



LUMINEX PLC

Company Reg. No. PQ 00243223

**Interim Financial Statements for the
Quarter Ended 31st March 2026**



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	Nihal Hettiarachchi and Co. Chartered Accountants "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
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		
	31-03-2026	31-03-2025	Variance	31-03-2026	31-03-2025	Variance
	Rs	Rs	%	Rs	Rs	%
Continuing Operations						
Revenue	701,848,481	595,386,617	18	2,104,777,838	1,722,030,494	22
Cost of Sales	(566,774,628)	(503,298,156)	13	(1,757,820,278)	(1,507,008,429)	17
Gross Profit	135,073,854	92,088,461	47	346,957,561	215,022,065	61
Other Income	7,246,917	2,020,839	259	30,925,635	46,523,172	(34)
Administrative Expenses	(97,264,400)	(70,389,002)	38	(399,397,228)	(403,530,900)	(1)
Other Expenses	(14,759,712)	(16,007,937)	(8)	(55,879,733)	(46,902,806)	19
Results from operating activities	30,296,659	7,712,361	293	(77,393,765)	(188,888,469)	(59)
Net Finance Income/(Cost)	4,864,504	12,923,637	(62)	4,979,134	47,074,934	(89)
Profit / (Loss) before Taxation	35,161,163	20,635,998	70	(72,414,631)	(141,813,535)	(49)
Income Tax	44,649,322	5,855,093	-	44,649,322	(2,244,907)	(2,089)
Profit / (Loss) for the Period	79,810,485	26,491,091	201	(27,765,309)	(144,058,442)	(81)
Other Comprehensive income						
Items that will never be re-classified to Profit or Loss						
Remeasurement Gain Or (Loss) on Retirements Benefits Obligation	(2,319,768)	(2,751,961)	(16)	(9,145,435)	(12,628,134)	(28)
Differed Tax Charge/(Reversal) on Remeasurement Gain Or Loss on Retirement Benefit	695,931	824,763	(16)	2,743,631	3,787,615	(28)
Exchange Difference on Translation	(5,787,408)	(9,169,978)	(37)	(1,420,873)	(10,059,349)	(86)
Other Comprehensive income for the period	(7,411,245)	(11,097,176)	(33)	(7,822,677)	(18,899,868)	(59)
Total Comprehensive income for the Period	72,399,240	15,393,915	370	(35,587,988)	(162,958,310)	(78)
(Loss)/Profit for the period attributable to:						
Equity holders of the parent company	82,838,327	29,244,921	183	(19,435,717)	(133,490,945)	(85)
Non-controlling interests	(3,027,843)	(2,753,829)	(10)	(8,329,593)	(10,567,496)	(21)
	79,810,485	26,491,091	201	(27,765,309)	(144,058,442)	(81)
Other Comprehensive Income						
Attributable to:						
Equity holders of the parent company	(5,187,872)	(7,768,023)	(33)	(7,396,415)	(13,229,908)	(44)
Non-controlling interests	(2,223,374)	(3,329,153)	33	(426,262)	(5,669,960)	92
	(7,411,245)	(11,097,176)	(33)	(7,822,677)	(18,899,868)	(59)
Earnings Per Share (Rs.)	0.31	0.11		(0.07)	(0.49)	
Adjusted Earnings Per Share (Rs.)	0.31	0.11		(0.03)	(0.60)	

STATEMENT OF COMPREHENSIVE INCOME-COMPANY

	Quarter ended			For the year ended		
	31-03-2026 Rs	31-03-2025 Rs	Variance %	31-03-2026 Rs	31-03-2025 Rs	Variance %
Continuing Operations						
Revenue	686,712,150	583,575,054	18	2,042,020,903	1,677,848,911	22
Cost of Sales	(549,310,937)	(499,766,716)	10	(1,714,663,641)	(1,480,729,876)	16
Gross Profit	137,401,214	83,808,338	64	327,357,263	197,119,035	66
Other Income	7,246,917	2,020,839	259	30,925,635	46,523,172	(34)
Administrative Expenses	(81,769,089)	(67,060,146)	22	(345,156,102)	(364,944,633)	(5)
Other Expenses	(17,823,248)	(15,335,206)	16	(55,879,733)	(46,230,075)	21
Results from operating activities	45,055,794	3,433,825	1,212	(42,752,937)	(167,532,501)	(74)
Net Finance Income/(Cost)	4,922,858	13,039,315	(62)	5,442,984	47,601,663	(89)
Profit / (Loss) before Taxation	49,978,652	16,473,140	203	(37,309,953)	(119,930,838)	(69)
Income Tax	44,649,322	5,855,093	663	44,649,322	(2,244,907)	(2,089)
Profit / (Loss) for the period	94,627,974	22,328,233	324	7,339,369	(122,175,745)	(106)
Other Comprehensive income						
Remeasurement Gain Or Loss on Retirement Benefits Obligation	(2,319,768)	(2,751,961)	(16)	(9,145,435)	(12,628,134)	(28)
Differed Tax Charge/(Reversal) on Remeasurement Gain Or Loss on Retirement Benefit	695,931	824,763	(16)	2,743,631	3,787,615	(28)
Other Comprehensive income for the period	(1,623,837)	(1,927,198)		(6,401,804)	(8,840,519)	
Total Comprehensive income for the period	93,004,137	20,401,035	356	937,565	(131,016,264)	(101)
Earnings Per Share (Rs.)	0.35	0.08		0.03	(0.45)	

