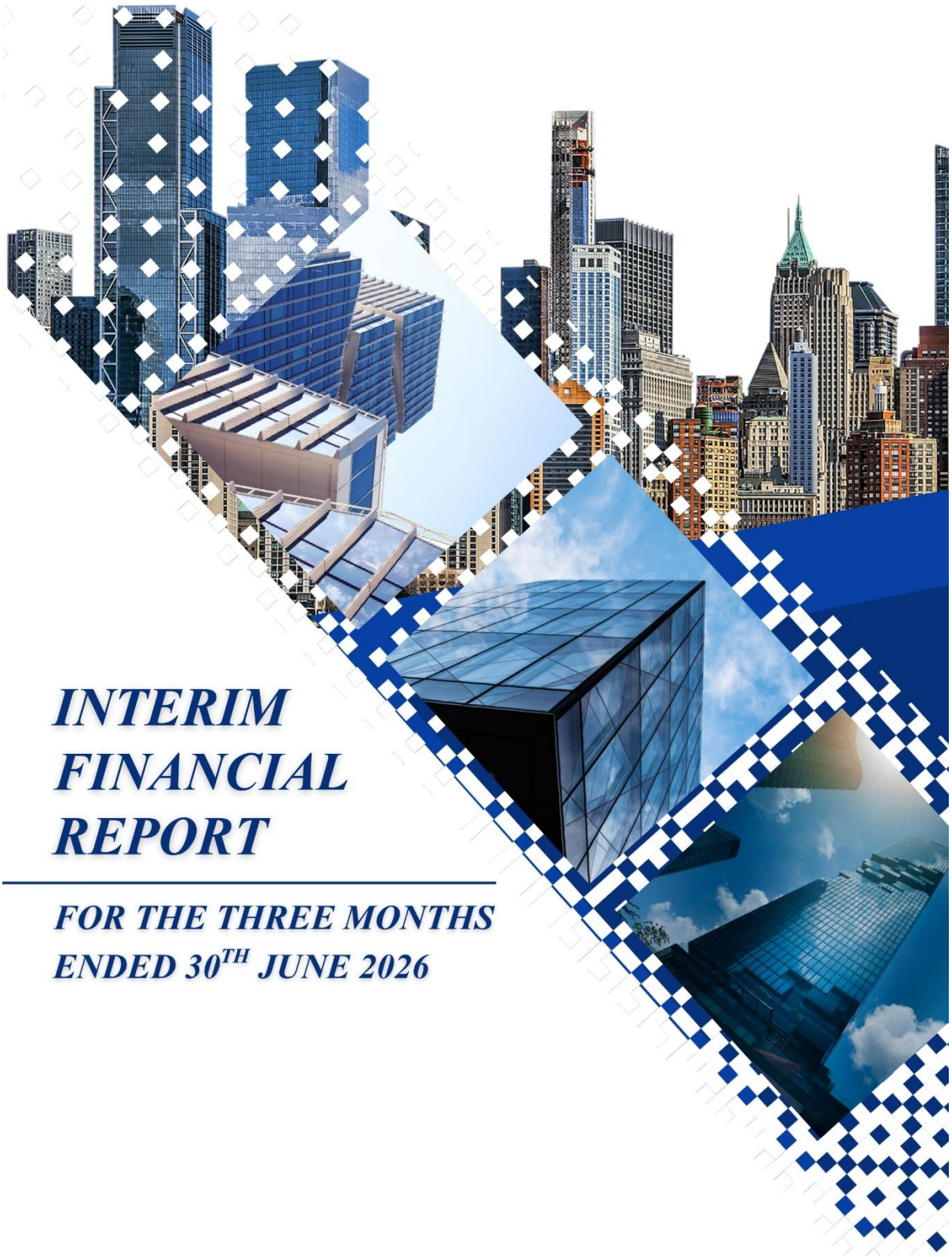
EAST WEST PROPERTIES PLC



INTERIM FINANCIAL REPORT

FOR THE THREE MONTHS ENDED 30TH JUNE 2026

EAST WEST PROPERTIES PLC
CONSOLIDATED INCOME STATEMENT

	3 Months ended 30th June			2025/2026
	2026	**2025**	**Change**	
	Rs.	**Rs.**	**%**	**Rs.**
Revenue	43,103,240	35,921,664	19.99	160,158,752
Direct Cost	(215,341)	(133,536)	61.26	(2,952,265)
Gross Profit	42,887,899	35,788,128	19.84	157,206,487
Other Income	2,049,620	1,654,241	23.90	10,563,445
Fair Value Gain on Investment Property	-	-		197,000,000
	44,937,519	37,442,369		364,769,932
Administrative Expenses	(14,351,664)	(29,730,883)	(51.73)	(79,315,815)
Other Expenses	-	-		(34,713,337)
Profit from Operating Activities	30,585,856	7,711,486	296.63	250,740,780
Finance Income	19,870,792	14,061,408	41.31	56,548,505
Net Finance Income / (Costs)	19,870,792	14,061,408	41.31	56,548,505
Profit / (Loss) before Tax	50,456,648	21,772,894	131.74	307,289,285
Income Tax Expenses	(6,940,005)	(4,290,000)	61.77	(55,146,601)
Profit / (Loss) for the Year	**43,516,643**	**17,482,894**	**148.91**	**252,142,684**
Other Comprehensive Income				
Items that will not to be reclassified to Profit or Loss				
- Re-measurement of Employee Benefits	-	-		1,124,375
- Deferred Tax on Re-measurement of Employee Benefits	-	-		(316,812)
Total Other Comprehensive Income / (Expenses)for the Year	-	-		**807,563**
Total Comprehensive Income / (Expenses) for the Year	**43,516,643**	**17,482,894**	**148.91**	**252,950,247**
Profit / (Loss) attributable to:				
Equity Holders of the Parent	40,846,927	16,332,593	150.09	243,277,526
Non-Controlling Interest	2,669,716	1,150,301	132.09	8,865,158
Profit / (Loss) for the Year	**43,516,643**	**17,482,894**	**148.91**	**252,142,684**
