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TEA FROM PARADISE



PROVISIONAL FINANCIAL STATEMENTS

FOR THE SIX MONTHS ENDED

30TH SEPTEMBER 2025

Dear Shareholders,
For the Second Quarter Ended 30.09.2025

It is with satisfaction that I present to you the performance of your Company for the six months ended 30th September 2025. The first half of the financial year has been a period of steady recovery and renewed growth, as we continue to strengthen our operational foundations and drive sustainable profitability.

Cumulative position as at the end of the second quarter, the Company recorded a revenue of Rs. 1.15 billion, representing a 54% growth compared to the corresponding period of the previous year. This strong performance was driven by improved export volumes, new customer acquisitions. The Company's focus on operational efficiency and prudent cost management has resulted in a GP margin improvement from 6% to 13%, generating a gross profit of Rs. 151 million, marking a threefold increase over the previous year.

Despite increase in distribution and administrative expenses, the company has recorded a operational profit of Rs 47.3 million compare to a loss of Rs 47.8 million in the previous year. Lower finance costs further supported the bottom line, leading to a net profit of Rs. 3.7 million up to the second quarter, against a loss of Rs. 115 million in the same period last year.

These results demonstrate the resilience of our business model and the effectiveness of the strategic initiatives implemented over the past year. We continue to prioritize value creation through efficiency improvements, market diversification, and enhanced financial discipline.

As we move into the second half of the financial year, the Company remains focused and optimistic on building sustainable growth, strengthening our brand presence in key markets, and enhancing shareholder value. I take this opportunity to express my sincere appreciation to our employees, business partners, and shareholders for their continued trust and support in our journey forward.



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S P S Ranatunga
Chairman
4th November 2025.

HVA FOODS PLC

Statement of Comprehensive Income
Provisional Financial Statements for the Six months ended 30th September
All amounts in Sri Lanka Rupees

	Group					Company				
	06 Months from 01st April to		03 Months from 01st July to		Year Ended	06 Months from 01st April to		03 Months from 01st July to		Year Ended
	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
Revenue	1,151,879,474	747,395,002	561,801,412	230,049,220	1,836,076,269	1,151,879,474	747,395,002	561,801,412	230,049,220	1,836,076,269
Cost of Sales	(1,000,764,527)	(700,186,152)	(482,717,684)	(212,400,593)	(1,663,012,247)	(1,000,764,527)	(700,186,152)	(482,717,684)	(212,400,593)	(1,663,012,247)
Gross Profit	**151,114,947**	**47,208,850**	**79,083,729**	**17,648,627**	**173,064,022**	**151,114,947**	**47,208,850**	**79,083,729**	**17,648,627**	**173,064,022**
Other Operating Income	4,214,549	4,719,321	2,099,731	2,669,567	9,549,886	4,214,549	4,719,321	2,099,731	2,669,567	9,549,886
Distribution Expenses	(9,987,751)	(4,805,785)	(4,811,525)	(3,100,056)	(16,074,764)	(9,987,751)	(4,805,785)	(4,811,525)	(3,100,056)	(16,074,764)
Administration Expenses	(98,049,268)	(94,921,013)	(49,414,127)	(49,282,625)	(185,552,455)	(98,029,268)	(94,844,718)	(49,404,127)	(49,216,330)	(185,456,160)
Results from Operating Activities	**47,292,477**	**(47,798,628)**	**26,957,810**	**(32,064,486)**	**(19,013,311)**	**47,312,477**	**(47,722,333)**	**26,967,807**	**(31,998,191)**	**(18,917,016)**
Net finance expenses	(43,580,151)	(67,722,754)	(25,548,887)	(30,781,923)	(120,666,834)	(43,580,151)	(67,722,254)	(25,548,887)	(30,781,923)	(120,666,334)
Profit / (Loss) Before Income Tax	**3,712,326**	**(115,521,382)**	**1,408,923**	**(62,846,409)**	**(139,680,145)**	**3,732,326**	**(115,444,587)**	**1,418,920**	**(62,780,114)**	**(139,583,350)**
Income Tax Expense	-	-		-	(250,236)	-	-	-	-	(250,236)
Profit / (Loss) for the Period	**3,712,326**	**(115,521,382)**	**1,408,923**	**(62,846,409)**	**(139,930,381)**	**3,732,326**	**(115,444,587)**	**1,418,920**	**(62,780,114)**	**(139,833,586)**
Other Comprehensive Income										
Actuarial Gain on Retirement Benefit Obligations	-	-	-	-	580,162	-	-	-	-	580,162
Deferred Tax on Actuarial Gain on Retirement Benefit Obligations	-	-	-	-	(524,957)	-	-	-	-	(524,957)
Total Comprehensive Income / (Loss) for the Period	**3,712,326**	**(115,521,382)**	**1,408,923**	**(62,846,409)**	**(139,875,176)**	**3,732,326**	**(115,444,587)**	**1,418,920**	**(62,780,114)**	**(139,778,381)**
Basic Earnings Per Share	**0.02**	**(0.47)**	**0.01**	**(0.26)**	**(0.78)**	**0.02**	**(0.47)**	**0.01**	**(0.26)**	**(0.78)**
Diluted Earnings Per Share	**0.02**	**(0.47)**	**0.01**	**(0.26)**	**(0.78)**	**0.02**	**(0.47)**	**0.01**	**(0.26)**	**(0.78)**

