HATTON PLANTATIONS PLC

Interim Financial Statements



Quarter Ended 30th September 2026

STATEMENT OF PROFIT OR LOSS - GROUP

All values are in LKR' 000s, unless otherwise stated
Figures in brackets indicate deductions

GROUP		GROUP			GROUP		
Audited Year Ended		Unaudited 06 months ended			Unaudited 03 months ended		
31.03.2026		30.09.2026	30.09.2025	% Change	30.09.2026	30.09.2025	% Change
	Continuing operations						
8,107,183	Revenue	3,727,709	3,817,731	-2%	1,937,347	2,130,965	-9%
(6,837,856)	Cost of sales	(3,442,934)	(3,316,934)	4%	(1,892,781)	(1,789,976)	6%
1,269,327	**Gross profit/(Loss)**	**284,775**	**500,797**	**-43%**	**44,566**	**340,989**	**-87%**
125,696	Other income	41,416	79,227	-48%	24,376	44,521	-45%
43,006	Gain on change in fair value of biological assets	-	-	0%	-	-	0%
(390,563)	Administrative expenses	(185,120)	(176,741)	5%	(96,478)	(97,049)	-1%
1,047,466	**Operating profit/(Loss)**	**141,071**	**403,283**	**-65%**	**(27,536)**	**288,461**	**>-100%**
106,414	Finance income	61,652	54,387	13%	31,608	25,712	23%
(50,227)	Finance expenses	(24,236)	(29,040)	-17%	(13,225)	(14,198)	-7%
(104,704)	Interest paid to government and other on lease	(57,611)	(52,166)	10%	(29,215)	(24,938)	17%
(48,517)	**Net finance costs**	**(20,195)**	**(26,819)**	**-25%**	**(10,832)**	**(13,424)**	**-19%**
998,949	Profit/(Loss) before income tax	120,876	376,464	-68%	(38,368)	275,037	>-100%
(272,742)	Income tax expenses	(53,142)	(96,155)	-45%	(6,091)	(77,846)	-92%
726,207	**Profit/(Loss) for the period**	**67,734**	**280,309**	**-76%**	**(44,459)**	**197,191**	**>-100%**
	Profit is attributable to:						
725,173	Equity holders of the parent	66,920	279,337	-76%	(44,971)	196,526	>-100%
1,034	Non-controlling interest	814	972	-16%	512	665	-23%
726,207		**67,734**	**280,309**	**-76%**	**(44,459)**	**197,191**	**>-100%**
	Profit per share for profit attributable to the ordinary equity holders of the parent (expressed in LKR per share)						
3.07	Basic earning per share	0.29	1.18		(0.19)	0.83	

STATEMENT OF COMPREHENSIVE INCOME - GROUP

All values are in LKR' 000s, unless otherwise stated
Figures in brackets indicate deductions

GROUP		GROUP			GROUP		
Audited Year Ended		Unaudited 06 months ended			Unaudited 03 months ended		
31.03.2026		30.09.2026	30.09.2025	% Change	30.09.2026	30.09.2025	% Change
726,207	Profit for the period	67,734	280,309	-76%	(44,459)	197,191	>-100%
	Other comprehensive income:						
	Items that will not be reclassified to profit or loss						
4,629	- Changes in the fair value of Equity Investments at Fair Value Through Comprehensive Income	-	-	-	-	-	-
35,523	- Remeasurements of Post-employment Benefit Obligations	-	-	-	-	-	-
(16,780)	- Income tax relating to these items	-	-	-	-	-	-
23,372	**Total Other comprehensive income for the period**	-	-	-	-	-	-
749,579	Total comprehensive income for the period	67,734	280,309	-76%	(44,459)	197,191	>-100%
	Total comprehensive income attributable to:						
748,524	Equity holders of the parent	66,920	279,337	-76%	(44,971)	196,526	>-100%
1,055	Non- controlling interest	814	972	-16%	512	665	-23%
749,579		67,734	280,309	-76%	(44,459)	197,191	>-100%

The notes on pages 10 to 12 form and intergral part of these financial statements

STATEMENT OF PROFIT OR LOSS - COMPANY

All values are in LKR' 000s, unless otherwise stated
Figures in brackets indicate deductions

