Heladiv®

TEA FROM PARADISE



PROVISIONAL FINANCIAL STATEMENTS

FOR THE SIX MONTHS ENDED

30TH SEPTEMBER 2026

Dear Shareholders,

I am pleased to present the performance of the Company for the six months ended 30 September 2026.

The period under review remained challenging for the tea export industry, with the Company experiencing a decline in revenue compared with the corresponding period of the previous year. This was mainly attributable to subdued demand in key export markets, challenging trading conditions and the ongoing geopolitical situation in the Middle East, which affected market activity and export orders.

Despite the challenging environment, the Company maintained a resilient gross margin, with the gross profit margin improving to 14.8% compared with 13.1% in the corresponding period of the previous year. This reflects continued focus on pricing, product mix and cost management.

However, the lower sales volumes, together with the relatively fixed nature of certain operating costs and increased finance expenses, resulted in the Company recording a loss before tax for the period.

Management continues to focus on strengthening export sales, developing new markets and customers, improving operational efficiencies and maintaining prudent cost and working-capital management. The Company remains committed to navigating the current market challenges while positioning the business for sustainable growth as market conditions improve.

On behalf of the Board, I wish to thank our customers, business partners, employees and all other stakeholders for their continued support and confidence in the Company.



…….

S P S Ranatunga
Chairman
11th November 2026

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 Apr to		03 Months from 01st Jul to		Year Ended	06 Months from 01st Apr to		03 Months from 01st Jul to		Year Ended
	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
Revenue	720,895,792	1,151,879,474	409,224,941	561,801,412	2,274,796,768	720,895,792	1,151,879,474	409,224,941	561,801,412	2,274,796,768
Cost of Sales	(614,058,631)	(1,000,764,527)	(352,536,960)	(482,717,684)	(1,944,650,756)	(614,058,631)	(1,000,764,527)	(352,536,960)	(482,717,684)	(1,944,650,756)
Gross Profit	**106,837,161**	**151,114,947**	**56,687,981**	**79,083,729**	**330,146,012**	**106,837,161**	**151,114,947**	**56,687,981**	**79,083,729**	**330,146,012**
Other Operating Income	1,658,085	4,214,549	1,121,289	2,099,731	8,713,054	1,658,085	4,214,549	1,121,289	2,099,731	8,713,054
Distribution Expenses	(8,678,873)	(9,987,751)	(5,263,874)	(4,811,525)	(29,282,740)	(8,678,873)	(9,987,751)	(5,263,874)	(4,811,525)	(29,282,740)
Administration Expenses	(104,876,691)	(98,049,268)	(53,105,804)	(49,414,127)	(207,643,380)	(104,853,041)	(98,029,268)	(53,093,979)	(49,404,127)	(207,600,380)
Results from Operating Activities	**(5,060,319)**	**47,292,477**	**(560,408)**	**26,957,810**	**101,932,946**	**(5,036,669)**	**47,312,477**	**(548,583)**	**26,967,807**	**101,975,946**
Net finance expenses	(53,333,118)	(43,580,151)	(25,309,313)	(25,548,887)	(96,899,771)	(53,333,118)	(43,580,151)	(25,309,313)	(25,548,887)	(96,899,771)
Profit / (Loss) Before Income Tax	**(58,393,436)**	**3,712,326**	**(25,869,721)**	**1,408,923**	**5,033,175**	**(58,369,786)**	**3,732,326**	**(25,857,896)**	**1,418,920**	**5,076,175**
Income Tax (Expense)/ Reversal	-	-	-	-	2,066,847	-	-	-	-	2,066,847
Profit / (Loss) for the Period	**(58,393,436)**	**3,712,326**	**(25,869,721)**	**1,408,923**	**7,100,022**	**(58,369,786)**	**3,732,326**	**(25,857,896)**	**1,418,920**	**7,143,022**
Other Comprehensive Income										
Actuarial (loss)/gain on retirement benefit obligation	-	-	-	-	(1,559,686)	-	-	-	-	(1,559,686)
Deferred tax reversal/ (expense)on actuarial gain/ loss on retirement benefit obligation	-	-	-	-	467,906	-	-	-	-	467,906
Total other Comprehensive Income / (Loss)	**-**	**-**	**-**	**-**	**(1,091,780)**	**-**	**-**	**-**	**-**	**(1,091,780)**
Total Comprehensive Income / (Loss) for the Period	**(58,393,436)**	**3,712,326**	**(25,869,721)**	**1,408,923**	**6,008,242**	**(58,369,786)**	**3,732,326**	**(25,857,896)**	**1,418,920**	**6,051,242**
Basic Earnings Per Share	**(0.24)**	**0.02**	**(0.11)**	**0.01**	**0.03**	**(0.24)**	**0.02**	**(0.11)**	**0.01**	**0.03**
Diluted Earnings Per Share	**(0.24)**	**0.02**	**(0.11)**	**0.01**	**0.03**	**(0.24)**	**0.02**	**(0.11)**	**0.01**	**0.03**

