EAST WEST PROPERTIES PLC

INTERIM FINANCIAL REPORT

FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2025

EAST WEST PROPERTIES PLC
CONSOLIDATED INCOME STATEMENT

	6 Months ended 30th September			3 Months ended 30th September		
	2025	**2024**	**Change**	**2025**	**2024**	**Change**
	Rs.	**Rs.**	**%**	**Rs.**	**Rs.**	**%**
Revenue	80,513,638	77,436,939	4	43,408,338	41,125,622	6
Direct Cost	(281,116)	(565,724)	(50)	(147,580)	(401,109)	(63)
Gross Profit	80,232,522	76,871,216	4	43,260,758	40,724,513	6
Other Income	3,664,171	5,466,211	(33)	1,952,022	1,459,593	34
	83,896,693	82,337,426		45,212,780	42,184,106	
Administration Expenditure	(58,356,177)	(70,885,023)	(18)	(27,770,370)	(35,027,163)	(21)
Other Expenses	-	-		-	-	
Results from Operating Activities	25,540,516	11,452,403	123	17,442,409	7,156,943	144
Finance Income	28,570,814	22,015,873	30	14,509,406	8,913,076	63
Finance Cost	-	(363,406)	(100)	-	(399,813)	(100)
Net Finance Income / (Costs)	28,570,814	21,652,467	32	14,509,406	8,513,262	70
Profit / (Loss) before Tax	54,111,329	33,104,870	63	31,951,815	15,670,205	104
Income Tax Expenses	(7,888,086)	(4,612,500)	71	(3,944,043)	(2,400,000)	64
Profit / (Loss) for the Year	**46,223,243**	**28,492,370**	**62**	**28,007,772**	**13,270,205**	**111**
Other Comprehensive Income						
Items that will not to be reclassified to Profit or Loss						
- Re-measurement of Employee Benefits	-	-		-		
- Deferred Tax on Re-measurement of Employee Benefits	-	-		-		
Total Other Comprehensive Income / (Expenses) for the Year	-	-		-	-	
Total Compehensive Income / (Expenses) for the Year	**46,223,243**	**28,492,370**	**62**	**28,007,772**	**13,270,205**	**111**
Profit / (Loss) attributable to:						
Equity Holders of the Parent	39,761,829	21,652,959	84	22,720,617	9,644,160	136
Non-Controlling Interest	6,461,415	6,839,411	(6)	5,287,155	3,626,046	46
Profit / (Loss) for the Year	**46,223,243**	**28,492,370**	**62**	**28,007,772**	**13,270,206**	**111**
Total Comprehensive Income / (Expenses) attributable to:						
Equity Holder of the Parent	39,761,829	21,652,959	**84**	22,720,617	9,644,160	**136**
Non-Controlling Interest	6,461,415	6,839,411	**(6)**	5,287,155	3,626,046	**46**
Total Comprehensive Income/(Expenses) for the Year	**46,223,243**	**28,492,370**	**62**	**28,007,772**	**13,270,206**	**111**
Earnings / (Loss) per Share	**0.29**	**0.16**		**0.16**	**0.07**	

Figures in the brackets indicate deductions

EAST WEST PROPERTIES PLC
COMPANY INCOME STATEMENT

	6 Months ended 30th September			3 Months ended 30th September		
	2025	**2024**	**Change**	**2025**	**2024**	**Change**
	Rs.	**Rs.**	**%**	**Rs.**	**Rs.**	**%**
Revenue	61,787,534	57,887,748	7	30,942,934	30,588,776	1
Other Income	2,214,294	5,884,032	(62)	1,201,247	1,651,262	(27)
	64,001,828	63,771,780		32,144,182	32,240,038	
Administration Expenditure	(48,794,068)	(63,348,702)	(23)	(24,027,127)	(31,606,886)	(24)
Other Expenses	-	-		-	-	
Results from Operating Activities	15,207,760	423,078	3,495	8,117,055	633,152	1,182
Finance Income	23,137,009	16,337,481	42	11,754,649	6,487,038	81
Finance Cost	-	(13,671)	(100)	-	(50,078)	(100)
Net Finance Income	23,137,009	16,323,810	42	11,754,649	6,436,960	83
Profit before Tax	38,344,769	16,746,888	129	19,871,703	7,070,112	181
Income Tax Expenses	(5,308,086)	(2,212,500)	140	(2,654,043)	(1,200,000)	121
Profit for the Period	**33,036,683**	**14,534,388**	**127**	**17,217,660**	**5,870,112**	**193**
Other Comprehensive Income						
Items that will not to be reclassified to Profit or Loss						
- Re-measurement of Employee Benefits	-	-		-	-	
- Deferred Tax on Re-measurement of Employee Benefits						
Total Other Comprehensive Income / (Expenses) for the Period	-	-		-	-	
Total Compehensive Income / (Expenses)for the	**33,036,683**	**14,534,388**	**127**	**17,217,660**	**5,870,112**	**193**
Earnings / (Loss) per Share	**0.24**	**0.11**		**0.12**	**0.04**	

