



First Capital  
A Jansonsmith Group Company

# Results Update

Dec 2023

Thursday, March 21, 2024

Company	Stock Code	Mkt Price LKR	Qtr	Quarter Earnings LKR 'Mn					Cum. Earnings LKR 'Mn			4 Qtr Trailing EPS LKR	NAVPS LKR	4 Qtr Trailing		
				3QFY24	3QFY23	YoY%	2QFY24	QoQ%	YTD FY24	YTD FY23	YoY%			ROE	PER (x)	PBV (x)
				4Q2023	4Q2022	YoY%	3Q2023	QoQ%	YTD 2023	YTD 2022	YoY%					
<b>Consumer Durables &amp; Apparel</b>																
ABANS ELECTRICALS PLC	ABAN.N0000	160.00	3QFY24	212	39	442%	103	107%	332	105	215%	70.50	423.5	17%	2.3x	0.4x
BLUE DIAMONDS JEWELLERY WORLDWIDE PLC	BLUE.N0000	0.40	3QFY24	-24	0	-6003%	-34	30%	-73	-12	-509%	-0.10	0.2	-54%	N/A	2.1x
DANKOTUWA PORCELAIN PLC	DPL.N0000	25.20	3QFY24	228	147	55%	123	86%	357	665	-46%	1.71	22.1	8%	14.8x	1.1x
AMBEON HOLDINGS	GREG.N0000	36.70	3QFY24	326	146	122%	1,542	-79%	1,962	982	100%	5.98	28.8	21%	6.1x	1.3x
HELA APPAREL HOLDINGS LIMITED	HELA.N0000	5.10	3QFY24	-1,879	-1,684	-12%	-2,648	29%	-6,488	-887	-632%	-5.19	3.4	-154%	N/A	1.5x
HAYLEYS FIBRE PLC	HEXP.N0000	51.60	3QFY24	16	-81	120%	-16	199%	-2	163	-101%	5.53	58.9	9%	9.3x	0.9x
KELSEY DEVELOPMENTS PLC	KDL.N0000	51.60	3QFY24	16	-81	120%	-16	199%	-2	163	-101%	5.53	58.9	9%	9.3x	0.9x
HAYLEYS FABRIC PLC	MGT.N0000	41.90	3QFY24	552	-1,752	131%	930	-41%	2,384	360	562%	5.87	25.8	23%	7.1x	1.6x
RADIANT GEMS INTERNATIONAL PLC	RGEM.N0000	80.10	3QFY24	-5	8	-154%	10	-145%	15	22	-31%	17.14	37.7	45%	4.7x	2.1x
AMBEON CAPITAL PLC	TAP.N0000	7.40	3QFY24	125	-117	207%	1,200	-90%	1,264	180	600%	1.16	4.9	24%	6.4x	1.5x
TEEJAY LANKA PLC	TJL.N0000	38.50	3QFY24	477	-366	230%	943	-49%	567	1,974	-71%	1.00	44.9	2%	38.3x	0.9x
<b>Consumer Durables &amp; Apparel Earnings</b>				<b>232</b>	<b>-3,541</b>	<b>107%</b>	<b>2,152</b>	<b>-89%</b>	<b>Sector Multiples</b>						<b>165.2x</b>	<b>1.1x</b>
<b>Retailing</b>																
THE AUTODROME PLC	AUTO.N0000	90.20	3QFY24	7	9	-25%	8	-13%	25	12	111%	3.90	160.4	2%	23.1x	0.6x
C M HOLDINGS	COLO.N0000	80.90	3QFY24	-77	-227	66%	196	-140%	138	12	1024%	13.59	232.7	6%	6.0x	0.3x
CEYLON TEA BROKERS PLC	CTBL.N0000	4.90	3QFY24	18	34	-46%	33	-45%	78	143	-46%	0.55	3.1	17%	8.9x	1.6x
C. W. MACKIE PLC	CWM.N0000	93.90	3QFY24	95	166	-43%	30	215%	234	814	-71%	9.32	100.0	9%	10.1x	0.9x
DIESEL & MOTOR ENGINEERING PLC	DIMO.N0000	515.25	3QFY24	556	-223	350%	-182	406%	303	384	-21%	53.92	1,647.3	3%	9.6x	0.3x
EASTERN MERCHANTS PLC	EMER.N0000	6.80	3QFY24	0	10	-96%	38	-99%	6	187	-97%	-0.47	17.1	-3%	N/A	0.4x
HUNTERS & COMPANY LIMITED	HUNT.N0000	591.00	3QFY24	102	64	61%	69	49%	105	275	-62%	30.79	2,183.6	1%	19.2x	0.3x
JOHN KEELLS PLC	JKL.N0000	67.90	3QFY24	9	26	-66%	39	-77%	107	184	-42%	3.76	68.9	5%	18.0x	1.0x
KAPRUKA HOLDINGS LIMITED	KPHL.N0000	7.10	3QFY24	2	-21	108%	-11	116%	-36	-65	44%	-0.13	6.2	-2%	N/A	1.1x
ODEL PLC	ODEL.N0000	12.80	3QFY24	-736	-752	2%	-911	19%	-2,400	-1,693	-42%	-10.76	1.9	-575%	N/A	6.8x
SINGER SRI LANKA PLC	SINS.N0000	15.80	3QFY24	1,008	92	992%	-635	259%	-522	788	-166%	-1.12	8.2	-14%	N/A	1.9x
SATHOSA MOTORS PLC	SMOT.N0000	226.75	3QFY24	56	-15	488%	-4	1681%	42	-83	151%	17.94	278.7	6%	12.6x	0.8x
R I L PROPERTY PLC	RIL.N0000	6.20	3QFY24	229	-618	137%	-64	455%	30	-594	105%	0.05	23.6	0%	129.5x	0.3x
UNITED MOTORS LANKA PLC	UML.N0000	60.20	3QFY24	108	-288	137%	-162	167%	-188	-175	-7%	-1.42	132.7	-1%	N/A	0.5x
<b>Retailing Sector Earnings</b>				<b>1,377</b>	<b>-1,742</b>	<b>179%</b>	<b>-1,556</b>	<b>189%</b>	<b>Sector Multiples</b>						<b>N/A</b>	<b>0.6x</b>
<b>Consumer Services</b>																
ASIAN HOTELS & PROPERTIES PLC	AHPL.N0000	59.00	3QFY24	114	15	667%	49	132%	-86	-363	76%	0.00	65.0	0%	141976.9x	0.9x
AITKEN SPENCE HOTEL HOLDINGS PLC	AHUN.N0000	66.00	3QFY24	830	-259	421%	-1,022	181%	-1,599	-1,742	8%	-0.43	57.6	-1%	N/A	1.1x
ANILANA HOTELS AND PROPERTIES PLC	ALHP.N0000	0.90	3QFY24	-51	-66	22%	-67	24%	-333	-644	48%	-0.19	1.4	-14%	N/A	0.7x
BROWNS BEACH HOTELS PLC	BBH.N0000	13.10	3QFY24	-95	-228	58%	-91	-5%	-433	-468	8%	-7.43	-4.8	N/A	N/A	N/A
BERUWALA RESORTS	BERU.N0000	1.40	3QFY24	33	-30	210%	-44	177%	-50	-158	68%	-0.02	-0.3	N/A	N/A	N/A
BANSEI ROYAL RESORTS HIKKADUWA PLC	BRR.N0000	13.10	3QFY24	9	11	-15%	-2	683%	9	5	92%	0.57	5.3	11%	22.9x	2.5x
CEYLON HOTELS CORPORATION PLC	CHOT.N0000	19.00	3QFY24	-48	92	-152%	81	-159%	-140	708	-120%	0.26	40.9	1%	72.6x	0.5x
HIKKADUWA BEACH RESORT LIMITED	CITH.N0000	4.50	3QFY24	-130	-243	47%	-220	41%	-567	-685	17%	-3.27	11.9	-27%	N/A	0.4x

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				4Q2023	4Q2022	YoY%	3Q2023	QoQ%	YTD 2023	YTD 2022	YoY%					
WASKADUWA BEACH RESORT LIMITED	CITW.N0000	2.20	3QFY24	-107	-210	49%	-154	31%	-398	-550	28%	-0.99	2.7	-37%	N/A	0.8x
