EAST WEST PROPERTIES PLC



INTERIM FINANCIAL REPORT

FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2026

EAST WEST PROPERTIES PLC
CONSOLIDATED INCOME STATEMENT

	6 Months ended 30th September			3 Months ended 30th September		
	2026	**2025**	**Change**	**2026**	**2025**	**Change**
	Rs.	**Rs. (Restated)**	**%**	**Rs.**	**Rs. (Restated)**	**%**
Revenue	86,074,112	80,513,638	7	42,970,872	43,408,338	(1)
Direct Cost	(595,524)	(281,116)	112	(380,183)	(147,580)	158
Gross Profit	85,478,588	80,232,522	7	42,590,689	43,260,758	(2)
Fair Value Loss on Disposal of Investment Property	(155,000,000)	-	100	(155,000,000)	-	100
Other Income	4,129,026	3,664,171	13	2,079,406	1,952,022	7
	(65,392,386)	83,896,693		(110,329,905)	45,212,780	
Administration Expenditure	(30,857,720)	(46,374,396)	(33)	(16,506,056)	(21,779,481)	(24)
Other Expenses	(43,397,726)	-	100	(43,397,726)	-	100
Results from Operating Activities	(139,647,832)	37,522,297	(472)	(170,233,687)	23,433,299	(826)
Finance Income	46,399,188	28,570,814	62	26,528,396	14,509,406	83
Finance Cost	-	-	-	-	-	-
Net Finance Income / (Costs)	46,399,188	28,570,814	62	26,528,396	14,509,406	83
(Loss)/Profit before Tax	(93,248,644)	66,093,110	(241)	(143,705,291)	37,942,705	(479)
Income Tax Expenses	(13,405,389)	(7,888,086)	70	(6,465,384)	(3,944,043)	64
(Loss)/Profit for the Period	**(106,654,033)**	**58,205,024**	(283)	**(150,170,675)**	**33,998,662**	(542)
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 (Expenses)/Income for the Period	**(106,654,033)**	**58,205,024**	(283)	**(150,170,675)**	**33,998,662**	(542)
(Loss)/Profit attributable to:						
Equity Holders of the Parent	(111,754,032)	51,743,610	(316)	(152,600,959)	28,711,507	(631)
Non-Controlling Interest	5,099,999	6,461,415	(21)	2,430,283	5,287,155	(54)
(Loss)/Profit for the Period	**(106,654,033)**	**58,205,024**	(283)	**(150,170,676)**	**33,998,662**	(542)
Total Compehensive (Expenses)/Income attributable to:						
Equity Holder of the Parent	(111,754,032)	51,743,610	(316)	(152,600,959)	28,711,507	(631)
Non-Controlling Interest	5,099,999	6,461,415	(21)	2,430,283	5,287,155	(54)
Total Compehensive (Expenses)/Income for the Period	**(106,654,033)**	**58,205,024**	(283)	**(150,170,676)**	**33,998,662**	(542)
(Loss)/Earnings per Share	**(0.81)**	**0.37**		**(1.10)**	**0.21**	

Figures in the brackets indicate deductions

EAST WEST PROPERTIES PLC
COMPANY INCOME STATEMENT

	6 Months ended 30th September			3 Months ended 30th September		
	2026 Rs.	**2025 Rs. (Restated)**	**Change %**	**2026 Rs.**	**2025 Rs. (Restated)**	**Change %**
Revenue	66,842,185	61,787,534	8	33,354,909	30,942,934	8
Fair Value Loss on Disposal of Investment Property	(155,000,000)	-	100	(155,000,000)	-	100
Other Income	4,279,284	2,214,294	93	2,308,128	1,201,247	92
	(83,878,531)	64,001,828		(119,336,963)	32,144,182	
Administration Expenditure	(23,406,176)	(36,812,287)	(36)	(12,644,170)	(18,036,237)	(30)
Other Expenses	(43,397,726)	-	100	(43,397,726)	-	100
Results from Operating Activities	(150,682,433)	27,189,541	(654)	(175,378,859)	14,107,945	(1,343)
Finance Income	44,385,628	23,137,009	92	25,393,805	11,754,649	116
Finance Cost	-	-	-	-	-	-
Net Finance Income	44,385,628	23,137,009	92	25,393,805	11,754,649	116
(Loss)/Profit before Tax	(106,296,805)	50,326,550	(311)	(149,985,054)	25,862,594	(680)
Income Tax Expenses	(10,765,389)	(5,308,086)	103	(5,145,384)	(2,654,043)	94
(Loss)/Profit for the Period	**(117,062,194)**	**45,018,464**	**(360)**	**(155,130,438)**	**23,208,551**	**(768)**
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 Compehensive (Expenses)/Income for the Period	-	-		-	-	
Total Compehensive (Expenses)/Income for the Period	**(117,062,194)**	**45,018,464**	**(360)**	**(155,130,438)**	**23,208,551**	**(768)**
(Loss)/Earnings per Share	**(0.85)**	**0.33**		**(1.12)**	**0.17**	

