMPANY/GROUP

For the three months ended 30 June	Notes	Group			Company		
		2026 Rs.	2025 Rs.	Change %	2026 Rs.	2025 Rs.	Change %
Other Comprehensive Income							
Other comprehensive income to be reclassified to profit or loss in subsequent periods							
Currency translation of foreign operations		**97,244,533**	9,122,908	966%	**-**	-	
Net other comprehensive income to be reclassified to profit or loss in subsequent periods		**97,244,533**	9,122,908	966%	**-**	-	
Total comprehensive income for the period, net of tax		**247,333,919**	158,413,058	56%	**108,959,808**	165,084,378	
Total comprehensive Income attributable to:							
Equity holders of the parent		**250,581,320**	160,470,774		**108,959,808**	165,084,378	
Non-controlling interest		**(3,247,401)**	(2,057,716)		**-**	-	
		247,333,919	158,413,058	56%	**108,959,808**	165,084,378	
Basic earnings/(loss) per share (Rs.)		**0.29**	0.30		**0.21**	0.32	

JAT HOLDINGS PLC

STATEMENT OF CHANGES IN EQUITY - GROUP

	Attributable to equity holders of the parent				Non-controlling interest	Total equity
	Stated capital	Retained earnings	Foreign currency translation reserve Reserves	Total		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance as at 01 April 2025	2,395,221,320	8,144,271,007	(126,747,603)	10,412,744,724	(21,877,254)	10,390,867,470
Profit/(loss) for the period	-	151,961,248	-	151,961,248	(2,671,098)	149,290,150
Other comprehensive income, net of tax	-	-	8,509,526	8,509,526	613,382	9,122,908
Total comprehensive income	-	151,961,248	8,509,526	160,470,774	(2,057,716)	158,413,058
Issue of shares	122,120,919	-	-	122,120,919	-	122,120,919
Balance as at 30 June 2025	2,517,342,239	8,296,232,255	(118,238,077)	10,695,336,417	(23,934,970)	10,671,401,447

	Attributable to equity holders of the parent				Non-controlling interest	Total equity
	Stated capital	Retained earnings	Foreign currency translation reserve Reserves	Total		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance as at 01 April 2026	2,719,996,301	9,416,013,193	(123,810,540)	12,012,198,954	69,987,088	12,082,186,042
Profit for the period	-	152,705,380	-	152,705,380	(2,615,993)	150,089,386
Other comprehensive income, net of tax	-	-	97,875,941	97,875,941	(631,408)	97,244,533
Total comprehensive income	-	152,705,380	97,875,941	250,581,320	(3,247,401)	247,333,919
Balance as at 30 June 2026	2,719,996,301	9,568,718,572	(25,934,599)	12,262,780,273	66,739,686	12,329,519,961

STATEMENT OF CHANGES IN EQUITY - COMPANY

	Stated Capital Rs.	Retained Earnings Rs.	Total Equity Rs.
Balance as at 01 April 2025	2,395,221,320	7,288,813,807	9,684,035,127
Profit for the period	-	165,084,378	165,084,378
New Share Issue (ESOP)	122,120,919	-	122,120,919
Total comprehensive income	122,120,919	165,084,378	287,205,297
Balance as at 30 June 2025	2,517,342,239	7,453,898,185	9,971,240,424

	Stated capital Rs.	Retained earnings Rs.	Total equity Rs.
Balance as at 01 April 2026	2,719,996,301	8,317,361,947	11,037,358,248
Profit for the period	-	108,959,808	108,959,808
Total comprehensive income	-	108,959,808	108,959,808
Balance as at 30 June 2026	2,719,996,301	8,426,321,755	11,146,318,056