AMAYA LEISURE PLC	CONN.N0000	21.20	3QFY24	-124	-193	36%	2	-8236%	-252	-576	56%	-3.86	10.4	-37%	N/A	2.0x
EDEN HOTEL LANKA PLC	EDEN.N0000	12.80	3QFY24	-582	-1,543	62%	-1,178	51%	-3,105	-3,982	22%	-2.10	11.9	-18%	N/A	1.1x
GALADARI HOTELS (LANKA) PLC	GHLL.N0000	17.00	3QFY24	88	-60	246%	61	43%	154	-118	230%	0.31	17.3	2%	55.4x	1.0x
HOTEL SIGIRIYA PLC	HSIG.N0000	53.00	3QFY24	25	3	852%	37	-32%	65	-47	240%	6.16	50.7	12%	8.6x	1.0x
HUNAS HOLDINGS PLC	HUNA.N0000	25.20	3QFY24	-180	-136	-33%	-103	-76%	-359	-249	-44%	-0.57	2.5	-23%	N/A	10.1x
JETWING SYMPHONY LIMITED	JETS.N0000	9.10	3QFY24	-34	-278	88%	-82	58%	-259	-1,029	75%	0.26	5.1	5%	35.5x	1.8x
KANDY HOTELS COMPANY (1938) PLC	KHC.N0000	8.40	3QFY24	-83	11	-879%	-73	-15%	-224	-15	-1427%	-0.34	12.2	-3%	N/A	0.7x
JOHN KEELLS HOTELS PLC	KHL.N0000	19.40	3QFY24	9	242	-96%	-917	101%	-1,861	-1,026	-81%	-0.79	20.8	-4%	N/A	0.9x
THE LIGHTHOUSE HOTEL PLC	LHL.N0000	36.30	3QFY24	53	-28	293%	32	69%	60	-115	152%	1.22	61.6	2%	29.8x	0.6x
MARAWILA RESORTS PLC	MARA.N0000	3.30	3QFY24	17	-38	144%	-62	127%	-75	-215	65%	0.00	2.1	0%	1361.5x	1.6x
MAHAWELI REACH HOTELS PLC	MRH.N0000	13.10	3QFY24	-65	-29	-125%	-99	35%	-231	-173	-33%	-5.09	43.7	-12%	N/A	0.3x
THE NUWARA ELIYA HOTELS COMPANY PLC	NEH.N0000	1,648.00	3QFY24	126	17	644%	161	-21%	343	22	1476%	179.98	2,288.2	8%	9.2x	0.7x
PALM GARDEN HOTELS PLC	PALM.N0000	43.30	3QFY24	-708	-1,386	49%	-1,114	36%	-3,072	-3,528	13%	-9.34	44.0	-21%	N/A	1.0x
PEGASUS HOTELS OF CEYLON PLC	PEG.N0000	22.10	3QFY24	-2	17	-111%	-24	93%	-73	-34	-115%	-3.08	45.8	-7%	N/A	0.5x
RENUKA HOTELS PLC	RCH.N0000	81.80	3QFY24	260	245	6%	547	-53%	769	2,080	-63%	6.73	286.9	2%	12.1x	0.3x
CITRUS LEISURE PLC	REEF.N0000	5.10	3QFY24	-161	-246	35%	-247	35%	-645	-720	10%	-3.71	6.2	-60%	N/A	0.8x
RENUKA CITY HOTEL PLC	RENU.N0000	349.25	3QFY24	184	204	-10%	680	-73%	652	2,073	-69%	-11.24	1,414.1	-1%	N/A	0.2x
RAMBODA FALLS	RFL.N0000	27.10	3QFY24	11	2	446%	0	2606%	8	-8	199%	1.33	25.2	5%	20.3x	1.1x
THE FORTRESS RESORTS PLC	RHTL.N0000	22.50	3QFY24	90	-29	405%	-12	822%	74	-47	257%	0.91	15.2	6%	24.7x	1.5x
ROYAL PALMS BEACH HOTELS PLC	RPBH.N0000	31.90	3QFY24	85	-128	166%	-4	2464%	38	-179	121%	2.20	47.7	5%	14.5x	0.7x
THE KINGSBURY PLC	SERV.N0000	10.50	3QFY24	57	-34	267%	38	53%	183	-369	150%	0.25	1.3	20%	41.3x	8.4x
SERENDIB HOTELS PLC	SHOT.N0000	14.00	3QFY24	163	-241	168%	22	633%	178	-601	130%	0.81	9.6	8%	17.3x	1.5x
SIGIRIYA VILLAGE HOTELS PLC	SIGV.N0000	45.20	3QFY24	-19	-25	22%	-23	16%	-78	-82	5%	-13.46	45.1	-30%	N/A	1.0x
DOLPHIN HOTELS PLC	STAF.N0000	34.90	3QFY24	84	20	329%	22	275%	138	-60	332%	1.53	51.0	3%	22.9x	0.7x
TAL LANKA HOTELS PLC	TAJ.N0000	18.80	3QFY24	-103	-160	36%	-293	65%	-339	-1,427	76%	-1.45	-13.1	N/A	N/A	N/A
TANGERINE BEACH HOTELS PLC	TANG.N0000	55.00	3QFY24	46	-142	133%	-38	220%	-59	-233	75%	-1.38	142.2	-1%	N/A	0.4x
TRANS ASIA HOTELS PLC	TRAN.N0000	40.80	3QFY24	86	-178	148%	13	564%	28	-345	108%	1.38	29.9	5%	29.6x	1.4x
<b>Consumer Services Sector Earnings</b>				<b>-121</b>	<b>-5,030</b>	<b>98%</b>	<b>-4,126</b>	<b>97%</b>	<b>Sector Multiples</b>						<b>N/A</b>	<b>1.0x</b>
<b>Automobiles &amp; Components</b>																
KELANI TYRES PLC	TYRE.N0000	67.00	3QFY24	305	-214	243%	267	14%	576	63	822%	13.14	82.8	16%	5.1x	0.8x
<b>Automobiles &amp; Components Sector Earnings</b>				<b>305</b>	<b>-214</b>	<b>243%</b>	<b>267</b>	<b>14%</b>	<b>Sector Multiples</b>						<b>5.1x</b>	<b>0.8x</b>
<b>Food, Beverage &amp; Tobacco</b>																
AGALAWATTE PLANTATIONS PLC	AGAL.N0000	34.50	4Q2023	252	223	13%	236	7%	1,081	1,765	-39%	6.92	28.7	24%	5.0x	1.2x
AGARAPATANA PLANTATIONS PLC	AGPL.N0000	7.60	3QFY24	38	512	-93%	120	-68%	262	1,884	-86%	0.52	8.6	6%	14.5x	0.9x
AITKEN SPENCE PLANTATION MANagements PLC	ASPM.N0000	56.80	3QFY24	306	41	647%	321	-5%	717	1,091	-34%	41.79	298.9	14%	1.4x	0.2x
BALANGODA PLANTATIONS PLC	BALA.N0000	50.00	4Q2023	15	-85	118%	42	-63%	226	557	-59%	4.78	68.8	7%	10.5x	0.7x
BAIRAHA FARMS PLC	BFL.N0000	174.00	3QFY24	-112	-28	-299%	264	-142%	384	607	-37%	3.44	310.4	1%	50.7x	0.6x
BROWNS INVESTMENTS PLC	BIL.N0000	5.20	3QFY24	22,080	-4,459	595%	7,114	210%	-21,983	-2,775	-692%	1.09	9.6	11%	4.8x	0.5x
BOGAWANTALAWA TEA ESTATES PLC	BOPL.N0000	37.00	3QFY24	84	183	-54%	-4	2156%	188	1,021	-82%	6.89	35.2	20%	5.4x	1.1x
CEYLON BEVERAGE HOLDINGS PLC	BREW.N0000	1,532.75	3QFY24	1,003	782	28%	1,230	-18%	2,969	2,748	8%	172.91	631.1	27%	8.9x	2.4x
BUKIT DARAH PLC	BUKI.N0000	400.00	3QFY24	1,550	2,710	-43%	3,137	-51%	6,474	13,274	-51%	62.30	566.4	11%	6.4x	0.7x

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				4Q2023	4Q2022	YoY%	3Q2023	QoQ%	YTD 2023	YTD 2022	YoY%						