Total Comprehensive Income / (Expenses) attributable to:				
Equity Holder of the Parent	40,846,927	16,332,593	**150.09**	244,004,732
Non-Controlling Interest	2,669,716	1,150,301	**132.09**	8,945,518
Total Comprehensive Income/(Expenses) for the Year	**43,516,643**	**17,482,894**	**148.91**	**252,950,247**
Earnings / (Loss) per Share	**0.30**	**0.12**		**1.76**

Figures in the brackets indicate deductions

EAST WEST PROPERTIES PLC
COMPANY INCOME STATEMENT

	3 Months ended 30th June			2025/2026
	2026	**2025**	**Change**	
	Rs.	**Rs.**	**%**	**Rs.**
Revenue	33,487,276	29,709,859	12.71	122,360,293
Other Income	1,970,488	1,013,047	94.51	68,250,946
Fair Value Gain on Investment Property	-	-		197,000,000
	35,457,764	30,722,906		387,611,239
Administrative Expenses	(10,761,338)	(23,969,926)	(55.10)	(61,905,008)
Other Expenses	-	-		(34,573,873)
Profit from Operating Activities	24,696,426	6,752,980	265.7	291,132,358
Finance Income	18,991,823	11,382,360	66.9	51,635,303
Finance Cost	-	-	0.00	-
Net Finance Income	18,991,823	11,382,360	66.9	51,635,303
Profit before Tax	43,688,249	18,135,340	140.9	342,767,661
Income Tax Expenses	(5,620,005)	(3,000,000)	87.33	(50,041,698)
Profit for the Period	**38,068,243**	**15,135,340**	**151.5**	**292,725,963**
Other Comprehensive Income				
Items that will not to be reclassified to Profit or Loss				
- Re-measurement of Employee Benefits	-	-		919,377
- Deferred Tax on Re-measurement of Employee Benefits	-	-		(275,813)
Total Other Comprehensive Income / (Expenses) for the Period	**-**	**-**		**643,564**
Total Comprehensive Income / (Expenses)for the Period	**38,068,243**	**15,135,340**	**151.5**	**293,369,527**
Earnings / (Loss) per Share	**0.28**	**0.11**		**2.12**