Figures in brackets indicate deductions.

HVA FOODS PLC

Statement of Financial Position

Provisional Financial Statements As at

All amounts in Sri Lanka Rupees

	Group			Company		
As at	**30.09.2025**	**30.09.2024**	**31.03.2025**	**30.09.2025**	**30.09.2024**	**31.03.2025**
	(Unaudited)	**(Unaudited)**	**(Audited)**	**(Unaudited)**	**(Unaudited)**	**(Audited)**
ASSETS						
Non-Current Assets						
Property, Plant & Equipment	44,239,702	46,320,843	43,535,314	44,239,702	46,320,843	43,535,314
Goodwill	263,849,498	263,849,498	263,849,498	263,849,498	263,849,498	263,849,498
Investment in Subsidiary	-	-	-	45,000,001	45,000,001	45,000,001
Intangible Assets	47,611,554	50,651,797	48,143,069	2,672,557	5,712,800	3,204,072
Deferred Tax Assets	196,468,326	197,243,520	196,468,326	196,468,326	197,243,520	196,468,326
Total Non-Current Assets	**552,169,079**	**558,065,658**	**551,996,207**	**552,230,083**	**558,126,662**	**552,057,211**
Current Assets						
Inventories	106,880,078	331,512,113	130,017,545	106,880,078	331,512,113	130,017,545
Financial Investments	9,845,954	1,860,223	8,483,938	9,845,954	1,860,223	8,483,938
Trade & Other Receivables	383,668,570	169,519,462	353,307,908	383,668,570	169,519,462	353,307,908
Amounts Due from Related Parties	3,259,418	3,136,489	2,174,770	3,752,715	3,589,786	2,628,067
Pre-payments & Other Recoverable	17,888,490	13,068,113	14,444,560	17,888,490	13,068,113	14,444,560
Deposits & Advances Receivables	27,109,162	145,537,808	26,278,995	27,109,162	145,537,808	26,278,995
Cash & Cash Equivalents	41,290,929	192,505,020	44,437,022	41,290,929	192,505,020	44,437,022
Total Current Assets	**589,942,600**	**857,139,228**	**579,144,738**	**590,435,898**	**857,592,525**	**579,598,035**
Total Assets	**1,142,111,679**	**1,415,204,886**	**1,131,140,945**	**1,142,665,980**	**1,415,719,187**	**1,131,655,246**
Equity and Liabilities						
Stated Capital	954,965,559	954,965,559	954,965,559	954,965,559	954,965,559	954,965,559
Revaluation Reserve	15,013,718	15,013,718	15,013,718	15,013,718	15,013,718	15,013,718
Retained Earnings	(1,037,066,861)	(1,016,425,393)	(1,040,779,187)	(1,036,492,560)	(1,015,891,092)	(1,040,224,886)
Total Equity attributable to the equity holders of the Company/Total equity	**(67,087,585)**	**(46,446,116)**	**(70,799,910)**	**(66,513,284)**	**(45,911,815)**	**(70,245,609)**
Non-Current Liabilities						
Employee benefits	14,044,370	11,314,095	12,282,207	14,044,370	11,314,095	12,282,207
Interest-Bearing Loans and Borrowings	231,260,975	285,921,214	203,745,331	231,260,975	285,921,214	203,745,331
Government Grant	4,992,226	6,101,626	5,546,926	4,992,226	6,101,626	5,546,926
Total non-current liabilities	**250,297,570**	**303,336,935**	**221,574,464**	**250,297,570**	**303,336,935**	**221,574,464**
Current liabilities						
Trade Payables	55,852,357	22,455,287	72,765,782	55,852,357	22,455,287	72,765,782
Interest-Bearing Loans and Borrowings	524,407,258	386,567,941	632,900,814	524,407,258	386,567,941	632,900,814
Government Grant	1,109,400	1,109,400	1,109,400	1,109,400	1,109,400	1,109,400
Amount Due to Related Parties	145,050,092	23,171,217	40,788,415	145,050,092	23,171,217	40,788,415
Deposits & Advances Payables	7,237,414	458,285,953	2,870,904	7,237,414	458,285,953	2,870,904
Accrued Expenses & Other Creditors	92,721,853	75,640,819	83,046,155	92,701,853	75,620,819	83,006,155
Bank Overdrafts	132,523,318	191,083,450	146,884,921	132,523,318	191,083,450	146,884,921
Total current liabilities	**958,901,693**	**1,158,314,067**	**980,366,391**	**958,881,693**	**1,158,294,067**	**980,326,391**
Total liabilities	**1,209,199,263**	**1,461,651,002**	**1,201,940,855**	**1,209,179,263**	**1,461,631,002**	**1,201,900,855**
Total equity & liabilities	**1,142,111,679**	**1,415,204,886**	**1,131,140,945**	**1,142,665,980**	**1,415,719,187**	**1,131,655,246**
Net Assets per Share - (LKR)	**(0.27)**	**(0.19)**	**(0.29)**	**(0.27)**	**(0.19)**	**(0.29)**