CARSONS CUMBERBATCH PLC	CARS.N0000	259.75	3QFY24	1,741	2,434	-28%	4,259	-59%	8,100	12,983	-38%	45.00	371.3	12%	5.8x	0.7x	
CEYLON COLD STORES PLC	CCS.N0000	53.90	3QFY24	701	-316	322%	787	-11%	1,810	1,040	74%	3.45	21.4	16%	15.6x	2.5x	
CEYLON TOBACCO COMPANY PLC	CTC.N0000	1,223.25	4Q2023	8,539	6,355	34%	6,872	24%	27,656	20,469	35%	147.64	62.8	235%	8.3x	19.5x	
DILMAH CEYLON TEA COMPANY PLC	CTEA.N0000	995.25	3QFY24	484	862	-44%	909	-47%	1,439	6,168	-77%	9.33	1,120.8	1%	106.7x	0.9x	
DISTILLERIES COMPANY OF SRI LANKA PLC	DIST.N0000	26.20	3QFY24	3,481	5,460	-36%	2,865	22%	10,589	13,930	-24%	3.29	1.9	171%	8.0x	13.7x	
ELPITIYA PLANTATIONS PLC	ELPL.N0000	103.75	3QFY24	475	56	744%	474	0%	1,271	1,738	-27%	18.73	115.3	16%	5.5x	0.9x	
CEYLON GRAIN ELEVATORS PLC	GRAN.N0000	164.00	3QFY24	809	935	-14%	938	-14%	2,977	735	305%	49.61	184.7	27%	3.3x	0.9x	
HAPUGASTENNE PLANTATIONS PLC	HAPU.N0000	33.30	3QFY24	-42	333	-113%	58	-172%	-103	1,068	-110%	-10.47	71.6	-15%	N/A	0.5x	
HARISCHANDRA MILLS PLC	HARI.N0000	4,000.00	3QFY24	87	-14	737%	74	17%	230	47	390%	148.54	908.5	16%	26.9x	4.4x	
HORANA PLANTATIONS PLC	HOPL.N0000	41.00	3QFY24	12	-236	105%	19	-36%	85	110	-22%	5.84	38.4	15%	7.0x	1.1x	
HATTON PLANTATIONS LTD	HPL.N0000	26.00	3QFY24	153	45	242%	165	-7%	325	1,023	-68%	4.03	19.4	21%	6.5x	1.3x	
HVA FOODS PLC	HVA.N0000	3.90	3QFY24	-40	-61	34%	0	-539055%	-143	-108	-32%	-0.69	-1.0	N/A	N/A	N/A	
KAHAWATTE PLANTATIONS PLC	KAHA.N0000	16.30	4Q2023	-140	-358	61%	-163	15%	-580	312	-286%	-5.83	8.7	-67%	N/A	1.9x	
KEELLS FOOD PRODUCTS PLC	KFP.N0000	147.75	3QFY24	-25	-66	62%	-67	63%	-183	100	-282%	-10.55	75.2	-14%	N/A	2.0x	
KEGALLE PLANTATIONS PLC	KGAL.N0000	120.25	3QFY24	50	8	517%	105	-52%	102	1,082	-91%	-9.16	215.7	-4%	N/A	0.6x	
KOTAGALA PLANTATIONS PLC	KOTA.N0000	6.30	3QFY24	-16	98	-116%	28	-158%	88	552	-84%	0.99	5.6	18%	6.3x	1.1x	
KELANI VALLEY PLANTATIONS PLC	KVAL.N0000	75.00	3QFY24	159	150	6%	306	-48%	641	1,725	-63%	14.75	111.9	13%	5.1x	0.7x	
KOTMALE HOLDINGS PLC	LAMB.N0000	426.25	3QFY24	146	109	34%	175	-16%	506	419	21%	21.31	86.0	25%	20.0x	5.0x	
LANKEM DEVELOPMENTS PLC	LDEV.N0000	17.80	3QFY24	-7	296	-102%	46	-116%	80	1,114	-93%	3.68	13.6	27%	4.8x	1.3x	
THE LION BREWERY CEYLON PLC	LION.N0000	953.00	3QFY24	2,162	2,068	5%	2,491	-13%	6,479	5,901	10%	94.54	312.0	30%	10.1x	3.1x	
LANKA MILK FOODS (CWE) PLC	LMF.N0000	27.20	3QFY24	813	192	323%	870	-7%	1,929	1,112	73%	4.92	53.2	9%	5.5x	0.5x	
MADULSIMA PLANTATIONS PLC	MADU.N0000	10.00	4Q2023	-211	-244	13%	-182	-16%	-556	-203	-173%	-3.28	0.8	-402%	N/A	12.3x	
MALWATTE VALLEY PLANTATIONS PLC	MAL.N0000	63.50	4Q2023	-136	346	-139%	128	-206%	65	2,535	-97%	0.29	28.0	1%	217.1x	2.3x	
MASKELIYA PLANTATIONS PLC	MASK.N0000	32.90	3QFY24	27	155	-82%	93	-71%	237	819	-71%	5.64	36.9	15%	5.8x	0.9x	
MAHAWELI COCONUT PLANTATIONS PLC	MCPL.N0000	27.10	3QFY24	32	35	-8%	8	317%	28	33	-16%	1.39	19.9	7%	19.5x	1.4x	
MELSTACORP PLC	MELS.N0000	87.10	3QFY24	2,916	4,997	-42%	1,534	90%	6,683	17,355	-61%	7.67	92.5	8%	11.4x	0.9x	
NAMUNUKULA PLANTATIONS PLC	NAMU.N0000	360.00	3QFY24	446	572	-22%	639	-30%	1,571	2,252	-30%	89.79	397.8	23%	4.0x	0.9x	
RENUKA AGRI FOODS PLC	RAL.N0000	3.80	3QFY24	-192	18	-1188%	-80	-140%	-441	577	-176%	-1.05	6.1	-17%	N/A	0.6x	
RENUKA FOODS PLC	COCO.N0000	14.50	3QFY24	-226	-21	-969%	-28	-697%	-403	656	-161%	-5.14	37.6	-14%	N/A	0.4x	
RAIGAM WAYAMBA SALTERNS PLC	RWSL.N0000	6.50	3QFY24	56	118	-53%	91	-39%	225	325	-31%	1.19	8.4	14%	5.5x	0.8x	
CONVENIENCE FOODS (LANKA) PLC	SOY.N0000	930.00	3QFY24	39	138	-71%	53	-26%	118	486	-76%	56.64	925.5	6%	16.4x	1.0x	
SUNSHINE HOLDINGS PLC	SUN.N0000	59.00	3QFY24	1,400	272	414%	1,649	-15%	3,963	2,207	80%	8.17	37.2	22%	7.2x	1.6x	
THREE ACRE FARMS PLC	TAFL.N0000	267.00	3QFY24	803	84	860%	791	1%	2,504	659	280%	106.34	340.8	31%	2.5x	0.8x	
TALAWAKELLE TEA ESTATES PLC	TPL.N0000	113.25	3QFY24	253	265	-4%	259	-2%	726	1,380	-47%	40.43	120.3	34%	2.8x	0.9x	
TEA SMALLHOLDER FACTORIES PLC	TSM.L.N0000	43.30	3QFY24	5	-18	129%	-1	1159%	-34	285	-112%	-1.37	52.8	-3%	N/A	0.8x	
UDAPUSSELLAWA PLANTATIONS PLC	UDPL.N0000	77.50	3QFY24	185	339	-45%	112	66%	527	989	-47%	26.43	149.4	18%	2.9x	0.5x	
WATAWALA PLANTATIONS PLC	WATA.N0000	91.10	3QFY24	568	663	-14%	880	-35%	2,203	2,601	-15%	9.67	29.7	33%	9.4x	3.1x	
<b>Food, Beverage &amp; Tobacco Sector Earnings</b>				<b>50,727</b>	<b>25,950</b>	<b>95%</b>	<b>39,615</b>	<b>28%</b>	<b>Sector Multiples</b>						<b>8.2x</b>	<b>1.5x</b>	
<b>Food &amp; Staples Retailing</b>																	
CARGILLS (CEYLON) PLC	CARG.N0000	360.00	3QFY24	1,133	811	40%	1,608	-30%	4,064	3,559	14%	22.78	109.7	21%	15.8x	3.3x	