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	**30.09.2026**	**30.09.2025**	**31.03.2026**	**30.09.2026**	**30.09.2025**	**31.03.2026**
	(Unaudited)	**(Unaudited)**	**(Audited)**	**(Unaudited)**	**(Unaudited)**	**(Audited)**
ASSETS						
Non-Current Assets						
Property, Plant & Equipment	30,825,025	44,239,702	34,219,319	30,825,025	44,239,702	34,219,319
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	45,648,526	47,611,554	46,159,049	709,529	2,672,557	1,220,052
Deferred Tax Assets	199,700,439	196,468,326	199,700,439	199,700,439	196,468,326	199,700,439
Total Non-Current Assets	**540,023,489**	**552,169,079**	**543,928,305**	**540,084,493**	**552,230,083**	**543,989,309**
Current Assets						
Inventories	100,296,129	106,880,078	139,210,001	100,296,129	106,880,078	139,210,001
Financial Investments	3,867,309	9,845,954	3,996,005	3,867,309	9,845,954	3,996,005
Trade & Other Receivables	175,109,788	383,668,570	366,696,519	175,109,788	383,668,570	366,696,519
Amounts Due from Related Parties	1,466,473	3,259,418	2,294,924	2,002,770	3,752,715	2,788,221
Pre-payments & Other Recoverable	80,715,774	17,888,490	89,929,107	80,715,774	17,888,490	89,929,107
Deposits & Advances Receivables	18,078,981	27,109,162	26,595,246	18,078,981	27,109,162	26,595,246
Cash & Cash Equivalents	50,434,492	41,290,929	68,468,971	50,434,492	41,290,929	68,468,971
Total Current Assets	**429,968,946**	**589,942,600**	**697,190,773**	**430,505,244**	**590,435,898**	**697,684,070**
Total Assets	**969,992,435**	**1,142,111,679**	**1,241,119,078**	**970,589,737**	**1,142,665,980**	**1,241,673,379**
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	13,844,718	15,013,718	13,844,718	13,844,718	15,013,718	13,844,718
Retained Earnings	(1,091,494,381)	(1,037,066,861)	(1,033,100,945)	(1,090,873,430)	(1,036,492,560)	(1,032,503,644)
Total Equity attributable to the equity holders of the Company/Total equity	**(122,684,104)**	**(67,087,585)**	**(64,290,668)**	**(122,063,154)**	**(66,513,284)**	**(63,693,367)**
Non-Current Liabilities						
Employee benefits	20,615,528	14,044,370	17,395,004	20,615,528	14,044,370	17,395,004
Interest-Bearing Loans and Borrowings	146,001,537	231,260,975	189,514,637	146,001,537	231,260,975	189,514,637
Government Grant	3,882,826	4,992,226	4,437,526	3,882,826	4,992,226	4,437,526
Total non-current liabilities	**170,499,890**	**250,297,570**	**211,347,167**	**170,499,890**	**250,297,570**	**211,347,167**
Current liabilities						
Trade Payables	59,142,522	55,852,357	73,156,977	59,142,522	55,852,357	73,156,977
Interest-Bearing Loans and Borrowings	472,140,020	524,407,258	631,313,290	472,140,020	524,407,258	631,313,290
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	149,113,977	145,050,092	143,364,721	149,113,977	145,050,092	143,364,721
Deposits & Advances Payables	17,479,226	7,237,414	6,124,443	17,479,226	7,237,414	6,124,443
Accrued Expenses & Other Creditors	92,765,637	92,721,853	112,338,288	92,741,987	92,701,853	112,295,288
Bank Overdrafts	130,425,869	132,523,318	126,655,460	130,425,869	132,523,318	126,655,460
Total current liabilities	**922,176,650**	**958,901,693**	**1,094,062,579**	**922,153,000**	**958,881,693**	**1,094,019,579**
Total liabilities	**1,092,676,540**	**1,209,199,263**	**1,305,409,746**	**1,092,652,890**	**1,209,179,263**	**1,305,366,746**
Total equity & liabilities	**969,992,435**	**1,142,111,679**	**1,241,119,078**	**970,589,737**	**1,142,665,980**	**1,241,673,379**
Net Assets per Share - (LKR)	**(0.50)**	**(0.27)**	**(0.26)**	**(0.50)**	**(0.27)**	**(0.26)**

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.