It is certified that the Financial Statements have been prepared in compliance with the requirements of the companies Act No.07 of 2007.

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Head of Finance

The Board of Directors is responsible for these financial statements.

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Director

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Director

04th November 2025

Colombo

HVA FOODS PLC

Statement of Cashflow
Provisional Financial Statements for the Six months ended 30th September
All amounts in Sri Lanka Rupees

	Group			Company		
	06 months to		Year ended	06 months to		Year ended
	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
Cash Flow From Operating Activities						
Profit / (Loss) before taxation	3,712,326	(115,521,382)	(139,680,145)	3,732,326	(115,444,587)	(139,583,350)
Adjustments for:						
Depreciation on property, plant and equipment	4,226,835	4,799,589	9,723,211	4,226,835	4,799,589	9,723,211
Amortisation of intangible assets	84,246	404,352	1,769,008	84,246	404,352	1,769,008
Provision for Defined Benefit Obligations - Gratuity	1,911,000	1,677,960	3,226,235	1,911,000	1,677,960	3,226,235
Interest Income on Deposits and Savings	(916,870)	(703,880)	(1,614,080)	(916,870)	(703,880)	(1,614,080)
Reversal of provision for inventories	-	6,632,465	(6,947,202)	-	6,632,465	(6,947,202)
Write off/ Reversal - Inventories	(3,615)	-	9,474,397	(3,615)	-	9,474,397
(Reversal)/ Provision on Trade Receivables	-	293,570	(1,825,800)	-	293,570	(1,825,800)
Reversal of provision for bad debts	2,945,815	-	-	2,945,815	-	-
Trademark impairment loss	-	-	1,154,154	-	-	1,154,154
Amortization of Government Grant	(554,700)	(554,700)	(1,109,400)	(554,700)	(554,700)	(1,109,400)
Loss/(Gain) on Fair Valuation of Financial Investments	(790,267)	13,055	(198,294)	(790,267)	13,055	(198,294)
Unrealized Exchange (gain) / loss on Borrowings	(1,954,441)	(242,405)	(4,572,601)	(1,954,441)	(242,405)	(4,572,601)
Interest on Lease	678,444	819,766	1,574,949	678,444	819,766	1,574,949
Interest Expenses	41,833,745	61,231,556	103,199,474	41,833,745	61,231,556	103,199,474
Written off - Advance of Trade Creditors	-	-	-	-	-	-
Profit / (loss) on Sale of Property, Plant and Equipment	-	-	-	-	-	-
	47,460,192	**74,371,328**	**113,854,051**	**47,460,192**	**74,371,328**	**113,854,051**
Operating Profit/(Loss) before Working Capital Changes	**51,172,518**	**(41,150,054)**	**(25,826,094)**	**51,192,518**	**(41,073,260)**	**(25,729,299)**
Change in:						
(Increase)/Decrease in inventories	23,141,082	62,614,419	268,214,257	23,141,082	62,614,419	268,214,257
(Increase) /Decrease in Trade Receivables	(30,360,662)	131,719,901	(49,949,175)	(30,360,662)	131,719,901	(49,949,175)
(Increase)/Decrease in Pre-payments and Other Receivables	(6,389,745)	2,560,715	1,184,269	(6,389,745)	2,560,715	1,184,269
(Increase)/Decrease in Amounts due from Related Parties	(1,124,648)	(1,201,364)	(239,645)	(1,124,648)	(1,295,159)	(333,440)
(Increase)/Decrease in Deposits & Advances Receivables	(830,166)	(103,619,464)	15,639,349	(830,166)	(103,619,464)	15,639,349
