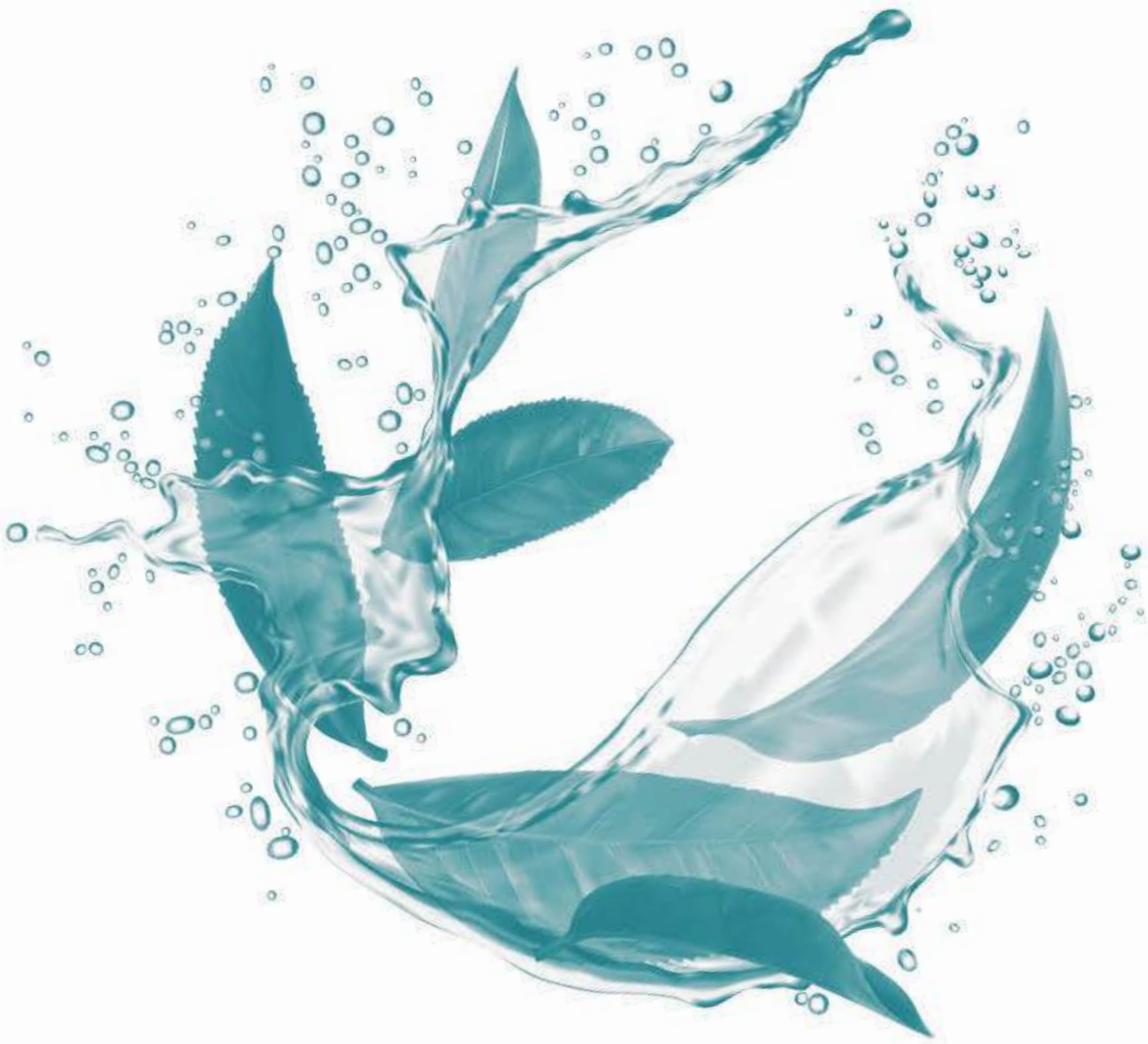
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TEA FROM PARADISE



PROVISIONAL FINANCIAL STATEMENTS

FOR THE NINE MONTHS ENDED
31ST DECEMBER 2025

Dear Shareholders,

For the Nine Months and Third Quarter Ended 31 December 2025 (Unaudited)

I am pleased to report a significant improvement in the Company's financial performance for the nine months ended 31 December 2025, with the Company recording a profit before tax of LKR 7.6 Mn, compared to a loss of LKR 118.6 Mn in the corresponding period of the previous year, representing a year-on-year improvement of LKR 126.2 Mn.