Figures in the brackets indicate deductions

EAST WEST PROPERTIES PLC
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	6 Months ended 30th September		Year ended
	2025	2024	31.03.2025
	Rs.	Rs.	Rs.
ASSETS			
NON - CURRENT ASSETS			
Property, Plant & Equipment	170,603,591	180,633,743	175,621,988
Lease Hold Property	24,178,249	24,598,740	24,388,495
Investment Properties	2,014,902,639	2,026,935,195	2,026,884,420
Deffered Tax	206,976	-	206,976
Intangible Assets	22,452,583	22,500,901	22,452,583
	2,232,344,038	2,254,668,579	2,249,554,462
CURRENT ASSETS			
Inventories	2,002,296	2,002,296	2,002,296
Trade & Other Receivables	216,485,018	108,409,395	105,918,185
Amounts Due From Related Parties	-	126,492,604	129,358,654
Short Term Investments	272,932,448	245,655,966	271,813,210
Cash & Cash Equivalents	173,932,322	88,244,827	102,828,636
TOTAL ASSETS	**2,897,696,121**	**2,825,473,667**	**2,861,475,443**
EQUITY AND LIABILITIES			
Stated Capital - 138,240,000 Ordinary Shares	1,212,000,000	1,212,000,000	1,212,000,000
Capital Reserve	77,184,832	77,184,832	77,184,832
Revenue Reserve	1,451,780,318	1,398,571,389	1,412,018,489
Equity Attributable to			
Equity Holders of the Parent	2,740,965,150	2,687,756,221	2,701,203,321
Non Controlling Interest	86,816,010	75,443,300	80,354,595
TOTAL EQUITY	2,827,781,161	2,763,199,521	2,781,557,916
NON - CURRENT LIABILITIES			
Employee Benefits	11,760,619	6,956,909	11,367,619
Deferred Tax Liabilities	16,011,442	12,905,741	16,011,442
Rent Received in Advance	1,000,891	3,868,878	2,201,959
	28,772,952	23,731,527	29,581,020
CURRENT LIABILITIES			
Trade & Other Payables	33,368,317	33,515,340	35,183,105
Rent Received in Advance	1,601,426	1,601,426	1,601,426
Income Tax Liabilities	6,172,265	3,425,853	13,551,976
Bank Overdraft	-	-	-
TOTAL EQUITY & LIABILITIES	**2,897,696,121**	**2,825,473,667**	**2,861,475,443**
Net Assets Value Per share	**19.83**	**19.53**	**19.54**

I certify that these financial statements are in compliance with the requirements of the companies Act No.7 of 2007.

Shammi Swarnasiri
Accountant

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.
Signed for and on behalf of the Board.

