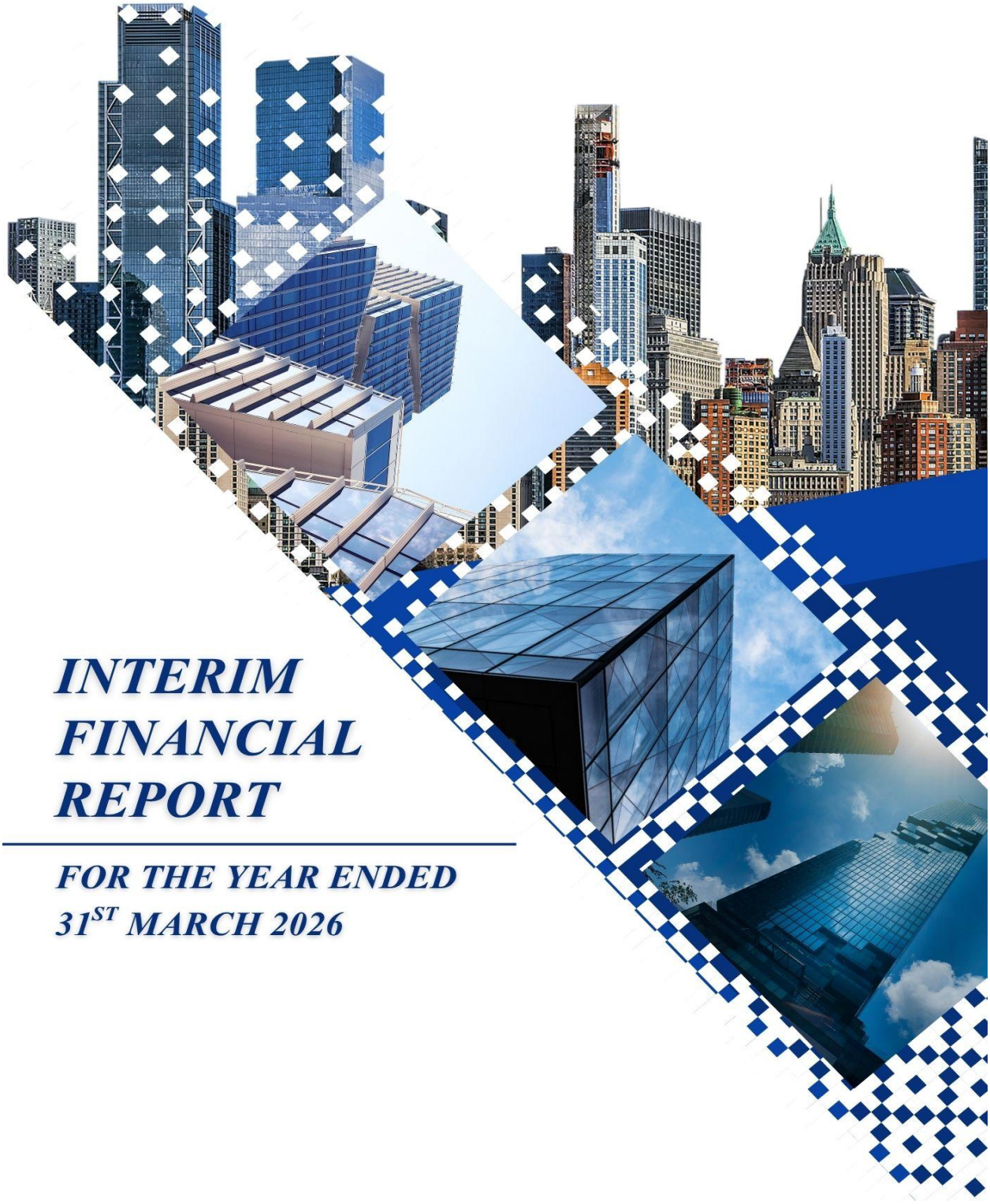
EAST WEST PROPERTIES PLC



INTERIM FINANCIAL REPORT

FOR THE YEAR ENDED 31ST MARCH 2026

EAST WEST PROPERTIES PLC
CONSOLIDATED INCOME STATEMENT

	Year ended 31st March			Quarter ended 31st March		
	Unaudited 2026 Rs.	**Audited 2025 Rs.**	**Change %**	**Unaudited 2026 Rs.**	**Unaudited 2025 Rs.**	**Change %**
Revenue	160,066,503	155,516,682	3	41,178,050	38,229,420	8
Direct Cost	(1,960,543)	(2,212,032)	(11)	(1,746,456)	(702,164)	149
Gross Profit	158,105,961	153,304,650	3	39,431,594	37,527,256	5
Other Income	5,587,120	8,582,399	(35)	1,027,088	2,104,902	(51)
Fair value gain on investment property	754,806,434	-	100	754,806,434	-	100
	918,499,515	161,887,049		795,265,116	39,632,158	
Administrative Expenses	(69,088,890)	(97,911,235)	(29)	(16,014,458)	(22,882,670)	(30)
Depreciation	(32,667,079)	(35,974,957)	(9)	(7,356,307)	(8,746,160)	(16)
Other Expenses	(4,763,033)	(1,134,757)	320	-	(1,134,757)	(100)
Results from Operating Activities	811,980,513	26,866,099	2,922	771,894,351	6,868,571	11,138
Finance Income	56,548,505	54,081,133	5	15,981,447	19,024,680	(16)
Finance Cost	-	(167,976)	(100)	-	280,285	(100)
Net Finance Income / (Costs)	56,548,505	53,913,157	5	15,981,447	19,304,965	(17)
Profit / (Loss) before Tax	868,529,018	80,779,256	975	787,875,798	26,173,536	2,910
Income Tax Expenses	(268,524,270)	(31,550,946)	751	(246,337,652)	(24,464,298)	907