Director

Director

11th November 2026

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		
	6 months to		Year ended	6 months to		Year ended
	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
Cash Flow From Operating Activities						
Profit / (Loss) before taxation	(58,393,436)	3,712,326	5,033,175	(58,369,786)	3,732,326	5,076,175
Adjustments for:						
Depreciation on property, plant and equipment	4,308,527	4,226,835	9,797,768	4,308,527	4,226,835	9,797,768
Amortisation of intangible assets	-	84,246	1,307,863	-	84,246	1,307,863
Provision for Defined Benefit Obligations - Gratuity	3,500,004	1,911,000	4,009,073	3,500,004	1,911,000	4,009,073
Interest Income on Deposits and Savings	(1,445,978)	(916,870)	(2,031,010)	(1,445,978)	(916,870)	(2,031,010)
Provision for inventories	3,000,000	-	-	3,000,000	-	-
Reversal of provision for inventories	-	-	(9,804,335)	-	-	(9,804,335)
Written off - Inventories	-	(3,615)	6,211,217	-	(3,615)	6,211,217
(Reversal)/ Provision on Trade Receivables	3,042,000	2,945,815	25,106,322	3,042,000	2,945,815	25,106,322
Written off - trade receivable	-	-	28,278,131	-	-	28,278,131
Trademark Write-Off	354,762	-	676,157	354,762	-	676,157
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	188,864	(790,267)	(1,129,635)	188,864	(790,267)	(1,129,635)
Unrealized Exchange Gain/ (Loss) on Borrowings	(6,114,172)	(1,954,441)	428,669	(6,114,172)	(1,954,441)	428,669
Interest on Lease	478,904	678,444	1,265,702	478,904	678,444	1,265,702
Interest Expenses	45,953,896	41,833,745	86,910,963	45,953,896	41,833,745	86,910,963
Unrecoverable VAT		-	2,344,487		-	2,344,487
Profit / (loss) on Sale of Property, Plant and Equipment	-	-	(1,108,000)	-	-	(1,108,000)
	52,712,105	**47,460,192**	**151,153,972**	**52,712,105**	**47,460,192**	**151,153,972**
Operating Profit/(Loss) before Working Capital Changes	**(5,681,331)**	**51,172,518**	**156,187,147**	**(5,657,681)**	**51,192,518**	**156,230,147**
Change in:						
(Increase)/Decrease in inventories	35,913,872	23,141,082	(5,599,338)	35,913,872	23,141,082	(5,599,338)
(Increase) /Decrease in Trade Receivables	188,544,731	(30,360,662)	(66,773,064)	188,544,731	(30,360,662)	(66,773,064)
(Increase)/Decrease in Pre-payments and Other Receivables	9,213,333	(6,389,745)	(75,680,907)	9,213,333	(6,389,745)	(75,680,907)
(Increase)/Decrease in Amounts due from Related Parties	785,451	(1,124,648)	(120,154)	785,451	(1,124,648)	(160,154)
(Increase)/Decrease in Deposits & Advances Receivables	8,516,265	(830,166)	(316,251)	8,516,265	(830,166)	(316,251)
Increase /(Decrease) in Trade Payables	(14,014,455)	(16,913,424)	391,195	(14,014,455)	(16,913,424)	391,195
Increase/(Decrease) in Amount due to Related Party	5,749,256	104,261,677	102,576,306	5,749,256	104,261,677	102,576,306
Increase/(Decrease) in Deposits & Advances Payables	11,354,783	4,366,510	3,253,539	11,354,783	4,366,510	3,253,539