Luminex PLC
STATEMENT OF FINANCIAL POSITION

As at,	Group		Company	
	31-03-2026 Rs Unaudited	31-03-2025 Rs Audited	31-03-2026 Rs Unaudited	31-03-2025 Rs Audited
ASSETS				
Non Current Assets				
Property, Plant & Equipment	287,441,484	151,248,818	281,803,575	144,770,897
Investment Property	47,805,495	49,934,234	47,805,495	49,934,234
Right -of- use asset	29,602,848	48,442,937	29,602,848	46,215,007
Intangible assets	335,430	489,084	335,430	489,084
Investment in Subsidiary	-	-	100,438,800	100,438,800
Deferred tax assets	56,255,503	8,862,552	56,255,503	8,862,552
Other non-current financial assets	-	226,485,612	-	226,485,612
	421,440,761	485,463,237	516,241,652	577,196,186
Current Assets				
Inventories	1,346,580,579	852,637,715	1,324,718,341	840,540,351
Trade and Other Receivables	881,865,327	723,389,101	864,233,209	711,794,948
Other Financial Assets	617,022,852	456,752,586	617,022,852	456,752,586
Amounts due from related parties	114,366,629	33,519,119	89,857,047	56,940,818
Income Tax pre-Paid	4,015,218	4,015,218	4,015,218	4,015,218
Cash & Cash Equivalents	219,582,682	183,539,511	218,720,035	179,682,107
	3,183,433,287	2,253,853,250	3,118,566,703	2,249,726,028
Total Assets	3,604,874,048	2,739,316,487	3,634,808,355	2,826,922,214
EQUITY AND LIABILITIES				
Equity				
Stated Capital	450,000,000	450,000,000	450,000,000	450,000,000
Revenue Reserves	1,357,248,955	1,389,593,311	1,472,211,744	1,471,274,188
Other component of equity	(14,504,817)	(13,510,206)	-	-
Equity attributable to equity holders of the parent	1,792,744,138	1,826,083,105	1,922,211,744	1,921,274,188
Non-controlling interest	0	2,249,020	-	-
Total Equity	1,792,744,138	1,828,332,125	1,922,211,744	1,921,274,188
Non Current Liabilities				
Retiring Benefit Obligations	69,872,777	65,199,226	69,872,777	65,199,226
Interest bearing borrowings	575,110,350	36,688,739	33,665,202	34,739,360
	644,983,126	101,887,965	103,537,979	99,938,586
Current Liabilities				
Trade & Other Payables	719,104,790	496,865,519	621,722,782	494,122,959
Interest bearing borrowings	33,665,202	96,619,242	572,959,059	95,974,845
Bank Overdraft	414,376,791	215,611,636	414,376,791	215,611,636
	1,167,146,783	809,096,397	1,609,058,632	805,709,440
Total Equity and Liabilities	3,604,874,048	2,739,316,487	3,634,808,355	2,826,922,214
Net asset value per share (Rs.)	6.61	6.73	7.09	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
27th May 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 (Audited Balances)	450,000,000	1,622,143,983	(13,270,531)	12,934,054	2,071,807,506
Profit / (Loss) for the period	-	(155,182,238)	-	(10,582,316)	(165,764,554)
Other Comprehensive Income, net of Tax	-	(9,555,934)	(239,675)	(102,718.00)	(9,898,327)
Dividends	-	(67,812,500)	-	-	(67,812,500)
Balance as at 31st March 2025	450,000,000	1,389,593,311	(13,510,206)	2,249,020	1,828,332,125
Balance as at 01st April 2025	450,000,000	1,389,593,311	(13,510,206)	2,249,020	1,828,332,125
Profit/(Loss) for the Period	-	(19,435,717)	-	(8,329,593)	(27,765,309)
Other Comprehensive Income, net of Tax	-	(6,401,804)	(994,611)	(426,262)	(7,822,677)
Balance as at 31st March 2026	450,000,000	1,363,755,790	(14,504,817)	(8,708,650)	1,792,744,138