Figures in the brackets indicate deductions

EAST WEST PROPERTIES PLC
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	3 Months ended 30th June		Year ended
	2026	2025	31.03.2026
	Rs.	Rs.	Rs.
ASSETS			
NON - CURRENT ASSETS			
Property, Plant & Equipment	60,151,748	173,381,627	61,903,426
Lease Hold Property	23,862,880	24,283,372	23,968,004
Investment Properties	2,758,000,000	2,020,947,235	2,758,000,000
Intangible Assets	22,452,583	22,452,583	22,452,583
Deferred Tax Asset	289,113	206,976	289,113
	2,864,756,325	2,241,271,792	2,866,613,126
CURRENT ASSETS			
Inventories	1,165,760	3,887,474	1,165,760
Trade & Other Receivables	78,183,553	104,568,881	78,185,656
Amounts Due From Related Parties	-	119,434,241	-
Other Financial Assets	-	-	-
Short Term Investments	623,358,411	408,698,197	611,249,272
Cash & Cash Equivalents	66,079,308	10,296,236	26,852,062
TOTAL ASSETS	**3,633,543,357**	**2,888,156,820**	**3,584,065,876**
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	-
Revenue Reserve	2,182,908,965	1,444,235,549	2,142,062,038
Equity Attributable to Equity Holders of the Parent	3,394,908,965	2,733,420,381	3,354,062,038
Non Controlling Interest	25,682,631	81,540,571	23,012,915
TOTAL EQUITY	3,420,591,595	2,814,960,952	3,377,074,953
NON - CURRENT LIABILITIES			
Employee Benefits	9,909,930	11,564,119	9,863,431
Deferred Tax Liabilities	153,898,270	12,905,741	153,898,270
Rent Received in Advance	200,178	2,001,782	600,534
	164,008,378	26,471,642	164,362,235
CURRENT LIABILITIES			
Trade & Other Payables	33,598,765	32,973,771	34,224,074
Rent Received in Advance	1,601,426	1,601,426	1,601,426
Income Tax Liabilities	13,743,193	12,149,030	6,803,188
Bank Overdraft	-	-	-
TOTAL EQUITY & LIABILITIES	**3,633,543,357**	**2,888,156,820**	**3,584,065,876**
Net Assets Value Per share	**24.56**	**19.77**	**24.26**

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

12th August 2026
Colombo

EAST WEST PROPERTIES PLC
STATEMENT OF FINANCIAL POSITION - COMPANY

	3 Months ended 30th June		Year ended
	2026	2025	31.03.2026
	Rs.	Rs.	Rs.
ASSETS			
NON - CURRENT ASSETS			
Property, Plant & Equipment	56,641,505	168,687,233	58,184,907
Lease Hold Property	23,862,880	24,283,372	23,968,004
Investment Property	2,758,000,000	2,020,947,235	2,758,000,000
Investments in Subsidiaries	49,307,090	49,307,090	49,307,090
	2,887,811,476	2,263,224,929	2,889,460,001
CURRENT ASSETS			
Trade & Other Receivables	46,012,026	69,799,519	47,727,410
Amounts Due From Related Parties	49,956	119,434,241	25,862
Short Term Investments	603,358,411	284,373,345	593,542,272
Cash & Cash Equivalents	59,744,498	4,279,294	24,427,959
TOTAL ASSETS	**3,596,976,366**	**2,741,111,328**	**3,555,183,504**
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	
Retained Earnings	2,183,032,571	1,386,221,303	2,144,964,328
TOTAL EQUITY	3,395,032,571	2,675,406,135	3,356,964,328
NON - CURRENT LIABILITIES			
Employee Benefits	8,279,697	10,014,425	8,279,696
Diferred Tax Liabilities	153,898,270	12,905,741	153,898,270
Rent Received in Advance	200,178	2,001,782	600,534
CURRENT LIABILITIES			
Trade & Other Payables	26,066,276	30,668,467	27,561,308
Deposits & Advances Received	1,601,426	1,601,426	1,601,426
Income Tax Liabilities	11,897,948	8,513,352	6,277,942
Bank Overdrafts	-	-	-
TOTAL EQUITY & LIABILITIES	**3,596,976,366**	**2,741,111,328**	**3,555,183,504**
Net Assets Value Per share	**24.56**	**19.35**	**24.28**