Increase / (decrease) in accrued expenses and other creditors	(19,529,651)	9,715,699	26,947,646	(19,553,301)	9,695,699	26,944,646
Cash generated from / (used) in operations	**220,852,252**	**137,038,841**	**140,866,119**	**220,852,252**	**137,038,841**	**140,866,119**
Interest Paid	(45,953,895)	(41,833,745)	(86,910,963)	(45,953,895)	(41,833,745)	(86,910,963)
Lease Interest Paid	(478,903)	(678,444)	(1,265,702)	(478,903)	(678,444)	(1,265,702)
Gratuity Paid	(279,480)	(148,838)	(455,963)	(279,480)	(148,838)	(455,963)
Net cash generated from / (used) in operating activities	**174,139,974**	**94,377,813**	**52,233,491**	**174,139,974**	**94,377,813**	**52,233,491**
Cash Flows from Investing Activities						
Acquisition of Property, Plant and Equipment	(758,470)	(4,483,953)	(4,823,773)	(758,470)	(4,483,953)	(4,823,773)
Net Increase / (Decrease) in Financial Assets	(60,168)	(571,749)	5,617,568	(60,168)	(571,749)	5,617,568
Interest Received	1,445,978	916,870	2,031,010	1,445,978	916,870	2,031,010
Proceeds from sale of property, plant and equipment	-	-	5,450,000	-	-	5,450,000
Net Cash Generated/(Used in) Investing Activities	**627,340**	**(4,138,832)**	**8,274,805**	**627,340**	**(4,138,832)**	**8,274,805**
Cash Flows from Financing Activities						
Repayments of lease creditors	(683,896)	(484,356)	(1,059,898)	(683,896)	(484,356)	(1,059,898)
Proceeds from interest bearing loans and borrowings	1,032,980,416	1,057,575,188	2,524,027,223	1,032,980,416	1,057,575,188	2,524,027,223
Repayment of interest bearing loans and borrowings	(1,228,868,724)	(1,136,114,304)	(2,539,214,211)	(1,228,868,724)	(1,136,114,304)	(2,539,214,211)
Net cash (used) in / generated from financing activities	**(196,572,204)**	**(79,023,472)**	**(16,246,886)**	**(196,572,204)**	**(79,023,472)**	**(16,246,886)**
Net Increase/(Decrease) in Cash and Cash Equivalents	(21,804,889)	11,215,509	44,261,410	(21,804,889)	11,215,509	44,261,410
Cash and Cash Equivalents at the beginning of the year	(58,186,489)	(102,447,899)	(102,447,899)	(58,186,489)	(102,447,899)	(102,447,899)
Cash and Cash equivalents as at the end of the year	**(79,991,378)**	**(91,232,390)**	**(58,186,489)**	**(79,991,378)**	**(91,232,390)**	**(58,186,489)**
At the beginning						
Cash in hand and balance at bank	68,468,971	44,437,022	44,437,022	68,468,971	44,437,022	44,437,022
Bank overdraft	(126,655,460)	(146,884,921)	(146,884,921)	(126,655,460)	(146,884,921)	(146,884,921)
	(58,186,489)	**(102,447,899)**	**(102,447,899)**	**(58,186,489)**	**(102,447,899)**	**(102,447,899)**
At the end						
Cash in hand and balance at bank	50,434,492	41,290,929	68,468,971	50,434,492	41,290,929	68,468,971
Bank overdraft	(130,425,869)	(132,523,318)	(126,655,460)	(130,425,869)	(132,523,318)	(126,655,460)
Cash and Cash Equivalents at end of the year	**(79,991,378)**	**(91,232,390)**	**(58,186,489)**	**(79,991,378)**	**(91,232,390)**	**(58,186,489)**