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 Year	-	(130,490,168)	(130,490,168)
Dividend Paid		(67,812,500)	(67,812,500)
Other Comprehensive income		(9,555,934)	(9,555,934)
Balance as at 31st March 2025	450,000,000	1,471,274,180	1,921,274,188
Balance as at 01st April 2025	450,000,000	1,471,274,180	1,921,274,180
Profit / (Loss) for the period	-	7,339,369	7,339,369
Other comprehensive income, net of tax	-	(6,401,804)	(6,401,805)
Total comprehensive income	450,000,000	1,472,211,745	1,922,211,744
Balance as at 31st March 2026	450,000,000	1,472,211,745	1,922,211,744

Luminex PLC
STATEMENT OF CASH FLOW

For the Nine months period ended	Group		Company	
	31-03-2026	31-03-2025	31-03-2026	31-03-2025
	Rs	Rs	Rs	Rs
Cash Flows from Operating Activities				
Profit / (Loss) before Taxation	(72,414,631)	(141,813,534)	(37,309,953)	(119,930,838)
<u>Adjustments for :</u>				
Finance Cost	85,222,100	158,609,149	84,758,250	158,082,240
Change in fair value of investment in unit trust	-	-	-	-
Profit on disposal of assets	(4,767,294)	(14,673,305)	(4,767,294)	(14,673,305)
Interest Income	(90,201,235)	(205,684,084)	(90,201,235)	(205,684,084)
Depreciation on Property, Plant & Equipment	49,064,237	48,839,615	46,198,122	46,649,344
Changes in fair value of investment in unit trust	(10,622,893)	(5,869,511)	(10,622,893)	(5,869,511)
Provision for impairment on trade debtors	-	4,795,223	-	4,795,223
Provision for Retirement Benefit Obligation	11,544,903	13,342,290	11,544,903	13,342,290
Operating Profit / (Loss) before Working Capital Changes	(32,174,813)	(142,454,157)	(400,099)	(123,288,641)
(Increase)/Decrease in Inventory	(493,942,864)	16,082,607	(484,177,990)	23,189,471
(Increase)/Decrease in Trade and Other Receivables	(126,922,887)	(168,086,645)	(150,960,812)	(179,488,165)
(Increase)/Decrease in Amounts due from related parties	(32,916,229)	(32,641,249)	(32,916,229)	(50,387,580)
Increase/(Decrease) in Payables	143,013,064	238,650,877	127,599,823	238,993,717
Cash Generated from / (Used in) Operations	(542,943,728)	(88,448,567)	(540,855,307)	(90,981,198)
Interest Paid	(85,222,100)	(158,609,149)	(84,758,250)	(158,082,420)
Interest Income	39,603,608	177,696,252	39,603,608	177,696,252
Gratuity Paid/Reversal	(6,871,352)	(6,446,513)	(6,871,352)	(6,446,513)
Income Tax (Paid)/Reversal	-	(31,753,401)	-	(31,753,401)
Net Cash Flows from Operating Activities	(595,433,573)	(107,561,378)	(592,881,302)	(109,567,280)
Cash Flows from Investing Activities				
Acquisition of Property, Plant & Equipment	(164,336,248)	(29,807,742)	(164,336,248)	(27,166,199)
Sales Proceed from disposal of assets	4,767,294	14,673,305	4,767,294	14,673,305
Net (Increase)/Decrease in Financial Assets	116,812,973	1,040,597,175	116,812,973	1,040,581,549
Net Cash Flows from Investing Activities	(42,755,982)	1,025,462,738	(42,755,982)	1,028,088,655
Cash Flows from Financing Activities				
Dividend paid	-	(67,812,500)	-	(67,812,500)
Net Increase/(Decrease) from Borrowings	475,467,571	(796,826,889)	475,910,057	(796,231,622)
Net Cash Flows from Financing Activities	475,467,571	(864,639,389)	475,910,057	(864,044,122)
Net Increase / (Decrease) in Cash and Cash Equivalents	(162,721,983)	53,261,971	(159,727,226)	54,477,253
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)	(194,794,109)	135,366,059	(195,656,755)	131,508,453
Note				
A. Analysis of Cash and Cash Equivalents				
Bank and Cash Balances	219,582,682	351,001,194	218,720,035	347,143,769
Bank Overdrafts	(414,376,791)	(215,635,137)	(414,376,791)	(215,635,137)
	(194,794,109)	135,366,057	(195,656,755)	131,508,632

NOTES TO THE FINANCIAL STATEMENTS

FOR THE QUARTER ENDED 31ST MARCH 2026

EXPLANATORY NOTES

1 Approval of financial statements

The interim financial statements of the Group for the Quarter ended 31st March 2026 were authorized for issue by the Board of Directors on 27th May 2026.

2 Interim Condensed Financial Statements

The interim condensed financial statements for the period ended 31st March 2026, 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 annual audited financial statements for the year ended 31st March 2025.

The financial statements are provisional and subject to audit.