Increase /(Decrease) in Trade Payables	(16,913,424)	(39,023,442)	11,287,053	(16,913,424)	(39,023,442)	11,287,053
Increase/(Decrease) in Amount due to Related Party	104,261,677	(287,936,696)	(270,319,497)	104,261,677	(287,936,696)	(270,319,497)
Increase/(Decrease) in Deposits & Advances Payables	4,366,510	253,656,775	(201,758,274)	4,366,510	253,656,775	(201,758,274)
Increase / (decrease) in accrued expenses and other creditors	9,715,699	(4,246,747)	3,158,592	9,695,699	(4,229,747)	3,155,592
Cash generated from / (used) in operations	**137,038,841**	**(26,625,957)**	**(248,609,165)**	**137,038,841**	**(26,625,957)**	**(248,609,165)**
Interest Paid	(41,833,745)	(61,231,556)	(103,199,474)	(41,833,745)	(61,231,556)	(103,199,474)
Lease Interest Paid	(678,444)	(819,766)	(1,574,949)	(678,444)	(819,766)	(1,574,949)
Gratuity Paid	(148,838)	(245,709)	(245,709)	(148,838)	(245,709)	(245,709)
Net cash generated from / (used) in operating activities	**94,377,813**	**(88,922,987)**	**(353,629,296)**	**94,377,813**	**(88,922,988)**	**(353,629,296)**
Cash Flows from Investing Activities						
Acquisition of Property, Plant and Equipment	(4,483,953)	(245,168)	(2,393,347)	(4,483,953)	(245,168)	(2,393,347)
Acquisition of intangible assets	-	-	-		-	-
Net Increase / (Decrease) in Financial Assets	(571,749)	(48,456)	(6,460,823)	(571,749)	(48,456)	(6,460,823)
Interest Received	916,870	703,880	1,614,080	916,870	703,880	1,614,080
Proceeds from sale of financial assets	-	-	-	-	-	-
Net Cash Generated/(Used in) Investing Activities	**(4,138,832)**	**410,256**	**(7,240,090)**	**(4,138,832)**	**410,256**	**(7,240,090)**
Cash Flows from Financing Activities						
Repayments of lease creditors	(484,356)	(343,039)	(750,656)	(484,356)	(343,039)	(750,656)
Issue of shares	-	372,000,496	372,000,496	-	372,000,496	372,000,496
Proceeds from interest bearing loans and borrowings	1,057,575,188	689,917,970	1,465,013,610	1,057,575,188	689,917,970	1,465,013,610
Repayment of interest bearing loans and borrowings	(1,136,114,304)	(870,614,452)	(1,476,815,290)	(1,136,114,304)	(870,614,452)	(1,476,815,290)
Net cash (used) in / generated from financing activities	**(79,023,472)**	**190,960,975**	**359,448,160**	**(79,023,472)**	**190,960,975**	**359,448,160**
Net Increase/(Decrease) in Cash and Cash Equivalents	11,215,509	102,448,244	(1,421,226)	11,215,509	102,448,243	(1,421,226)
Cash and Cash Equivalents at the beginning of the year	(102,447,899)	(101,026,673)	(101,026,673)	(102,447,899)	(101,026,673)	(101,026,673)
Cash and Cash equivalents as at the end of the year	**(91,232,390)**	**1,421,570**	**(102,447,899)**	**(91,232,390)**	**1,421,570**	**(102,447,899)**
Cash and Cash Equivalents End of the year						
Cash in hand and cash at banks	41,290,929	192,505,020	44,437,022	41,290,929	192,505,020	44,437,022
Bank Overdrafts	(132,523,318)	(191,083,450)	(146,884,921)	(132,523,318)	(191,083,450)	(146,884,921)
Cash and Cash Equivalents at end of the year	**(91,232,390)**	**1,421,570**	**(102,447,899)**	**(91,232,390)**	**1,421,570**	**(102,447,899)**

