



LUMINEX PLC

Company Reg. No. PQ 00243223

**Interim Financial Statements
for the Quarter Ended 31st
December 2025**



Table of Contents

Corporate Information.....	2
Statement of Comprehensive Income-Group.....	3
Statement of Comprehensive Income-Company.....	4
Statement of Financial Position.....	5
Statement of Changes in Equity.....	6
Cash Flow Statement.....	7
Notes to the Financial Statements.....	8-9
Shareholder Information.....	10-11

CORPORATE INFORMATION

Company	Luminex PLC
Registered Office	No. 24, New Galle Road, Moratuwa, Sri Lanka. Tel: +94 112644511
Legal Form	A Limited Liability Company Incorporated in Sri Lanka on 12/02/1986 under the Companies Act No. 17 of 1982 and re-registered on 19/2/2009 under the Companies Act No. 07 of 2007. The legal form of the company was changed from Private Limited company to a Limited Company under provisions of the Companies Act No. 07 of 2007 on 06th August 2021. The ordinary shares of the Company were listed with the Colombo Stock Exchange of Sri Lanka on 23rd June 2022.
Company Secretary	R N H Holdings (Private) Limited "R H N House", No 622B, Kotte Road, Kotte, Sri Lanka Tel: +94 114 970104 / +94 114 975999 Fax: +94 114 511473 Email: info@nh-co.lk
Registrar to the Company	Central Depository Systems (Pvt) Ltd # West Block, World Trade Centre, Echelon Square, Colombo 01.
Auditors and Reporting Accountants to the Company	WIJEYERATNE & COMPANY Chartered Accountants No 15, Maitland Crescent, Colombo 07. Tel: Fax: +94 11 2693148 Email: info@wijeyeratne.com
Bankers of the Company	Sampath Bank PLC National Development Bank PLC Hatton National Bank PLC Standard Chartered Bank Bank of Ceylon

STATEMENT OF COMPREHENSIVE INCOME -GROUP

	Quarter ended			For the period ended		
	31-12-2025 Rs	31-12-2024 Rs	Variance %	31-12-2025 Rs	31-12-2024 Rs	Variance %
Continuing Operations						
Revenue	654,062,045	391,707,722	67	1,402,929,357	1,126,643,877	25
Cost of Sales	(519,249,444)	(330,823,222)	57	(1,191,045,650)	(1,003,710,273)	19
Gross Profit	134,812,601	60,884,500	121	211,883,707	122,933,604	72
Other Income	6,350,980	10,964,008	(42)	23,678,718	44,502,333	(47)
Administrative Expenses	(96,405,678)	(120,132,033)	(20)	(302,132,828)	(333,141,898)	(9)
Other Expenses	(18,410,512)	(10,504,142)	75	(41,120,021)	(30,894,869)	33
Results from operating activities	26,347,391	(58,787,667)	(145)	(107,690,424)	(196,600,830)	(45)
Net Finance Income/(Cost)	(5,648,028)	9,534,594	(159)	114,630	34,151,297	(100)
Profit / (Loss) before Taxation	20,699,363	(49,253,073)	(142)	(107,575,794)	(162,449,533)	(34)
Income Tax Reversal / (Expense)	-	-	-	-	(8,100,000)	(100)
Profit / (Loss) for the Period	20,699,363	(49,253,073)	(142)	(107,575,794)	(170,549,533)	(37)
Other Comprehensive income						
Items that will never be re-classified to Profit or Loss						
Remeasurement Gain Or (Loss) on Retirements Benefits Obligation	-	(3,292,058)	(100)	(6,825,667)	(9,876,173)	(31)
Differed Tax Charge/(Reversal) on Remeasurement Gain Or Loss on Retirement Benefit	-	987,235	(100)	2,047,700	2,962,852	(31)
Exchange Difference on Translation	1,773,559	(209,572)	(946)	4,366,539	(889,371)	(591)
Other Comprehensive income for the period	1,773,559	(2,514,395)	(171)	(411,428)	(7,802,692)	(95)
Total Comprehensive income for the Period	22,472,922	(51,767,468)	(143)	(107,987,223)	(178,352,225)	(39)
(Loss)/Profit for the period attributable to:						
Equity holders of the parent company	20,601,280	(43,010,432)	(148)	(102,274,044)	(162,735,866)	(37)
Non-controlling interests	98,083	(6,242,640)	102	(5,301,750)	(7,813,667)	(32)
	20,699,363	(49,253,073)	(142)	(107,575,794)	(170,549,533)	(37)
Other Comprehensive Income						
Attributable to:						
Equity holders of the parent company	1,241,491	(1,760,077)	(171)	(3,393,679)	(7,421,535)	(54)
Non-controlling interests	532,068	(754,319)	171	593,267	(381,157)	256
	1,773,559	(2,514,395)	(171)	(411,428)	(7,802,692)	(95)
Earnings Per Share (Rs.)	0.08	(0.16)		(0.38)	(0.60)	