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 2025	**954,965,559**	**15,013,718**	**(1,040,779,187)**	**(70,799,910)**
Profit For the Period			7,100,022	7,100,022
Other Comprehensive income				-
Actuarial loss on retirement benefit obligation	-	-	(1,559,686)	(1,559,686)
Defered tax reversal on acturial loss on retirement benefit obligation	-	-	467,906	467,906
Transferred revaluation surplus on land dispoed to retained earning	-	(1,670,000)	1,670,000	-
Realisation of revaluation surplus on disposal of land	-	501,000	-	501,000
Balance as at 31st March 2026	**954,965,559**	**13,844,718**	**(1,033,100,945)**	**(64,290,668)**
Balance as at 01st April 2026	954,965,559	13,844,718	(1,033,100,945)	(64,290,668)
Loss For the Period	-	-	(58,393,436)	(58,393,436)
Other Comprehensive income				
Actuarial loss on retirement benefit obligation	-	-	-	-
Defered tax reversal on acturial loss on retirement benefit obligation	-	-	-	-
Balance as at 30th September 2026	**954,965,559**	**13,844,718**	**(1,091,494,381)**	**(122,684,104)**

Company

	Stated capital	**Revaluation reserves**	**Retained earnings**	**Total**
Balance as at 01st April 2025	**954,965,559**	**15,013,718**	**(1,040,224,886)**	**(70,245,609)**
Profit For the Period	-	-	7,143,022	7,143,022
Other Comprehensive income				
Actuarial loss on retirement benefit obligation	-	-	(1,559,686)	(1,559,686)
Defered tax reversal on acturial loss on retirement benefit obligation	-	-	467,906	467,906
Transferred revaluation surplus on land dispoed to retained earning	-	(1,670,000)	1,670,000	-
Realisation of revaluation surplus on disposal of land	-	501,000		501,000
Balance as at 31st March 2026	**954,965,559**	**13,844,718**	**(1,032,503,644)**	**(63,693,367)**
Balance as at 01st April 2026	954,965,559	13,844,718	(1,032,503,644)	(63,693,367)
Loss For the Period	-	-	(58,369,786)	(58,369,786)
Other Comprehensive income				
Actuarial loss on retirement benefit obligation	-	-	-	-
Defered tax reversal on acturial loss on retirement benefit obligation	-		-	-
Balance as at 30th September 2026	**954,965,559**	**13,844,718**	**(1,090,873,430)**	**(122,063,154)**

Figures in brackets indicate deductions.

HVA FOODS PLC

Provisional Financial Statements for the Six months ended 30th September 2026

1 Market price per share for the period ended 30th September 2026

	2026-27 2nd Quarter Rs.	2025-26 2nd Quarter Rs.
Highest	6.20	4.10
Lowest	4.20	2.90
Last Traded	4.40	3.60

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 2026 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 2026	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 2026.

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	133,021,804	54.40%
HVA LANKA EXPORTS (PRIVATE) LIMITED	11,625,015	4.75%
COMMERCIAL BANK OF CEYLON PLC/W. JINADASA	2,500,000	1.02%
DR. N.Y.P.H. NARANGODA	1,844,968	0.76%
MR. A.R.H. FERNANDO	1,747,724	0.72%
SEYLAN BANK PLC/S.T.D.WIRASINGHE	1,367,400	0.56%
MR. B.S.M. SIFRAN	1,214,511	0.50%
MR. P.D.D.B. PANANDENIYA	1,210,253	0.50%
SEYLAN BANK PLC/ANUJA CHAMILA JAYASINGHE	1,209,702	0.50%
MR. H.D.G.V.K. PREMACHANDRA	1,069,700	0.44%
MR. T. AMIRTHALINGAM	1,050,870	0.43%
DIALOG FINANCE PLC/S.D.DIVAKARAGE	1,050,193	0.43%
DFCC BANK PLC/G.A.C. DE SILVA	1,048,499	0.43%
MERCHANT BANK OF SRI LANKA & FINANCE PLC/N.P.H.R.P.PARANAHEWA	1,000,000	0.41%
HATTON NATIONAL BANK PLC/RUWAN PRASSANA SUGATHADASA	923,684	0.38%
MR. S.M.D.R.N. SENARATH	813,593	0.33%
MR. H.J.H.D. MENDIS	767,010	0.31%
HATTON NATIONAL BANK PLC/ANUJA CHAMILA JAYASINGHE	736,398	0.30%
MR. M.A. PERERA	700,074	0.29%
MS. S.T. LIYANAGE & MS. S.I.R.LIYANAGE,MS. S.L.LIYANAGE	700,000	0.29%
SUB TOTAL	**165,601,398**	**67.72%**
OTHERS	78,924,790	32.28%
TOTAL	**244,526,188**	**100%**

HVA FOODS PLC

Provisional Financial Statements for the Six months ended 30th September 2026

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 Apr to		03 months from 1st Jul to		06 months from 1st Apr to		03 months from 1st Jul to	
	30.09.2026	**30.09.2025**	**30.09.2026**	**30.09.2025**	**30.09.2026**	**30.09.2025**	**30.09.2026**	**30.09.2025**
Interest Cost	46,042,747	43,485,693	21,870,565	22,293,009	46,042,747	43,485,693	21,870,565	22,293,009
Bank Charges	1,838,383	1,770,357	928,374	697,851	1,838,383	1,770,357	928,374	697,851
Exchange (Gain)/Loss	5,451,987	(1,675,899)	2,510,373	2,558,028	5,451,987	(1,675,899)	2,510,373	2,558,028
	53,333,118	**43,580,151**	**25,309,313**	**25,548,887**	**53,333,118**	**43,580,151**	**25,309,313**	**25,548,887**

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 30th September 2026 was 40.1313% (as at 30th September 2025 was 22.137%) comprising of 5,437 shareholders as at 30th September 2026 (as at 30th September 2025 was 3,896)

11 The float adjusted market capitalization as at 30th September 2026 of Rs.421,965,940.20 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 Company with Limited Liability

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

Company registration No
PB/PV/1765 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.

Registrars
Central Depository Systems (Pvt) Limited
Ground Floor, M & M Center,
341/5, Kotte Road, Rajagiriya.

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