STATEMENT OF CASH FLOWS

For the three months ended 30 June	Group		Company	
	2026 Rs.	2025 Rs.	2026 Rs.	2025 Rs.
Cash flows from/ (used in) operating activities				
Profit before tax	**167,030,046**	166,446,045	**114,959,808**	175,785,294
Adjustments for,				
Depreciation of property, plant and equipment	**66,653,657**	64,914,906	**54,367,980**	55,717,879
Amortization for intangible assets	**17,823,189**	8,326,610	**9,534,921**	8,305,061
Depreciation of right-of-use assets	**13,981,642**	12,367,538	**9,961,273**	9,207,206
Provision for obsolete and slow moving inventories	**13,901,920**	2,476,728	**9,823,270**	2,181,819
Disposal gain on property, plant and equipment	**-**	(10,000,000)	**-**	(10,000,000)
Changes in fair value of biological assets	**-**	(10,000,000)	**-**	(10,000,000)
Changes in fair value of investment in short term financial assets	**255,502**	2,431,912	**255,502**	2,431,912
Allowances for expected credit losses	**18,732,106**	3,727,273	**18,322,606**	3,727,273
Finance income	**(37,552,843)**	(39,369,995)	**(33,424,728)**	(36,679,974)
Dividend income	**(16,575)**	(339,778)	**(16,575)**	(339,778)
Finance costs	**83,705,741**	104,599,677	**48,636,822**	49,175,554
Unrealised (gain) / loss on foreign exchange (net)	**(61,040,870)**	13,895,359	**(18,217,723)**	7,714,241
(Profit)/ Loss Share of equity accounted investees	**17,302,965**	10,534,266	**-**	-
Provision for defined benefit plans	**10,958,233**	2,440,357	**10,778,233**	2,260,355
Operating profit before working capital changes	**311,734,712**	332,450,898	**224,981,387**	259,486,842
Increase in inventories	**(437,642,970)**	(480,290,928)	**(351,609,440)**	(362,896,254)
Decrease in trade and other receivables	**1,064,742,500**	1,051,521,247	**1,214,277,781**	877,093,108
(Increase)/ decrease in amount due from related parties	**(56,141,128)**	(17,041,303)	**128,413,373**	(46,568,656)
(Increase)/ decrease in advances and prepayments	**(326,516,419)**	(413,367,186)	**(151,346,569)**	(249,941,421)
Increase/ (decrease) in amount due to related parties	**538,322**	29,554,146	**(35,682,279)**	(36,668,672)
Increase/ (decrease) in trade and other payables	**46,392,037**	(275,554,725)	**(116,174,127)**	(173,414,322)
Cash generated from / (used in) operations	**603,107,053**	227,272,149	**912,860,126**	267,090,625
Tax paid	**(22,711,706)**	(252,395)	**(226,817)**	(170,793)
Defined benefit plan cost paid	**(633,304)**	(3,775,107)	**(633,304)**	(3,775,107)
Finance costs paid	**(81,004,034)**	(96,365,534)	**(47,292,251)**	(49,175,554)
Net cash from / (used in) operating activities	**498,758,009**	126,879,113	**864,707,754**	213,969,171
Cash flows from / (used in) investing activities				
Purchase and constructions of property, plant & equipment	**(43,159,264)**	(101,360,733)	**(29,885,030)**	(81,835,851)
Acquisition of intangible assets	**(1,586,586)**	(279,524)	**(1,586,586)**	(279,524)
Proceeds from disposal of property, plant and equipment	**-**	42,714,901	**-**	42,714,901
Cost incurred on investment properties	**(35,069,600)**	-	**(35,069,600)**	-
Maintenance cost of consumable biological assets	**(2,067,406)**	8,495,000	**(2,067,406)**	8,495,000
Net change in lease investments	**-**	(18,077,444)	**-**	(18,077,444)
Investment in subsidiaries	**-**	-	**(233,280,000)**	-
Payments made for acquisition of right-of-use assets	**-**	-	**-**	(2,580,448)
Investment in fixed deposits and money market funds	**(58,190,000)**	(236,195,741)	**(50,000,000)**	(230,000,000)
Proceeds from redemption of fixed depositsand money market funds	**-**	73,580,033	**-**	-
Net Proceeds from sale of financial instruments - fair valued through pr	**-**	2,333,604	**-**	2,333,604
Purchase of financial instruments - fair valued through profit or loss	**-**	(411,405)	**-**	(411,405)
Dividend income received	**16,575**	339,778	**16,575**	339,778
Interest income received	**25,319,867**	30,484,076	**21,191,763**	27,918,040
Net cash from/ (used in) investing activities	**(114,736,414)**	(198,377,455)	**(330,680,284)**	(251,383,349)
Cash flows from / (used in) financing activities				
Repayment of interest bearing loans and borrowings	**(2,229,839,368)**	(2,615,252,193)	**(1,705,883,892)**	(1,680,985,840)
Proceeds from interest bearing loans and borrowings	**2,219,928,423**	2,894,564,491	**1,577,173,186**	1,901,044,440
Payments under lease liabilities	**(7,614,326)**	(31,724,216)	**(7,614,326)**	(3,036,106)
Issue of Shares	**-**	122,120,919	**-**	122,120,919
Net cash from / (used in) from financing activities	**(17,525,271)**	369,709,001	**(136,325,032)**	339,143,413
Effect of exchange rate changes	**33,146,397**	(2,140,585)	**-**	-
Net Increase in cash and cash equivalents	**399,642,721**	296,070,074	**397,702,438**	301,729,235
Cash and cash equivalents at the beginning of the period	**(371,559,082)**	(325,129,948)	**(237,738,387)**	(290,420,033)
Cash and cash equivalents at the end of the period	**28,083,639**	(29,059,874)	**159,964,052**	11,309,202