Company		COMPANY			COMPANY		
Audited Year Ended		Unaudited 06 months ended			Unaudited 03 months ended		
31.03.2026		30.09.2026	30.09.2025	% Change	30.09.2026	30.09.2025	% Change
	Continuing operations						
8,013,683	Revenue	3,671,180	3,758,349	-2%	1,905,648	2,096,164	-9%
(6,787,320)	Cost of sales	(3,417,239)	(3,292,948)	4%	(1,879,600)	(1,778,189)	6%
1,226,363	**Gross profit/(Loss)**	**253,941**	**465,401**	**-45%**	**26,048**	**317,975**	**-92%**
158,759	Other income	41,431	79,242	-48%	24,391	44,536	-45%
43,006	Gain on change in fair value of biological assets	-	-	0%	-	-	0%
(377,184)	Administrative expenses	(178,564)	(170,226)	5%	(93,241)	(93,839)	-1%
1,050,944	**Operating profit/(Loss)**	**116,808**	**374,417**	**-69%**	**(42,802)**	**268,672**	**>-100%**
103,666	Finance income	60,493	52,607	15%	30,908	24,615	26%
(50,227)	Finance expenses	(24,236)	(29,040)	-17%	(13,225)	(14,198)	-7%
(104,704)	Interest paid to government and other on lease	(57,611)	(52,169)	10%	(29,215)	(24,941)	17%
(51,265)	**Net finance costs**	**(21,354)**	**(28,602)**	**-25%**	**(11,532)**	**(14,524)**	**-21%**
999,679	**Profit before income tax**	**95,454**	**345,815**	**-72%**	**(54,334)**	**254,148**	**>-100%**
(257,213)	Income tax expenses	(45,514)	(86,749)	-48%	(1,299)	(71,489)	>-100%
742,466	**Profit/(Loss) for the period**	**49,940**	**259,066**	**-81%**	**(55,633)**	**182,659**	**>-100%**
	Profit per share for profit attributable to the ordinary equity holders of the Company (expressed in LKR per share)						
3.14	Basic earning per share	0.21	1.09		(0.24)	0.77	

STATEMENT OF COMPREHENSIVE INCOME

All values are in LKR' 000s, unless otherwise stated
Figures in brackets indicate deductions

Company		COMPANY			COMPANY		
Audited Year Ended		Unaudited 06 months ended			Unaudited 03 months ended		
31.03.2026		30.09.2026	30.09.2025	% Change	30.09.2026	30.09.2025	% Change
742,466	Profit for the period	49,940	259,066	-81%	(55,633)	182,659	>-100%
	Other comprehensive income:						
	Items that will not be reclassified to profit or loss						
23,816	- Changes in the fair value of Equity Investments at Fair Value Through Comprehensive Income	-	-	-	-	-	-
34,885	- Remeasurements of Post-employment Benefit Obligations	-	-	-	-	-	-
(60,507)	- Income tax relating to these items	-	-	-	-	-	-
(1,806)	**Total Other comprehensive income for the period**	-	-	-	-	-	-
740,660	Total comprehensive income for the period	49,940	259,066	-81%	(55,633)	182,659	>-100%

The notes on pages 10 to 12 form and intergral part of these financial statements

STATEMENT OF FINANCIAL POSITION

All values are in LKR' 000s, unless otherwise stated
Figures in brackets indicate deductions