Profit / (Loss) for the Year	**600,004,748**	**49,228,311**	**1,119**	**541,538,146**	**1,709,238**	**31,583**
Other Comprehensive Income						
Items that will not to be reclassified to Profit or Loss						
- Re-measurement of Employee Benefits	919,377	(3,357,506)	(127)	919,377	(3,357,506)	(127)
- Deferred Tax on Re-measurement of Employee Benefits	(275,813)	979,961	(128)	(275,813)	979,961	(128)
Total Other Comprehensive Income / (Expenses) for the Year	**643,564**	**(2,377,545)**	**(127)**	**643,564**	**(2,377,545)**	**(127)**
Total Comprehensive Income / (Expenses) for the Year	**600,648,313**	**46,850,766**	**1,182**	**542,181,710**	**(668,307)**	**(81,228)**
Profit / (Loss) attributable to:						
Equity Holders of the Parent	589,982,462	37,334,951	1,480	539,563,086	(236,167)	(228,566)
Non-Controlling Interest	10,022,286	11,893,360	(16)	1,975,060	1,945,405	2
Profit / (Loss) for the Year	**600,004,748**	**49,228,311**	**1,119**	**541,538,146**	**1,709,238**	**31,583**
Total Comprehensive Income / (Expenses) attributable to:						
Equity Holder of the Parent	590,626,027	35,064,385	1,584	540,206,650	(2,506,733)	(21,650)
Non-Controlling Interest	10,022,286	11,786,381	(15)	1,975,060	1,838,426	7
Total Comprehensive Income/(Expenses) for the Year	**600,648,313**	**46,850,766**	**1,182**	**542,181,710**	**(668,307)**	**(81,228)**
Earnings / (Loss) per Share	**4.27**	**0.27**		**3.90**	**(0.00)**	