Tanuja Hashan
Chairman

Gaurav Mehta
Director

14th November 2025
Colombo

EAST WEST PROPERTIES PLC
STATEMENT OF FINANCIAL POSITION - COMPANY

	6 Months ended 30th September		Year ended
	2025	2024	31.03.2025
	Rs.	Rs.	Rs.
ASSETS			
NON - CURRENT ASSETS			
Property, Plant & Equipment	166,059,831	176,528,134	171,362,849
Lease Hold Property	24,178,249	24,598,740	24,388,495
Investment Property	2,014,902,639	2,026,935,195	2,026,884,420
Investments in Subsidiaries	49,307,090	49,307,090	49,307,090
	2,254,447,809	2,277,369,159	2,271,942,854
CURRENT ASSETS			
Trade & Other Receivables	179,742,598	78,792,243	73,298,047
Amounts Due From Related Parties	24,400	126,492,604	129,358,654
Short Term Investments	141,927,191	138,330,908	140,220,781
Cash & Cash Equivalents	164,537,545	71,550,262	100,661,704
TOTAL ASSETS	**2,740,679,543**	**2,692,535,176**	**2,715,482,040**
EQUITY AND LIABILITIES			
Equity			
Stated Capital - 138,240,000 Ordinary Shares	1,212,000,000	1,212,000,000	1,212,000,000
Capital Reserve	77,184,832	77,184,832	77,184,832
Retained Earnings	1,388,202,504	1,346,903,282	1,355,165,820
TOTAL EQUITY	2,677,387,336	2,636,088,114	2,644,350,652
NON - CURRENT LIABILITIES			
Employee Benefits	10,164,425	5,849,528	9,864,426
Deferred Tax Liabilities	16,011,442	12,905,741	16,011,442
Rent Received in Advance	1,000,891	3,868,877	2,201,959
CURRENT LIABILITIES			
Trade & Other Payables	29,631,760	29,995,638	31,445,837
Deposits & Advances Received	1,601,426	1,601,426	1,601,426
Income Tax Liabilities	4,882,264	2,225,852	10,006,298
Bank Overdrafts	-	-	-
TOTAL EQUITY & LIABILITIES	**2,740,679,543**	**2,692,535,176**	**2,715,482,040**
Net Assets Value Per share	**19.37**	**19.07**	**19.13**

I certify that these financial statements are in compliance with the requirements of the companies Act No.7 of 2007.

Shammi Swarnasiri
Accountant

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.
Signed for and on behalf of the Board.

Tanuja Hashan
Chairman

Gaurav Mehta
Director

14th November 2025
Colombo

EAST WEST PROPERTIES PLC
STATEMENT OF CHANGES IN EQUITY

GROUP - Attributable to Equity Shareholders of the Parent

	Stated Capital Rs.	Revaluation Reserve Rs.	Revenue Reserve Rs.	Total Rs.	Non-Controlling Interest Rs.	Total Equity Rs.
Balance as at 31st March 2023	**1,212,000,000**	**77,184,832**	**1,295,930,948**	**2,585,115,780**	**55,857,553**	**2,640,973,333**
Profit for the Year	-	-	80,549,174	80,549,174	12,717,922	93,267,096
Other Comprehensive Income / (Expenses)	-	-	438,308	438,308	28,413	466,721
Total Comprehensive Income / (Expenses) for the year			**80,987,482**	**80,987,482**	**12,746,335**	**93,733,817**
Transaction with owners, recognised directly in equity						
Changes in Non-Controlling Interest	-	-	-	-	-	-
Total transaction with owners of the Company	-	-	-	-	-	-
Balance as at 31st March 2024	**1,212,000,000**	**77,184,832**	**1,376,918,430**	**2,666,103,262**	**68,603,888**	**2,734,707,150**
Profit for the Year	-	-	37,334,951	37,334,951	11,893,360	49,228,311
Other Comprehensive Income / (Expenses)	-	-	(2,234,892)	(2,234,892)	(142,653)	(2,377,545)
Total Comprehensive Income / (Expenses) for the year			**35,100,059**	**35,100,059**	**11,750,707**	**46,850,766**
Transaction with owners, recognised directly in equity						
Changes in Non-Controlling Interest	-	-	-	-	-	-
Total transaction with owners of the Company	-	-	-	-	-	-
Balance as at 31st March 2025	**1,212,000,000**	**77,184,832**	**1,412,018,489**	**2,701,203,321**	**80,354,595**	**2,781,557,916**
Profit for the Period			39,761,829	39,761,829	6,461,415	46,223,243
Balance as at 30th September 2025	**1,212,000,000**	**77,184,832**	**1,451,780,318**	**2,740,965,150**	**86,816,010**	**2,827,781,160**