Group	Company		GROUP		COMPANY	
Audited As at 31.03.2026		Unaudited As at	30.09.2026	30.09.2025	30.09.2026	30.09.2025
		ASSETS				
		Non-current assets				
415,344	415,344	Right-of-use assets	420,981	372,716	420,981	372,716
79	79	Immovable estate assets	73	2,632	73	2,632
1,515,106	1,208,106	Property, plant and equipment other than bearer plants	1,566,294	1,516,991	1,271,659	1,197,651
1,809,831	1,809,831	Bearer plants	1,859,306	1,719,180	1,859,306	1,719,180
2,350,401	2,350,401	Biological assets - consumable	2,352,228	2,301,845	2,352,228	2,301,845
-	605,329	Investment in subsidiary	-	-	605,329	586,142
31,172	31,172	Equity investments at fair value through other comprehensive income	31,172	26,543	31,172	26,543
6,121,933	**6,420,262**	**Total non-current assets**	**6,230,054**	**5,939,907**	**6,540,748**	**6,206,709**
		Current assets				
24,320	24,320	Biological assets - produce crops on bearer plants	24,320	30,324	24,320	30,324
606,643	605,133	Inventories	728,301	683,937	726,791	682,427
500,155	492,574	Trade and other receivables	470,757	534,747	435,951	509,533
1,231	1,231	Amounts due from related companies	10,036	258	9,337	258
1,036,897	1,036,897	Short term investment in financial assets	859,614	1,010,038	859,614	1,010,038
331,852	300,378	Cash and cash equivalents	584,704	392,657	550,385	344,625
2,501,098	**2,460,533**	**Total current assets**	**2,677,732**	**2,651,961**	**2,606,398**	**2,577,205**
8,623,031	**8,880,795**	**Total assets**	**8,907,786**	**8,591,868**	**9,147,146**	**8,783,914**
		EQUITY AND LIABILITIES				
		Capital and reserves				
1,803,400	1,803,400	Stated capital	1,803,400	1,803,400	1,803,400	1,803,400
14,285	116,761	Reserve on equity investments at FVOCI	14,285	15,780	116,761	142,986
3,496,488	3,724,746	Retained earnings	3,563,408	3,262,475	3,774,686	3,453,594
5,314,173	**5,644,907**	**Equity attributable to equity holders of the parent**	**5,381,093**	**5,081,655**	**5,694,847**	**5,399,980**
14,186	-	Non-controlling interests	15,000	15,963	-	-
5,328,359	**5,644,907**	**Total equity**	**5,396,093**	**5,097,618**	**5,694,847**	**5,399,980**
		Non-current liabilities				
12,864	12,864	Borrowings	-	38,589	-	38,589
482,152	482,152	Lease liability	499,098	443,991	499,098	443,991
811,603	803,023	Retirement benefit obligation	781,801	783,470	773,298	774,898
92,098	92,098	Deferred capital grants	91,242	92,731	91,242	92,731
683,061	638,934	Deferred tax liability	705,798	631,202	665,159	539,641
2,081,778	**2,029,071**	**Total non-current liabilities**	**2,077,939**	**1,989,983**	**2,028,797**	**1,889,850**
		Current liabilities				
51,449	51,449	Borrowings	38,587	51,449	38,587	51,449
13,610	13,610	Lease liability	13,610	3,518	13,610	3,518
857,637	855,904	Trade and other payables	816,741	735,693	814,911	733,952
162,688	158,344	Current income tax liability	43,737	82,023	35,315	73,581
127,510	127,510	Bank overdrafts	521,079	631,584	521,079	631,584
1,212,894	**1,206,817**	**Total current liabilities**	**1,433,754**	**1,504,267**	**1,423,502**	**1,494,084**
3,294,672	**3,235,888**	**Total liabilities**	**3,511,693**	**3,494,250**	**3,452,299**	**3,383,934**
8,623,031	**8,880,795**	**Total equity and liabilities**	**8,907,786**	**8,591,868**	**9,147,146**	**8,783,914**
22.45	23.85	Net assets per share (LKR)	22.74	21.47	24.06	22.82

The Statements of Financial Position as at 30 September 2026 and the Statements of Profit or Loss, Statements of comprehensive Income,the Statements of Changes in Equity and Cash Flow Statements for the Six months then ended are drawn up from the unaudited Financial Statements of the company and its subsidiary and provide the information required by the Colombo Stock Exchange

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

Annemarie Outschoorn
Chief Financial Officer

The Board of Directors is responsible for the preparation and presentation of these financial statements.

Menaka Athukorala
Managing Director/ CEO
10th November 2026

Indrajith Fernando
Director

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

All values are in LKR' 000s, unless otherwise stated
Figures in brackets indicate deductions