Figures in the brackets indicate deductions

EAST WEST PROPERTIES PLC
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	6 Months ended 30th September		Year ended
	2026	2025	31.03.2026
	Rs.	Rs.	Rs.
ASSETS		(Restated)	Audited
NON - CURRENT ASSETS			
Property, Plant & Equipment	53,559,494	170,603,591	61,903,426
Lease Hold Property	23,757,758	24,178,249	23,968,004
Investment Properties	1,403,000,000	2,561,000,000	2,758,000,000
Deffered Tax	289,113	206,976	289,113
Intangible Assets	22,452,583	22,452,583	22,452,583
	1,503,058,948	2,778,441,399	2,866,613,126
CURRENT ASSETS			
Inventories	1,165,760	2,002,296	1,165,760
Trade & Other Receivables	79,237,037	216,485,018	78,185,656
Amounts Due From Related Parties	-	-	-
Short Term Investments	643,350,689	272,932,448	611,249,272
Cash & Cash Equivalents	1,241,996,414	173,932,322	26,852,062
TOTAL ASSETS	**3,468,808,847**	**3,443,793,483**	**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	2,030,308,005	1,883,006,245	2,142,062,037
Equity Attributable to			
Equity Holders of the Parent	3,242,308,005	3,172,191,077	3,354,062,037
Non Controlling Interest	28,112,914	86,816,010	23,012,915
TOTAL EQUITY	3,270,420,919	3,259,007,088	3,377,074,952
NON - CURRENT LIABILITIES			
Employee Benefits	9,818,931	11,760,619	9,863,431
Deferred Tax Liabilities	101,615,147	130,882,876	153,898,270
Rent Received in Advance	-	1,000,891	600,534
	111,434,078	143,644,386	164,362,235
CURRENT LIABILITIES			
Trade & Other Payables	26,575,876	33,368,318	34,224,074
Rent Received in Advance	1,401,248	1,601,426	1,601,426
Income Tax Liabilities	58,976,725	6,172,265	6,803,189
TOTAL EQUITY & LIABILITIES	**3,468,808,847**	**3,443,793,482**	**3,584,065,876**
Net Assets Value Per share	**23.45**	**19.53**	**24.26**

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

Hashini Samaramanna
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
Managing Director

30th October 2026
Colombo

EAST WEST PROPERTIES PLC
STATEMENT OF FINANCIAL POSITION - COMPANY

	6 Months ended 30th September		Year ended
	2026	2025	31.03.2026
	Rs.	Rs. (Restated)	Rs. Audited
ASSETS			
NON - CURRENT ASSETS			
Property, Plant & Equipment	50,504,134	166,059,831	58,184,907
Lease Hold Property	23,757,758	24,178,249	23,968,004
Investment Property	1,403,000,000	2,561,000,000	2,758,000,000
Investments in Subsidiaries	49,307,090	49,307,090	49,307,090
	1,526,568,982	2,800,545,170	2,889,460,001
CURRENT ASSETS			
Trade & Other Receivables	47,102,811	179,742,598	47,727,411
Amounts Due From Related Parties	129,088	24,400	25,863
Short Term Investments	615,807,689	141,927,191	593,542,272
Cash & Cash Equivalents	1,239,459,091	164,537,545	24,427,959
TOTAL ASSETS	**3,429,067,661**	**3,286,776,904**	**3,555,183,506**
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	2,027,902,135	1,819,428,430	2,144,964,329
TOTAL EQUITY	3,239,902,135	3,108,613,262	3,356,964,328
NON - CURRENT LIABILITIES			
Employee Benefits	8,142,197	10,164,425	8,279,696
Deferred Tax Liabilities	101,615,147	130,882,876	153,898,270
Rent Received in Advance	-	1,000,891	600,534
CURRENT LIABILITIES			
Trade & Other Payables	20,350,208	29,631,760	27,561,309
Deposits & Advances Received	1,401,248	1,601,426	1,601,426
Income Tax Liabilities	57,656,725	4,882,264	6,277,943
Bank Overdrafts	-	-	-
TOTAL EQUITY & LIABILITIES	**3,429,067,661**	**3,286,776,904**	**3,555,183,506**
Net Assets Value Per share	**23.44**	**22.49**	**24.28**