1. CORPORATE INFORMATION

JAT Holdings PLC is a Public Limited Company incorporated and domiciled in Sri Lanka, and ordinary shares of the Company are listed on the Colombo Stock Exchange. The registered office of the Company and the principal place of business are located at No. 351, Pannipitiya Road, Thalawathugoda.

2. INTERIM CONDENSED FINANCIAL STATEMENTS

The interim condensed financial statements for the period ended 30 June 2026, includes "the Company" referring to JAT Holdings PLC, as the Parent Company and "the Group" referring to the companies whose accounts have been consolidated therein.

The interim condensed financial statements of JAT Holdings PLC and its subsidiaries (collectively, the Group) for the period ended 30 June 2026 were authorized for issue in accordance with a resolution of the Directors on 06th August 2026.

3. BASIS OF PREPARATION AND CHANGES TO THE GROUP'S ACCOUNTING POLICIES

3.1 Basis of Preparation

The interim condensed financial statements of JAT Holdings PLC have been prepared in compliance with Sri Lanka Accounting Standard LKAS 34 – Interim Financial Reporting. These interim condensed financial statements should be read in conjunction with the annual financial statement for the year ended 31 March 2026.

The Group has prepared the interim condensed financial statements on the basis that it will continue to operate as a going concern. The Directors consider that there are no material uncertainties that may cast significant doubt over this assumption. They have formed a judgement that there is a reasonable expectation that the Group has adequate resources to continue in operational existence for the foreseeable future, and not less than 12 months from the end of the reporting period.

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.

3.2 New Standards, Interpretations and Amendments Adopted by the Group

The accounting policies adopted in the preparation of the interim condensed financial statements are consistent with those followed in the preparation of the Group’s annual financial statements for the year ended 31 March 2026. The Group has not early adopted any standard, interpretation or amendment that has been issued but is not yet effective.

3.3 Functional and Presentation Currency

The interim condensed financial statements are presented in Sri Lankan Rupees which is the functional currency of the Company and its Subsidiaries except for below mentioned subsidiaries.