	Attributable to equity holders of the parent				Non-controlling interest	Total equity
	Stated capital	Reserve on equity instruments at FVOCI	Retained earnings	Total		
Balance at 1 April 2025	1,803,400	15,780	3,219,803	5,038,983	14,993	5,053,976
Profit for the period	-	-	279,337	279,337	972	280,309
Transactions with owners in their capacity as owners:						
Dividend - Interim	-	-	(236,667)	(236,667)	-	(236,667)
Balance at 30 September 2025	**1,803,400**	**15,780**	**3,262,473**	**5,081,653**	**15,965**	**5,097,618**
Recognized the NCI from business acquisition	-	-	-	-	-	-
Profit for the period	-	-	445,836	445,836	62	445,898
Other comprehensive income	-	(1,495)	24,846	23,351	21	23,372
Total comprehensive income for the period	**-**	**(1,495)**	**470,682**	**469,187**	**83**	**469,270**
Transactions with owners in their capacity as owners:						
Dividend - Interim	-	-	(236,667)	(236,667)	(1,862)	(238,529)
	-	**-**	**(236,667)**	**(236,667)**	**(1,862)**	**(238,529)**
Balance at 31 March 2026	**1,803,400**	**14,285**	**3,496,488**	**5,314,173**	**14,186**	**5,328,359**
Balance at 1 April 2026	1,803,400	14,285	3,496,488	5,314,173	14,186	5,328,359
Profit for the period	-	-	66,920	66,920	814	67,734
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income for the period	**-**	**-**	**66,920**	**66,920**	**814**	**67,734**
Transactions with owners in their capacity as owners:						
Dividend - Interim	-	-	-	-	-	-
	-	**-**	**-**	**-**	**-**	**-**
Balance as at 30 September 2026	**1,803,400**	**14,285**	**3,563,408**	**5,381,093**	**15,000**	**5,396,093**

The notes on pages 10 to 12 form and intergral part of these financial statements

COMPANY STATEMENT OF CHANGES IN EQUITY

All values are in LKR' 000s, unless otherwise stated
Figures in brackets indicate deductions

	Stated capital	Reserve on equity instruments at FVOCI	Retained earnings	Total equity
Balance at 1 April 2025	1,803,400	142,986	3,431,195	5,377,581
Profit for the period	-	-	259,066	259,066
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	**-**	**-**	**259,066**	**259,066**
Transactions with owners in their capacity as owners:				
Dividend - Interim	-	-	(236,667)	(236,667)
Balance at 30 September 2025	**1,803,400**	**142,986**	**3,453,594**	**5,399,980**
Profit for the period	-	-	483,400	483,400
Other comprehensive income	-	(26,225)	24,419	(1,806)
Total comprehensive income for the period	**-**	**(26,225)**	**507,819**	**481,594**
Transactions with owners in their capacity as owners:				
Dividend - Interim	-	-	(236,667)	(236,667)
	-	**-**	**(236,667)**	**(236,667)**
Balance at 31 March 2026	**1,803,400**	**116,761**	**3,724,746**	**5,644,907**
Balance at 1 April 2026	1,803,400	116,761	3,724,746	5,644,907
Profit for the period	-	-	49,940	49,940
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	**-**	**-**	**49,940**	**49,940**
Transactions with owners in their capacity as owners:				
Dividend - Interim	-	-	-	-
Balance as at 30 September 2026	**1,803,400**	**116,761**	**3,774,686**	**5,694,847**

The notes on pages 10 to 12 form and intergral part of these financial statements

STATEMENT OF CASH FLOWS

All values are in LKR' 000s, unless otherwise stated
Figures in brackets indicate deductions