Cumulative revenue for the nine-month period increased by 18% year-on-year to LKR 1,756.1 Mn. Gross profit more than doubled, increasing by 107% to LKR 246.4 Mn, driven by improved margins and effective cost of sales management. As a result, the Company reported a positive operating profit of LKR 80.2 Mn, compared to an operating loss in the prior year. Net finance expenses declined by 24%, further supporting the return to profitability.

For the third quarter ended 31 December 2025, revenue declined by 19% to LKR 604.2 Mn, compared to LKR 746.6 Mn in the corresponding quarter of the previous year. Despite the lower revenue, gross profit increased by 32% to LKR 95.2 Mn, reflecting sustained margin improvements.

Operating profit for the quarter increased by 33% year-on-year to LKR 32.9 Mn, notwithstanding higher distribution costs and a 4% increase in administrative expenses. Net finance expenses increased marginally by 4%. Consequently, the Company recorded a profit before tax of LKR 3.9 Mn for the quarter, compared to a loss of LKR 3.2 Mn in the same quarter of the prior year.

The Board is encouraged by the Company's ability to deliver improved profitability both on a cumulative and quarterly basis. Going forward, continued focus will be placed on strengthening revenue performance, sustaining margin improvements, and maintaining disciplined cost management to support long-term value creation.



……

S P S Ranatunga
Chairman
6th February 2026

HVA FOODS PLC

Statement of Comprehensive Income
Provisional Financial Statements for the Nine months ended 31st December
All amounts in Sri Lanka Rupees

	Group					Company				
	09 Months from 01st April to		03 Months from 01st Oct to		Year Ended	09 Months from 01st April to		03 Months from 01st Oct to		Year Ended
	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
Revenue	1,756,090,352	1,494,026,007	604,210,879	746,631,005	1,836,076,269	1,756,090,352	1,494,026,007	604,210,879	746,631,005	1,836,076,269
Cost of Sales	(1,509,730,333)	(1,374,902,497)	(508,965,805)	(674,696,845)	(1,663,012,247)	(1,509,730,333)	(1,374,902,497)	(508,965,805)	(674,696,845)	(1,663,012,247)
Gross Profit	**246,360,020**	**119,123,510**	**95,245,073**	**71,934,160**	**173,064,022**	**246,360,020**	**119,123,510**	**95,245,073**	**71,934,160**	**173,064,022**
Other Operating Income	6,847,483	7,853,633	2,632,934	3,142,630	9,549,886	6,847,483	7,853,633	2,632,934	3,142,630	9,549,886
Distribution Expenses	(23,119,642)	(5,551,414)	(13,131,891)	(745,629)	(16,074,764)	(23,119,642)	(5,551,414)	(13,131,891)	(745,629)	(16,074,764)
Administration Expenses	(149,932,593)	(144,581,195)	(51,883,325)	(49,679,682)	(185,552,455)	(149,902,593)	(144,494,900)	(51,873,325)	(49,669,682)	(185,456,160)
Results from Operating Activities	**80,155,268**	**(23,155,466)**	**32,862,794**	**24,651,479**	**(19,013,311)**	**80,185,268**	**(23,069,171)**	**32,872,791**	**24,661,479**	**(18,917,016)**
Net finance expenses	(72,580,484)	(95,574,134)	(29,000,333)	(27,859,699)	(120,666,834)	(72,580,484)	(95,573,634)	(29,000,333)	(27,859,699)	(120,666,334)
Profit / (Loss) Before Income Tax	**7,574,784**	**(118,729,600)**	**3,862,462**	**(3,208,220)**	**(139,680,145)**	**7,604,784**	**(118,642,805)**	**3,872,459**	**(3,198,220)**	**(139,583,350)**
Income Tax Expense	-	-	-	-	(250,236)	-	-	-	-	(250,236)
Profit / (Loss) for the Period	**7,574,784**	**(118,729,600)**	**3,862,462**	**(3,208,220)**	**(139,930,381)**	**7,604,784**	**(118,642,805)**	**3,872,459**	**(3,198,220)**	**(139,833,586)**
Other Comprehensive Income										(500) **-**
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	**7,574,784**	**(118,729,600)**	**3,862,462**	**(3,208,220)**	**(139,875,176)**	**7,604,784**	**(118,642,805)**	**3,872,459**	**(3,198,220)**	**(139,778,881)**
Basic Earnings Per Share	**0.03**	**(0.49)**	**0.02**	**(0.01)**	**(0.78)**	**0.03**	**(0.49)**	**0.02**	**(0.01)**	**(0.78)**
Diluted Earnings Per Share	**0.03**	**(0.49)**	**0.02**	**(0.01)**	**(0.78)**	**0.03**	**(0.49)**	**0.02**	**(0.01)**	**(0.78)**