	Stated Capital Rs.	Revaluation Reserve Rs.	Revenue Reserve Rs.	Total Rs.	Non-Controlling Interest Rs.	Total Equity Rs.
Balance as at 31st March 2024	**1,212,000,000**	**77,184,832**	**1,376,918,430**	**2,666,103,262**	**68,603,888**	**2,734,707,150**
Profit for the Period	-	-	21,652,959	21,652,959	6,839,411	28,492,370
Balance As At 30th September 2024	**1,212,000,000**	**77,184,832**	**1,398,571,389**	**2,687,756,221**	**75,443,300**	**2,763,199,519**

EAST WEST PROPERTIES PLC
STATEMENT OF CHANGES IN EQUITY
COMPANY

	Stated Capital Rs.	Revaluation Reserve Rs.	Revenue Reserve Rs.	Total Rs.
Balance as at 31st March 2023	**1,212,000,000**	**77,184,832**	**1,264,648,005**	**2,553,832,838**
Profit for the Year	-	-	67,312,155	67,312,155
Other Comprehensive Income / (Expenses)	-	-	408,734	408,734
Total Comprehensive Income			**67,720,889**	**67,720,889**
Transaction with owners, recognised directly in equity	-	-	-	-
Total Transaction with Owners of the Company	-	-	-	-
Balance as at 31st March 2024	**1,212,000,000**	**77,184,832**	**1,332,368,894**	**2,621,553,727**
Profit for the Year	-	-	24,956,147	24,956,147
Other Comprehensive Income / (Expenses)	-	-	(2,159,221)	(2,159,221)
Total Comprehensive Income			**22,796,926**	**22,796,926**
Transaction with owners, recognised directly in equity	-	-	-	-
Total Transaction with Owners of the Company	-	-	-	-
Balance as at 31st March 2025	**1,212,000,000**	**77,184,832**	**1,355,165,820**	**2,644,350,653**
Profit for the Period	-	-	33,036,683	33,036,683
Balance as at 30th September 2025	**1,212,000,000**	**77,184,832**	**1,388,202,504**	**2,677,387,336**

	Stated Capital Rs.	Revaluation Reserve Rs.	Revenue Reserve Rs.	Total Rs.
Balance as at 31st March 2024	1,212,000,000	77,184,832	1,332,368,894	2,621,553,726
Profit for the Period			14,534,388	14,534,388
Total Comprehensive Income / (Expenses) for the year			14,534,388	14,534,388
Balance As At 30th September 2024	**1,212,000,000**	**77,184,832**	**1,346,903,282**	**2,636,088,114**

EAST WEST PROPERTIES PLC
STATEMENT OF CASH FLOW - GROUP

	6 Months ended 30th September	
	2025	**2024**
	Rs.	**Rs.**
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before Tax	54,111,329	33,104,870
Adjustment for;		
Depreciation on Property, Plant & Equipment	5,563,068	5,980,508
Depreciation on Investment Property	11,981,781	11,874,371
Amortisation of Leasehold Property	210,246	210,246
Gratuity Provision	393,000	247,500
Interest Received	(28,486,623)	(18,311,194)
Profit on disposal of Finacial Assets	-	(3,673,469)
Dividend Income	-	-
Profit before Working Capital Changes	43,772,802	29,432,832
Changes in Working Capital		
(Increase) / Decrease in Inventories	-	(101,209)
(Increase) / Decrease in Trade and Other Receivables	(110,217,545)	9,426,130
(Increase) / Decrease in Amounts due from Related Parties	129,334,254	(21,267,829)
Increase / (Decrease) in Trade and Other Payables	(22,158,595)	(27,782,097)
Increase / (Decrease) in Deposits & Advacne Received	18,817,856	23,030,174
Increase / (Decrease) in Rent Received in Advance	-	-
Cash Generated from / (used in) Operating Activities	59,548,771	12,738,001
Tax Paid	(15,267,798)	(14,694,377)
Interest Paid	-	-
Gratuity Paid	-	-
Net Cash Flows from / (used in) Operating Activities	44,280,973	(1,956,376)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(544,670)	-
Increase in Capital Work in Progress	-	-
(Purchase) / Disposal of Short Term Investments	-	3,673,469
Interest Received	28,486,623	18,311,194
Dividend Income	-	-
Short term Investments	(1,119,240)	(34,666,717)
Net Cash Flows from / (used in) Investing Activities	26,822,713	(12,682,054)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds form / (Repayment of) Interest Bearing Borrowings	-	-
Net Cash Flows from / (used in) Financing Activities	-	-
Net Increase / (Decrease) in Cash and Cash Equivalents	71,103,686	(14,638,430)
Cash and Cash Equivalents at the beginning of the year	102,828,636	102,883,257
Cash and Cash Equivalents at the end of the year	173,932,322	88,244,827
Favourable balances		
Cash in Hand & at Bank	173,932,322	88,244,827
Un-favourable balances		
Bank Overdrafts	-	-
	173,932,322	88,244,827