Figures in the brackets indicate deductions

EAST WEST PROPERTIES PLC
COMPANY INCOME STATEMENT

	Year ended 31st March			Quarter ended 31st March		
	Unaudited 2026 Rs.	**Audited 2025 Rs.**	**Change %**	**Unaudited 2026 Rs.**	**Unaudited 2025 Rs.**	**Change %**
Revenue	122,360,294	118,599,713	3	31,530,843	30,153,989	5
Other Income	73,542,012	8,157,218	802	1,220,896	1,114,189	10
Fair value gain on investment property	754,806,434	-	100	754,806,434	-	100
	950,708,740	126,756,931		787,558,173	31,268,178	
Administrative Expenses	(52,239,949)	(85,200,211)	(39)	(12,190,992)	(19,977,986)	(39)
Depreciation	(32,105,761)	(34,741,804)	(8)	(7,205,673)	(8,612,801)	(16)
Other Expenses	(4,763,033)	(1,134,757)	320	-	(1,134,757)	(100)
Results from Operating Activities	861,599,997	5,680,159	15,069	768,161,509	1,542,634	49,695
Finance Income	51,635,303	43,144,701	20	15,683,554	16,479,925	(5)
Finance Cost	-	(23,192)	(100)	-	75,334	(100)
Net Finance Income	51,635,302	43,121,510	20	15,683,554	16,555,260	(5)
Profit before Tax	913,235,299	48,801,668	1,771	783,845,063	18,097,893	4,231
Income Tax Expenses	(264,654,270)	(23,845,523)	1,010	(246,337,652)	(20,358,875)	1,110
Profit for the Year	**648,581,029**	**24,956,146**	**2,499**	**537,507,411**	**(2,260,981)**	**(23,873)**
Other Comprehensive Income						
Items that will not to be reclassified to Profit or Loss						
- Re-measurement of Employee Benefits	919,377	(3,084,601)	(130)	919,377	(3,084,601)	(130)
- Deferred Tax on Re-measurement of Employee Benefits	(275,813)	925,380	(130)	(275,813)	925,380	(130)
Total Other Comprehensive Income / (Expenses) for the Period	**643,564**	**(2,159,221)**		**643,564**	**(2,159,221)**	**(130)**
Total Comprehensive Income / (Expenses) for the Year	**649,224,593**	**22,796,925**	**2,748**	**538,150,975**	**(4,420,202)**	**(12,275)**
Earnings / (Loss) per Share	**4.69**	**0.18**		**3.89**	**(0.02)**	

Figures in the brackets indicate deductions

EAST WEST PROPERTIES PLC
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	As at 31st March	
	Unaudited 2026 Rs.	**Audited 2025 Rs.**
ASSETS		
NON - CURRENT ASSETS		
Property, Plant & Equipment	62,427,400	175,621,989
Lease Hold Property	23,968,003	24,388,495
Investment Properties	2,758,000,000	2,026,884,420
Intangible Assets	22,452,583	22,452,583
Deferred Tax Asset	206,976	206,976
	2,867,054,961	2,249,554,463
CURRENT ASSETS		
Inventories	817,816	2,002,296
Trade & Other Receivables	108,946,630	105,918,185
Amounts due from Related Parties	-	129,358,654
Short Term Investments	593,542,272	271,813,210
Cash & Cash Equivalents	44,559,063	102,828,636
TOTAL ASSETS	**3,614,920,742**	**2,861,475,444**
EQUITY AND LIABILITIES		
Stated Capital - 138,240,000 Ordinary Shares	1,212,000,000	1,212,000,000
Capital Reserve	-	77,184,832
Revenue Reserve	2,079,829,348	1,412,018,490
Equity Attributable to		
Equity Holders of the Parent	3,291,829,348	2,701,203,323
Non Controlling Interest	24,054,010	80,354,595
TOTAL EQUITY	3,315,883,358	2,781,557,917
NON - CURRENT LIABILITIES		
Employee Benefits	9,968,891	11,367,619
Deferred Tax Liabilities	245,036,144	16,011,442
Rent Received in Advance	600,535	2,201,959
	255,605,569	29,581,020
CURRENT LIABILITIES		
Trade & Other Payables	37,728,986	35,183,104
Rent Received in Advance	1,601,426	1,601,426
Income Tax Liabilities	4,101,403	13,551,976
TOTAL EQUITY & LIABILITIES	**3,614,920,742**	**2,861,475,444**
Net Assets Value Per share	**23.81**	**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
Managing Director

27th May 2026
Colombo

EAST WEST PROPERTIES PLC
STATEMENT OF FINANCIAL POSITION - COMPANY

	As at 31st March	
	Unaudited 2026 Rs.	**Audited 2025 Rs.**
ASSETS		
NON - CURRENT ASSETS		
Property, Plant & Equipment	58,184,908	171,362,849
Lease Hold Property	23,968,003	24,388,494
Investment Property	2,758,000,000	2,026,884,420
Investments in Subsidiaries	49,307,090	49,307,090
	2,889,460,001	2,271,942,853
CURRENT ASSETS		
Trade & Other Receivables	76,950,249	73,298,046
Amounts due from Related Parties	25,863	129,358,654
Short Term Investments	593,542,272	140,220,781
Cash & Cash Equivalents	24,427,960	100,661,704
TOTAL ASSETS	**3,584,406,344**	**2,715,482,039**
EQUITY AND LIABILITIES		
Equity		
Stated Capital - 138,240,000 Ordinary Shares	1,212,000,000	1,212,000,000
Capital Reserve	-	77,184,832
Revenue Reserve	2,081,575,247	1,355,165,822
TOTAL EQUITY	3,293,575,247	2,644,350,654
NON - CURRENT LIABILITIES		
Employee Benefits	8,279,697	9,864,425
Deferred Tax Liabilities	245,036,144	16,011,442
Rent Received in Advance	600,535	2,201,959
CURRENT LIABILITIES		
Trade & Other Payables	31,211,894	31,445,834
Rent Received in Advance	1,601,426	1,601,426
Income Tax Liabilities	4,101,403	10,006,298
TOTAL EQUITY & LIABILITIES	**3,584,406,344**	**2,715,482,039**
Net Assets Value Per share	**23.83**	**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
Managing Director