Group	Company		Group		Company	
Audited Year Ended						
31.03.2026	31.03.2026	Unaudited 06 months ended	30.09.2026	30.09.2025	30.09.2026	30.09.2025
		CASH FLOWS FROM OPERATING ACTIVITIES				
998,949	999,679	Profit before tax	120,876	376,464	95,454	345,815
		Adjusments for :				
192,730	168,092	Depreciation charge	109,030	98,197	96,665	85,898
(18,332)	(18,332)	Profit on sale of property, plant and equipment	-	(8,010)	-	(8,010)
(6,576)	(6,576)	Profit on sale of trees	(5,718)	(7,006)	(5,718)	(7,006)
(49,010)	(49,010)	Timber fair valuation gain	-	-	-	-
6,004	6,004	Biological assets-produce crop valuation loss	-	-	-	-
158,134	156,843	Provision for retirement benefit obligations	44,448	38,728	44,525	38,536
23,233	23,233	Amortisation of leasehold right to assets	18,206	11,138	18,206	11,138
(6,516)	(6,516)	Amortisation of capital grants	(3,260)	(3,258)	(3,260)	(3,258)
(4,676)	(37,724)	Dividend income	-	-	-	-
(106,414)	(103,666)	Finance income	(61,652)	(54,387)	(60,493)	(52,607)
50,227	50,227	Finance expenses	24,236	29,040	24,236	29,040
104,704	104,704	Government and other lease Interest	57,611	52,166	57,611	52,169
1,342,458	**1,286,958**	**Profit before working capital changes**	**303,777**	**533,072**	**267,226**	**491,715**
		Changes in working capital				
2,510	2,849	- Inventories	(121,658)	(74,784)	(121,658)	(74,445)
(288,115)	(288,161)	- Trade and other receivables	20,593	(321,734)	48,517	(304,147)
47,704	47,655	- Trade and other payables	(40,893)	(74,242)	(40,990)	(74,296)
1,104,557	**1,049,302**	**Cash generated from operations**	**161,819**	**62,312**	**153,095**	**38,827**
		Cash flows from operating activities				
(50,227)	(50,227)	Finance expenses paid	(24,236)	(29,040)	(24,236)	(29,040)
(166,729)	(128,321)	Payment of income tax	(149,356)	(105,885)	(142,318)	(81,406)
(151,184)	(150,328)	Retirement benefit obligations paid	(74,250)	(95,434)	(74,250)	(95,031)
38,553	35,805	Interest received	20,755	25,100	19,596	23,317
774,970	**756,231**	**Net cash generated from operating activities**	**(65,268)**	**(142,947)**	**(68,113)**	**(143,333)**
		Cash flows from investing activities				
(289,420)	(289,420)	Additions to bearer plants	(73,208)	(173,642)	(73,208)	(173,642)
(3,503)	(3,503)	Additions and transfer to consumable biological assets	(1,826)	(1,398)	(1,826)	(1,398)
(242,761)	(236,866)	Additions to property, plant and equipment	(136,479)	(177,792)	(136,479)	(171,897)
18,332	18,332	Proceeds from sale of property, plant and equipment	-	8,010	-	8,010
9,134	9,134	Proceeds from sale of consumable biological assets	5,718	7,006	5,718	7,006
4,676	37,724	Dividends received from subsidiary and associate	-	-	-	-
-	-	Proceeds from long term investments	-	-	- -	132,337
444,047	444,047	Proceeds from the short term investments	218,176	132,337	218,176	-
(300,000)	(300,000)	Additions to the short term investments	-	-	-	-
(359,495)	**(320,552)**	**Net cash used in investing activities**	**12,381**	**(205,478)**	**12,381**	**(199,584)**
		Financing activities				
(473,334)	(473,334)	Dividends paid to company's shareholders	-	(236,667)	-	(236,667)
(1,862)	-	Dividends paid to non-controlling interests in subsidiary	-	-	-	-
(51,448)	(51,448)	Repayment of borrowings	(25,726)	(25,725)	(25,726)	(25,725)
(103,020)	(103,020)	Payment of government lease rentals	(53,417)	(51,510)	(53,417)	(51,510)
(10,295)	(10,295)	Payment of other lease rentals	(11,091)	(2,801)	(11,091)	(2,801)
2,625	2,625	Grant received	2,404	-	2,404	-
(637,334)	**(635,472)**	**Net cash generated from/(used in) financing activities**	**(87,830)**	**(316,703)**	**(87,830)**	**(316,703)**
(221,859)	**(199,793)**	**Net (decrease) / increase in cash & cash equivalent**	**(140,717)**	**(665,128)**	**(143,562)**	**(659,620)**
		Movement in cash and cash equivalents				
426,201	372,661	At the beginning of period	204,342	426,201	172,868	372,661
(221,859)	(199,793)	(Decrease) / increase for the period	(140,717)	(665,128)	(143,562)	(659,620)
204,342	**172,868**	**At end of the period**	**63,625**	**(238,927)**	**29,306**	**(286,959)**
331,852	300,378	Cash in hand and bank	584,704	392,657	550,385	344,625
(127,510)	(127,510)	Bank overdrafts	(521,079)	(631,584)	(521,079)	(631,584)
204,342	**172,868**	**At end of the period**	**63,625**	**(238,927)**	**29,306**	**(286,959)**

The notes on pages 10 to 12 form and intergral part of these financial statements

OPERATING SEGMENT INFORMATION

All values are in LKR' 000s, unless otherwise stated
Figures in brackets indicate deductions