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, and not less than 12 months from the end of the reporting period.

4 Earning per share has been calculated, for all periods, based on the number of shares in issue as at 31st March 2026

	Group	Company	
	31-03-2026	31-03-2026	31-03-2025
Net profit attributable to shareholders for the year ended	(27,765,309)	7,339,369	(122,175,745)
Weighted average number of Shares	271,250,000	271,250,000	271,250,000
Adjusted Earnings/(Loss) per share	(0.10)	0.03	(0.45)

The calculation of the earnings per share is based on the profit/(Loss) for the period ended 31st March 2026 attributable to ordinary shareholders divided by the weighted average number of ordinary shares outstanding during the period ended 31st March 2026 as given above, as per the requirements of the Sri Lanka Accounting Standard (LKAS 33) - "Earnings per Share" the comparative period 31st March 2025 is also adjusted accordingly.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE QUARTER ENDED 31ST MARCH 2026

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 any other material events that occurred after the Balance Sheet date 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 MARCH 2026

8 Share Information

8.1 Market Price of Share

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

Period	31-Mar-26	30-Mar-25
	2026-1	2025-1
Date High	06.02.2025	03.02.2025
High Rs.	12.80	7.80
Date Low	12.01.2026	27.03.2025
Low Rs.	6.50	6.00
Close Rs.	8.50	6.20
Trade Vol.	12,729	901
Share Vol.	88,659,351	3,378,361
Turn Over Rs.	858,692,450.60	22,357,859
Last traded Date	31.03.2026	28.03.2025
Days Traded	59	54

8.2 Stated Capital

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

	31.03.2026		31.03.2025	
	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	31.03.2026 Number of Shares	31.03.2025 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 MARCH 2026

8.4 Twenty Largest Shareholders of the Company are as follows;

	Name of the Shareholder	Number of Shares 31-03-2026	%	Name of the Shareholder	Number of Shares 31-03-2025	%
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	25,870,626	9.54%	MRS. D.H.S. RAMANAYAKA	55,884,000	20.60%
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. ARIFEEN	3,000,000	1.11%	MR. U.D.M.FERNANDO	900,000	0.33%
8	ASSETLINE FINANCE PLC/P.C.U.EKANAYAKA	1,140,091	0.42%	MR. S.B. ULLANDUPITIYA & MRS. L.M.ULLAND	848,991	0.31%
9	MR. A. GOWTHAMAN	1,130,662	0.42%	MR. W.A.Y.K. RATHNAYAKE	750,251	0.27%
10	SENKADAGALA FINANCE PLC/R.ARIFEEN	1,100,000	0.41%	MR. V. SUNILGAVASKER	634,139	0.23%
11	MR. M.T. RAJAB KHAN	1,033,400	0.38%	MR. C.P.G. PUNCHIHEWA	554,815	0.20%
12	MR. W.A.Y.K. RATHNAYAKE	880,000	0.32%	ROSEWOOD (PVT) LIMITED-ACCOUNT NO.1	552,802	0.20%
13	ASSETLINE FINANCE PLC/H.M.LALITH	824,631	0.30%	PEOPLE S LEASING AND FINANCE PLC/U.L.B.AR	466,924	0.17%
14	MR. S.D.M. HEMAJITH & MRS. R.A.N.UDANI	800,000	0.30%	MR. R.T.S. FERNANDO	304,850	0.11%
15	MR. G. WICKREMASINGHE	753,273	0.28%	MR. J.M.P.S.K. JAYARATHNA	290,000	0.11%
16	DIALOG FINANCE PLC/A.THUVARAKAN	700,000	0.26%	MRS. B.R.R. PERERA	275,000	0.10%
17	MR. R.A.L.S. RANASINGHE	615,201	0.23%	MR. M.W. ABEYWARDENA	204,490	0.08%
18	MR. R. SENTHILNATHAN	547,643	0.20%	MR. V.P. WIJAYAPALA	167,285	0.06%
19	MR. D.G.D. JAYASINGHE	525,000	0.19%	MR. D.F.H.K. PERERA	156,885	0.06%
20	PMF FINANCE PLC/M.R.M.RIKAZ	516,375	0.19%	MR. H. G SASIKA PRADEEP	143,859	0.05%
	OTHERS	28,290,898	10.43%	OTHERS	5,593,509	2.06%
	Total	271,250,000	100%		271,250,000	100%

8.5 Public Share Holding

The float adjusted market capitalization as at 31st March 2026 was - Rs586,137,179./= (31st March 2025 the amount was -Rs.226,864,200/=)

Public shareholding percentage as at 31st March 2026 is 24.56% (2025.-13.49%),

*Total number of shareholder as of 31st March 2026 was 2,083 Total number of share holders as of 31st March 2025 are 808.

*Total number of public shareholders as of 31st March 2026 was 2,078 making 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.