C T HOLDINGS PLC	CTHR.N0000	261.75	3QFY24	777	463	68%	1,234	-37%	2,770	2,156	29%	20.22	122.3	17%	12.9x	2.1x	
TESS AGRO PLC	TESS.N0000	1.00	3QFY24	-5	1	-770%	-4	-20%	-7	2	-527%	-0.01	0.2	-3%	N/A	5.4x	
<b>Food &amp; Staples Retailing Sector Earnings</b>				<b>1,906</b>	<b>1,274</b>	<b>50%</b>	<b>2,837</b>	<b>-33%</b>	<b>Sector Multiples</b>						<b>14.7x</b>	<b>2.8x</b>	

Company	Stock Code	Mkt Price LKR	Qtr	Quarter Earnings LKR 'Mn					Cum. Earnings LKR 'Mn			4 Qtr Trailing EPS LKR	NAVPS LKR	4 Qtr Trailing		
				3QFY24	3QFY23	YoY%	2QFY24	QoQ%	YTD FY24	YTD FY23	YoY%			ROE	PER (x)	PBV (x)
				4Q2023	4Q2022	YoY%	3Q2023	QoQ%	YTD 2023	YTD 2022	YoY%					
<b>Household &amp; Personal Products</b>																
B P P L HOLDINGS LIMITED	BPPL.N0000	19.90	3QFY24	88	-42	308%	99	-11%	249	480	-48%	0.91	12.6	7%	21.9x	1.6x
SWADESHI INDUSTRIAL WORKS PLC	SWAD.N0000	15,003.50	3QFY24	60	17	257%	64	-5%	153	258	-41%	1076.74	12,320.4	9%	13.9x	1.2x
<b>Household &amp; Personal Products Sector Earnings</b>				149	-25	684%	163	-9%	<b>Sector Multiples</b>					19.0x	1.5x	
<b>Energy</b>																
LAUGFS GAS PLC	LGL.N0000	34.40	3QFY24	-286	4,495	-106%	984	-129%	-20	1,985	-101%	0.35	9.8	4%	98.3x	3.5x
LANKA IOC PLC	LIOC.N0000	114.25	3QFY24	3,015	8,233	-63%	5,059	-40%	10,521	30,516	-66%	33.24	130.8	25%	3.4x	0.9x
<b>Energy Sector Earnings</b>				2,730	12,728	-79%	6,043	-55%	<b>Sector Multiples</b>					4.1x	1.0x	
<b>Diversified Financials</b>																
ASIA ASSET FINANCE LIMITED	AAF.N0000	14.10	3QFY24	97	79	22%	72	34%	224	229	-2%	2.34	26.0	9%	6.0x	0.5x
ASIA CAPITAL PLC	ACAP.N0000	3.50	3QFY24	-188	-96	-97%	-144	-30%	-259	-775	67%	-0.53	-8.7	N/A	N/A	N/A
ABANS FINANCE PLC	AFSL.N0000	21.00	3QFY24	46	79	-41%	-34	235%	64	210	-70%	2.84	41.2	7%	7.4x	0.5x
ALLIANCE FINANCE COMPANY PLC	ALLI.N0000	90.00	3QFY24	299	42	605%	156	92%	531	269	97%	24.12	221.0	11%	3.7x	0.4x
AMW CAPITAL LEASING PLC	AMCL.N0000	22.40	4Q2023	32	90	-64%	16	109%	19	239	-92%	0.94	179.1	1%	23.9x	0.1x
ASSOCIATED MOTOR FINANCE COMPANY PLC	AMF.N0000	24.50	3QFY24	54	81	-34%	46	17%	167	142	17%	1.99	27.4	7%	12.3x	0.9x
ASIA SIYAKA COMMODITIES LIMITED	ASIY.N0000	4.10	3QFY24	44	37	18%	40	10%	144	187	-23%	0.81	4.9	17%	5.1x	0.8x
BIMPUTH FINANCE PLC	BLI.N000	7.20	3QFY24	-87	-398	78%	-193	55%	-655	-1,097	40%	-1.12	-2.7	N/A	N/A	N/A
ORIENT FINANCE PLC	BFN.N0000	8.20	3QFY24	190	-65	391%	-26	833%	98	-45	317%	0.38	16.3	2%	21.6x	0.5x
DIALOG FINANCE PLC	CALF.N0000	46.10	4Q2023	-2	13	-116%	5	-146%	39	67	-41%	0.34	22.5	1%	137.2x	2.0x
CAPITAL ALLIANCE PLC	CALT.N0000	53.80	3QFY24	57	1,201	-95%	9,939	-99%	12,939	1,580	719%	43.09	52.9	81%	1.2x	1.0x
CITIZENS DEVELOPMENT BUSINESS FINANCE PLC	CDB.N0000	210.00	3QFY24	566	330	71%	420	35%	1,216	1,290	-6%	22.16	276.0	8%	9.5x	0.8x
COLOMBO FORT INVESTMENTS PLC	CFI.N0000	65.00	3QFY24	-47	37	-227%	71	-166%	0	104	-100%	-2.38	226.6	-1%	N/A	0.3x
CENTRAL FINANCE COMPANY PLC	CFIN.N0000	104.00	3QFY24	1,919	1,566	23%	2,047	-6%	5,907	5,246	13%	34.70	286.8	12%	3.0x	0.4x
FIRST CAPITAL HOLDINGS PLC	CFVF.N0000	33.60	3QFY24	-327	753	-143%	6,095	-105%	8,285	1,460	468%	23.56	21.0	112%	1.4x	1.6x
CEYLON INVESTMENT PLC	CINV.N0000	47.00	3QFY24	-242	-245	1%	1,230	-120%	1,205	64	1792%	18.10	112.3	16%	2.6x	0.4x
COLOMBO INVESTMENT TRUST PLC	CIT.N0000	95.10	3QFY24	-41	-20	-104%	46	-189%	5	56	-91%	0.68	255.3	0%	139.3x	0.4x
COMMERCIAL CREDIT PLC	COCR.N0000	34.10	3QFY24	1,038	396	162%	732	42%	2,179	1,544	41%	10.22	69.9	15%	3.3x	0.5x
SOFTLOGIC FINANCE PLC	CRL.N0000	6.00	3QFY24	-639	-577	-11%	-385	-66%	-1,558	-1,261	-24%	-3.76	1.1	-338%	N/A	5.4x
NATION LANKA FINANCE PLC	CSF.N0000	0.40	3QFY24	-421	20	-2167%	-628	33%	-898	-396	-126%	-0.16	0.2	-68%	N/A	1.7x
FIRST CAPITAL TREASURIES PLC	FCT.N0000	29.50	3QFY24	851	803	6%	6,478	-87%	10,061	1,907	428%	17.93	15.2	118%	1.6x	1.9x
CEYLON GUARDIAN INVESTMENT TRUST PLC	GUAR.N0000	88.40	3QFY24	-369	-427	14%	2,093	-118%	2,153	209	931%	38.41	241.6	16%	2.3x	0.4x
HNB FINANCE PLC	HBNF.N0000	5.40	3QFY24	143	5	2745%	138	3%	403	-652	162%	0.29	3.2	9%	18.8x	1.7x
SHAW WALLACE INVESTMENTS PLC	KZOO.N0000	7.80	3QFY24	-27	13	-314%	169	-116%	382	145	164%	0.85	7.6	11%	9.1x	1.0x
LANKA CREDIT AND BUSINESS FINANCE PLC	LCBF.N0000	2.20	3QFY24	47	30	57%	19	145%	93	115	-19%	0.20	3.7	5%	11.2x	0.6x
LB FINANCE PLC	LFIN.N0000	62.60	3QFY24	2,467	1,756	40%	2,309	7%	6,881	5,838	18%	17.32	76.1	23%	3.6x	0.8x
LOLC FINANCE PLC	LOFC.N0000	5.30	3QFY24	10,146	7,696	32%	3,301	207%	15,708	10,883	44%	0.61	3.5	17%	8.7x	1.5x
LOLC HOLDINGS PLC	LOLC.N0000	380.00	3QFY24	29,402	5,349	450%	-1,220	2510%	32,292	24,189	33%	64.21	618.0	10%	5.9x	0.6x