EAST WEST PROPERTIES PLC
STATEMENT OF CASH FLOW - COMPANY

	6 Months ended 30th September	
	2025	**2024**
	Rs.	**Rs.**
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before Tax	38,344,769	16,746,888
Adjustment for;		
Depreciation on Property, Plant & Equipment	5,303,018	5,138,232
Depreciation on Investment Property	11,981,781	11,874,371
Amortisation of Leasehold Property	210,246	210,246
Gratuity Provision	300,000	157,500
Interest Received	(23,091,657)	(12,664,012)
Profit on disposal of Finacial Assets	-	(3,673,469)
Dividend Income	-	-
Profit before Working Capital Changes	33,048,157	17,789,755
Changes in Working Capital		
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Trade and Other Receivables	(106,444,550)	(4,556,955)
(Increase) / Decrease in Amounts due from Related Parties	129,334,254	(21,267,829)
Increase / (Decrease) in Trade and Other Payables	(21,833,000)	(26,500,749)
Increase / (Decrease) in Deposits & Advacne Received	18,817,857	23,030,175
Increase / (Decrease) in Rent Received in Advance	-	-
Cash Generated from / (used in) Operating Activities	52,922,717	(11,505,603)
Tax Paid	(10,432,120)	(9,113,811)
Interest Paid	-	-
Gratuity Paid	-	-
Net Cash Flows from / (used in) Operating Activities	42,490,597	(20,619,414)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	-	-
Increase in Capital Work in Progress	-	-
Proceeds form Disposal of Investments	-	3,673,469
Interest Received	23,091,657	12,664,012
Dividend Income	-	-
Short term Investments	(1,706,413)	(2,060,788)
Net Cash Flows from / (used in) Investing Activities	21,385,244	14,276,693
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds form / (Repayment of) Interest Bearing Borrowings	-	-
Net Cash Flows from / (used in) Financing Activities	-	-
Net Increase / (Decrease) in Cash and Cash Equivalents	63,875,841	(6,342,722)
Cash and Cash Equivalents at the beginning of the year	100,661,704	77,892,984
Cash and Cash Equivalents at the end of the year	164,537,545	71,550,262
Favourable balances		
Cash in Hand & at Bank	164,537,545	71,550,262
Un-favourable balances		
Bank Overdrafts	-	-
	164,537,545	71,550,262

OPERATING SEGMENT INFORMATION
FOR THE NINE MONTH ENDED 30TH SEPTEMBER 2025

	Property	**Media**	**Group Total**
External Revenue	61,523,999	18,989,639	80,513,638
Inter Segment Revenue	263,535	-	-
Total Segment Revenue	**61,787,534**	**18,989,639**	**80,513,638**
Elimination of Inter Segment Revenue	(263,535)	-	-
Net Revenue	**61,523,999**	**18,989,639**	**80,513,638**
Segment Results	15,207,760	10,332,756	25,540,516
Net Finance Income	23,137,009	5,433,805	28,570,814
Profit before Tax	**38,344,769**	**15,766,560**	**54,111,329**
Profit for the year	**33,036,683**	**13,186,560**	**46,223,243**
Segment Total Assets	**2,740,679,543**	**183,895,485**	**2,897,696,121**

EAST WEST PROPERTIES PLC
Notes to the Interim Financial Statements as at 30.09.2025

1. Corporate Information

East West Properties PLC is a Public Limited Liability Company incorporated in Sri Lanka and listed on the Colombo Stock Exchange.

