EAST WEST PROPERTIES PLC

Interim Financial Report

FOR THE NINE MONTHS ENDED 31ST DECEMBER 2025

EAST WEST PROPERTIES PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE NINE MONTHS PERIOD ENDED 31ST DECEMBER 2025 - GROUP

	9 Months ended 31st December			3 Months ended 31st December		
	2025 Rs.	2024 Rs.	Change %	2025 Rs.	2024 Rs.	Change %
Revenue	118,888,454	116,490,042	2	38,359,896	39,053,103	(2)
Direct Cost	(430,561)	(1,509,868)	(71)	(149,445)	(944,144)	(84)
Gross Profit	118,457,892	114,980,174	3	38,210,451	38,108,959	0
Other Income	4,774,664	6,477,497	(26)	1,168,402	1,011,286	16
	123,232,556	121,457,671		39,378,852	39,120,245	
Administration Expenditure	(78,419,011)	(99,646,111)	(21)	(20,065,347)	(28,785,818)	(30)
Other Expenses	(4,763,033)	-	100	(4,763,033)	-	100
Results from Operating Activities	40,050,512	21,811,560	84	14,550,472	10,334,427	41
Finance Income	40,567,058	41,470,265	(2)	11,996,244	12,945,260	(7)
Finance Cost	-	(215,077)	(100)	-	(34,593)	(100)
Net Finance Income / (Costs)	40,567,058	41,255,188	(2)	11,996,244	12,910,667	(7)
Profit / (Loss) before Tax	80,617,569	63,066,748	28	26,546,717	23,245,094	14
Income Tax Expenses	(22,186,618)	(7,086,648)	213	(14,298,532)	(2,474,148)	478
Profit / (Loss) for the Year	**58,430,952**	**55,980,100**	**4**	**12,248,185**	**20,770,946**	**(41)**
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 Comprehensive Income / (Expenses) for the Year	**58,430,952**	**55,980,100**	**4**	**12,248,185**	**20,770,946**	**(41)**
Profit / (Loss) attributable to:						
Equity Holders of the Parent	50,382,865	46,032,170	9	10,662,172	17,662,427	(40)
Non-Controlling Interest	8,048,086	9,947,930	(19)	1,586,013	3,108,519	(49)
Profit / (Loss) for the Year	**58,430,952**	**55,980,100**	**4**	**12,248,185**	**20,770,946**	**(41)**
Total Comprehensive Income / (Expenses) attributable to:						
Equity Holder of the Parent	50,382,865	46,032,170	**9**	10,662,172	17,662,427	**(40)**
Non-Controlling Interest	8,048,086	9,947,930	**(19)**	1,586,013	3,108,519	**(49)**
Total Comprehensive Income/(Expenses) for the Year	**58,430,952**	**55,980,100**	**4**	**12,248,185**	**20,770,946**	**(41)**
Earnings / (Loss) per Share	**0.36**	**0.33**		**0.08**	**0.13**	

Figures in the brackets indicate deductions

EAST WEST PROPERTIES PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE NINE MONTHS PERIOD ENDED 31ST DECEMBER 2025 - COMPANY

	9 Months ended 31st December			3 Months ended 31st December		
	2025	**2024**	**Change**	**2025**	**2024**	**Change**
	Rs.	**Rs.**	**%**	**Rs.**	**Rs.**	**%**
Revenue	90,829,452	87,788,505	3	29,041,917	29,900,757	(3)
Other Income	72,317,509	7,043,028	927	70,103,215	1,158,997	5,949
	163,146,961	94,831,533		99,145,132	31,059,754	
Administration Expenditure	(64,982,845)	(88,879,928)	(27)	(16,146,956)	(25,555,956)	(37)
Other Expenses	(4,763,033)	-	100	(4,763,033)	-	100
Results from Operating Activities	93,401,082	5,951,605	1,469	78,235,143	5,503,798	1,321
Finance Income	35,951,749	33,261,509	8	12,814,740	10,231,973	25
Finance Cost	-	(48,264)	(100)	-	(34,593)	(100)
Net Finance Income	35,951,749	33,213,245	8	12,814,740	10,197,380	26
Profit before Tax	129,352,831	39,164,850	230	91,049,882	15,701,178	480
Income Tax Expenses	(18,316,618)	(3,486,648)	425	(13,008,532)	(1,274,148)	921
Profit for the Period	**111,036,213**	**35,678,202**	**211**	**78,041,350**	**14,427,030**	**441**
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 Comprehensive Income/(Expenses)for the Period	**111,036,213**	**35,678,202**	**211**	**78,041,350**	**14,427,030**	**441**
Earnings / (Loss) per Share	**0.80**	**0.26**		**0.56**	**0.10**	