LANKA VENTURES PLC	LVEN.N0000	28.00	3QFY24	-60	952	-106%	82	-173%	-17	67	-125%	-2.38	66.6	-4%	N/A	0.4x
MERCHANT BANK OF SRI LANKA PLC	MBSL.N0000	5.00	4Q2023	-34	-64	47%	240	-114%	-60	-325	81%	-0.12	7.5	-2%	N/A	0.7x
MERCANTILE INVESTMENTS AND FINANCE PLC	MERC.N0000	2,600.00	3QFY24	93	23	301%	110	-15%	234	33	613%	102.19	3,822.2	3%	25.4x	0.7x
MULTI FINANCE PLC	MFL.N0000	12.50	3QFY24	-9	-1	-1147%	-7	-15%	-17	-12	-41%	-18.60	4.4	-426%	N/A	2.9x



Company	Stock Code	Mkt Price LKR	Qtr	Quarter Earnings LKR 'Mn					Cum. Earnings LKR 'Mn			4 Qtr Trailing EPS LKR	NAVPS LKR	4 Qtr Trailing		
				3QFY24	3QFY23	YoY%	2QFY24	QoQ%	YTD FY24	YTD FY23	YoY%			ROE	PER (x)	PBV (x)
				4Q2023	4Q2022	YoY%	3Q2023	QoQ%	YTD 2023	YTD 2022	YoY%					
PEOPLE'S LEASING COMPANY PLC	PLC.N0000	10.90	3QFY24	840	801	5%	1,018	-17%	2,357	1,928	22%	1.83	22.4	8%	6.0x	0.5x
PEOPLE'S MERCHANT PLC	PMB.N0000	4.40	3QFY24	47	-22	313%	47	0%	41	-110	137%	-0.12	6.7	-2%	N/A	0.7x
UB FINANCE PLC	UBF.N0000	0.70	3QFY24	2	-24	107%	3	-41%	6	-169	103%	0.00	1.0	0%	435.9x	0.7x
SOFTLOGIC CAPITAL LIMITED	SCAP.N0000	6.80	3QFY24	-407	-581	30%	-319	-28%	-1,366	-1,152	-19%	-2.66	155.0	-2%	N/A	0.0x
SARVODAYA DEVELOPMENT FINANCE PLC	SDF.N0000	13.00	3QFY24	69	67	2%	69	0%	148	140	5%	1.53	23.3	7%	8.5x	0.6x
SMB LEASING PLC	SEMB.N0000	0.60	4Q2023	35	6	504%	57	-40%	135	74	82%	0.01	0.4	4%	42.4x	1.6x
SENKADAGALA FINANCE PLC	SFCL.N0000	383.75	3QFY24	364	318	14%	282	29%	706	482	46%	8.26	100.0	8%	46.5x	3.8x
SINGER FINANCE (LANKA) PLC	SFIN.N0000	12.00	3QFY24	79	96	-17%	118	-33%	288	273	5%	2.10	25.2	8%	5.7x	0.5x
VALLIBEL FINANCE PLC	VFIN.N0000	38.80	3QFY24	475	172	176%	492	-3%	1,359	790	72%	8.06	51.7	16%	4.8x	0.7x
GUARDIAN CAPITAL PARTNERS PLC	WAPO.N0000	27.00	3QFY24	-38	-5	-659%	261	-115%	325	107	204%	13.56	43.4	31%	2.0x	0.6x
<b>Diversified Financials Sector Earnings</b>				<b>46,464</b>	<b>20,289</b>	<b>129%</b>	<b>35,246</b>	<b>32%</b>	<b>Sector Multiples</b>					<b>5.5x</b>	<b>0.7x</b>	
<b>Banks</b>																
AMANA BANK PLC	ABL.N0000	2.20	4Q2023	495	188	164%	472	5%	1,387	788	76%	0.25	3.9	6%	8.7x	0.6x
COMMERCIAL BANK OF CEYLON PLC	COMB.N0000	94.70	4Q2023	6,915	8,775	-21%	6,233	11%	21,115	23,812	-11%	16.07	167.8	10%	5.9x	0.6x
CARGILLS BANK PLC	CBNK.N0000	8.00	3QFY24	440	488	-10%	432	2%	8	392	-98%	0.92	12.6	7%	8.7x	0.6x
DFCC BANK	DFCC.N0000	71.00	4Q2023	1,552	1,726	-10%	3,096	-50%	8,485	2,932	189%	19.61	166.4	12%	3.6x	0.4x
THE HOUSING DEVELOPMENT FINANCE CORPORATION BA	HDFC.N0000	31.20	4Q2023	208	115	81%	1,403	-85%	1,490	326	357%	23.03	131.7	17%	1.4x	0.2x
HATTON NATIONAL BANK PLC	HNB.N0000	167.00	4Q2023	4,440	4,314	3%	8,874	-50%	22,771	15,329	49%	40.68	379.2	11%	4.1x	0.4x
NATIONAL DEVELOPMENT BANK PLC	NDB.N0000	66.20	4Q2023	339	2,367	-86%	3,030	-89%	5,759	3,009	91%	14.42	186.4	8%	4.6x	0.4x
NATIONS TRUST BANK PLC	NTB.N0000	104.50	4Q2023	2,033	1,937	5%	3,319	-39%	11,471	7,228	59%	35.16	187.4	19%	3.0x	0.6x
PAN ASIA BANKING CORPORATION PLC	PABC.N0000	20.10	4Q2023	613	1,569	-61%	317	93%	1,855	2,002	-7%	4.19	51.1	8%	4.8x	0.4x
SAMPATH BANK PLC	SAMP.N0000	77.70	4Q2023	5,194	6,375	-19%	5,092	2%	17,924	14,061	27%	15.28	134.6	11%	5.1x	0.6x
SANASA DEVELOPMENT BANK PLC	SDB.N0000	30.60	4Q2023	323	337	-4%	33	885%	505	61	726%	3.15	89.0	4%	9.7x	0.3x
SEYLAN BANK PLC	SEYB.N0000	45.70	4Q2023	1,847	2,079	-11%	1,975	-6%	6,321	4,574	38%	10.27	101.4	10%	4.4x	0.5x
UNION BANK OF COLOMBO PLC	UBC.N0000	9.10	4Q2023	4	119	-97%	95	-96%	456	434	5%	0.42	17.8	2%	21.6x	0.5x
<b>Banks Sector Earnings</b>				<b>24,400</b>	<b>30,389</b>	<b>-20%</b>	<b>34,371</b>	<b>-29%</b>	<b>Sector Multiples</b>					<b>4.6x</b>	<b>0.5x</b>	
<b>Insurance</b>																
SOFTLOGIC LIFE INSURANCE PLC	AAIC.N0000	65.90	4Q2023	1,131	728	55%	700	61%	2,838	2,683	6%	7.57	35.6	21%	8.7x	1.9x
ARPICO INSURANCE LIMITED	AINS.N0000	22.30	4Q2023	43	44	-1%	43	0%	133	107	24%	2.66	33.9	8%	8.4x	0.7x
AMANA TAKAFUL PLC	ATL.N0000	11.70	4Q2023	-69	-70	2%	-23	-201%	-8	299	-103%	-0.04	16.8	0%	N/A	0.7x
AMANA TAKAFUL LIFE PLC	ATLL.N0000	29.00	4Q2023	13	10	24%	17	-22%	50	54	-8%	1.00	12.2	8%	29.1x	2.4x
CEYLINCO INSURANCE PLC	CINS.N0000	2,272.25	4Q2023	5,188	3,649	42%	1,872	177%	10,773	12,643	-15%	407.85	3,337.9	12%	5.6x	0.7x
CO-OPERATIVE INSURANCE COMPANY LIMITED	COOP.N0000	2.50	4Q2023	-155	-31	-394%	1	-27348%	-258	626	-141%	-0.16	3.4	-5%	N/A	0.7x
HNB ASSURANCE PLC	HASU.N0000	58.90	4Q2023	1,181	305	287%	169	598%	1,765	1,831	-4%	11.76	68.5	17%	5.0x	0.9x
JANASHAKTHI INSURANCE COMPANY PLC	JINS.N0000	43.50	4Q2023	282	1,374	-80%	1,045	-73%	2,309	1,376	68%	10.19	60.6	17%	4.3x	0.7x
LOLC GENERAL INSURANCE PLC	LGIL.N0000	6.10	4Q2023	194	282	-31%	417	-54%	776	1,399	-45%	0.65	5.2	13%	9.4x	1.2x