Figures in brackets indicate deductions.

HVA FOODS PLC

Statement of Financial Position

Provisional Financial Statements for the Nine months ended 31st December

All amounts in Sri Lanka Rupees

	Group			Company		
As at	**31.12.2025**	**31.12.2024**	**31.03.2025**	**31.12.2025**	**31.12.2024**	**31.03.2025**
	(Unaudited)	**(Unaudited)**	**(Audited)**	**(Unaudited)**	**(Unaudited)**	**(Audited)**
ASSETS						
Non-Current Assets						
Property, Plant & Equipment	42,507,936	44,240,396	43,535,314	42,507,936	44,240,396	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	47,345,796	50,449,621	48,143,069	2,406,799	5,510,624	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	**550,171,555**	**555,783,035**	**551,996,207**	**550,232,559**	**555,844,039**	**552,057,211**
Current Assets						
Inventories	114,489,048	152,193,755	130,017,545	114,489,048	152,193,755	130,017,545
Financial Investments	10,281,765	36,268,794	8,483,938	10,281,766	36,268,794	8,483,938
Trade & Other Receivables	415,577,894	189,932,975	353,307,908	415,577,894	189,932,975	353,307,908
Amounts Due from Related Parties	4,061,835	2,283,926	2,174,770	4,555,132	2,737,222	2,628,067
Pre-payments & Other Recoverable	98,846,196	12,060,545	14,444,560	98,846,196	12,060,545	14,444,560
Deposits & Advances Receivables	30,544,960	26,798,316	26,278,995	30,544,960	26,798,316	26,278,995
Cash & Cash Equivalents	46,446,848	46,614,731	44,437,022	46,446,848	46,614,731	44,437,022
Total Current Assets	**720,248,547**	**466,153,042**	**579,144,738**	**720,741,844**	**466,606,338**	**579,598,035**
Total Assets	**1,270,420,102**	**1,021,936,077**	**1,131,140,945**	**1,270,974,403**	**1,022,450,377**	**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	(1,033,204,403)	(1,019,633,611)	(1,040,779,187)	(1,032,620,102)	(1,019,089,310)	(1,040,224,886)
Total Equity attributable to the equity holders of the Company/Total equity	**(63,225,126)**	**(49,654,334)**	**(70,799,910)**	**(62,640,825)**	**(49,110,033)**	**(70,245,609)**
Non-Current Liabilities						
Employee benefits	14,692,745	12,153,076	12,282,207	14,692,745	12,153,076	12,282,207
Interest-Bearing Loans and Borrowings	275,011,033	243,643,972	203,745,331	275,011,033	243,643,972	203,745,331
Government Grant	4,714,876	5,824,276	5,546,926	4,714,876	5,824,276	5,546,926
Total non-current liabilities	**294,418,653**	**261,621,324**	**221,574,464**	**294,418,653**	**261,621,324**	**221,574,464**
Current liabilities						
Trade Payables	68,507,636	50,480,452	72,765,782	68,507,636	50,480,452	72,765,782
Interest-Bearing Loans and Borrowings	597,869,432	492,783,092	632,900,814	597,869,432	492,783,092	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	140,842,412	35,266,585	40,788,415	140,842,412	35,266,585	40,788,415
Deposits & Advances Payables	8,262,861	6,773,124	2,870,904	8,262,861	6,773,124	2,870,904
Accrued Expenses & Other Creditors	86,025,923	96,191,937	83,046,155	85,995,923	96,161,936	83,006,155
Bank Overdrafts	136,608,911	127,364,497	146,884,921	136,608,911	127,364,497	146,884,921
Total current liabilities	**1,039,226,575**	**809,969,087**	**980,366,391**	**1,039,196,575**	**809,939,086**	**980,326,391**
Total liabilities	**1,333,645,228**	**1,071,590,411**	**1,201,940,855**	**1,333,615,228**	**1,071,560,410**	**1,201,900,855**
Total equity & liabilities	**1,270,420,102**	**1,021,936,077**	**1,131,140,945**	**1,270,974,403**	**1,022,450,377**	**1,131,655,246**
Net Assets per Share - (LKR)	**(0.26)**	**(0.20)**	**(0.29)**	**(0.26)**	**(0.20)**	**(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.