2. Consolidated Interim Financial Statements

The consolidated Interim financial statements, "the Company" refers to East West Properties PLC as the Parent Company and "the Group" refers to the companies whose accounts have been consolidated therein.

3. Date of Authorization for issue

The Consolidated Interim Financial Statements of the Group for the year ended 30th September 2025 were authorized for issue, in accordance with a resolution of the Board of Directors on 14th November 2025.

4. Basis of Preparation

The Consolidated Interim financial statements of the Company and the Group have been prepared in compliance with Sri Lanka Accounting Standards (SLAS) LKAS 34 – Interim Financial Reporting. Further, provision of the Companies Act No.7 of 2007 has been considered in preparing the interim financial statements of the Company and the Group. These interim condensed financial statements should be read in conjunction with the annual financial statements for the year ended 31stMarch 2025.

The interim financial statements are presented in Sri Lankan Rupees (LKR).

5. Consolidation Policy – Principal of Consolidation

Subsidiaries

The Consolidated Interim Financial Statements of the Group represents the Financial Statements of the Company and its Subsidiary as at 30th September 2025.
All intra-group balances, income and expenses, unrealized profit and losses resulting from intra-group transactions are eliminated in full.
Subsidiary is fully consolidated from the date the Parent obtained control until such time as control ceases.
Non-controlling interest represents the portion of profit or loss and net assets not held by the Group are shown as a component of profit or loss for the period in the statement of comprehensive income and as a component of equity in the consolidated statement of financial position, separately from Parent's shareholders' equity.

Intangible Assets	**Rs.**
Goodwill on Acquisition	22,452,583/-

Goodwill on Acquisition
This represents the excess of the cost of acquisition of the net Assets of Peoples Media Network (Pvt) Ltd.

6. Property Plant & Equipment

Details of Group's Land and Buildings are indicated below.

(a) East West Properties PLC

- Property / Location	-	Condominium Apartment Unit No.BA/F24/U3 Management Corporation Condominium Plan No.3206 Crescat Residencies, 75-23/2,Kollupitiya Road, Colombo 03
Extent	-	2,479.68 Sq Ft
Method of Valuation	-	Open Market Value
Date of Valuation	-	31.03.2020
Valuation	-	Rs.128,700,000/-
Carrying Value	-	Rs.105,105,000/-

- Land

Property /Location	- Pamunugama
Cost	- Rs.42,152,700
Extent	-3A 0R 36.00P

Condominium Apartments – Unit No. BA/F24/U3 was revalued on the open market values as at 31st March 2020 by an independent qualified valuer, Mr.Haleem Ghouse, 8, Chitra Lane, Kirula Road, Thimbirigasyaya, Colombo 05.

The surplus arising on such revaluation amounting to Rs.46,860,000/- from Apartment Unit No.BA/F24/U3 has been credited to revaluation reserve in equity as at 31.03.2020.

The above mentioned Apartment Unit BA/F24/U3 is used by the Executive Director (Mr.M.W.A.D.J.Nahil Wijesuriya) of the Company free of any rent.

(b) Peoples Media Network (Pvt) Ltd

Site Building	Location	No of Building	Extent	Cost (Rs.)
	Elkaduwa Hunnasgiriya	1	640 sqft	2,957,228/-
	Gammaduwa Karagahatenna	1	640 sqft	8,382,929/-
	Gonamotuwa, Nayabedda	1	660sqft	2,797,190/-

Leasehold Property - Company

Leasehold Land includes leasehold rights to land owned by Urban Development Authority situated at 3rd Lane, New Nuge Road, Peliyagoda which is on a 99 year lease. Leasehold Land amortized over their remaining period of lease.

The Company recognized Leasehold Property at cost and according to the last valuation done by Messers. Haleem Ghouse SCV, LIV.B.Com, ATM, PHF, MPVP Corporate & Registered Valuer as at 31.03.2020, the fair value of the property is Rs.1,740,215,723/-

Investment Property

(a) East West Properties PLC

Investment Properties of the Company consists of the following. The Company has opted to use the cost model to value the Investment Properties as per by "LKAS 40 – Investment Property". The Company's investment properties details are as follows.