27th May 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 2024	**1,212,000,000**	**77,184,832**	**1,376,918,432**	**2,666,103,264**	**68,603,887**	**2,734,707,151**
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	-	-	35,100,058	35,100,058	11,750,708	46,850,766
Balance as at 31st March 2025	**1,212,000,000**	**77,184,832**	**1,412,018,490**	**2,701,203,323**	**80,354,595**	**2,781,557,917**
Profit for the year	-	-	589,982,462	589,982,462	10,022,286	600,004,748
Other Comprehensive Income / (Expense)	-	-	643,564	643,564	-	643,564
Total Comprehensive Income / (Expenses) for the year	-	-	590,626,026	590,626,026	10,022,286	600,648,312
Dividend Paid	-	-	-	-	(66,322,871)	(66,322,871)
Realized Revaluation surplus on disposal	-	(77,184,832)	77,184,832	-	-	-
Balance as at 31st March 2026	**1,212,000,000**	**-**	**2,079,829,348**	**3,291,829,348**	**24,054,010**	**3,315,883,358**

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 2024	**1,212,000,000**	**77,184,832**	**1,332,368,897**	**2,621,553,729**
Profit for the Year	-	-	24,956,146	24,956,146
Other Comprehensive Income / (Expenses)	-	-	(2,159,221)	(2,159,221)
Total Comprehensive Income / (Expenses) for the year	-	-	22,796,925	22,796,925
Balance as at 31st March 2025	**1,212,000,000**	**77,184,832**	**1,355,165,822**	**2,644,350,654**
Profit for the year	-	-	648,581,029	648,581,029
Other Comprehensive Income / (Expense)	-	-	643,564	643,564
Total Comprehensive Income/ (Expense) for the year	-	-	649,224,593	649,224,593
Realized Revaluation surplus on disposal	-	(77,184,832)	77,184,832	-
Balance as at 31st March 2026	**1,212,000,000**	**-**	**2,081,575,247**	**3,293,575,247**

EAST WEST PROPERTIES PLC
STATEMENT OF CASH FLOW - GROUP

	Year ended 31st March	
	Unaudited 2026 Rs.	**Audited 2025 Rs.**
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before Tax	868,529,018	80,779,256
Adjustment for;		
Depreciation on Property, Plant & Equipment	8,976,226	12,126,858
Depreciation on Investment Property	23,690,853	23,848,099
Amortisation of Leasehold Property	420,491	420,491
Gratuity Provision	461,649	1,300,704
Interest Received	(56,285,480)	(48,515,598)
Fair value gain on investment property	(754,806,434)	-
(Profit) / Loss on Disposal of Assets	4,763,033	(3,673,469)
Profit before Working Capital Changes	95,749,357	66,286,342
Changes in Working Capital		
(Increase) / Decrease in Inventories	1,184,480	101,209
(Increase) / Decrease in Trade and Other Receivables	(16,206,427)	11,789,449
(Increase) / Decrease in Amounts due from Related Parties	129,358,654	(24,133,879)
Increase / (Decrease) in Trade and Other Payables	2,545,882	(2,910,520)
Increase / (Decrease) in Deposits & Advance Received	(1,601,424)	(1,777,083)
Cash Generated from / (used in) Operating Activities	211,030,521	49,355,517
Tax Paid	(36,047,970)	(27,579,694)
Gratuity Paid	(941,000)	(138,000)
Net Cash Flows from / (used in) Operating Activities	174,041,551	21,637,823
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(544,670)	(1,134,594)
Purchase of Investment Properties	-	(11,922,954)
Short Term Investments	(321,729,062)	(60,823,963)
Acquisition of Financial Assets	-	(99,370,624)
Interest Received	56,285,480	48,515,598
Proceeds from Disposal of Financial Assets	-	103,044,093
Proceed from Disposal of Property, Plant & Equipment	100,000,000	-
Net Cash Flows from / (used in) Investing Activities	(165,988,253)	(21,692,444)
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	(58,269,573)	(54,621)
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	**44,559,063**	**102,828,636**
Favourable balances		
Cash in Hand & at Bank	44,559,063	102,828,636
Un-favourable balances		
Bank Overdrafts	-	-
	44,559,063	**102,828,636**