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

12th August 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**	**1,376,918,431**	**2,666,103,263**	**68,603,887**	**2,734,707,150**
Prior year Adjustments	-	-	214,446,656	**214,446,656**	-	214,446,656
Balance as at 1st April 2024 (Restated)	**1,212,000,000**	**77,184,832**	**1,591,365,087**	**2,880,549,919**	**68,603,887**	**2,949,153,806**
Profit for the year	-	-	242,132,443	242,132,443	11,893,360	254,025,803
Other Comprehensive Income / (Expense)	-	-	(2,270,566)	(2,270,566)	(106,979)	(2,377,545)
Total Comprehensive Income / (Expense) for the year	-	-	239,861,877	239,861,877	11,786,381	251,648,258
Balance as at 31st March 2025 (Restated)	**1,212,000,000**	**77,184,832**	**1,831,226,964**	**3,120,411,796**	**80,390,268**	**3,200,802,064**
Profit for the year	-	-	243,277,526	243,277,526	8,865,158	252,142,684
Other Comprehensive Income / (Expense)	-	-	727,206	727,206	80,360	807,566
Total Comprehensive Income / (Expense) for the year	-	-	244,004,732	244,004,732	8,945,518	252,950,250
Dividend Paid			(10,354,490)	(10,354,490)	(66,322,871)	(76,677,361)
Realized Revaluation surplus on disposal		(77,184,832)	77,184,832	-	-	-
Balance as at 31st March 2026	**1,212,000,000**	**-**	**2,142,062,038**	**3,354,062,038**	**23,012,915**	**3,377,074,953**
Profit for the period	-	-	40,846,927	40,846,927	2,669,716	43,516,643
Other Comprehensive Income / (Expense)	-	-	-	-	-	-
Total Comprehensive Income / (Expense) for the year	-	-	40,846,927	40,846,927	2,669,716	43,516,643
Balance as at 30th June 2026	**1,212,000,000**	**-**	**2,182,908,965**	**3,394,908,965**	**25,682,631**	**3,420,591,596**

	Stated Capital Rs.	Revaluation Reserve Rs.	Revenue Reserve Rs.	Total Rs.	Non-Controlling Interest Rs.	Total Equity Rs.
Balance as at 31st March 2025	1,212,000,000	77,184,832	1,427,902,956	2,717,087,788	80,390,268	2,797,478,056
Profit for the period	-	-	16,332,593	16,332,593	1,150,301	17,482,894
Balance as at 30th June 2025	1,212,000,000	77,184,832	1,444,235,549	2,733,420,381	81,540,569	2,814,960,950

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**	**1,332,368,894**	**2,621,553,726**
Prior year Adjustment	-	-	214,446,658	214,446,658
Balance as at 1st April 2024 (Restated)	**1,212,000,000**	**77,184,832**	**1,546,815,552**	**2,836,000,384**
Profit for the year	-	-	229,753,638	229,753,638
Other Comprehensive Income / (Expense)	-	-	(2,159,221)	(2,159,221)
Total Comprehensive Income	-	-	227,594,417	227,594,417
Balance as at 31st March 2025 (Restated)	**1,212,000,000**	**77,184,832**	**1,774,409,969**	**3,063,594,801**
Profit for the year	-	-	292,725,963	292,725,963
Other Comprehensive Income / (Expense)	-	-	643,564	643,564
Total Comprehensive Income	-	-	293,369,527	293,369,527
Realized Revaluation surplus on disposal		(77,184,832)	77,184,832	-
Balance as at 31st March 2026	**1,212,000,000**	**-**	**2,144,964,328**	**3,356,964,328**
Profit for the period	-	-	38,068,243	38,068,243
Other Comprehensive Income / (Expense)	-	-	-	-
Total Comprehensive Income	-	-	38,068,243	38,068,243
Balance as at 30th June 2026	**1,212,000,000**	**-**	**2,183,032,571**	**3,395,032,571**

	Stated Capital Rs.	Revaluation Reserve Rs.	Revenue Reserve Rs.	Total Rs.
Balance as at 31st March 2025	1,212,000,000	77,184,832	1,371,085,963	2,660,270,796
Profit for the period	-	-	15,135,340	15,135,340
Other Comprehensive Income / (Expense)	-	-	-	-
Total Comprehensive Income	-	-	15,135,340	15,135,340
Balance as at 30th June 2025	**1,212,000,000**	**77,184,832**	**1,386,221,303**	**2,675,406,136**