STATEMENT OF COMPREHENSIVE INCOME-COMPANY

	Quarter ended			For the period ended		
	31-12-2025 Rs	31-12-2024 Rs	Variance %	31-12-2025 Rs	31-12-2024 Rs	Variance %
Continuing Operations						
Revenue	643,142,846	387,738,072	66	1,355,308,753	1,094,273,857	24
Cost of Sales	(516,147,378)	(316,494,815)	63	(1,165,352,704)	(980,963,160)	19
Gross Profit	126,995,468	71,243,257	78	189,956,049	113,310,697	68
Other Income	6,350,990	10,964,008	(42)	23,678,718	44,502,333	(47)
Administrative Expenses	(89,517,317)	(109,486,410)	(18)	(263,387,013)	(297,884,487)	(12)
Other Expenses	(17,540,035)	(10,831,834)	62	(38,056,485)	(30,894,869)	23
Results from operating activities	26,289,106	(38,110,979)	(169)	(87,808,731)	(170,966,326)	(49)
Net Finance Income/(Cost)	(5,495,045)	9,666,706	(157)	520,126	34,562,348	(98)
Profit / (Loss) before Taxation	20,794,061	(28,444,273)	(173)	(87,288,605)	(136,403,978)	(36)
Income Tax Reversal / (Expense)	-	-	-	-	(8,100,000)	(100)
Profit / (Loss) for the period	20,794,061	(28,444,273)	(173)	(87,288,605)	(144,503,978)	(40)
Other Comprehensive income						
Remeasurement Gain Or Loss on Retirement Benefits Obligation	-	(3,292,058)	(100)	(6,825,667)	(9,876,173)	(31)
Differed Tax Charge/(Reversal) on Remeasurement Gain Or Loss on Retirement Benefit	-	987,235	(100)	2,047,700	2,962,852	(31)
Other Comprehensive income for the period	-	(2,304,823)	(100)	(4,777,967)	(6,913,321)	(31)
Total Comprehensive income for the period	20,794,061	(30,749,096)	(168)	(92,066,572)	(151,417,299)	(39)
Earnings Per Share (Rs.)	0.08	(0.10)		(0.32)	(0.53)	

