Browns
PLANTATIONS
UDAPUSSELLAWA

03 July 2026

Ms. Nilupa Perera
Chief Regulatory Officer
Colombo Stock Exchange
04-01, West Tower
World Trade Centre
Echelon Square
Colombo 01.

Dear Madam,

Errata: Interim Unaudited Financial Statements for the quarter and twelve months ended 31 March 2026

We refer to the Interim Unaudited Financial Statements of Udapussellawa Plantations PLC published on 29 May 2026 for the quarter and twelve months ended 31 March 2026.

We wish to inform you that, in the Statement of Profit or Loss and Other Comprehensive Income - Group, certain comparative period amounts in the attribution section were misclassified between the profit attribution and total comprehensive income attribution disclosures. The corrected presentation is set out below for ease of reference:

Page No.	Affected disclosure	Comparative period	Amount as published (Rs. '000)	Corrected amount (Rs. '000)
2	Profit attributable to owners of the Company	3 months ended 31.03.2025	241,533	(111,839)
2	Profit attributable to owners of the Company	12 months ended 31.03.2025	934,361	580,989
2	Total comprehensive income attributable to owners of the Company	3 months ended 31.03.2025	-	241,533
2	Total comprehensive income attributable to owners of the Company	12 months ended 31.03.2025	-	934,361

This correction relates solely to the attribution disclosure of profit attributable to owners of the Company and total comprehensive income attributable to owners of the Company in the comparative period. It does not affect the previously reported primary financial statement totals, including profit/(loss) for the period, total comprehensive income for the period, net assets, earnings per share, cash flows and total equity.

The relevant amended page has been attached for your reference.

We regret any inconvenience caused.

Yours faithfully,

L O L C CORPORATE SERVICES (PVT) LTD
Secretaries to Udapussellawa Plantations PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME-GROUP

	Three months ended			Twelve months ended		
	Group			Group		
	31.03.2026 Unaudited RS. '000	31.03.2025 Audited RS. '000	Change %	31.03.2026 Unaudited RS. '000	31.03.2025 Audited RS. '000	Change %
Revenue	1,716,077	699,449	145	5,845,684	3,353,305	74
Cost of sales	(1,791,092)	(730,959)	145	(5,201,152)	(2,627,115)	98
Gross profit	**(75,015)**	**(31,510)**	**138**	**644,532**	**726,190**	**(11)**
Other operating income/(Expenses)	86,543	(24,759)	450	232,538	89,103	161
Change in fair value of biological assets	221,735	324,500	(32)	209,765	313,571	(33)
Change in Fair Value of Investment Property	182,798	-	100	182,798	-	100
Administrative expenses	(153,800)	(234,046)	(34)	(557,540)	(442,725)	26
Results from operating activities	**262,261**	**34,185**	**667**	**712,093**	**686,139**	**4**
Finance cost	(1,159)	(6,902)	(83)	(2,288)	(7,882)	(71)
Exchange gain	5,284	3,864	37	5,284	3,864	37
Finance income	38,920	29,549	32	140,315	200,745	(30)
Gain on bargain purchase	-	-	-	514,673	-	100
Profit before taxation	**305,306**	**60,696**	**403**	**1,370,077**	**882,866**	**55**
Tax expenses	18,930	(172,535)	(111)	(163,329)	(301,877)	(46)
Profit for the period	**324,236**	**(111,839)**	**(390)**	**1,206,748**	**580,989**	**108**
Other comprehensive income/(expenses)						
Gain on revaluation of lease hold right of land	-	438,017	(100)	-	438,017	(100)
Deferred tax charged on revaluation of lease hold right of land	-	(131,405)	(100)	-	(131,405)	(100)
Gain on revaluation of motor vehicles	-	122,588	(100)	-	122,588	(100)
Deferred tax charged on revaluation of motor vehicles	-	(36,776)	(100)	-	(36,776)	(100)
Remeasurement of retirement benefit obligations	(100,780)	(55,788)	81	(100,780)	(55,788)	81
Deferred tax on remeasurement of retirement benefit obligations	30,234	16,736	81	30,234	16,736	81
Other comprehensive income/(expenses)for the period, net of taxes	**(70,546)**	**353,372**	**(120)**	**(70,546)**	**353,372**	**(120)**
Total comprehensive income for the period	**253,690**	**241,533**	**5**	**1,136,202**	**934,361**	**22**
Profit attributable to :						
Owners of the company	302,580	(111,839)	371	1,171,910	580,989	102
Non-controlling interest	21,656	-	100	34,838	-	100
Profit for the period	**324,236**	**(111,839)**	**390**	**1,206,748**	**580,989**	**108**
Total comprehensive income attributable to:						
Owners of the company	232,052	241,533	(4)	1,101,382	934,361	18
Non-controlling interest	21,638	-	100	34,820	-	100
Total comprehensive income for the period	**253,690**	**241,533**	**5**	**1,136,202**	**934,361**	**22**
Earnings per share - Rs.	**15.60**	(5.77)	371	**60.41**	29.95	102