EAST WEST PROPERTIES PLC
STATEMENT OF CASH FLOW - GROUP

	3 Months ended 30th June	
	2026	**2025**
	Rs.	**Rs.**
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (Loss) before Interest & Tax	50,456,648	16,025,931
Adjustment for;		
Depreciation on Property, Plant & Equipment	1,751,677	3,110,870
Depreciation on Investment Property	-	5,937,185
Amortisation of Leasehold Property	105,123	105,123
Gratuity Provision	46,500	196,500
Interest Received	(19,870,792)	
Dividend Income	-	-
Profit / (Loss) before Working Capital Changes	32,489,155	25,375,609
Changes in Working Capital		
(Increase) / Decrease in Inventories	-	(1,885,178)
(Increase) / Decrease in Trade and Other Receivables	2,103	9,578,429
(Increase) / Decrease in Amounts due from Related Parties	-	9,924,412
Increase / (Decrease) in Trade and Other Payables	(625,309)	(1,341,459)
Increase / (Decrease) in Deposits & Advance Received	-	(775,504)
Increase / (Decrease) in Rent Received in Advance	(400,356)	(200,178)
Cash Generated from / (used in) Operating Activities	31,465,593	40,676,131
Tax Paid	-	1,290,000
Interest Paid	-	-
Gratuity Paid	-	-
Net Cash Flows from / (used in) Operating Activities	31,465,593	41,966,131
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	-	-
Interest Received	19,870,792	5,746,963
Short term Investments	(12,109,139)	(140,245,495)
Net Cash Flows from / (used in) Investing Activities	7,761,653	(134,498,532)
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	39,227,246	(92,532,401)
Cash and Cash Equivalents at the beginning of the year	26,852,062	102,828,638
Cash and Cash Equivalents at the end of the year	66,079,308	10,296,236
Favourable balances		
Cash in Hand & at Bank	66,079,308	10,296,236
Un-favourable balances		
Bank Overdrafts	-	-
	66,079,308	10,296,236

EAST WEST PROPERTIES PLC
STATEMENT OF CASH FLOW - COMPANY

	3 Months ended 30th June	
	2026	**2025**
	Rs.	**Rs.**
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (Loss) before Interest & Tax	43,688,249	15,045,664
Adjustment for;		
Depreciation on Property, Plant & Equipment	1,543,403	2,675,616
Depreciation on Investment Property	-	5,937,185
Amortisation of Leasehold Property	105,123	105,123
Gratuity Provision	-	150,000
Interest Received	(18,991,823)	-
Profit / (Loss) before Working Capital Changes	26,344,952	23,913,588
Changes in Working Capital		
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Trade and Other Receivables	1,715,384	11,820,024
(Increase) / Decrease in Amounts due from Related Parties	(24,094)	9,924,412
Increase / (Decrease) in Trade and Other Payables	(1,495,032)	(1,865)
Increase / (Decrease) in Deposits & Advance Received	-	(775,504)
Increase / (Decrease) in Rent Received in Advance	(400,356)	(200,178)
Cash Generated from / (used in) Operating Activities	26,140,854	44,680,476
Tax Paid	-	-
Interest Paid	-	-
Gratuity Paid	-	-
Net Cash Flows from / (used in) Operating Activities	26,140,854	44,680,476
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	-	-
Interest Received	18,991,823	3,089,677
Dividend Income	-	-
Short term Investments	(9,816,139)	(144,152,565)
Net Cash Flows from / (used in) Investing Activities	9,175,685	(141,062,888)
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	35,316,539	(96,382,412)
Cash and Cash Equivalents at the beginning of the year	24,427,959	100,661,705
Cash and Cash Equivalents at the end of the year	59,744,498	4,279,294
Favourable balances		
Cash in Hand & at Bank	59,744,498	4,279,294
Un-favourable balances		
Bank Overdrafts	-	-
	59,744,498	4,279,294

OPERATING SEGMENT INFORMATION
FOR THE QUATER ENDED 30TH JUNE 2026

	Property	Media	Group Total
External Revenue	29,548,198	9,777,625	43,103,240
Inter Segment Revenue	161,662	-	-
Segment Revenue	33,487,276	9,777,625	43,103,240
Gross Profit	35,457,764	9,562,285	42,887,899
Net Finance Income	18,991,823	878,969	19,870,792
Segment Profit	24,696,426	5,889,429	30,585,856
Profit/ (Loss) After Tax	38,068,243	5,448,398	43,516,643
Total Comprehensive Income	38,068,243	5,448,398	43,516,643
Segment Total Assets	3,596,976,366	63,471,454	3,633,543,357

EAST WEST PROPERTIES PLC
Notes to the Interim Financial Statements as at 30.06.2026

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 30th June 2026 were authorized for publication, by the Company's Board of Directors on 12th August 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 2026.

