ELPITIYA PLANTATIONS PLC



INTERIM CONDENSED FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2025

CONSOLIDATED INCOME STATEMENT

Audited Year ended 31.03.2025 Rs.'000		Three months ended			Six months ended		
		Unaudited 30.09.2025 Rs.'000	Unaudited 30.09.2024 Rs.'000	Change	Unaudited 30.09.2025 Rs.'000	Unaudited 30.09.2024 Rs.'000	Change
7,692,249	Revenue	2,431,901	1,988,703	22%	4,589,886	3,651,561	26%
(5,308,571)	Cost of sales	(1,528,513)	(1,177,407)	30%	(2,897,903)	(2,214,793)	31%
2,383,678	**Gross Profit**	**903,388**	**811,296**	**11%**	**1,691,983**	**1,436,768**	**18%**
400,966	Gain on fair value of biological assets	-	-	-	-	-	-
153,401	Other income	32,393	48,189	-33%	59,649	81,600	-27%
(1,131,943)	Administration expenses	(333,817)	(282,687)	18%	(525,815)	(466,522)	13%
(127,913)	Management overheads and employees incentives	(45,984)	(50,205)	-8%	(90,474)	(96,052)	-6%
(83,916)	Finance costs	(20,597)	(23,652)	-13%	(40,967)	(41,843)	-2%
233,761	Finance income	56,921	62,610	-9%	120,458	118,013	2%
106,966	Share of profit/(loss) from joint ventures	75,462	46,337	63%	126,125	56,232	124%
1,935,000	**Profit before taxation**	**667,766**	**611,888**	**9%**	**1,340,959**	**1,088,196**	**23%**
(605,930)	Tax expense	(206,403)	(139,518)	48%	(351,452)	(277,022)	27%
1,329,070	**Profit for the period**	**461,363**	**472,370**	**-2%**	**989,507**	**811,174**	**22%**
	Attributable to						
1,329,268	Equity holders of the parent	461,409	472,434	-2%	989,601	811,271	22%
(198)	Non-controlling interest	(46)	(64)	-28%	(94)	(97)	-3%
1,329,070	**Profit for the period**	**461,363**	**472,370**	**-2%**	**989,507**	**811,174**	**22%**
18.24	**Earnings per share (Rs.)**	**6.33**	**6.48**		**13.58**	**11.13**	

*Figures in brackets indicate deductions.
The above figures are subject to audit

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Audited Year ended 31.03.2025 Rs.'000		Three months ended			Six months ended		
		Unaudited 30.09.2025 Rs.'000	Unaudited 30.09.2024 Rs.'000	Change	Unaudited 30.09.2025 Rs.'000	Unaudited 30.09.2024 Rs.'000	Change
1,329,070	Profit for the period	461,363	472,370	-2%	989,507	811,174	22%
	Other comprehensive income/(loss) not to be reclassified to profit or loss in subsequent periods (net of tax)						
2,461	Actuarial gain/(loss) on retirement benefit obligations	-	-	-	-	-	-
(738)	Tax effect	-	-	-	-	-	-
1,723	Other comprehensive income for the period, net of tax	-	-	-	-	-	-
1,330,793	**Total comprehensive income for the period, net of tax**	**461,363**	**472,370**	**-2%**	**989,507**	**811,174**	**22%**
	Attributable to						
1,330,991	Equity holders of the parent	461,409	472,434	-2%	989,601	811,271	22%
(198)	Non-controlling interest	(46)	(64)	-28%	(94)	(97)	-3%
1,330,793	**Total comprehensive income for the period, net of tax**	**461,363**	**472,370**	**-2%**	**989,507**	**811,174**	**22%**

*Figures in brackets indicate deductions.
The above figures are subject to audit

COMPANY INCOME STATEMENT

Audited Year ended 31.03.2025 Rs.'000		Three months ended			Six months ended		
		Unaudited 30.09.2025 Rs.'000	Unaudited 30.09.2024 Rs.'000	Change	Unaudited 30.09.2025 Rs.'000	Unaudited 30.09.2024 Rs.'000	Change
7,682,543	Revenue	2,426,910	1,985,468	22%	4,579,889	3,647,388	26%
(5,294,015)	Cost of sales	(1,525,112)	(1,174,531)	30%	(2,890,921)	(2,208,659)	31%
2,388,528	**Gross profit**	**901,798**	**810,937**	**11%**	**1,688,968**	**1,438,729**	**17%**
400,966	Gain on fair value of biological assets	-	-	-	-	-	-
189,496	Other income	32,386	48,124	-33%	102,423	81,535	26%
(1,126,948)	Administration expenses	(331,942)	(282,101)	18%	(521,523)	(463,767)	12%
(127,913)	Management overheads and employees incentives	(45,984)	(50,205)	-8%	(90,474)	(96,052)	-6%
(83,916)	Finance cost	(20,597)	(23,652)	-13%	(40,967)	(41,843)	-2%
233,644	Finance income	56,917	55,880	2%	120,454	111,269	8%
1,873,857	**Profit before taxation**	**592,578**	**558,983**	**6%**	**1,258,881**	**1,029,871**	**22%**
(594,068)	Tax expenses	(206,402)	(137,499)	50%	(343,901)	(274,999)	25%
1,279,789	**Profit for the period**	**386,176**	**421,484**	**-8%**	**914,980**	**754,872**	**21%**
17.56	Earnings per share (Rs.)	**5.30**	**5.78**		**12.56**	**10.36**	