Company	Country of Incorporation	Functional Currency
JAT Global (Pvt) Ltd	India	Indian Rupees
JAT Exports FZCO	United Arab Emirates	US Dollars
Asia Coatings (Pvt) Ltd	Bangladesh	Bangladesh Taka
Seaform Bangladesh Pvt. Ltd	Bangladesh	Bangladesh Taka
Mirotone NZ Limited	New Zealand	New Zealand Dollars

* JAT Exports DMCC company name has been changed as JAT Exports FZCO

4. GEOGRAPHICAL SEGMENT REVENUE

For the three months ended 30 June	Group			Company		
	2026 Rs.	2025 Rs.	Change %	2026 Rs.	2025 Rs.	Change %
Sri Lanka	**1,834,195,309**	1,690,545,254	8%	**1,718,509,830**	1,630,734,194	5%
Bangladesh	**751,216,764**	525,492,984	43%	**-**	359,442	0%
New Zealand	**338,625,294**	-	100%	**-**	-	0%
India, Maldives and Other Countries	**119,027,983**	49,886,177	139%	**62,778,326**	34,122,392	84%
	3,043,065,350	2,265,924,415	34%	**1,781,288,156**	1,665,216,028	7%

4.1 REVENUE ANALYSIS - FUNTIONAL CURRENCY WISE (FOREIGN CURRENCY)

For the three months ended 30 June	Group			Company		
	2026	2025	Change %	2026	2025	Change %
BDT	**247,608,000**	194,147,216	28%	**-**	-	0%
USD	**637,965**	331,719	92%	**165,232**	115,001	100%
AUD	**38,480**	-		**38,480**	-	
NZD	**1,802,220**	-	100%	**-**	-	100%
INR	**-**	(5,001)	-100%	**-**	-	0%

4.2 REVENUE ANALYSIS - BASED ON THE NATURE OF THE PRODUCT SOLD

For the three months ended 30 June	Group			Company		
	2026	2025	Change %	2026	2025	Change %
Wood coatings	**2,397,593,237**	1,704,085,147	41%	**1,289,117,204**	1,170,653,559	10%
Brushes and rollers	**105,345,498**	59,165,655	78%	**105,110,464**	74,250,886	42%
Decoratives and other	**375,440,442**	203,431,008	85%	**280,926,889**	121,068,980	132%
Furnishing	**103,139,456**	111,357,604	-7%	**103,139,455**	111,357,604	-7%
EV Chargers	**61,546,718**	187,885,000	-67%	**2,994,143**	187,885,000	-98%
	3,043,065,350	2,265,924,415	34%	**1,781,288,156**	1,665,216,028	7%

5. FINANCE COST

For the three months ended 30 June	Group			Company		
	2026 Rs.	2025 Rs.	Change %	2026 Rs.	2025 Rs.	Change %
Interest on Loans and Borrowings	**78,323,167**	75,937,370	3%	**46,613,780**	46,595,110	0%
Interest on Lease Liabilities	**5,382,574**	3,365,284	60%	**2,023,042**	2,580,444	-22%
Foreign Exchange (Gain)/Loss	**(56,711,529)**	14,047,263	-504%	**(13,360,322)**	(8,944,193)	49%
	26,994,212	93,349,917	-71%	**35,276,500**	40,231,361	-12%

6. FINANCE INCOME

For the three months ended 30 June	Group			Company		
	2026 Rs.	2025 Rs.	Change %	2026 Rs.	2025 Rs.	Change %
Interest Income	**25,669,878**	30,712,816	-16%	**21,541,764**	28,022,796	-23%
Dividend income from equity instruments	**16,575**	339,778	-95%	**16,575**	339,778	-95%
Changes in fair value of financial assets	**11,882,965**	8,657,178	37%	**11,882,965**	8,657,178	37%
	37,569,418	39,709,772	-5%	**33,441,303**	37,019,752	-10%

7. COMMITMENTS AND CONTINGENCIES

The Company/Group has given corporate guarantees to the following parties on behalf of the Group of Companies and other affiliates to obtain finance facilities. Directors do not expect liabilities to arise from these guarantees.