Figures in the brackets indicate deductions

EAST WEST PROPERTIES PLC
STATEMENT OF FINANCIAL POSITION - GROUP
AS AT 31ST DECEMBER 2025

	9 Months ended 31st December		Year ended
	2025	2024	31.03.2025
	Rs.	Rs.	Rs.
ASSETS			
NON - CURRENT ASSETS			
Property, Plant & Equipment	63,855,665	177,922,951	175,621,988
Lease Hold Property	24,073,126	24,493,617	24,388,495
Investment Properties	2,009,048,103	2,032,920,963	2,026,884,420
Deffered Tax	206,976	-	206,976
Intangible Assets	22,452,583	22,452,582	22,452,583
	2,119,636,453	2,257,790,113	2,249,554,462
CURRENT ASSETS			
Inventories	2,002,296	2,002,295	2,002,296
Trade & Other Receivables	103,512,401	104,776,919	105,918,185
Amounts Due From Related Parties	-	185,924,059	129,358,654
Short Term Investments	142,294,023	246,083,983	271,813,210
Cash & Cash Equivalents	476,051,703	53,534,366	102,828,636
TOTAL ASSETS	**2,843,496,875**	**2,850,111,735**	**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	1,462,401,354	1,422,950,600	1,412,018,489
Equity Attributable to			
Equity Holders of the Parent	2,751,586,187	2,712,135,432	2,701,203,321
Non Controlling Interest	22,079,810	78,551,818	80,354,595
TOTAL EQUITY	2,773,665,997	2,790,687,250	2,781,557,916
NON - CURRENT LIABILITIES			
Employee Benefits	11,957,119	7,151,908	11,367,619
Deferred Tax Liabilities	16,011,442	12,857,423	16,011,442
Rent Received in Advance	400,356	1,127,437	2,201,959
	28,368,918	21,136,768	29,581,020
CURRENT LIABILITIES			
Trade & Other Payables	35,387,389	11,070,319	35,183,105
Rent Received in Advance	1,601,426	24,017,398	1,601,426
Income Tax Liabilities	4,172,264	3,200,000	13,551,976
Bank Overdraft	300,881	-	-
TOTAL EQUITY & LIABILITIES	**2,843,496,875**	**2,850,111,735**	**2,861,475,443**
Net Assets Value Per share	**19.90**	**19.62**	**19.54**

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

Sandya Bandara
Head of Finance

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

11th February 2026
Colombo

EAST WEST PROPERTIES PLC
STATEMENT OF FINANCIAL POSITION - COMPANY
AS AT 31ST DECEMBER 2025

	9 Months ended 31st December		Year ended
	2025	2024	31.03.2025
	Rs.	Rs.	Rs.
ASSETS			
NON - CURRENT ASSETS			
Property, Plant & Equipment	59,462,539	173,954,204	171,362,849
Lease Hold Property	24,073,126	24,493,617	24,388,495
Investment Property	2,009,048,103	2,032,920,963	2,026,884,420
Investments in Subsidiaries	49,307,090	49,307,090	49,307,090
	2,141,890,858	2,280,675,874	2,271,942,854
CURRENT ASSETS			
Trade & Other Receivables	76,224,517	73,685,308	73,298,047
Amounts Due From Related Parties	26,651	185,924,059	129,358,654
Short Term Investments	142,294,023	138,759,047	140,220,781
Cash & Cash Equivalents	456,854,645	31,806,562	100,661,704
TOTAL ASSETS	**2,817,290,693**	**2,710,850,850**	**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	1,466,202,035	1,368,047,096	1,355,165,820
TOTAL EQUITY	2,755,386,867	2,657,231,928	2,644,350,652
NON - CURRENT LIABILITIES			
Employee Benefits	10,314,425	5,999,527	9,864,426
Deferred Tax Liabilities	16,011,442	12,905,741	16,011,442
Rent Received in Advance	400,356	1,127,438	2,201,959
CURRENT LIABILITIES			
Trade & Other Payables	30,393,031	8,161,287	31,445,837
Deposits & Advances Received	1,601,426	23,424,929	1,601,426
Income Tax Liabilities	2,882,264	2,000,000	10,006,298
Bank Overdrafts	300,881	-	-
TOTAL EQUITY & LIABILITIES	**2,817,290,693**	**2,710,850,850**	**2,715,482,040**
Net Assets Value Per share	**19.93**	**19.22**	**19.13**

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

Sandya Bandara
Head of Finance

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

11th February 2026
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, recognized 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, recognized 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			50,382,865	50,382,865	8,048,086	58,430,952
Dividend Paid	-	-	-	-	(66,322,871)	(66,322,871)
Balance as at 31st December 2025	**1,212,000,000**	**77,184,832**	**1,462,401,354**	**2,751,586,187**	**22,079,810**	**2,773,665,997**