Luminex PLC
STATEMENT OF FINANCIAL POSITION

As at,	Group		Company	
	31-12-2025 Rs Unaudited	31-03-2025 Rs Audited	31-12-2025 Rs Unaudited	31-03-2025 Rs Audited
ASSETS				
Non Current Assets				
Property, Plant & Equipment	217,797,746	151,248,818	211,531,533	144,770,897
Investment Property	48,337,679	49,934,234	48,337,679	49,934,234
Right -of- use asset	33,220,899	48,442,937	33,220,899	46,215,007
Intangible assets	373,844	489,084	373,844	489,084
Investment in Subsidiary	-	-	100,438,800	100,438,800
Deferred tax assets	10,910,252	8,862,552	10,910,252	8,862,552
Other non-current financial assets	88,203,075	226,485,612	88,203,075	226,485,612
	398,843,496	485,463,237	493,016,083	577,196,186
Current Assets				
Inventories	1,292,545,813	852,637,715	1,273,122,917	840,540,351
Trade and Other Receivables	715,303,666	723,389,101	695,789,392	711,794,948
Other Financial Assets	475,345,496	456,752,586	475,345,496	456,752,586
Amounts due from related parties	25,919,895	33,519,119	82,985,263	56,940,818
Income Tax Receivable	4,015,218	4,015,218	4,015,218	4,015,218
Cash & Cash Equivalents	247,626,735	183,539,511	238,618,599	179,682,107
	2,760,756,822	2,253,853,250	2,769,876,884	2,249,726,028
Total Assets	3,159,600,318	2,739,316,487	3,262,892,967	2,826,922,214
EQUITY AND LIABILITIES				
Equity				
Stated Capital	450,000,000	450,000,000	450,000,000	450,000,000
Revenue Reserves	1,277,692,853	1,389,593,311	1,379,207,616	1,471,274,188
Other component of equity	(9,736,933)	(13,510,206)	-	-
Equity attributable to equity holders of the parent	1,717,955,920	1,826,083,105	1,829,207,616	1,921,274,188
Non-controlling interest	(0)	2,249,020	-	-
Total Equity	1,717,955,920	1,828,332,125	1,829,207,616	1,921,274,188
Non Current Liabilities				
Retiring Benefit Obligations	69,018,852	65,199,226	69,018,852	65,199,226
Interest bearing borrowings	34,596,348	36,688,739	34,596,348	34,739,360
	103,615,199	101,887,965	103,615,199	99,938,586
Current Liabilities				
Bank Overdraft	359,431,630	215,611,636	359,431,630	215,611,636
Trade & Other Payables	479,658,777	496,865,519	473,912,259	494,122,959
Interest bearing borrowings	498,938,790	96,619,242	496,726,262	95,974,845
	1,338,029,198	809,096,397	1,330,070,152	805,709,440
Total Equity and Liabilities	3,159,600,318	2,739,316,487	3,262,892,967	2,826,922,214
Net asset value per share (Rs.)	6.33	6.78	6.74	7.08

I certify that the financial statements comply with the requirements of the Company Act No 7 of 2007.



W.M.Prasanna Walisundara
General Manager -Finance & Tax

The Board of Directors is responsible for preparation and presentation of these Financial Statements.

Signed on behalf of the board of Directors of Luminex PLC



Upul Lekamge
Managing Director

02nd February 2026



Palitha Herath
Director/CEO

STATEMENT OF CHANGES IN EQUITY-GROUP

	Stated Capital	Retained Earning	Foreign Currency Translation Reserve	Non Control Interest	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Balance as at 01st April 2024	450,000,000	1,622,143,983	(13,270,531)	12,934,054	2,071,807,506
Profit / (Loss) for the period	-	(162,735,866)	-	(7,813,667)	(170,549,533)
Other comprehensive income	-	(6,913,321)	(889,371)	(381,157)	(8,183,849)
Total comprehensive income for the year net of tax	-	(169,649,187)	(889,371)	(8,194,824)	(178,733,382)
Dividend Paid	-	(67,812,500)	-	-	(67,812,500)
Balance as at 31st December 2024	450,000,000	1,384,682,296	(14,159,902)	4,739,230	1,825,261,624
Balance as at 01st April 2025	450,000,000	1,389,593,311	(13,510,205)	2,249,020	1,828,332,125
Profit/(Loss) for the Period	-	(102,274,044)	-	(5,301,750)	(107,575,794)
Other comprehensive income	-	(7,166,951)	3,773,272	593,267	(2,800,412)
Total comprehensive income for the year net of tax	-	(109,440,995)	3,773,272	(4,708,483)	(110,376,206)
Balance as at 31st December 2025	450,000,000	1,277,692,853	(9,736,933)		1,717,955,920

STATEMENT OF CHANGES IN EQUITY-COMPANY

	Stated Capital	Retained Earning	Total
	Rs.	Rs.	Rs.
Balance as at 01st April 2024	450,000,000	1,679,132,790	2,129,132,790
Profit / (Loss) for the period	-	(144,503,978)	(144,503,978)
Other Comprehensive income	-	(6,913,321)	(6,913,321)
Total comprehensive income for the year net of tax	-	(151,417,299)	(151,417,299)
Balance as at 31st December 2024	450,000,000	1,459,902,991	1,909,902,991
Balance as at 01st April 2025	450,000,000	1,471,274,188	1,921,274,188
Profit / (Loss) for the period	-	(87,288,605)	(87,288,605)
Other comprehensive income	-	(4,777,967)	(4,777,967)
Other comprehensive income, net of tax	-	(92,066,572)	(92,066,572)
Balance as at 31st December 2025	450,000,000	1,379,207,616	1,829,207,616