PEOPLE'S INSURANCE PLC	PINS.N0000	22.50	4Q2023	8	59	-86%	147	-94%	522	636	-18%	2.61	26.2	10%	8.6x	0.9x
UNION ASSURANCE PLC	UAL.N0000	46.50	4Q2023	2,410	1,970	22%	435	454%	3,758	2,747	37%	6.38	41.0	16%	7.3x	1.1x
<b>Insurance Sector Earnings</b>				<b>10,227</b>	<b>8,321</b>	<b>23%</b>	<b>4,823</b>	<b>112%</b>	<b>Sector Multiples</b>					<b>6.3x</b>	<b>0.8x</b>	
<b>Health Care Equipment &amp; Services</b>																
ASIRI SURGICAL HOSPITAL PLC	AMSL.N0000	11.70	3QFY24	116	193	-40%	149	-22%	455	513	-11%	0.93	12.4	7%	12.6x	0.9x
ASIRI HOSPITAL HOLDINGS PLC	ASIR.N0000	24.00	3QFY24	908	432	110%	549	66%	2,002	1,078	86%	2.11	17.4	12%	11.4x	1.4x

Company	Stock Code	Mkt Price LKR	Qtr	Quarter Earnings LKR 'Mn					Cum. Earnings LKR 'Mn			4 Qtr Trailing EPS LKR	NAVPS LKR	4 Qtr Trailing		
				3QFY24	3QFY23	YoY%	2QFY24	QoQ%	YTD FY24	YTD FY23	YoY%			ROE	PER (x)	PBV (x)
				4Q2023	4Q2022	YoY%	3Q2023	QoQ%	YTD 2023	YTD 2022	YoY%					
CEYLON HOSPITALS PLC (DURDANS)	CHL.N0000	116.00	3QFY24	101	86	18%	99	2%	219	521	-58%	7.33	219.8	3%	15.8x	0.5x
E-CHANNELLING PLC	ECL.N0000	15.00	4Q2023	12	19	-38%	11	4%	44	66	-33%	0.35	3.6	10%	43.0x	4.1x
THE LANKA HOSPITAL CORPORATION PLC	LHCL.N0000	119.75	4Q2023	617	26	2240%	616	0%	1,345	3,247	-59%	6.01	56.3	11%	19.9x	2.1x
MULLER AND PHIPPS (CEYLON) PLC	MULL.N0000	1.10	3QFY24	1	-30	105%	70	-98%	35	-68	152%	0.01	-0.1	N/A	149.2x	N/A
NAWALOKA HOSPITALS PLC	NHL.N0000	4.00	3QFY24	100	-91	210%	-100	200%	120	-324	137%	-0.32	3.6	-9%	N/A	1.1x
SINGHE HOSPITALS PLC	SINH.N0000	2.20	3QFY24	11	16	-32%	-11	199%	-23	16	-241%	-0.06	1.1	-5%	N/A	2.0x
<b>Health Care Equipment &amp; Services Sector Earnings</b>				<b>1,867</b>	<b>651</b>	<b>187%</b>	<b>1,383</b>	<b>35%</b>	<b>Sector Multiples</b>						<b>18.0x</b>	<b>1.4x</b>
<b>Capital Goods</b>																
ACL CABLES PLC	ACL.N0000	83.90	3QFY24	934	1,055	-11%	1,024	-9%	2,261	5,544	-59%	12.70	106.2	12%	6.6x	0.8x
ACCESS ENGINEERING	AEL.N0000	22.00	3QFY24	622	-227	374%	4,933	-87%	5,916	550	975%	6.05	35.5	17%	3.6x	0.6x
ALPHA FIRE SERVICES PLC	AFS.N0000	7.20	3QFY24	7	3	141%	8	-8%	22	8	166%	0.68	3.9	18%	10.6x	1.9x
UNISYST ENGINEERING PLC	ALUF.N0000	5.80	3QFY24	-29	-95	69%	-14	-108%	-106	-154	31%	-2.86	-5.1	N/A	N/A	N/A
LANKA ASHOK LEYLAND PLC	ASHO.N0000	704.75	3QFY24	407	91	345%	200	104%	622	95	555%	186.68	1,220.0	15%	3.8x	0.6x
BROWN & COMPANY PLC	BRWN.N0000	104.25	3QFY24	9,363	-5,564	268%	2,624	257%	5,855	-5,510	206%	24.69	415.4	6%	4.2x	0.3x
LANKA CERAMIC PLC	CERA.N0000	99.90	3QFY24	9	-36	125%	15	-41%	25	-24	203%	1.89	165.1	1%	52.9x	0.6x
THE COLOMBO FORT LAND & BUILDING COMPANY PLC	CFLB.N0000	30.00	3QFY24	-229	487	-147%	-204	-12%	-322	2,506	-113%	0.64	21.7	3%	46.6x	1.4x
CENTRAL INDUSTRIES PLC	CIND.N0000	102.00	3QFY24	225	206	9%	154	46%	505	514	-2%	26.23	151.4	17%	3.9x	0.7x
COLOMBO DOCKYARD PLC	DOCK.N0000	49.50	3QFY24	-1,154	285	-505%	-6,719	83%	-10,945	674	-1725%	-152.30	37.7	-404%	N/A	1.3x
E B CREASY & COMPANY PLC	EBCR.N0000	23.30	3QFY24	392	261	50%	9	4370%	609	1,359	-55%	3.19	27.3	12%	7.3x	0.9x
HAYLEYS PLC	HAYL.N0000	83.00	3QFY24	2,111	19	11137%	40	5236%	2,180	14,554	-85%	5.30	108.2	5%	15.6x	0.8x
HEMAS HOLDINGS PLC	HHL.N0000	78.60	3QFY24	2,220	980	127%	1,220	82%	4,533	3,211	41%	9.37	68.6	14%	8.4x	1.1x
SERENDIB ENGINEERING GROUP PLC	IDL.N0000	65.00	3QFY24	151	446	-66%	-84	279%	-66	1,930	-103%	1.70	50.9	3%	38.1x	1.3x
JOHN KEELLS HOLDINGS PLC	JKH.N0000	190.50	3QFY24	2,990	1,984	51%	-574	621%	3,882	14,866	-74%	4.80	226.3	2%	39.7x	0.8x
KELANI CABLES PLC	KCAB.N0000	277.00	3QFY24	473	438	8%	615	-23%	1,381	2,116	-35%	96.38	485.1	20%	2.9x	0.6x
LANKEM CEYLON PLC	LCEY.N0000	65.00	3QFY24	151	446	-66%	-84	279%	-66	1,930	-103%	1.70	50.9	3%	38.1x	1.3x
LAXAPANA BATTERIES PLC	LITE.N0000	16.10	3QFY24	20	12	61%	23	-14%	49	122	-60%	1.43	10.6	13%	11.3x	1.5x
LANKA WALLTILES PLC	LWL.N0000	49.60	3QFY24	1,096	368	198%	984	11%	2,338	3,653	-36%	11.16	76.0	15%	4.4x	0.7x
OFFICE EQUIPMENT PLC	OFEQ.N0000	12.60	3QFY24	-129	46	-382%	75	-271%	-73	435	-117%	-0.77	49.5	-2%	N/A	0.3x
GREENTECH ENERGY PLC	MEL.N0000	1.90	3QFY24	0	0	276%	0	19%	1	1	39%	0.01	2.9	0%	268.4x	0.7x
ROYAL CERAMICS LANKA PLC	RCL.N0000	30.60	3QFY24	2,969	1,153	157%	1,858	60%	5,718	6,158	-7%	6.60	40.4	16%	4.6x	0.8x
RENUKA HOLDINGS PLC	RHL.N0000	12.60	3QFY24	-129	46	-382%	75	-271%	-73	435	-117%	-0.77	49.5	-2%	N/A	0.3x
RICHARD PIERIS AND COMPANY PLC	RICH.N0000	20.50	3QFY24	528	345	53%	393	34%	938	5,399	-83%	0.32	12.3	3%	65.0x	1.7x
SIERRA CABLES PLC	SIRA.N0000	12.00	3QFY24	133	397	-66%	312	-57%	671	971	-31%	4.93	9,195.7	0%	2.4x	0.0x