Figures in brackets indicate deductions.

HVA FOODS PLC

Statement of Changes in Equity

Provisional Financial Statements for the Six months ended 30th September

All amounts in Sri Lanka Rupees

Group

	Attributable to equity holders of the company			
	Stated capital	**Revaluation reserves**	**Retained earnings**	**Total**
Balance as at 01st April 2024	**582,965,063**	**15,013,718**	**(900,904,011)**	**(302,925,230)**
Issue of Shares	372,000,496	-	-	**372,000,496**
Loss For the Period			(139,930,381)	(139,930,381)
Other Comprehensive income				-
Defined benefit plan Actuarial Gain			580,162	580,162
Deferred tax on actuarial gain on Retirement Benefit Obligations			(524,957)	(524,957)
Balance as at 31st March 2025	**954,965,559**	**15,013,718**	**(1,040,779,187)**	**(70,799,910)**
Balance as at 01st April 2025	954,965,559	15,013,718	(1,040,779,187)	(70,799,910)
Profit For the Period	-	-	3,712,326	3,712,326
Other Comprehensive income				
Defined benefit plan Actuarial Gain	-	-	-	-
Deferred tax on actuarial gain on Retirement Benefit Obligations	-	-	-	-
Balance as at 30th September 2025	**954,965,559**	**15,013,718**	**(1,037,066,861)**	**(67,087,584)**

Company

	Stated capital	**Revaluation reserves**	**Retained earnings**	**Total**
Balance as at 01st April 2024	**582,965,063**	**15,013,718**	**(900,446,505)**	**(302,467,724)**
Issue of Shares	372,000,496			**372,000,496**
Loss For the Period	-	-	(139,833,586)	**(139,833,586)**
Other Comprehensive income				
Defined benefit plan Actuarial Gain	-	-	580,162	**580,162**
Deferred tax on actuarial gain on Retirement Benefit Obligations	-	-	(524,957)	**(524,957)**
Balance as at 31st March 2025	**954,965,559**	**15,013,718**	**(1,040,224,886)**	**(70,245,609)**
Balance as at 01st April 2025	954,965,559	15,013,718	(1,040,224,886)	(70,245,609)
Profit For the Period	-	-	3,732,326	3,732,326
Other Comprehensive income				
Defined benefit plan Actuarial Gain	-	-	-	-
Deferred tax on actuarial gain on Retirement Benefit Obligations	-	-	-	-
Balance as at 30th September 2025	**954,965,559**	**15,013,718**	**(1,036,492,560)**	**(66,513,284)**

Figures in brackets indicate deductions.