	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	-	-	46,032,170	46,032,170	9,947,930	55,980,100
Balance As At 31st December 2024	**1,212,000,000**	**77,184,832**	**1,422,950,600**	**2,712,135,432**	**78,551,818**	**2,790,687,250**

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, recognized 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, recognized 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	-	-	111,036,213	111,036,213
Balance as at 31st December 2025	**1,212,000,000**	**77,184,832**	**1,466,202,033**	**2,755,386,866**

	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			35,678,202	35,678,202
Total Comprehensive Income / (Expenses) for the year			35,678,202	35,678,202
Balance as at 31st December 2024	**1,212,000,000**	**77,184,832**	**1,368,047,096**	**2,657,231,928**

EAST WEST PROPERTIES PLC

STATEMENT OF CASH FLOWS - GROUP

	9 Months ended 31st December	
	2025	**2024**
	Rs.	**Rs.**
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before Tax	80,617,569	35,573,692
Adjustment for;		
Depreciation on Property, Plant & Equipment & impairment	7,547,961	9,005,987
Depreciation on Investment Property	17,836,317	17,811,556
Amortization of Leasehold Property	315,368	315,368
Gratuity Provision	589,500	442,500
Interest Received	(40,388,475)	-
(Profit)/Loss on disposal of Assets	4,763,033	(3,673,469)
Rent Received in Advance	(1,801,603)	-
Dividend Income	-	-
Profit before Working Capital Changes	69,479,670	59,475,633
Changes in Working Capital		
(Increase) / Decrease in Inventories	-	(101,209)
(Increase) / Decrease in Trade and Other Receivables	2,405,784	12,994,189
(Increase) / Decrease in Amounts due from Related Parties	129,358,654	(80,699,283)
Increase / (Decrease) in Trade and Other Payables	204,284	(26,494,311)
Increase / (Decrease) in Deposits & Advance Received	-	(2,787,137)
Increase / (Decrease) in Rent Received in Advance	-	21,823,503
Cash Generated from / (used in) Operating Activities	201,448,392	(15,788,614)
Tax Paid	(31,566,327)	(17,394,427)
Interest Paid	-	-
Gratuity Paid	-	-
Net Cash Flows from / (used in) Operating Activities	169,882,065	(33,183,041)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(544,670)	(12,237,640)
Increase in Capital Work in Progress	-	-
(Purchase) / Disposal of Short Term Investments	-	3,673,469
Proceed from Disposal of Property, Plant & Equipment	100,000,000	-
Interest Received	40,388,475	27,493,057
Dividend Income	-	-
Short term Investments	129,519,187	(35,094,734)
Net Cash Flows from / (used in) Investing Activities	269,362,992	(16,165,849)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend Payment	(66,322,871)	-
Proceeds form / (Repayment of) Interest Bearing Borrowings	-	-
Net Cash Flows from / (used in) Financing Activities	(66,322,871)	-
Net Increase / (Decrease) in Cash and Cash Equivalents	372,922,186	(49,348,890)
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	475,750,822	53,534,366
Favourable balances		
Cash in Hand & at Bank	476,051,703	53,534,366
Un-favourable balances		
Bank Overdrafts	(300,881)	-
	475,750,822	53,534,366

EAST WEST PROPERTIES PLC
STATEMENT OF CASH FLOWS - COMPANY

	9 Months ended 31st December	
	2025	**2024**
	Rs.	**Rs.**
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before Tax	129,352,831	19,816,083
Adjustment for;		
Depreciation/Amortization on Property, Plant & Equipment	7,137,277	8,026,848
Depreciation on Investment Property	17,836,317	17,811,556
Amortization of Leasehold Property	315,368	315,368
Gratuity Provision	450,000	307,500
Interest Received	(35,855,628)	-
(Profit)/Loss on disposal of Assets	4,763,033	(3,673,469)
Rent Received in Advance	(1,801,603)	-
Dividend Income	(69,029,927)	-
Profit before Working Capital Changes	53,167,670	42,603,887
Changes in Working Capital		
(Increase) / Decrease in Trade and Other Receivables	(2,926,470)	549,980
(Increase) / Decrease in Amounts due from Related Parties	129,332,003	(80,699,284)
Increase / (Decrease) in Trade and Other Payables	(1,052,806)	(25,194,763)
Increase / (Decrease) in Deposits & Advance Received	-	(2,851,603)
Increase / (Decrease) in Rent Received in Advance	-	21,823,503
Cash Generated from / (used in) Operating Activities	178,520,398	(43,768,280)
Tax Paid	(15,086,163)	(10,613,811)
Interest Paid	-	-
Gratuity Paid	-	-
Net Cash Flows from / (used in) Operating Activities	163,434,235	(54,382,091)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	-	(12,237,640)
Increase in Capital Work in Progress	-	-
Proceeds form Disposal of Property, Plant & Equipment	100,000,000	3,673,469
Interest Received	35,855,628	19,348,767
Dividend Income	58,675,438	-
Short term Investments	(2,073,242)	(2,488,927)
Net Cash Flows from / (used in) Investing Activities	192,457,824	8,295,668
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	355,892,060	(46,086,423)
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	456,553,764	31,806,562
Favourable balances		
Cash in Hand & at Bank	456,854,645	31,806,562
Un-favourable balances		
Bank Overdrafts	(300,881)	-
	456,553,764	31,806,562