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 June 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

Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are stated at fair value in accordance with LKAS 40 (Investment Property).

Gains or losses arising from changes in the fair values of investment properties are recognized in the Statement of Profit or Loss in the period in which they arise.

Investment properties were last revalued as at 31 March 2026 by Mr. P.G.L.P. Ranaweera, an Independent Incorporated Valuer, Member of the Institute of Valuers of Sri Lanka (IVSL) and Attorney-at-Law, with appropriate professional qualifications and relevant expertise in property valuation. The Directors have evaluated the current market conditions and key economic indicators as at 30 June 2026 and concluded that the carrying amount of investment properties does not materially differ from their fair values at the reporting date.

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

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 30.06.2026		As at 30.06.2025	
		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	1,036,261.00	0.75	-	-
4	Hatton National Bank PLC/Sendanayake Arachchige Suranga Prasath Perera	1,026,764.00	0.74	-	-
5	Bensei Securities Capital (PVT) LTD/ J. P. N. P. K. Jayasekara	735,971.00	0.53	-	-
6	Mr. A.G. Somadasa	705,250.00	0.51		
7	Mrs. S. Balendra	599,700.00	0.43	-	-
8	PMF Finance PLC/K.A.D.I. Kulasinghe	555,008.00	0.40	-	-
9	Miss. S.D. Loukuge	439,000.00	0.32	-	-
10	Mr. M.R. Ziard	435,695.00	0.32	-	-
11	Nation Lanka Capital Ltd/I W P Kalpa Sanjaya Kumara Karunanayake	370,059.00	0.27	-	-
12	Merchant Bank of Sri Lanka & Finance PLC/ L.W. Dammika	360,303.00	0.26	-	-
13	Dr. H. S. U. Amarasekara	350,000.00	0.25	-	-
14	Dr. D. A. Somaratne	340,117.00	0.25	-	-

15	Mr. S.A.S.P. Perera	325,000.00	0.24	-	-
16	Mr. D. P. Navaratnam	320,895.00	0.23	732,500	0.53
17	SPH Capital Holdings (PVT) LTD	320,871.00	0.23	-	-
18	Nova Equity (Pvt) Ltd	315,205.00	0.23	-	-
19	Protégé Capital Access Ltd/ N S N Pinto Senanayaka	304,390.00	0.22		
20	Mr. A. V.R. De Silva Jayatilleke	300,000.00	0.22	-	-
		118,645,179.00	**85.83**	**-**	**-**

8.3 The public shareholding percentage as at 30th June 2026 was 22.59% (30th June 2025 - 22.59%) Number of public shareholders as at 30th June 2026 – 3,600 (30th June 2025 – 2,480) Float adjusted Market Capitalization as at 30th June 2026 - Rs. 1,889,309,851/- (As at 30th June 2025 - Rs.783,831,635/-).

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

Over 10% Holding

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

8.4 Market value per share

	30.06.2026	**30.06.2025**
Highest price per share	68.50	28.00
Lowest price per share	56.50	12.60
Last traded price per share	60.50	25.10

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 PQ221
Legal Form	A Quoted Public Company with limited liability incorporated in Sri Lankaon 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 Ashan (Chairman/Non-Executive Director) Mr. Gaurav Mehta (Executive Director/Managing Director) Mr. 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. 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, Colombo03.
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.253, Raja Mawatha, Ekala, Ja-Ela (11380) Telephone : + 94 11 2 43 77 55 Fax :+ 9411 2 4320 40 Web :www.eastwest.lk
Warehouse Office	81/11,3rdLane, New Nuge Road, Peliyagoda Telephone: +94 11 2 912 274 Fax: +9411 29