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

Hashini Samaramanna
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
Managing Director

30th October 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**	**2,666,103,262**	**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**	**2,880,549,918**	**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 / (Expenses)	-	-	(2,270,566)	(2,270,566)	(106,979)	(2,377,545)
Total Comprehensive Income / (Expenses) for the year			**239,861,877**	**239,861,877**	**11,786,381**	**251,648,258**
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 (Restated)	**1,212,000,000**	**77,184,832**	**1,831,226,964**	**3,120,411,795**	**80,390,268**	**3,200,802,064**
Profit for the Year			243,277,528	243,277,528	8,865,158	252,142,686
Other Comprehensive Income / (Expenses)			727,203	727,203	80,360	807,563
Total Comprehensive Income / (Expenses) for the year			**244,004,731**	**244,004,731**	**8,945,518**	**252,950,249**
Dividend Paid			(10,354,490)	(10,354,490)	(66,322,871)	(76,677,361)
Realised Revaluation surplus on disposal		(77,184,832)	77,184,832	-	-	-
Balance as at 31st March 2026	**1,212,000,000**	-	**2,142,062,037**	**3,354,062,036**	**23,012,915**	**3,377,074,952**
(Loss)/Profit for the Period			(111,754,032)	(111,754,032)	5,099,999	(106,654,033)
Balance as at 30th September 2026	**1,212,000,000**	-	**2,030,308,005**	**3,242,308,004**	**28,112,914**	**3,270,420,919**

	Stated Capital Rs.	Revaluation Reserve Rs.	Revenue Reserve Rs.	Total Rs.	Non-Controlling Interest Rs.	Total Equity Rs.
Balance as at 31st March 2025 (Restated)	**1,212,000,000**	**77,184,832**	**1,831,262,635**	**2,701,203,321**	**80,354,595**	**2,781,557,916**
Profit for the Period			51,743,610	39,761,829	6,461,415	46,223,243
Balance as at 30th September 2025 (Restated)	**1,212,000,000**	**77,184,832**	**1,883,006,245**	**3,172,191,077**	**86,816,010**	**3,259,007,086**

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**	**2,621,553,727**
Prior Year Adjustments			214,446,658	214,446,658
Balance as at 01st April 2024 (Restated)	**1,212,000,000**	**77,184,832**	**1,546,815,552**	**2,836,000,385**
Profit for the Year	-	-	229,753,637	229,753,637
Other Comprehensive Income / (Expenses)	-	-	(2,159,221)	(2,159,221)
Total Comprehensive Income / (Expenses) for the year			**227,594,416**	**227,594,416**
Transaction with owners, recognised directly in equity	-	-	-	-
Total Transaction with Owners of the Company	-	-	-	-
Balance as at 31st March 2025 (Restated)	**1,212,000,000**	**77,184,832**	**1,774,409,968**	**3,063,594,800**
Profit for the Year			292,725,965	292,725,965
Other Comprehensive Income / (Expenses)			643,564	643,564
Total Comprehensive Income / (Expenses) for the year			**293,369,529**	**293,369,529**
Realised Revaluation Surplus on Disposal		(77,184,832)	77,184,832	-
Balance as at 31st March 2026	**1,212,000,000**	**-**	**2,144,964,329**	**3,356,964,329**
Loss for the Period	-	-	(117,062,194)	(117,062,194)
Balance as at 30th September 2026	**1,212,000,000**	**-**	**2,027,902,135**	**3,239,902,135**

	Stated Capital Rs.	Revaluation Reserve Rs.	Revenue Reserve Rs.	Total Rs.
Balance as at 31st March 2025 (Restated)	1,212,000,000	77,184,832	1,774,409,966	3,063,594,799
Profit for the Period			45,018,464	45,018,464
Total Comprehensive Income / (Expenses) for the year			45,018,464	45,018,464
Balance as at 30th September 2025 (Restated)	**1,212,000,000**	**77,184,832**	**1,819,428,430**	**3,108,613,262**