AITKEN SPENCE PLC	SPEN.N0000	129.50	3QFY24	2,052	399	414%	742	177%	392	7,163	-95%	-2.70	179.0	-2%	N/A	0.7x
LANKA TILES PLC	TILE.N0000	49.70	3QFY24	1,084	444	144%	810	34%	2,282	2,836	-20%	11.81	56.2	21%	4.2x	0.9x
LUMINEX PLC	LUMX.N0000	6.90	3QFY24	-14	-2	-592%	51	-127%	9	-36	126%	0.61	7,438.1	0%	11.3x	0.0x
VALLIBEL ONE PLC	VONE.N0000	50.20	3QFY24	3,096	1,574	97%	2,387	30%	6,852	6,548	5%	8.63	75.4	11%	5.8x	0.7x
<b>Capital Goods Sector Earnings</b>				<b>29,317</b>	<b>5,052</b>	<b>480%</b>	<b>10,865</b>	<b>170%</b>	<b>Sector Multiples</b>						<b>14.5x</b>	<b>0.1x</b>
<b>Commercial &amp; Professional Services</b>																
PRINTCARE PLC	CARE.N0000	45.00	3QFY24	181	24	645%	148	22%	289	1,489	-81%	3.32	76.5	4%	13.6x	0.6x
CEYLON PRINTERS PLC	CPRT.N0000	114.75	3QFY24	20	31	-33%	32	-36%	77	65	18%	34.04	168.5	20%	3.4x	0.7x
E M L CONSULTANTS LIMITED	EML.N0000	3.30	4Q2024	1	49	-98%	4	-76%	-8	64	-112%	-0.12	1.8	-7%	N/A	1.8x
EXTERMINATORS PLC	EXT.N0000	7.50	3QFY24	2	5	-59%	1	162%	8	27	-71%	-0.22	2.8	-8%	N/A	2.6x

Company	Stock Code	Mkt Price LKR	Qtr	Quarter Earnings LKR 'Mn					Cum. Earnings LKR 'Mn			4 Qtr Trailing EPS LKR	NAVPS LKR	4 Qtr Trailing		
				3QFY24	3QFY23	YoY%	2QFY24	QoQ%	YTD FY24	YTD FY23	YoY%			ROE	PER (x)	PBV (x)
				4Q2023	4Q2022	YoY%	3Q2023	QoQ%	YTD 2023	YTD 2022	YoY%					
GESTETNER OF CEYLON PLC	GEST.N0000	114.75	3QFY24	20	31	-33%	32	-36%	77	65	18%	34.04	168.5	20%	3.4x	0.7x
PARAGON CEYLON PLC	PARA.N0000	167.50	3QFY24	27	53	-49%	39	-30%	114	99	16%	71.51	332.5	22%	2.3x	0.5x
LAKE HOUSE PRINTERS AND PUBLISHERS PLC	LPRT.N0000	167.50	3QFY24	27	53	-49%	39	-30%	114	99	16%	71.51	332.5	22%	2.3x	0.5x
<b>Commercial &amp; Professional Services Sector Earnings</b>				<b>231</b>	<b>162</b>	<b>43%</b>	<b>224</b>	<b>3%</b>	<b>Sector Multiples</b>						<b>9.9x</b>	<b>0.6x</b>
<b>Transportation</b>																
CHRISWORLD LIMITED	CWL.N0000	10.60	3QFY24	10	-4	399%	16	-35%	20	7	178%	1.05	4.3	25%	10.1x	2.5x
EXPOLANKA HOLDINGS PLC	EXPO.N0000	150.50	3QFY24	-5,159	2,990	-273%	-1,516	-240%	-12,372	32,123	-139%	-6.93	66.0	-11%	N/A	2.3x
MERCANTILE SHIPPING COMPANY PLC	MSL.N0000	160.25	3QFY24	0	1	-69%	-4	112%	-3	2	-296%	-0.97	27.2	-4%	N/A	5.9x
<b>Transportation Sector Earnings</b>				<b>-5,148</b>	<b>2,988</b>	<b>-272%</b>	<b>-1,504</b>	<b>-242%</b>	<b>Sector Multiples</b>						<b>N/A</b>	<b>2.3x</b>
<b>Materials</b>																
ACME PRINTING & PACKAGING PLC	ACME.N0000	5.40	3QFY24	-80	28	-381%	-87	9%	-235	55	-532%	-2.99	1.7	-173%	N/A	3.1x
AGSTAR FERTILIZERS LIMITED	AGST.N0000	8.00	3QFY24	65	327	-80%	81	-20%	323	1,525	-79%	0.96	15.4	6%	8.3x	0.5x
ALUMEX PLC	ALUM.N0000	9.30	3QFY24	151	-153	199%	1	19891%	-136	-144	6%	0.00	5.8	0%	N/A	1.6x
ACL PLASTICS PLC	APLA.N0000	379.25	3QFY24	131	153	-15%	152	-14%	346	612	-43%	91.84	736.2	12%	4.1x	0.5x
INDUSTRIAL ASPHALTS (CEYLON) PLC	ASPH.N0000	0.30	3QFY24	-22	-26	15%	10	-333%	-9	48	-119%	0.00	0.4	-1%	N/A	0.8x
BOGALA GRAPHITE LANKA PLC	BOGA.N0000	51.00	4Q2023	88	81	9%	78	13%	155	664	-77%	1.64	17.8	9%	31.1x	2.9x
CHEMANEX PLC	CHMX.N0000	72.10	3QFY24	43	24	83%	2	1784%	58	171	-66%	4.12	220.6	2%	17.5x	0.3x
CIC HOLDINGS PLC	CIC.N0000	67.40	3QFY24	7,237	2,093	246%	891	712%	8,647	6,553	32%	26.10	89.6	29%	2.6x	0.8x
DIPPED PRODUCTS PLC	DIPD.N0000	30.20	3QFY24	708	827	-14%	873	-19%	2,155	5,703	-62%	4.94	46.5	11%	6.1x	0.6x
PIRAMAL GLASS CEYLON PLC	GLAS.N0000	29.50	3QFY24	853	886	-4%	759	12%	2,033	2,275	-11%	3.09	10.7	29%	9.5x	2.8x
HAYCARB PLC	HAYC.N0000	76.00	3QFY24	1,280	911	40%	959	33%	2,870	5,002	-43%	12.42	78.5	16%	6.1x	1.0x
JAT HOLDINGS PLC	JAT.N0000	16.80	3QFY24	270	386	-30%	236	15%	576	990	-42%	1.75	17.5	10%	9.6x	1.0x
LANKA ALUMINIUM INDUSTRIES PLC	LALU.N0000	22.90	3QFY24	73	-8	1019%	62	18%	169	187	-10%	2.51	35.9	7%	9.1x	0.6x
CHEVRON LUBRICANTS LANKA PLC	LLUB.N0000	108.50	4Q2023	733	426	72%	903	-19%	3,595	3,666	-2%	14.98	34.7	43%	7.2x	3.1x
EX-PACK CORRUGATED CARTONS LIMITED	PACK.N0000	13.30	3QFY24	154	351	-56%	185	-17%	433	1,215	-64%	1.82	9.5	19%	7.3x	1.4x
SWISSTEK (CEYLON) PLC	PARQ.N0000	18.50	3QFY24	-59	-272	78%	-22	-169%	-210	-294	29%	-3.75	14.7	-26%	N/A	1.3x
RICHARD PIERIS EXPORTS PLC	REXP.N0000	438.50	3QFY24	71	61	15%	121	-42%	141	1,198	-88%	-6.91	353.8	-2%	N/A	1.2x
SAMSON INTERNATIONAL PLC	SIL.N0000	139.50	3QFY24	2	22	-92%	-35	105%	-143	149	-196%	-38.03	177.2	-21%	N/A	0.8x
TOKYO CEMENT COMPANY (LANKA) PLC	TKYO.N0000	50.30	3QFY24	196	556	-65%	640	-69%	1,699	4,265	-60%	5.48	61.0	9%	9.2x	0.8x
UNION CHEMICALS LANKA PLC	UCAR.N0000	580.50	4Q2023	60	64	-6%	47	28%	237	162	46%	158.34	728.5	22%	3.7x	0.8x
<b>Materials Sector Earnings</b>				<b>11,952</b>	<b>6,740</b>	<b>77%</b>	<b>5,855</b>	<b>104%</b>	<b>Sector Multiples</b>						<b>6.6x</b>	<b>1.0x</b>