EAST WEST PROPERTIES PLC
STATEMENT OF CASH FLOW - COMPANY

	Year ended 31st March	
	Unaudited 2026 Rs.	**Audited 2025 Rs.**
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before Tax	913,235,299	48,801,668
Adjustment for;		
Depreciation on Property, Plant & Equipment	8,414,908	10,893,705
Depreciation on Investment Property	23,690,853	23,848,099
Amortisation of Leasehold Property	420,491	420,491
Gratuity Provision	275,649	1,087,797
(Profit)/Loss on Disposal of Plant & Equipment	4,763,033	-
Interest Received	(51,501,235)	(39,471,234)
Profit / (Loss) on Disposal of Financial Assets	-	(3,673,469)
Fair value gain on investment property	(754,806,434)	-
Dividend i.ncome	(69,029,927)	-
Profit before Working Capital Changes	75,462,638	41,907,057
Changes in Working Capital		
(Increase) / Decrease in Trade and Other Receivables	(16,830,185)	937,242
(Increase) / Decrease in Amounts due from Related Parties	129,332,792	(24,133,879)
Increase / (Decrease) in Trade and Other Payables	(233,940)	(1,910,213)
Increase / (Decrease) in Deposits & Advance Received	(1,601,424)	(1,777,083)
Cash Generated from / (used in) Operating Activities	186,129,879	15,023,125
Tax Paid	(18,277,806)	(18,935,307)
Gratuity Paid	(941,000)	-
Net Cash Flows from / (used in) Operating Activities	166,911,073	(3,912,181)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	-	(590,186)
Purchase of Investment Properties	-	(11,922,954)
Short Term Investments	(453,321,491)	(3,950,663)
Acquisition of Financial Assets	-	(99,370,624)
Interest Received	51,501,235	39,471,234
Proceeds from Disposal of Financial Assets	-	103,044,093
Proceeds from disposal of Property, Plant & Equipment	100,000,000	-
Dividend Income	58,675,438	-
Net Cash Flows from / (used in) Investing Activities	(243,144,818)	26,680,900
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	(76,233,744)	22,768,719
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	**24,427,960**	**100,661,704**
Favourable balances		
Cash in Hand & at Bank	24,427,960	100,661,704
Un-favourable balances		
Bank Overdrafts	-	-
	24,427,960	**100,661,704**

OPERATING SEGMENT INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2026

	Property	**Media**	**Group Total**
External Revenue	121,863,064	38,203,440	160,066,503
Inter Segment Revenue	497,231	-	497,231
Total Segment Revenue	**122,360,294**	**38,203,440**	**160,563,734**
Elimination of Inter Segment Revenue	(497,231)	-	(497,231)
Net Revenue	**121,863,064**	**38,203,440**	**160,066,503**
Segment Results	861,599,997	19,410,443	811,980,514
Net Finance Income	51,635,303	4,913,202	56,548,505
Profit before Tax	**913,235,300**	**24,323,645**	**868,529,019**
Profit for the year	**648,581,029**	**20,453,645**	**600,004,748**
Segment Total Assets	**3,584,406,344**	**57,394,767**	**3,614,920,744**

EAST WEST PROPERTIES PLC
Notes to the Interim Financial Statements as at 31.03.2026

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 March 2026 were authorized for issue, in accordance with a resolution of the Board of Directors on 27th May 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 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 31st March 2026.
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

The Company's accounting policy was to measure investment property under the cost model in LKAS 40 investment property whereby, after initial recognition, investment property was carried at its historical cost less, accumulated amortization and accumulated impairment losses, if any.

In the year ended 31 March 2026, the Company changed its accounting policy to measure the investment property from cost model to fair value model, where investment property is measured at fair value less accumulated impairment losses recognized after the date of fair value ("fair value model"), in accordance with LKAS 40.

The Company believes that a fair value model provides reliable and more relevant information by reflecting the fair market value of investment property to the users of its financial statements. In addition, available valuation techniques provide reliable estimates of investment property fair value.