1. Segmental Information

a) Segment revenue

	Group		Company	
	Unaudited 06 months ended		Unaudited 06 months ended	
	30.09.2026	30.09.2025	30.09.2026	30.09.2025
Tea	3,671,180	3,758,349	3,671,180	3,758,349
Hydro Power	56,529	59,382	-	-
Total	**3,727,709**	**3,817,731**	**3,671,180**	**3,758,349**
Revenue expenditure				
Tea	3,276,049	3,168,514	3,276,049	3,168,514
Hydro Power	13,407	11,495	-	-
Total	**3,289,456**	**3,180,009**	**3,276,049**	**3,168,514**
Depreciation				
Tea	96,665	85,898	96,665	85,898
Hydro Power	12,365	12,299		
Total	**109,030**	**98,197**	**96,665**	**85,898**
Other non cash expenditure				
Tea	44,525	38,536	44,525	38,536
Hydro Power	(77)	192		
Total	**44,448**	**38,728**	**44,525**	**38,536**
Segment Results				
Tea	253,941	465,401	253,941	465,401
Hydro Power	30,834	35,396	-	-
Total	**284,775**	**500,797**	**253,941**	**465,401**
Other income	41,416	79,227	41,431	79,242
Administrative expenses	(185,120)	(176,741)	(178,564)	(170,226)
Finance income	61,652	54,387	60,493	52,607
Finance expenses	(24,236)	(29,040)	(24,236)	(29,040)
Interest paid to government and other on lease	(57,611)	(52,166)	(57,611)	(52,169)
Profit before income tax	**120,876**	**376,464**	**95,454**	**345,815**

OPERATING SEGMENT INFORMATION

All values are in LKR' 000s, unless otherwise stated
Figures in brackets indicate deductions

b) Segment Assets

	Group		Company	
	Unaudited 06 months ended		Unaudited 06 months ended	
	30.09.2026	30.09.2025	30.09.2026	30.09.2025
Non Current Assets				
Tea	3,583,180	3,318,703	4,188,520	3,904,864
Hydro Power	294,646	319,359	-	-
Biological Assets	2,352,228	2,301,845	2,352,228	2,301,845
	6,230,054	5,939,907	6,540,748	6,206,709
Current Assets				
Tea	2,606,398	2,577,206	2,606,398	2,577,205
Hydro Power	71,334	74,755	-	-
	2,677,732	2,651,961	2,606,398	2,577,205
Total Assets	8,907,786	8,591,868	9,147,146	8,783,914

c) Segment Liabilities

Non Current Liabilities and Deferred Income				
Tea	1,984,877	1,889,832	2,028,797	1,889,850
Hydro Power	93,062	100,151	-	-
	2,077,939	1,989,983	2,028,797	1,889,850
Current Liabilities				
Tea	1,423,502	1,494,086	1,423,502	1,494,084
Hydro Power	10,252	10,181	-	-
	1,433,754	1,504,267	1,423,502	1,494,084
Total Liabilities	3,511,693	3,494,250	3,452,299	3,383,934

2. Stated Capital

Issued and fully paid				
236,666,670 ordinary shares and 1 golden share.				
Which has special Rights held by the Secretary to Treasury	1,803,400	1,803,400	1,803,400	1,803,400

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATMENTS

All values are in LKR' 000s, unless otherwise stated
Figures in brackets indicate deductions

03. Corporate information

Hatton Plantations PLC (the Company) is a public limited liability company incorporated and domiciled in Sri Lanka. It is listed on the Colombo Stock Exchange. The registered office of the Company is located at No 168, Negombo Road, Peliyagoda. The principal activities of the Company and and its subsidiaries (together 'the Group') during the period continued to be cultivation, manufacture and sales of orthodox and CTC tea and generation and supply electricity.

04. Approval of consolidated financial statements

The Consolidated Interim Financial Statements of the Company and the Group for the Six months ended 30th September 2026 were authorized for issue by the Board of Directors on 10th November 2026.

05. Basis of preparation

The condensed interim financial statements for the Six months ended 30th September 2026 of the Company and the Group have been prepared in accordance with Sri Lanka Accounting Standard(SLFRS/LKAS) and in compliance with the requirements of the Sri Lanka Accounting Standard - LKAS 34 on 'Interim Financial Reporting.