STATEMENT OF CASH FLOW

For the Quarter ended	Group		Company	
	31-12-2025	31-12-2024	31-12-2025	31-12-2024
	Rs	Rs	Rs	Rs
Cash Flows from Operating Activities				
Profit / (Loss) before Taxation	(107,575,794)	(162,449,533)	(87,288,605)	(136,403,978)
<u>Adjustments for :</u>				
Finance Cost	59,036,969	143,506,229	58,631,473	143,095,178
Interest Income	(59,151,599)	(177,657,527)	(59,151,599)	(177,657,527)
Depreciation on Property, Plant & Equipment	38,394,961	31,680,070	35,955,323	30,036,454
Profit on disposal of assets	(4,162,186)	(13,825,847)	(4,162,186)	(13,825,847)
Provision for Retirement Benefit Obligation	9,239,318	2,191,319	9,239,318	2,191,319
Operating Profit / (Loss) before Working Capital Changes	(64,218,331)	(176,555,289)	(46,776,276)	(152,564,401)
(Increase)/Decrease in Inventory	(439,908,098)	(39,758,397)	(432,582,566)	(33,982,248)
(Increase)/Decrease in Trade and Other Receivables	23,377,879	122,210,368	29,320,443	116,738,447
(Increase)/Decrease in Amounts due from related parties	7,599,224	(4,851,882)	(26,044,445)	(35,297,500)
Increase/(Decrease) in Payables	(27,445,243)	117,441,989	(30,449,201)	126,247,090
Cash Generated from / (Used in) Operations	(500,594,568)	18,486,789	(506,532,044)	21,141,388
Interest Paid	(59,036,969)	(143,506,229)	(58,631,473)	(143,095,178)
Interest Income	45,836,712	124,047,976	45,836,712	124,047,976
Gratuity Paid/Reversal	(2,006,859)	(14,414,072)	(2,006,859)	(14,414,072)
Income Tax (Paid)/Reversal	-	(29,229,018)	-	(29,229,018)
Net Cash Flows from Operating Activities	(515,801,684)	(44,614,554)	(521,333,665)	(41,548,904)
Cash Flows from Investing Activities				
Acquisition of Property, Plant & Equipment	(88,010,056)	(13,063,045)	(88,010,056)	(13,063,045)
Sales Proceed from disposal of assets	4,162,186	13,825,847	4,162,186	13,825,825
Net (Increase)/Decrease in Financial Assets	119,689,627	1,059,149,463	119,689,627	1,059,149,463
Net Cash Flows from Investing Activities	35,841,757	1,059,912,265	35,841,757	1,059,912,243
Cash Flows from Financing Activities				
Net Increase/(Decrease) from Borrowings	400,227,157	(735,363,147)	400,608,405	(735,363,147)
Dividend paid	-	(67,812,500)	-	(67,812,500)
Net Cash Flows from Financing Activities	400,227,157	(803,175,647)	400,608,405	(803,175,647)
Net Increase / (Decrease) in Cash and Cash Equivalents	(79,732,770)	212,122,064	(84,883,503)	215,187,692
Cash and Cash Equivalents at beginning of the period	(32,072,125)	82,104,088	(35,929,529)	77,031,200
Cash and Cash Equivalents at end of the period (Note A)	(111,804,896)	294,226,152	(120,813,032)	292,218,892
Note				
A. Analysis of Cash and Cash Equivalents				
Bank and Cash Balances	247,626,735	321,415,688	238,618,599	319,408,428
Bank Overdrafts	(359,431,630)	(27,189,536)	(359,431,630)	(27,189,536)
	(111,804,896)	294,226,152	(120,813,032)	292,218,892

NOTES TO THE FINANCIAL STATEMENTS

FOR THE QUARTER ENDED 31ST DECEMBER 2025

EXPLANATORY NOTES

1 Approval of financial statements

The interim financial statements of the Group for the Quarter ended 31st December 2025 were authorized for issue by the Board of Directors on 02nd February 2026.