OPERATING SEGMENT INFORMATION
FOR THE NINE MONTH ENDED 31ST DECEMBER 2025

	Property	Media	Group Total
External Revenue	90,456,528	28,431,925	118,888,454
Inter Segment Revenue	372,923	-	-
Total Segment Revenue	**90,829,452**	**28,431,925**	**118,888,454**
Elimination of Inter Segment Revenue	(372,923)	-	-
Net Revenue	**90,456,528**	**28,431,925**	**118,888,454**
Segment Results	93,401,082	15,679,356	109,080,439
Net Finance Income	35,951,749	4,615,309	40,567,058
Profit before Tax	**129,352,831**	**20,294,666**	**80,617,569**
Profit for the year	**111,036,213**	**16,424,666**	**58,430,952**
Segment Total Assets	**2,817,290,693**	**53,087,342**	**2,843,496,875**

EAST WEST PROPERTIES PLC
Notes to the Interim Financial Statements as at 31.12.2025

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 31st December 2025 were authorized for issue, in accordance with a resolution of the Board of Directors on 11th February 2026.

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 31st March 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 31st December 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

Land

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

(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 3rdLane, 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	74,000,000	31.03.2024

The carrying amount of above Investment Properties as at 31st December 2025 amounted to Rs.2,009,048,103/- (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 recognized when they are originated. All other financial assets and financial liabilities are initially recognized 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 31.12.2025	As at 31.12.2024
Mr. K.M. Tanuja Hashan	Nil	Nil
Mr. Gaurav 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 31.12.2025		As at 31.12.2024	
		Shareholding	%	Shareholding	%
1	Mr. K.A.D.D. Perera	107,001,738.00	77.40	-	-
2	Mr. G. Anuragavan	2,381,299.00	1.72	-	-
3	Mr. L.D.N. Nayana	1,922,415.00	1.39	-	-
4	Hatton National Bank PLC/Senanayake Arachchige Suranga Prasath Perera	1,026,764.00	0.74	-	-
5	Mr. A.G.C.J. Gamage	787,783.00	0.57	-	-
6	Bansei Securities Capital (Pvt) Ltd/ J.P.N.P.K. Jayasekara	535,232.00	0.39	-	-
7	PMF Finance PLC/K.A.D.I. Kulasinghe	463,230.00	0.34	-	-
8	Mr. M.R. Ziard	435,695.00	0.32	-	-
9	Nation Lanka Capital Ltd/I W P Kalpa Sanjaya Kumara Karunanayake	370,059.00	0.27	-	-
10	Merchant Bank of Sri Lanka & Finance PLC/ L.W. Dammika	361,000.00	0.26	-	-
11	Miss. S.D. Lokuge	346,066.00	0.25	-	-

12	Mr. D.P. Navaratnam	337,500.00	0.24	805,000	0.58
13	Mr. S.A.S.P. Perera	325,000.00	0.24	-	-
14	Nova Equity (Pvt) Ltd	315,205.00	0.23	-	-
15	Protége Capital Access Ltd/N S N Pinto Senanayaka	304,390.00	0.22	-	-
16	Mr. A.V.R. De Silva Jayatilleke	300,000.00	0.22	-	-
17	Protégé Capital Access Ltd/B.S. Liyanage	295,015.00	0.21	-	-
18	Hatton National Bank PLC/Nishan Sydney Thusith Premathiratne	294,687.00	0.21	-	-
19	PMF Finance PLC/K.L.G. Udayananda	293,858.00	0.21	-	-
20	Ranavav Holdings (Pvt) Ltd	273,777.00	0.20	-	-
		118,370,713.00	**85.63**	**805,000.00**	**0.58**

8.3 The public shareholding percentage as at 31st December 2025 was 22.59% (31st December 2024 - 22.59%)
Number of public shareholders as at 31st December 2025 – 3,745 (31st December 2024 – 2,523) Float adjusted Market Capitalization as at 31st December 2025 - Rs. 2,151,627,252/- (As at 31st December 2024 - Rs.346,635,417/-).

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

	31.12.2025	**31.12.2024**
Highest price per share	70.00	12.00
Lowest price per share	56.20	9.70
Last traded price per share	68.90	11.10

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