EAST WEST PROPERTIES PLC
STATEMENT OF CASH FLOW - GROUP

	6 Months ended 30th September	
	2026	**2025**
	Rs.	**Rs.**
		(Restated)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before Tax	(93,248,644)	66,093,110
Adjustment for;		
Depreciation on Property, Plant & Equipment	3,595,448	5,563,068
Amortisation of Leasehold Property	210,246	210,246
Gratuity Provision	93,001	393,000
Interest Received	(46,181,630)	(28,486,623)
Loss on Disposal of Investment Property	155,000,000	-
Loss on Disposal of Property, Plant and Equipment	4,990,984	-
Profit before Working Capital Changes	24,459,405	43,772,802
Changes in Working Capital		
(Increase) / Decrease in Trade and Other Receivables	(1,051,382)	(110,217,545)
(Increase) / Decrease in Amounts due from Related Parties	-	129,334,254
Increase / (Decrease) in Trade and Other Payables	(7,648,198)	(22,158,595)
Increase / (Decrease) in Deposits & Advacne Received	(800,711)	18,817,856
Cash Generated from / (used in) Operating Activities	14,959,115	59,548,771
Tax Paid	(13,514,975)	(15,267,798)
Interest Paid	(137,500)	-
Net Cash Flows from / (used in) Operating Activities	1,306,640	44,280,973
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(242,500)	(544,670)
Proceeds from Disposal of Investment Property	1,200,000,000	-
Interest Received	46,181,630	28,486,623
Short term Investments	(32,101,417)	(1,119,240)
Net Cash Flows from / (used in) Investing Activities	1,213,837,713	26,822,713
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	1,215,144,352	71,103,686
Cash and Cash Equivalents at the beginning of the period	26,852,062	102,828,636
Cash and Cash Equivalents at the end of the period	1,241,996,414	173,932,322
Favourable balances		
Cash in Hand & at Bank	1,241,996,414	173,932,322
Un-favourable balances		
Bank Overdrafts	-	-
	1,241,996,414	173,932,322

EAST WEST PROPERTIES PLC
STATEMENT OF CASH FLOW - COMPANY

	6 Months ended 30th September	
	2026	**2025**
	Rs.	**Rs. (Restated)**
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before Tax	(106,296,805)	50,326,550
Adjustment for;		
Depreciation on Property, Plant & Equipment	2,932,290	5,303,018
Amortisation of Leasehold Property	210,246	210,246
Gratuity Provision	-	300,000
Interest Received	(44,254,864)	(23,091,657)
Loss on Disposal of Investment Property	155,000,000	-
Loss on Disposal of Property, Plant and Equipment	4,990,984	-
Profit before Working Capital Changes	12,581,851	33,048,157
Changes in Working Capital		
(Increase) / Decrease in Trade and Other Receivables	624,600	(106,444,550)
(Increase) / Decrease in Amounts due from Related Parties	(103,225)	129,334,254
Increase / (Decrease) in Trade and Other Payables	(7,211,101)	(21,833,000)
Increase / (Decrease) in Deposits & Advacne Received	(800,711)	18,817,857
Cash Generated from / (used in) Operating Activities	5,091,414	52,922,717
Tax Paid	(11,669,729)	(10,432,120)
Gratuity Paid	(137,500)	-
Net Cash Flows from / (used in) Operating Activities	(6,715,815)	42,490,597
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(242,500)	-
Proceeds from Disposal of Investment Property	1,200,000,000	-
Interest Received	44,254,864	23,091,657
Short term Investments	(22,265,417)	(1,706,413)
Net Cash Flows from / (used in) Investing Activities	1,221,746,947	21,385,244
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	1,215,031,132	63,875,841
Cash and Cash Equivalents at the beginning of the period	24,427,959	100,661,704
Cash and Cash Equivalents at the end of the period	1,239,459,091	164,537,545
Favourable balances		
Cash in Hand & at Bank	1,239,459,091	164,537,545
Un-favourable balances		
Bank Overdrafts	-	-
	1,239,459,091	164,537,545