2 Interim Condensed Financial Statements

The interim condensed financial statements for the period ended 31st December 2025, includes "the Company" referring to Luminex PLC, as the Parent Company and "the Group" referring to the companies whose accounts have been consolidated therein.

3 Basis of Preparation

The interim financial statements have been prepared in accordance with Sri Lanka Accounting Standard-LKAS 34 Interim Financial Reporting. These interim condensed financial statements should be read in conjunction with the Draft Financial Statements published in 31st March 2025.

The interim condensed Financial Statements also provide information required by the Colombo Stock Exchange.

The interim financial statements have been prepared on a historical cost basis except for financial instruments .

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.

4 Earning per share has been calculated, for all periods, based on the number of shares in issue as at 31st December 2025

	Group 31-12-2025	31-12-2025	Company 31-12-2024
Net loss attributable to shareholders for the year ended	(102,274,044)	(87,288,605)	(144,503,978)
Weighted average number of Shares	271,250,000	271,250,000	271,250,000
Loss per share	(0.38)	(0.32)	(0.53)

The calculation of the earnings per share is based on the profit/(Loss) for the period ended 31st December 2025 attributable to ordinary shareholders divided by the weighted average number of ordinary shares outstanding during the period ended 31st December 2025 as given above, as per the requirements of the Sri Lanka Accounting Standard (LKAS 33) - Earnings per Share.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE QUARTER ENDED 31ST DECEMBER 2025

5 Functional and Presentation Currency

These condensed consolidated interim financial statements are presented in LKR, which is the company's functional currency and the subsidiary company functional currency details are as follows;

Company	Country of Incorporation	Functional Currency
LUMINEX INTERNATIONAL LLC	Sultanate of Oman	Omani Rial

6 Events Occurring after the Reporting date

There were no material events that occurred after the date of statement of financial position that require adjustments to or disclosure in the Financial Statements.

- 7 There have been no significant change in the nature and value of the contingencies and commitments which were disclosed in the annual report for the year ended 31st March 2025.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE QUARTER ENDED 31ST DECEMBER 2025

8 Share Information

8.1 Market Price of Share

Information pertaining to the shares traded during the Quarter ended 31st December 2025, extracted from the website of the Colombo ,Stock Exchange is set out below:

Period	31-Dec-25	31-Dec-24
	2025-4	2024-4
Date High	13-Nov-25	30-Dec-24
High Rs.	7.90	7.60
Date Low	26-Dec-25	13-Dec-24
Low Rs.	6.40	6.40
Close Rs.	6.80	7.50
Trade Vol.	3,704	802
Share Vol.	30,822,642	949,122
Turn Over Rs.	214,657,009	6,493,749
Last traded Date	31-Dec-25	31-12-2024
Days Traded	61	61

8.2 Stated Capital

Stated capital is represented by the number of shares in issue as given below;

	31.12.2025		31.12.2024	
	Numbers	Rs.	Numbers	Rs.
Balance at the Beginning of the period	271,250,000	450,000,000	271,250,000	450,000,000
Balance at the period end	271,250,000	450,000,000	271,250,000	450,000,000

8.3 Directors' Share Holding

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

Name of the Shareholder				31.12.2025 Number of Shares	31.12.2024 Number of Shares
Mr. G.R.P Fernando				120,900,000	120,900,000
Mr.A.A.C De Alwis				57,750,000	57,750,000
Mr.Upul Lekamge				62,500	62,500
Mr.Palitha Herath				62,500	62,500