Head of Finance

The Board of Directors is responsible for these financial statements.



Director



Director

06th February 2026

Colombo

HVA FOODS PLC

Statement of Cashflow
Provisional Financial Statements for the Nine months ended 31st December
All amounts in Sri Lanka Rupees

	Group			Company		
	09 months to		Year ended	09 months to		Year ended
	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
Cash Flow From Operating Activities						
Profit / (Loss) before taxation	7,574,784	(118,729,600)	(139,680,145)	7,604,784	(118,642,805)	(139,583,350)
Adjustments for:						
Depreciation on property, plant and equipment	6,259,236	6,880,032	9,723,211	6,259,236	6,880,032	9,723,211
Amortisation of intangible assets	126,368	606,528	1,769,008	126,368	606,528	1,769,008
Provision for Defined Benefit Obligations - Gratuity	2,866,500	2,516,940	3,226,235	2,866,500	2,516,940	3,226,235
Interest Income on Deposits and Savings	(1,452,727)	(1,213,180)	(1,614,080)	(1,452,727)	(1,213,180)	(1,614,080)
Reversal of provision for inventories	(3,615)	9,007,383	(6,947,202)	(3,615)	9,007,383	(6,947,202)
Written off - Inventories	-	-	9,474,397	-	-	9,474,397
(Reversal)/ Provision on Trade Receivables	4,069,746	(1,071,294)	(1,825,800)	4,069,746	(1,071,294)	(1,825,800)
Trademark impairment loss	-	-	1,154,154	-	-	1,154,154
Amortization of Government Grant	(832,050)	(832,050)	(1,109,400)	(832,050)	(832,050)	(1,109,400)
Loss/(Gain) on Fair Valuation of Financial Investments	(1,132,518)	(408,718)	(198,294)	(1,132,518)	(408,718)	(198,294)
Unrealized Exchange (gain) / loss on Borrowings	3,189,075	(3,345,475)	(4,572,601)	3,189,075	(3,345,475)	(4,572,601)
Interest on Lease	984,475	1,206,141	1,574,949	984,475	1,206,141	1,574,949
Interest Expenses	64,600,068	81,587,763	103,199,474	64,600,068	81,587,763	103,199,474
	78,674,557	**94,934,070**	**113,854,051**	**78,674,557**	**94,934,070**	**113,854,051**
Operating Profit/(Loss) before Working Capital Changes	**86,249,342**	**(23,795,530)**	**(25,826,094)**	**86,279,342**	**(23,708,735)**	**(25,729,299)**
Change in:						
(Increase)/Decrease in inventories	15,532,112	239,557,858	268,214,257	15,532,112	239,557,858	268,214,257
(Increase) /Decrease in Trade Receivables	(63,393,917)	112,671,252	(49,949,175)	(63,393,917)	112,671,252	(49,949,175)
(Increase)/Decrease in Pre-payments and Other Receivables	(87,347,450)	3,568,284	1,184,269	(87,347,450)	3,568,284	1,184,269
(Increase)/Decrease in Amounts due from Related Parties	(1,927,064)	(348,799)	(239,645)	(1,927,064)	(442,594)	(333,440)
(Increase)/Decrease in Deposits & Advances Receivables	(4,265,965)	15,120,029	15,639,349	(4,265,965)	15,120,029	15,639,349
Increase /(Decrease) in Trade Payables	(4,258,146)	(10,998,277)	11,287,053	(4,258,146)	(10,998,277)	11,287,053
Increase/(Decrease) in Amount due to Related Party	100,053,997	(275,841,329)	(270,319,497)	100,053,997	(275,841,329)	(270,319,497)
Increase/(Decrease) in Deposits & Advances Payables	5,391,957	(198,856,054)	(201,758,274)	5,391,957	(198,856,054)	(201,758,274)
Increase / (decrease) in accrued expenses and other creditors	3,019,769	17,304,373	3,158,592	2,989,769	17,311,373	3,155,592
Cash generated from / (used) in operations	**49,054,634**	**(121,618,193)**	**(248,609,165)**	**49,054,634**	**(121,618,193)**	**(248,609,165)**