Property	No of buildings	Extent	Cost Rs.	Valuation Rs.	Date of Valuation
Land					
Land - Peliyagoda					
No. 204, Kandy Road, Peliyagoda.	1	1A 0R 05.55P	413,298,300	416,704,800	31.03.2022
Land - Kollupitiya					
No. 53, Dharmapala Mawatha, Kollupitiya.					
Land - 01	1	0A 0R 15.00P	287,085,345	300,000,000	31.03.2022
Land - 02.	1	0A 0R 19.028P	359,099,000	362,199,000	31.03.2023
Kollupitiya – No. 51 A	1	0A 0R 09.00P	440,559,225	441,000,000	31.03.2024
Warehouses					
81/11, 3rd Lane, New Nuge Road, Peliyagoda.					
Warehouse No. I	1	27,342 sq.ft	13,389,223	32,009,384	31.03.2020
Warehouse No. I					
- Mezzanine Floor	1	2,390 sq.ft	19,085,184	-	-
Warehouse No. II	1	12,967 sq.ft	21,841,098	15,180,516	31.03.2020
Warehouse No. III	1	34,863 sq.ft	63,231,316	55,780,800	31.03.2020
Warehouse No. IV	1	1,650 sq.ft	2,039,362	4,000,000	31.03.2020
No. 204, Kandy Road, Peliyagoda.					
Warehouse No. V	7	17,056 sq.ft	36,235,200	36,235,200	31.03.2022
Building					
Six Storied Building					
No. 53, Dharmapala Mawatha, Kollupitiya.	1	20,755 sq.ft	422,153,655	435,850,000	31.03.2022
Four Storied Building					
Kollupitiya – No. 51 A	1	5,805 sq.ft	73,939,774	74,013,750	31.03.2024

The carrying amount of above Investment Properties as at 30th September 2025 amounted to Rs.2,014,902,639/- (at cost).

The Investment Properties had been revalued by independent valuer and details of valuation disclosed above. The Company has classified above properties as Investment Properties and revaluation surplus which is related to investment properties has not been incorporated to the books of accounts.

7. Financial Assets

Initial Recognition & Measurement

Receivables and debt securities issued are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Group becomes a party to the contractual provisions of the instrument.
A financial asset (unless it is a trade receivable without a significant financing component) or financial liability is initially measured at fair value plus, for an item not at fair value through profit or loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

8. Share Information

8.1 Directors Share holding

Directors	As at 30.09.2025	As at 30.09.2024
Mr. K.M. Tanuja Hashan	Nil	Nil
Mr. G. Mehta	Nil	Nil
Mr. C.M.U. Weerawardena	Nil	Nil
Mr. D.R. Jayasinghe	10,000	10,000
Mr. K.D. Gamini Gunaratne	Nil	Nil
Mr. J.S.M.D.M.A. Bandara	Nil	Nil

8.2 The Twenty Largest Shareholders

		As at 30.09.2025		As at 30.09.2024	
		Shareholding	%	Shareholding	%
1	Mr. K.D.D. Perera	107,001,738	77.40	-	-
2	Mr. G. Anuragavan	1,847,433	1.34	-	-
3	Mr. L.D.N. Nayana	1,179,467	0.85	-	-
4	Hatton National Bank Plc/Weththinge Jinadasa	616,716	0.45	-	-
5	Ms. C.N.M. Anthony	615,000	0.44	-	-
6	Mr. A.G.C.J. Gamage	553,956	0.40	-	-
7	Mr. D.P. Navaratnam	551,900	0.40	776,000	0.56
8	Bansei Securities Capital (Pvt) Ltd/J.P.N.P.K. Jayasekara	535,000	0.39	-	-
9	Seylan Bank Plc/Chithru Nishantha Jayasooriya	500,969	0.36	-	-
10	Hatton National Bank Plc/S.A. Suranga Prasath Perera	500,050	0.36	-	-
11	Mr. M.R. Ziard	400,000	0.29	-	-
12	Mrs. C.P. Gunawardena	366,463	0.27	-	-
13	Merchant Bank Of Sri Lanka & Finance Plc/L.W. Dammika	361,000	0.26	-	-
14	Seylan Bank Plc/Anuja Chamila Jayasinghe	339,731	0.25	-	-
15	Nation Lanka Capital Ltd/ I.W.P.K.S.	325,059	0.24	-	-