Institution	30.06.2026 Rs.	31.03.2026 Rs.
Commercial Bank of Ceylon PLC	**155,000,000**	155,000,000
Hatton National Bank PLC	**301,552,540**	341,394,290
	456,552,540	496,394,290

8. SHARE INFORMATION

8.1 Public Share Holding

Public Share Holding	30.06.2026	31.03.2026
Issued share capital (No.)	**522,436,476**	522,436,476
No. of transactions	**6,348**	12,399
No. of shares traded	**11,059,539**	16,996,132
Value of shares traded (Rs.)	**444,243,620**	749,667,731
Public holding as a % of issued share capital	**19.831%**	19.850%
Total no. of shareholders	**8,457**	8,188
No. of shareholders representing the public holding	**8,442**	8,173
Float adjusted market capitalization (Rs.)	**4,144,170,880**	4,044,479,361

The Float adjusted market capitalization of the Company falls under **Option 4** of Rule 7.13.1 (i) (a) of the Listing Rules of the Colombo Stock Exchange and the Company has complied with the minimum public holding requirement applicable under the said option as at 30.06.2026

8.2 Directors' Share Holding

The number of shares held by the Board of Directors and CEO are as follows;

Name of the Shareholder	30.06.2026 Number of Shares	31.03.2026 Number of Shares
Dr. S. Selliah	**1,320,000**	1,320,000
Mr. A. W. Gunawardene	**332,408,639**	332,408,639
Mrs. J. Gunawardene	**9,637,246**	9,637,246
Mr. R. W. Gunawardene	**13,746,832**	13,746,832
Mrs. A. N. Willamson	**13,725,137**	13,725,137
Mr. H. Akbarally	**NIL**	NIL
Mr. M. P. D. Cooray	**550,000**	550,000
Eng. Manju Haththotuwa	**NIL**	NIL
Mr. D. C. N. Ferdinando (CEO)	**571,852**	571,852
Total	**371,959,706**	371,959,706

8.3 Twenty Largest Shareholders of the Company are as follows;

	Name of the Shareholder	30.06.2026 Number of Shares	%	31.03.2026 Number of Shares	%
1	Mr. A.W. Gunawardene	**332,408,639**	**63.63%**	332,408,639	63.63%
2	Falcon Trading (Pvt) Ltd	**27,077,498**	**5.18%**	27,077,498	5.18%
3	Mr. R.W. Gunawardene	**13,746,832**	**2.63%**	13,746,832	2.63%
4	Mrs. A.N. Williamson	**13,725,137**	**2.63%**	13,725,137	2.63%
5	Sri Lanka Insurance Corporation Ltd-Life Fund	**11,032,733**	**2.11%**	11,032,733	2.11%
6	Mrs. J. Gunawardene	**9,637,246**	**1.84%**	9,637,246	1.84%
7	Mrs. A. Selliah	**6,360,000**	**1.22%**	6,360,000	1.22%
8	Arunodhaya (Private) Limited	**3,385,000**	**0.65%**	3,385,000	0.65%
9	Arunodhaya Investments (Private) Limited	**3,360,000**	**0.64%**	3,360,000	0.64%
10	Arunodhaya Industries (Private) Limited	**3,360,000**	**0.64%**	3,360,000	0.64%
11	Standard Chartered Bank DIFC Branch S/A EFG Hermes UAE L.L.C	**2,217,396**	**0.42%**	2,217,396	0.42%
12	Andysel Private Limited	**2,120,000**	**0.41%**	2,120,000	0.41%
13	Mr. K. Aravinthan	**2,120,000**	**0.41%**	2,120,000	0.41%
14	Hatton National Bank PLC - Capital Alliance Quantitative Equity Fund	**2,093,491**	**0.40%**	4,623,958	0.89%
15	ACIER TRADERS (PRIVATE) LIMITED	**1,822,171**	**0.35%**		
16	Bansei Securities Capital (Pvt) Ltd/I.S.P. Perera	**1,714,607**	**0.33%**	1,714,607	0.33%
17	Mr. G.J. Fernando	**1,532,181**	**0.29%**	1,532,181	0.29%
18	Mr. A.P.L. Fernando	**1,461,833**	**0.28%**	1,461,833	0.28%
19	HATTON NATIONAL BANK PLC A/C NO.4 (HNB RETIREMENT PENSION FUND)	**1,380,000**	**0.26%**	1,380,000	0.26%
20	Dr. Sivakumar Selliah	**1,320,000**	**0.25%**	1,320,000	0.25%
		441,874,764	**84.58%**	442,583,060	84.72%
	Others	**80,561,712**	**15.42%**	79,853,416	15.28%
		522,436,476	**100.00%**	522,436,476	100.00%