Interest Paid	(64,600,068)	(81,587,763)	(103,199,474)	(64,600,068)	(81,587,763)	(103,199,474)
Lease Interest Paid	(984,475)	(1,206,141)	(1,574,949)	(984,475)	(1,206,141)	(1,574,949)
Gratuity Paid	(455,963)	(245,709)	(245,709)	(455,963)	(245,709)	(245,709)
Net cash generated from / (used) in operating activities	**(16,985,871)**	**(204,657,806)**	**(353,629,296)**	**(16,985,871)**	**(204,657,806)**	**(353,629,296)**
Cash Flows from Investing Activities						
Acquisition of Property, Plant and Equipment	(4,560,952)	(245,168)	(2,393,347)	(4,560,952)	(245,168)	(2,393,347)
Net Increase / (Decrease) in Financial Assets	(665,311)	(34,035,254)	(6,460,823)	(665,311)	(34,035,254)	(6,460,823)
Interest Received	1,452,727	1,213,180	1,614,080	1,452,727	1,213,180	1,614,080
Net Cash Generated/(Used in) Investing Activities	**(3,773,536)**	**(33,067,242)**	**(7,240,090)**	**(3,773,536)**	**(33,067,242)**	**(7,240,090)**
Cash Flows from Financing Activities						
Repayments of lease creditors	(759,725)	(538,064)	(750,656)	(759,725)	(538,064)	(750,656)
Issue of shares	-	372,000,496	372,000,496	-	372,000,496	372,000,496
Proceeds from interest bearing loans and borrowings	1,796,833,249	1,013,427,553	1,465,013,610	1,796,833,249	1,013,427,553	1,465,013,610
Repayment of interest bearing loans and borrowings	(1,763,028,279)	(1,126,888,030)	(1,476,815,290)	(1,763,028,279)	(1,126,888,030)	(1,476,815,290)
Net cash (used) in / generated from financing activities	**33,045,244**	**258,001,955**	**359,448,160**	**33,045,244**	**258,001,955**	**359,448,160**
Net Increase/(Decrease) in Cash and Cash Equivalents	12,285,837	20,276,907	(1,421,226)	12,285,837	20,276,907	(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	**(90,162,062)**	**(80,749,766)**	**(102,447,899)**	**(90,162,062)**	**(80,749,766)**	**(102,447,899)**
Cash and Cash Equivalents End of the year						
Cash in hand and cash at banks	46,446,848	46,614,731	44,437,022	46,446,848	46,614,731	44,437,022
Bank Overdrafts	(136,608,911)	(127,364,497)	(146,884,921)	(136,608,911)	(127,364,497)	(146,884,921)
Cash and Cash Equivalents at end of the year	**(90,162,063)**	**(80,749,766)**	**(102,447,899)**	**(90,162,063)**	**(80,749,766)**	**(102,447,899)**

Figures in brackets indicate deductions.

HVA FOODS PLC

Statement of Changes in Equity

Provisional Financial Statements for the Nine months ended 31st December

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)**
Right Issue of Shares	372,000,496	-	-	372,000,496
Loss For the Period			(118,729,600)	(118,729,600)
Other Comprehensive income				-
Defined benefit plan Actuarial Gain	-	-	-	-
Deferred tax on actuarial gain on Retirement Benefit Obligations	-	-	-	-
Balance as at 31st December 2024	**954,965,559**	**15,013,718**	**(1,019,633,611)**	**(49,654,334)**
Balance as at 01st April 2025	954,965,559	15,013,718	(1,040,779,187)	(70,799,910)
Profit For the Period	-	-	7,574,784	7,574,784
Other Comprehensive income				
Defined benefit plan Actuarial Gain	-	-	-	-
Deferred tax on actuarial gain on Retirement Benefit Obligations	-	-	-	-
Balance as at 31st December 2025	**954,965,559**	**15,013,718**	**(1,033,204,403)**	**(63,225,126)**