Further, provisions of the Companies Act No.7 of 2007 have been considered in preparing these consolidated Interim Financial Statements of the Company/Group.They also comply with the accounting policies and methods set out in the Annual Report for the year ended 31st March 2026.

The presentation and classification of the Interim Financial Statements of the previous year have been amended, where relevant, for better presentation and to be comparable with those of the current year.

The Interim Condensed Financial Statements also provide information required by the Colombo Stock Exchange.

The Interim Financial Statements are unaudited.

06. Net assets per share

Net assets per share have been calculated, based on the number of shares issued as per the consolidated statement of financial position as at 30th September 2026.

07. Effect of changes in composition of the Group

The Company acquired 95.43% of the shareholding of Mark Marine Services (Private) Limited, on 30th September 2021 and prepared consolodated interim financial statement as at 30th September 2026 based on the financial statement of Mark Marine Services (Private) Limited as at 30th September 2026.

08. No circumstances have arisen since the Statement of Financial Position date, which would require adjustments to the Consolidated Interim Financial Statements.

09. There has not been any significant changes in the nature of the contingent liabilities which were disclosed in the Annual Report for the period ended 31.03.2026.

10. Fair value of equity investments,fair valuation of consumables biological assets – Timber and produce crops on bearer plants have been carried out and accounted at the end of financial period on 31st March 2026.

10.1 The fair value changes on equity investments in level 3 category was properly recorded in the statement of other comprehensive income and there were no purchases and/or disposals during the period.There were no transfers between levels 1 and 2 for recurring fair value measurements during the period.

10.2 'Fair valuation of consumables biological assets – Timber and biological assets produce crops on bearer plants have been carried out and accounted at the end of financial period on 31st March 2026 and not carried out during the Interim Financial period.

11. Actuarial valuation of post-employment benefits have been carried out and accounted at the end of financial period on 31st March 2026 and not carried out during the Interim Financial period.

12. All amounts expressed are in Sri Lankan Rupees (LKR.) thousands unless otherwise stated.

SHARE TRADING INFORMATION

01. Directors' shareholdings

The shares held by the Directors of the Company are as follows:

	As at 30.09.2026	As at 31.03.2026
Mr. Gary Seaton	Nil	Nil
Mr. Menaka Athukorala	7,100,000	Nil
Mr. Gowri Shankar	Nil	Nil
Mr. Hiro Bhojwani	Nil	Nil
Mr. Indrajith Fernando	Nil	Nil
Mr. Mayurasiri Fernando	Nil	Nil
Mr. Damascene Perera	200,100	200,100
Mr. Lucille Wijewardena	Nil	Nil
Mr. Aravinda De Silva	Nil	Nil

02. Twenty (20) largest shareholders

		30 September 2026		31 March 2026	
		No of Shares held	% of the holding	No of Shares held	% of the holding
01	Lotus Renewable Energy (Private) Limited	130,517,702	55.15	147,863,086	62.48
02	DFCC Bank PLC/ Durga Infra (Private) Limited	29,583,334	12.50	19,337,950	8.17
03	Regency Teas (Pvt) Ltd	29,065,923	12.28	29,065,923	12.28
04	Mr. A. U. A. M. Athukorala	7,100,000	3.00	-	-
05	Mr. V. Sunilgavasker	911,332	0.39	867,772	0.37
06	Deutsche Bank Ag Singapore A/C 2	750,142	0.32	773,346	0.33
07	Mr. K. Thineskumar	630,887	0.27	630,729	0.27
08	Deutsche Bank AG-National Equity Fund	613,399	0.26	613,399	0.26
09	Mrs. N. Muljie	552,900	0.23	552,900	0.23
10	Mrs. R. Rajani	465,000	0.20	-	-
11	Mr. Y.G.M.R.M.Siman	441,065	0.19	449,448	0.19
12	Mr. S. P. Marasinghe	400,000	0.17	-	-
13	Mr. M.I. Abdul Hameed	350,000	0.15	350,000	0.15
14	Mrs. F.T. Shafie	300,000	0.13	300,000	0.13
15	Commercial Bank of Ceylon PLC/R.H.P. Janadheera	288,342	0.12	288,342	0.12
16	Mr. B.L.S.Peiris	285,000	0.12	210,000	0.09
17	MR. A.N. Handunpathirana	270,000	0.11	251,258	0.11
18	Mr.H A R Peiris	265,000	0.11	210,000	0.09
19	Union Investments Private Ltd	262,000	0.11	262,000	0.11
20	Dr. C. Alwishewa	254,341	0.11	254,341	0.11
Sub total		**203,306,367**	**85.92**	**202,280,494**	**85.49**
Others		**33,360,304**	**14.08**	**34,386,177**	**14.51**
Grand total		**236,666,671**	**100.00**	**236,666,671**	**100.00**