HVA FOODS PLC

Provisional Financial Statements for the Six months ended 30th September 2025

1 Market price per share for the period ended 30th September 2025

	2025-26 2nd Quarter Rs.	2024-25 2nd Quarter Rs.
Highest	4.10	3.80
Lowest	2.90	2.70
Last Traded	3.60	3.20

2 The interim financial statements of the company and of the group have been prepared on the basis of the same accounting policies and method applied for the year ended 31st March 2025 and are in compliance with Sri Lanka Accounting Standard 34 - Interim financial reporting

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

	No of shares	Value (Rs.)
As at 30th September 2025	244,526,188	954,965,559
As at 31st March 2025	244,526,188	954,965,559

4 There has been no significant change in the nature of the contingencies and other commitments, which were disclosed in the Audited Financial Statements for the period ended 30th September 2025.

5 There have been no other events subsequent to the balance sheet date, which require disclosure in these financial statements other than what is disclosued below.

6 Major Shareholders and precentages of holdings

Name	No of Shares	% of Holding
GEORGE STEUART & CO LTD A/C NO 01	177,021,804	72.39%
HVA LANKA EXPORTS (PRIVATE) LIMITED	11,625,015	4.75%
MERCHANT BANK OF SRI LANKA & FINANCE PLC 01	2,250,000	0.92%
MR. V. SUNILGAVASKER	2,071,059	0.85%
MR. W.P.S.S. PATHIRANA	2,047,951	0.84%
MR. A.R.H. FERNANDO	1,747,724	0.72%
SENKADAGALA FINANCE PLC/G.A.M.P.CHANDANA	1,532,413	0.63%
MR. M.I.V. FERNANDO	1,511,010	0.62%
MISS. S.N.C.W.M.T.R. KANDEGEDARA	1,000,000	0.41%
SENKADAGALA FINANCE PLC/S.GOBINATH	800,000	0.33%
ASSETLINE FINANCE LIMITED/M.S.HIRIPITIYA	689,494	0.28%
MRS. K.T.A. PERERA	640,517	0.26%
MR. T.J. EMMANUEL	605,178	0.25%
POLGAHAWELA SANASA SOCIETIES UNION LTD	500,000	0.20%
MISS B.F. FIRDOUSIYA & MR. S.A.L. BASHEER, MRS.S.A.S. RUWEISA	500,000	0.20%
MR. N. ABISHAN	488,600	0.20%
MRS. W.A.N. FONSEKA	444,764	0.18%
MR. T.G. THORADENIYA	444,636	0.18%
MR. P.A.P.M. PERERA	426,965	0.18%
MR. M.T. RAJAB KHAN	421,408	0.17%
MR. H.S. JAYALATH	406,715	0.17%
DIALOG FINANCE PLC/S.D.DIVAKARAGE	400,193	0.16%
MR. S.A.L. BASHEER	400,000	0.16%
MERCHANT BANK OF SRI LANKA & FINANCE PLC/H.M.C.B. MAWILMADA	384,536	0.16%
MR. R.D.A.S.P. APPUHAMY	375,000	0.15%
SUB TOTAL	**208,734,982**	**85.36%**
OTHERS	35,791,206	14.64%
TOTAL	**244,526,188**	**100%**