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)**
Right Issue of Shares	372,000,496			372,000,496
Loss For the Period	-	-	(118,642,805)	(118,642,805)
Other Comprehensive income				
Defined benefit plan Actuarial Gain	-	-	-	-
Deferred tax on actuarial gain on Retirement Benefit Obligations	-	-	-	-
Balance as at 31st December 2024	**954,965,559**	**15,013,718**	**(1,019,089,310)**	**(49,110,033)**
Balance as at 01st April 2025	954,965,559	15,013,718	(1,040,224,886)	(70,245,609)
Profit For the Period	-	-	7,604,784	7,604,784
Other Comprehensive income				
Defined benefit plan Actuarial Gain	-	-	-	-
Deferred tax on actuarial gain on Retirement Benefit Obligations	-	-	-	-
Balance as at 31st December 2025	**954,965,559**	**15,013,718**	**(1,032,620,102)**	**(62,640,825)**

Figures in brackets indicate deductions.

HVA FOODS PLC

Provisional Financial Statements for the Nine months ended 31st December 2025

1 Market price per share for the period ended 31st December 2025

	2025-26 3rd Quarter Rs.	2024-25 3rd Quarter Rs.
Highest	4.20	4.50
Lowest	3.30	3.00
Last Traded	3.50	4.20

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 31st December 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 31st December 2025.

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

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	3,251,020	1.33%
MR. V. SUNILGAVASKER	2,969,996	1.22%
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	944,750	0.39%
MR. W.A.S.P. DE SARAM	773,726	0.32%
MRS. W.A.N.M. DE SERAM	693,848	0.28%
ASSETLINE FINANCE LIMITED/M.S.HIRIPITIYA	689,494	0.28%
SENKADAGALA FINANCE PLC/S.GOBINATH	650,000	0.27%
MRS. K.T.A. PERERA	640,517	0.26%
MRS. W.A.N. FONSEKA	630,004	0.26%
MR. W.M.A. GUNATHILAKA	560,328	0.23%
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. T.G. THORADENIYA	444,636	0.18%
MR. M.T. RAJAB KHAN	421,408	0.17%
MR. A.K.M. RIYAS	414,049	0.17%
MR. H.S. JAYALATH	406,715	0.17%
DIALOG FINANCE PLC/S.D.DIVAKARAGE	400,193	0.16%
DR. G.I.U.S. PERERA	400,000	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%
ASSETLINE FINANCE LTD/P.B.C. VIDURANGA	340,468	0.14%
SUB TOTAL	**208,342,644**	**85.20%**
OTHERS	36,183,544	14.80%
TOTAL	**244,526,188**	**100%**

HVA FOODS PLC

Provisional Financial Statements for the Nine months ended 31st December 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			
	09 months from 1st April to		03 months from 1st Oct to		09 months from 1st April to		03 months from 1st Oct to	
	31.12.2025	**31.12.2024**	**31.12.2025**	**31.12.2024**	**31.12.2025**	**31.12.2024**	**31.12.2025**	**31.12.2024**
Interest Cost	67,159,765	83,467,812	23,741,170	20,567,278	67,159,765	83,467,812	23,741,170	20,567,278
Bank Charges	3,216,570	2,916,107	1,379,116	1,059,453	3,216,570	2,915,580	1,379,116	1,059,453
Exchange (Gain)/Loss	2,204,148	9,190,215	3,880,047	6,232,968	2,204,148	9,190,242	3,880,047	6,232,968
	72,580,484	**95,574,134**	**29,000,333**	**27,859,699**	**72,580,484**	**95,573,634**	**29,000,333**	**27,859,699**

9 Directors Shareholding

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

10 The public holding precentage 31st December 2025 was 22.137% (as at 31st December 2024 was 11.913%) comprising of 4,043 shareholders as at 31st December 2025 (as at 31st December 2024 was 3,545)

11 The float adjusted market capitalization as at 31st December 2025 of Rs.184,047,593.00 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

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