NOTES TO THE FINANCIAL STATEMENTS

FOR THE QUARTER ENDED 31ST DECEMBER 2025

8.4 Twenty Largest Shareholders of the Company are as follows;

	Name of the Shareholder	Number of Shares 31-12-2025	%		Name of the Shareholder	Number of Shares 31-12-2024	%
1	MR. G.R.P. FERNANDO	120,900,000	44.57%		MR. G.R.P. FERNANDO	120,900,000	44.57%
2	MR. A.A.C. DE ALWIS	57,750,000	21.29%		MR. A.A.C. DE ALWIS	57,750,000	21.29%
3	MRS. D.H.S. RAMANAYAKA	32,827,230	12.10%		MRS. D.H.S. RAMANAYAKA	57,750,000	21.29%
4	MR. G.V.M.C. FERNANDO	11,997,200	4.42%		MR. G.V.M.C. FERNANDO	11,997,200	4.42%
5	MISS. G.V.M.B.R. FERNANDO	7,875,000	2.90%		MISS. G.V.M.B.R. FERNANDO	7,875,000	2.90%
6	MRS. A.H.D. DE ALWIS	5,000,000	1.84%		MRS. A.H.D. DE ALWIS	5,000,000	1.84%
7	MR. R. ARIFEEEN	1,750,000	0.65%		MR. W.C.MADHUSHANKA	900,000	0.33%
8	MR. S.B. ULLANDUPITIYA & MRS. L.M.ULLANDUP	1,608,991	0.59%		MR. V. SUNILGAVASKER	604,576	0.22%
9	CITIZENS DEVELOPMENT BUSINESS FINANCE PLC/	1,200,000	0.44%		ROSEWOOD (PVT) LIMITED-ACCOUNT NO.1	552,802	0.20%
10	MR. M.T. RAJAB KHAN	1,001,000	0.37%		MR.W.A.Y.K.RATHNAYAKE	550,000	0.20%
11	ASSETLINE FINANCE LIMITED/M.T.D.JAYASEKARA	1,000,000	0.37%		PEOPLES LEASING AND FINANCE PLC/U.L.B.ARI	466,924	0.17%
12	MR. W.A.Y.K. RATHNAYAKE	920,000	0.34%		MR.C.P.G.PUNCHIHEWA	446,366	0.16%
13	MR. V. SUNILGAVASKER	830,508	0.31%		MR.R.T.S.FERNANDO	304,175	0.11%
14	MR. J.A.M. JIFFRY	700,000	0.26%		MRS.B.R.R.PERERA	275,000	0.10%
15	MR. N.S.A. COORAY	700,000	0.26%		MR. S.B.ULLANDUPTIYA	239,023	0.09%
16	MR. S.D.M. HEMAJITH & MRS. R.A.N.UDANI	650,000	0.24%		MR. V.P.WIJAYAPALA	169,899	0.06%
17	ROSEWOOD (PVT) LIMITED-ACCOUNT NO.1	552,802	0.20%		MR.D.F.H.K.PERERA	149,500	0.06%
18	PEOPLE'S LEASING & FINANCE PLC / MR.W.P.C.M	513,000	0.19%		MR. H.G.SASIKA PRADEEP	143,859	0.05%
19	PEOPLE'S LEASING & FINANCE PLC/L.H.L.M.P.HAF	500,000	0.18%		MR.K.A.P.DHARMASIRI	137,978	0.05%
20	SENKADAGALA FINANCE PLC/J.M.A.MANATUNGE	500,000	0.18%		MR.S.M.C.N SAMARAKOON	133,203	0.05%
	OTHERS	22,474,269	8.29%		OTHERS	4,904,495	1.81%
	Total	271,250,000	100%		Total	271,250,000	100%

8.5 Public Share Holding

The float adjusted market capitalization as at 31st December 2025 was . - Rs405,604,836/= (31st December 2024 the amount was -260,437,500=)

Public shareholding percentage as at 31st December 2025 is 21.99% (2024.-12.802%),

*Total number of shareholder as of 31st December 2025 was 1,602 Total number of share holders as of 31st December 2024 are 738.

*Total number of public shareholders as of 31st December 2025 was 1597making the Company compliant with Minimum Public Holding Requirements prescribed under the Continuous Listing Rules set out under the Option 2 of Rule 7.13.1 (b) of the listing rules of the Colombo Stock Exchange, which requires an entity listed on the Diri Savi Board with a Float Adjusted Market Capitalization of less than 1Billion to maintain a minimum public holding of 10% with a minimum of 200 public shareholders.