	Kumara Karunanayake				
16	Protege Capital Access Ltd/ N.S.N.Pinto Senanayaka	304,390	0.22	-	-
17	Protege Capital Access Ltd/B.S.Liyanage	295,015	0.21	-	-
18	Mrs. P.A.K.D. Jeevanthi	289,891	0.21	-	-
19	Mrs. L.D. Kumarapperuma	284,400	0.21	-	-
20	Mr. R.L. Adassuriya	270,500	0.20	270,500	0.20
		117,138,678	**84.75**	**1,046,500**	**0.76**

8.3 The public shareholding percentage as at 30th September 2025 was 22.59% (30th September 2024 - 22.59%)
Number of public shareholders as at 30th September 2025 – 3,780 (30th September 2024 – 2,523)
Float adjusted Market Capitalization as at 30th September 2025 - Rs. 1,948,643,549/- (As at 30th September 2024 - Rs.315,407,001/-).

The Entity shall meet the minimum public holding requirement as per Option 5.

Over 10% Holding

Name	**Shareholding**	**Percentage (%)**
Mr. K.D.D. Perera	107,001,738	77.40

8.4 Market value per share

	30.09.2025	**30.09.2024**
Highest price per share	68.50	11.50
Lowest price per share	24.80	8.60
Last traded price per share	62.40	10.10

09. Contingent Liabilities

There are no material contingent liabilities outstanding as at the date of the Statement of Financial Position other than those disclosed below.

10. Events after the reporting period

Subsequent to the Reporting date no circumstances have arisen which would require adjustments to, or disclosure in the Financial Statements.

11. The figures of the interim financial statement of the Company and the Group are provisional & subject to Audit.

Corporate Information

Name of the Company	East West Properties PLC Company Reg. Number PQ 221
Legal Form	A Quoted Public Company with limited liability incorporated in Sri Lanka on 18th March 1981 and registered under the Companies Act No.07 of 2007. The ordinary shares of the Company are listed on the Colombo Stock Exchange.
Board of Directors	Mr.K.M.Tanuja Hashan (Chairman/Non Executive Director) Mr.Gaurav Mehta (Executive Director/Managing Director) Mr.D.Rohan Jayasinghe (Senior Independent Non Executive Director) Mr.J.S.M.D.M.A.Bandara (Independent Non Executive Director) Mr.C.M.Umagiliya Weerawardena (Independent Non - Executive Director) Mr.K.D.Gamini Gunaratne (Independent Non - Executive Director)
Audit Committee	Mr.J.S.M.D.M.A.Bandara - Chairman Mr.D.Rohan Jayasinghe - Member Mr.K.D.Gamini Gunaratne - Member
Remuneration Committee **Related Party Transactions Review Committee** **Nomination and Governance Committee**	Mr.D.Rohan Jayasinghe - Chairman Mr.J.S.M.D.M.A.Bandara - Member Mr.K.D.Gamini Gunaratne - Member
Company Secretaries	SSP Corporate Services (Pvt) Ltd 101, Inner Flower Road, Colombo 03.
Auditors	BDO Partners - Chartered Accountants 65/2, Sir Chittampalam A Gardiner Mawatha, Colombo – 02
Bankers	Hatton National Bank PLC Bank of Ceylon National Development Bank PLC Sampath Bank PLC Peoples Bank
Registered Office	No. # 02-01, 53, Dharmapala Mawatha, Colombo 03 Telephone : + 94 11 2 43 77 55 Fax : + 94 11 2 43 20 40 Web : www.eastwest.lk
Warehouse Office	81/11, 3rd Lane, New Nuge Road, Peliyagoda Telephone : +94 11 2 912 274 Fax : + 94 11 2 912 068