<b>Real Estate</b>																
LANKA REALTY INVESTMENTS PLC	ASCO.N0000	10.00	3QFY24	-153	-714	79%	-141	-8%	-499	-1,217	59%	-1.44	37.0	-4%	N/A	0.3x
CARGO BOAT DEVELOPMENT COMPANY PLC	CABO.N0000	51.60	3QFY24	32	42	-23%	44	-26%	143	147	-3%	10.26	153.0	7%	5.0x	0.3x
COLOMBO LAND & DEVELOPMENT COMPANY PLC	CLND.N0000	17.50	4Q2023	443	-677	165%	-18	2604%	321	-731	144%	1.60	41.6	4%	10.9x	0.4x
COMMERCIAL DEVELOPMENT COMPANY PLC	COMD.N0000	114.50	4Q2023	96	40	139%	80	20%	294	224	31%	24.51	301.8	8%	4.7x	0.4x
SEYLAN DEVELOPMENTS PLC	CSD.N0000	16.40	4Q2023	158	34	357%	66	139%	354	239	48%	2.39	37.0	6%	6.9x	0.4x
C T LAND DEVELOPMENT PLC	CTLD.N0000	23.50	3QFY24	-27	-87	69%	11	-332%	-7	-72	91%	0.24	48.3	0%	99.5x	0.5x
EAST WEST PROPERTIES PLC	EAST.N0000	8.30	3QFY24	17	-11	247%	45	-63%	64	104	-38%	0.28	19.2	1%	29.9x	0.4x
EQUITY TWO PLC	ETWO.N0000	37.30	3QFY24	26	-58	144%	22	19%	71	-23	408%	6.29	50.5	12%	5.9x	0.7x
MYLAND DEVELOPMENTS LIMITED	MDL.N0000	8.00	3QFY24	-8	-4	-124%	-8	-2%	-18	-6	-194%	-0.65	4.2	-15%	N/A	1.9x
MILLENNIUM HOUSING DEVELOPERS PLC	MHDL.N0000	3.00	3QFY24	-54	-64	15%	23	-332%	-109	-157	31%	-0.90	5.4	-17%	N/A	0.6x

Company	Stock Code	Mkt Price LKR	Qtr	Quarter Earnings LKR 'Mn					Cum. Earnings LKR 'Mn			4 Qtr Trailing EPS LKR	NAVPS LKR	4 Qtr Trailing		
				3QFY24	3QFY23	YoY%	2QFY24	QoQ%	YTD FY24	YTD FY23	YoY%			ROE	PER (x)	PBV (x)
				4Q2023	4Q2022	YoY%	3Q2023	QoQ%	YTD 2023	YTD 2022	YoY%					
ON'ALLY HOLDINGS PLC	ONAL.N0000	26.90	3QFY24	27	-122	122%	42	-36%	106	-6	1745%	4.88	31.1	16%	5.5x	0.9x
OVERSEAS REALTY (CEYLON) PLC	OSEA.N0000	16.80	4Q2023	1,065	1,142	-7%	-580	284%	3,853	6,079	-37%	3.10	43.5	7%	5.4x	0.4x
PRIME LANDS RESIDENCIES PLC	PLR.N0000	8.30	3QFY24	401	293	37%	284	41%	891	3,322	-73%	0.98	10.0	10%	8.5x	0.8x
COLOMBO CITY HOLDINGS PLC	PHAR.N0000	48.80	3QFY24	39	8	425%	113	-65%	215	47	355%	10.10	87.9	11%	4.8x	0.6x
LEE HEDGES PLC	SHAW.N0000	80.00	3QFY24	64	122	-47%	78	-18%	259	310	-16%	18.19	225.6	8%	4.4x	0.4x
STANDARD CAPITAL PLC	SING.N0000	44.50	3QFY24	-7	-3	-104%	-1	-376%	33	-6	610%	4.15	35.0	12%	10.7x	1.3x
SERENDIB LAND PLC	SLND.N0000	1,300.00	3QFY24	5	5	-8%	5	-5%	15	16	-7%	54.62	1,670.7	3%	23.8x	0.8x
YORK ARCADE HOLDINGS PLC	YORK.N0000	136.00	3QFY24	2	2	-11%	4	-42%	9	7	28%	0.21	2.5	9%	639.9x	54.9x
<b>Real Estate Sector Earnings</b>				<b>2,125</b>	<b>-52</b>	<b>4175%</b>	<b>70</b>	<b>2956%</b>	<b>Sector Multiples</b>						<b>8.7x</b>	<b>0.5x</b>
<b>Software &amp; Services</b>																
HSEID BUSINESS SOLUTIONS PLC	HBS.N0000	11.00	3QFY24	-169	288	-159%	-15	-1035%	-45	30	-250%	-1.44	6.2	-23%	N/A	1.8x
<b>Software &amp; Service Earnings</b>				<b>-169</b>	<b>288</b>	<b>-159%</b>	<b>-15</b>	<b>-1035%</b>	<b>Sector Multiples</b>						<b>N/A</b>	<b>1.8x</b>
<b>Telecommunications</b>																
DIALOG AXIATA PLC	DIAL.N0000	11.60	4Q2023	5,267	-8,291	164%	3,063	72%	20,124	-33,388	160%	0.80	8.0	10%	14.6x	1.4x
SRI LANKA TELECOM PLC	SLTL.N0000	92.40	4Q2023	-1,219	-1,291	6%	-1,544	21%	-3,925	4,758	-182%	-2.21	49.0	-5%	N/A	1.9x
<b>Telecommunications Sector Earnings</b>				<b>4,048</b>	<b>-9,582</b>	<b>142%</b>	<b>1,519</b>	<b>167%</b>	<b>Sector Multiples</b>						<b>102.2x</b>	<b>1.7x</b>
<b>Utilities</b>																
LOTUS HYDRO POWER PLC	HPFL.N0000	9.00	3QFY24	48	-26	280%	9	432%	59	27	122%	0.02	6.4	0%	449.9x	1.4x
RESUS ENERGY PLC	HPWR.N0000	18.00	3QFY24	152	86	76%	17	806%	148	224	-34%	1.15	24.4	5%	15.6x	0.7x
LVL ENERGY FUND LIMITED	LVEF.N0000	4.60	3QFY24	-116	1,680	-107%	139	-183%	-50	142	-135%	2.68	9.9	27%	1.7x	0.5x
PANASIAN POWER PLC	PAP.N0000	4.10	3QFY24	149	-323	146%	-91	264%	17	-336	105%	-1.39	3.1	-44%	N/A	1.3x
VIDULLANKA PLC	VLL.N0000	7.00	3QFY24	421	279	51%	368	14%	1,001	720	39%	1.05	7.7	14%	6.7x	0.9x
VALLIBEL POWER ERATHNA PLC	VPPEL.N0000	7.30	3QFY24	393	108	262%	237	66%	775	552	41%	0.70	4.6	15%	10.4x	1.6x
LAUGFS POWER PLC	LPL.N0000	9.10	3QFY24	8	-95	108%	2	238%	26	-63	141%	-0.92	5.1	-18%	N/A	1.8x
WINDFORCE LIMITED	WIND.N0000	19.80	3QFY24	107	474	-78%	979	-89%	1,538	1,742	-12%	1.12	17.3	6%	17.7x	1.1x
<b>Utilities Sector Earnings</b>				<b>1,161</b>	<b>2,183</b>	<b>-1961%</b>	<b>1,660</b>	<b>-30%</b>	<b>Sector Multiples</b>						<b>14.4x</b>	<b>1.1x</b>
<b>Market Valuations</b>																
<b>Market Earnings - Dec 2023</b>				<b>183,874</b>	<b>96,903</b>	<b>90%</b>	<b>139,894</b>	<b>31%</b>	<b>No. of Companies that released results</b>						<b>277</b>	
<b>Market Earnings - Sep 2023</b>				<b>139,516</b>	<b>144,965</b>	<b>-4%</b>	<b>92,506</b>	<b>-65%</b>	<b>No. of Companies that released results</b>						<b>279</b>	