8.4 Earning Per Share

Basic earnings per share is calculated by dividing the net profit / (loss) for the period attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the period as required by LKAS - 33, Earning Per Share.

8.5 The Company's Highest, Lowest and Last Traded Market Price given below;

	30.06.2026 Rs.	31.03.2026 Rs.
Last Traded	**39.80**	39.00
Highest	**44.00**	49.80
Lowest	**35.00**	36.00
Market Capitalisation	**20,792,971,745**	20,375,022,564

9. EVENTS OCCURRING AFTER THE REPORTING DATE

There have no other material events occurring after the reporting date that require adjustments to or disclosure in the financial statements.

10. RECLASSIFICATION OF COMPARATIVE FIGURES

Where necessary comparative figures have been reclassified to conform with the current period's presentation

Corporate Information

Company Name
JAT Holdings PLC

Legal Form
The Company was incorporated in Sri Lanka on 1st July 1993 as a Private Limited liability Company under the Company's Act No. 17 of 1982 and reregistered under the Company's Act No. 7 of 2007 thereafter the Company changed its status to Public Limited Company on 18th August 2021.

Registered No
Old – PV 8743
New – PQ00237072

Registered Office
No. 351, Pannipitiya Road, Thalawathugoda,
Sri Lanka
Phone: +94 11 - 4407700
Fax: +94 11 - 2773793
Email: info@jatholdings.com
Website: www.jatholdings.com

Board of Directors
Dr. Sivakumar Selliah – Chairman
Mr. Aelian Gunawardene – Managing Director
Mr. Nishal Ferdinando – Executive Director/CEO
Mr. Devaka Cooray
Mr. Hussain Akbarally
Eng. Manju Haththotuwa
Mrs. Joycelyn Gunawardene
Mrs. Anika Williamson
Mr. Richard Gunawardene

Audit & Risk Management Committee
Mr. Devaka Cooray – Chairman
Dr. Sivakumar Selliah
Mr. Hussain Akbarally

HR & Remuneration Committee
Mr. Hussain Akbarally - Chairman
Dr. Sivakumar Selliah
Mr. Devaka Cooray

Related Party Transaction Review Committee
Mr. Hussain Akbarally - Chairman
Dr. Sivakumar Selliah
Mr. Devaka Cooray
Eng. Manju Haththotuwa

Investment Committee
Mrs. Anika Williamson – Chairman
Mr. Devaka Cooray
Mr. Hussain Akbarally

Nominations and Governance Committee
Mr. Devaka Cooray - Chairman
Dr. Sivakumar Selliah
Mrs. Joycelyn Gunawardene

Bankers
The Commercial Bank of Ceylon PLC
Hatton National Bank PLC
DFCC Bank PLC
National Development Bank PLC
Standard Chartered Bank
Peoples' Bank
Sampath Bank PLC
National Savings Bank
Seylan Bank PLC
Habib Bank Ltd

Auditors
Ernst & Young
Chartered Accountants
No. 109, Rotunda Towers, Galle Road,
Colombo 03

Secretaries
N. I. D. Corporate Services (Pvt) Ltd
No. 18/49A,1/2, Circular Road B,
Muhandiram E. D. Dabare Mawatha,
Colombo 5

Registrars
Central Depository Systems(Pvt) Ltd
No. 04-01, West Block,
World Trade Centre,
Echelon Square, Colombo 01