HVA FOODS PLC

Provisional Financial Statements for the Three months ended 30th September 2025

7 To facilitate comparison and where relevant balance pertaining to the previous period have been reclassified

8 Analysis of Net Finance Cost

	Group				Company			
	06 months from 1st April to		3 months from 1st Jul to		06 months from 1st April to		3 months from 1st Jul to	
	30.09.2025	**30.09.2024**	**30.09.2025**	**30.09.2024**	**30.09.2025**	**30.09.2024**	**30.09.2025**	**30.09.2024**
Interest Cost	(43,485,693)	(62,908,853)	(22,293,009)	(31,736,573)	(43,485,693)	(62,908,853)	(22,293,009)	(31,736,573)
Bank Charges	(1,770,357)	(1,856,127)	(697,851)	(547,372)	(1,770,357)	(1,856,127)	(697,851)	(547,372)
Exchange (Gain)/Loss	1,675,899	(2,957,274)	(2,558,028)	1,502,023	1,675,899	(2,957,274)	(2,558,028)	1,502,023
	(43,580,151)	**(67,722,254)**	**(25,548,887)**	**(30,781,923)**	**(43,580,151)**	**(67,722,254)**	**(25,548,887)**	**(30,781,923)**

9 Directors Shareholding

Name	No of Shares	% of Holding
Mrs.V S A Fernando	-	-
Mr.M.P.D.Cooray		
Mr.S A Amarasekere	-	-
Mr.S U.Dassanayake	-	-
Mr.S P S Ranatunga	-	-
Mr.C G Stork	-	-

10 The public holding precentage 30th September 2025 was 22.137% (as at 30th September 2024 was 11.913%) comprising of 3,896 shareholders as at 30th September 2025 (as at 30th September 2024 was 3,549)

11 The float adjusted market capitalization as at 30th September 2025 of Rs.189,460,649.00 falls under option 2 of rule 7.13.1(i)(b) of the listing rules of the Colombo Stock Exchange and the company has complied with the minimum public holding requirement applicable under the said option.

HVA FOODS PLC

CORPORATE INFORMATION

Name of company
HVA Foods PLC

Legal form
Public Limited Liability Company

Registered office of the company
No.118,Braybrooke place,
Colombo 02.

Company registration No
PB/PV/1756 PQ

Stock Exchange Listing
The Ordinary Shares are listed on Colombo Stock Exchange

Directors

Mr.S.P.S.Ranatunga
Independent Non-Executive Director/ Chairman

Ms.V.S.A.Fernando
Non-Executive Director

Mr.S.U.Dassanayake
Executive Director / COO

Mr.M.P.D Cooray
Independent Non-Executive Director

Mr.S.A.Ameresekere
Non-Executive Director

Mr.C.G.Stork
Executive Director / CEO

Audit Committee
Mr.M.P.D Cooray
Independent Non-Executive Director
Chairman of the Committee

Mr.S.P.S.Ranatunga
Independent Non-Executive Director

Ms.V.S.A.Fernando
Non-Executive Director

Remuneration committee
Mr.M.P.D Cooray
Independent Non-Executive Director Chairman of the Committee

Mr.S.P.S.Ranatunga
Independent Non-Executive Director

Ms.V.S.A.Fernando
Non-Executive Director

Related Party Transaction Review Committee
Mr.M.P.D Cooray
Independent Non-Executive Director Chairman of the Committee

Mr.S.P.S.Ranatunga
Independent Non-Executive Director

Mr.S.A.Ameresekere
Non-Executive Director

Nominations and Governance Committee
Mr.M.P.D Cooray
Independent Non-Executive Director Chairman of the Committee

Mr.S.P.S.Ranatunga
Independent Non-Executive Director

Ms.V.S.A.Fernando
Non-Executive Director

Secretaries
P.W.Corporate Secretarial (Pvt) Ltd
3/17, Kynsey Road, Colombo 08.

Lawyers
Capital Law Chambers and Corporate
75/6, Ward Place, Colombo 07.

External Auditors
BDO Partners
Chartered Accountants
"Charter House"
65/2,Sir Chittampalam A Gardiner
Mawatha,Colombo 02.

Internal Auditors
KPMG Sri Lanka
32A, Sir Mohomad Macan Marker
Mawatha,Colombo 01.

Bankers
National Development Bank PLC
Hatton National Bank PLC
People's Bank
Bank of Ceylon
Commercial Bank

Investors relations
HVA Foods PLC
No.118, Braybrooke Place, Colombo 02.
Tel. 011 4427600

Web : www.heladiv.com