OPERATING SEGMENT INFORMATION
FOR THE NINE MONTH ENDED 30TH SEPTEMBER 2026

	Property	**Media**	**Group Total**
External Revenue	66,518,862	19,555,250	86,074,112
Inter Segment Revenue	323,323	-	323,323
Total Segment Revenue	**66,842,185**	**19,555,250**	**86,397,435**
Elimination of Inter Segment Revenue	(323,323)	-	(323,323)
Net Revenue	**66,518,862**	**19,555,250**	**86,074,112**
Segment Results	(150,682,433)	11,034,601	(139,647,832)
Net Finance Income	44,385,628	2,013,560	46,399,188
(Loss)/Profit before Tax	**(106,296,805)**	**13,048,161**	**(93,248,644)**
(Loss)/Profit for the year	**(117,062,194)**	**10,408,161**	**(106,654,033)**
Segment Total Assets	**3,429,067,661**	**66,724,782**	**3,468,808,847**

EAST WEST PROPERTIES PLC
Notes to the Interim Financial Statements as at 30.09.2026

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 period 30th September 2026 were authorized for issue, in accordance with a resolution of the Board of Directors on 30th October 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 September 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					
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
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 30.09.2026	As at 30.09.2025
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 30.09.2026		As at 30.09.2025	
		Shareholding	%	Shareholding	%
1	Mr. K.A.D.D. Perera	107,001,738	77.4	107,001,738	77.4
2	Mr. G. Anuragavan	2,886,738	2.09	1,847,433	1.34
3	Hatton National Bank PLC/ Sendanayake Arachchige Suranga Prasath Perera	1,026,764	0.74	500,050	0.36
4	Mr. L.D.N. Nayana	888,500	0.64	1,179,467	0.85
5	Mr. A.G. Somadasa	753,470	0.55	-	-
6	Bensei Securities Capital (PVT) LTD/ J. P. N. P. K. Jayasekara	735,971	0.53	535,000	0.39
7	Mrs. S. Balendra	599,700	0.43	-	-
8	PMF Finance PLC/K.A.D.I. Kulasinghe	555,008	0.4	-	-
9	Miss. S.D. Loukuge	440,980	0.32	-	-
10	Mr. A. V. R. De Silva Jayatilleke	399,176	0.29	-	-
11	Dr. D. A. Somaratne	390,117	0.28	-	-
12	Mr. M.R. Ziard	375,000	0.27	400,000	0.29
13	Nation Lanka Capital Ltd/I W P Kalpa Sanjaya Kumara Karunanayake	370,059	0.27	325,059	0.24
14	Merchant Bank of Sri Lanka & Finance PLC/ L.W. Dammika	360,290	0.26	361,000	0.26
15	Dr. H. S. U. Amarasekara	350,000	0.25	-	-
16	Mr. S.A.S.P. Perera	325,000	0.24	-	-

17	SPH Capital Holdings (PVT) LTD	320,871	0.23	-	-
18	Mr. M. D. L. C. Somasiri	316,324	0.23	-	-
19	Nova Equity (Pvt) Ltd	315,205	0.23	-	-
20	Mr. D. P. Navaratnam	310,500	0.22	551,900	0.40
		118,721,411.00	**85.87**	**112,201,597.00**	**81.17**

8.3 The public shareholding percentage as at 30th Sep 2026 was 22.59% (30th Sep 2025 - 22.59%) Number of public shareholders as at 30th Sep 2026 – 3,567 (30th Sep 2025 – 3,780) Float adjusted Market Capitalization as at 30th Sep 2026 - Rs. 2,189,101,166/- (As at 30th Sep 2025 - Rs.1,948,643,549/-).

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

	30.09.2026	**30.09.2025**
Highest price per share	74.00	68.50
Lowest price per share	56.00	24.80
Last traded price per share	70.10	62.40

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 Hashan (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 Chairman	Mr.D. Rohan Jayasinghe -
- Member	Mr.J.S.M.D.M.A. Bandara
	Mr.K.D. Gamini Gunaratne - Member
Related Party Transactions Review Committee Chairman	Mr.D. Rohan Jayasinghe -
- Member	Mr.J.S.M.D.M.A. Bandara
	Mr.K.D. Gamini Gunaratne - Member
Nomination and Governance Committee Chairman	Mr.D. Rohan Jayasinghe -
- Member	Mr.J.S.M.D.M.A. Bandara
	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 2912274 Fax: +94 11 2 912068