SHARE TRADING INFORMATION

03. Stated capital

Stated capital is represented by shares in issue as given below:

	As at 30.09.2026	As at 31.03.2026
Ordinary Shares	236,666,670	236,666,670
Golden Share	1	1
Total	**236,666,671**	**236,666,671**

3.1 The Golden Share has special rights held by the Secretary to the Treasury and the Golden Shareholder has the opportunity to be a part of the Board.

04. Market price per share

	06 months ended 30 September	
	30.09.2026	**30.09.2025**
Highest price recorded for the six months ending	28.00	40.00
Lowest price recorded for the six months ending	22.60	26.50
Highest price recorded for the three months ending	26.30	40.00
Lowest price recorded for the three months ending	22.60	27.50
Last traded price on 30.09	23.80	32.00

05. Share trading

	06 months ended 30 September	
	30.09.2026	**30.09.2025**
No. of transactions	3,514	9,111
No. of shares traded	20,389,261	31,406,017
Value of shares traded (LKR)	505,695,539	959,722,415

Ordinary shares of Hatton Plantations PLC are trated under Diri Savi Board of the Colombo Stock Exchange.

06. Public share holdings

	As at 30.09.2026	As at 30.09.2025
The percentage of shares held by the public	29.49%	16.99%
Number of shareholders representing public share holdings	17,583	17,252

07. Minimum Public holding requirement

	Option	Float adjusted market capitalization	Public holdling Percentage	No of public shareholders
Listing rule 7.13.1 (i) b	1	LKR 1 Bn above	7.50%	200
Compliance by HPL		LKR 1.661 Bn	29.49%	17,583

As the float adjusted market capitalisation is above Rs. 1 billion with more than 7.5% public holding , Hatton Plantations PLC complies under option 1 in terms of rule 7.13.1 (i) (b) (for Diri Savi Board companies) of the Listing Rules of the Colombo Stock Exchange.

CORPORATE INFORMATION

Name of the Company
Hatton Plantations PLC

Legal form
Companies Act No. 07 of 2007 and listed on the Colombo Stock Exchange

Date of incorporation
14 September 2017

Company Registration No
PB 5414 PQ

Financial Period
31 March

Principal Lines of Business
Cultivation, manufacture and sale of orthodox and CTC tea.

Stock Exchange Listing
The oridinary shares of the Company are listed with the Colombo Stock Exchange of Sri Lanka.

Stock Code
HPL.N0000

Directors
Mr. Gary Seaton - Chairman
Mr. Menaka Athukorala - Managing Director / Chief Executive Officer
Mr. Gowri Shankar
Mr. Hiro Bhojwani
Mr. Indrajith Fernando
Mr. Mayura Fernando
Mr. Damascene Perera
Mr. Lucille Wijewardena
Mr. Aravinda De Silva

Secretaries
Corporate Advisory Services (Private) Limited.
47, Alexandra Place, Colombo 7, Sri Lanka
Tel. 011 2695782

Subsidiary
Mark Marine Services (Pvt) Ltd

Subsidiary Registered Office
No 168, 02nd Floor
Negombo Road, Peliyagoda,
Sri Lanka

Registrars
S S P Corporate Services (Private) Limited.
101, Inner Flower Road, Colombo 03
Tel 011 2576871

Auditors
Deloitte Partners (Chartered Accountants)
100, Braybrooke Place,
Colombo 02.

Tax Consultants
KPMG (Chartered Accountants)
No. 32A, Sri Mohamed Macan Markar Mw.,
Colombo 03.

Bankers
Nations Trust Bank PLC
State Bank of India
Hatton National Bank PLC
Commercial Bank of Ceylon PLC
Seylan Bank PLC
Peoples Bank PLC
DFCC Bank PLC
National Development Bank PLC
Sampath Bank PLC

Registered Office
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