In accordance with LKAS 8, the Company have applied a change in accounting policy for the measurement of investment property to the fair value model, prospectively. Therefore, investment property has been measured at fair value as at 31 March 2026.

The fair values of investment properties were determined by an independent professionally qualified valuer using recognized valuation techniques and observable market data where available.

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	745,000,000	31.03.2026
Land - Kollupitiya					
No. 53, Dharmapala Mawatha, Kollupitiya.					
Land - 01	1	0A 0R 15.00P	287,085,345	450,000,000	31.03.2026
Land - 02.	1	0A 0R 19.04P	359,099,000	476,000,000	31.03.2026
Kollupitiya – No. 51 A	1	0A 0R 09.00P	440,559,225	270,000,000	31.03.2026
Warehouses					
81/11, 3rd Lane, New Nuge Road, Peliyagoda.					
Warehouse No. I	1	28,262 sq. ft	32,474,407	60,000,000	31.03.2026
Warehouse No. II & III	1	54,000 sq. ft	87,942,539	226,000,000	31.03.2026
Warehouse No. IV	1	1960 sq. ft	2,039,362	2,000,000	31.03.2026
No. 204, Kandy Road, Peliyagoda.					
Warehouse No. V	7	17,836 sq. ft	36,235,200	28,000,000	31.03.2026

Property	No of buildings	Extent	Cost Rs.	Valuation Rs.	Date of Valuation
Six Storied Building					
No. 53, Dharmapala Mawatha, Kollupitiya.	1	27,274 sq. ft	422,153,655	429,000,000	31.03.2026
Four Storied Building					
Kollupitiya – No. 51 A	1	6,840 sq. ft	73,939,774	72,000,000	31.03.2026

The carrying amount of above Investment Properties as at 31st March 2026 amounted to Rs.2,003,193,567/- (at cost).

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 31.03.2026	As at 31.03.2025
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 31.03.2026		As at 31.03.2025	
		Shareholding	%	Shareholding	%
1	Mr. K.A.D.D. Perera	107,001,738.00	77.40	-	-
2	Mr. G. Anuragavan	2,802,952.00	2.03	-	-
3	Mr. L.D.N. Nayana	1,856,970.00	1.34	-	-
4	Hatton National Bank PLC/Sendanayake ArachchigeSuranga Prasath Perera	1,026,764.00	0.74	-	-
5	Mr. A.G.C.J. Gamage	790,671.00	0.57	-	-
6	MRS. S. Balendra	599,700.00	0.43		
7	PMF Finance PLC/K.A.D.I. Kulasinghe	555,008.00	0.40	-	-
8	Bansei Securities Capital (Pvt) Ltd/ J.P.N.P.K. Jayasekara	547,145.00	0.40	-	-
9	Mr. M.R. Ziard	435,695.00	0.32	-	-
10	Nation Lanka Capital Ltd/I W P Kalpa Sanjaya Kumara Karunanayake	370,059.00	0.27	-	-
11	Merchant Bank of Sri Lanka & Finance PLC L.W. Dammika	361,000.00	0.26	-	-
12	Miss. S.D. Lokuge	351,600.00	0.25	-	-
13	DR. D.A. Somaratne	340,117.00	0.25	-	-
14	Mr. D.P. Navaratnam	326,000.00	0.24	732,600	0.53

15	MR. S.A.S.P. Perera	325,000.00	0.24	-	-
16	SPH Capital Holdings (PVT.) LTD	320,871.00	0.23	-	-
17	Nova Equity (Pvt) Ltd	315,205.00	0.23	-	-
18	Protége Capital Access Ltd/N S N Pinto Senanayaka	304,390.00	0.22	-	-
19	Mr. A.V.R. De Silva Jayatilleke	300,000.00	0.22	-	-
20	PMF Finance PLC/K.L.G. Udayananda	298,858.00	0.22	-	-
		119,229,743.00	**86.26**	**732,600**	**0.53**

8.3 The public shareholding percentage as at 31st Mar 2026 was 22.59% (31st March 2025 - 22.59%) Number of public shareholders as at 31st March 2026 – 3,559 (31st March 2025 – 2,310) Float adjusted Market Capitalization as at 31st March 2026 - Rs. 1,873,695,720/- (As at 31st March 2025 - Rs.409,091,411/-).

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

	31.03.2026	**31.03.2025**
Highest price per share	80.00	16.00
Lowest price per share	52.60	11.20
Last traded price per share	60.00	13.10

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 Union Bank of Colombo
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