*Figures in brackets indicate deductions.
The above figures are subject to audit

COMPANY STATEMENT OF OTHER COMPREHENSIVE INCOME

Audited Year ended 31.03.2025 Rs.'000		Three months ended			Six months ended		
		Unaudited 30.09.2025 Rs.'000	Unaudited 30.09.2024 Rs.'000	Change	Unaudited 30.09.2025 Rs.'000	Unaudited 30.09.2024 Rs.'000	Change
1,279,789	Profit for the period	386,176	421,484	-8%	914,980	754,872	21%
	Other comprehensive income/(loss) not to be reclassified to profit or loss in subsequent periods (net of tax)						
2,461	Actuarial gain/(loss) on retirement benefit obligations	-	-	-	-	-	-
(738)	Tax effect	-	-	-	-	-	-
1,723	Other comprehensive income for the period, net of tax	-	-	-	-	-	-
1,281,512	**Total comprehensive income for the period, net of tax**	**386,176**	**421,484**	**-8%**	**914,980**	**754,872**	**21%**

*Figures in brackets indicate deductions.
The above figures are subject to audit

STATEMENT OF FINANCIAL POSITION

Group	Company		Group		Company	
Audited As at 31.03.2025 Rs.'000	Audited As at 31.03.2025 Rs.'000		Unaudited As at 30.09.2025 Rs.'000	Unaudited As at 30.09.2024 Rs.'000	Unaudited As at 30.09.2025 Rs.'000	Unaudited As at 30.09.2024 Rs.'000
		ASSETS				
		Non current assets				
535,059	535,059	Right-of-use asset	532,283	508,653	532,283	508,653
2,054,611	1,898,416	Freehold property plant and equipment	2,189,920	1,986,214	2,037,947	1,824,590
44,311	41,707	Intangible assets	39,079	15,456	36,476	12,852
4,184,401	4,184,401	Bearer biological assets	4,238,000	4,106,257	4,238,000	4,106,257
1,837,819	1,837,819	Consumable biological assets	1,849,617	1,426,210	1,849,617	1,426,210
49,666	49,666	Other non current asset	50,429	48,903	50,429	48,903
12,046	12,046	Other financial asset	12,046	12,046	12,046	12,046
581,617	314,490	Investments	657,413	566,213	314,490	299,390
9,299,530	8,873,604		9,568,787	8,669,952	9,071,288	8,238,901
		Current assets				
28,720	28,720	Produce on bearer biological assets	28,720	29,053	28,720	29,053
664,121	664,065	Inventories	751,999	1,009,468	751,943	1,009,412
630,357	629,134	Trade and other receivables	878,663	651,072	867,100	648,701
182,952	215,160	Amounts due from related companies	243,739	165,724	284,358	210,696
2,998,747	2,998,747	Short term investments	2,646,960	2,169,091	2,646,960	2,169,091
258,425	255,360	Cash and bank balances	533,589	502,325	530,253	488,852
4,763,322	4,791,186		5,083,670	4,526,733	5,109,334	4,555,805
14,062,852	**13,664,790**	**TOTAL ASSETS**	**14,652,457**	**13,196,685**	**14,180,622**	**12,794,706**
		EQUITY AND LIABILITIES				
		Capital and reserves				
694,236	694,236	Stated capital	694,236	694,236	694,236	694,236
1,444,855	1,444,855	Timber reserve	1,444,855	1,054,282	1,444,855	1,054,282
7,366,259	6,975,894	Retained earnings	7,955,095	7,237,112	7,490,109	6,839,827
9,505,350	9,114,985	**Total equity attributable to the equity holders**	10,094,186	8,985,630	9,629,200	8,588,345
(5,394)	-	Non-controlling interest	(5,488)	(5,293)	-	-
9,499,956	9,114,985	**Total equity**	10,088,698	8,980,337	9,629,200	8,588,345
		Non current liabilities				
603,004	603,004	Net liability to the lessor payable	609,894	581,500	609,894	581,500
914,582	914,154	Retirement benefit obligations	954,303	906,226	953,875	905,873
129,320	129,320	Deferred income	126,105	124,984	126,105	124,984
1,755,930	1,746,956	Deferred tax liability	1,850,912	1,711,238	1,841,938	1,704,579
3,402,836	3,393,434		3,541,214	3,323,948	3,531,812	3,316,936
		Current liabilities				
-	-	Interest bearing borrowings	-	17,192	-	17,192
7,543	7,543	Net liability to the lessor payable	8,338	8,149	8,338	8,149
892,295	890,637	Trade and other payables	824,039	672,542	823,135	671,536
44,237	44,237	Amounts due to related companies	1,099	96,823	1,099	96,923
215,985	213,954	Income tax liabilities	189,069	97,694	187,038	95,625
1,160,060	1,156,371		1,022,545	892,400	1,019,610	889,425
14,062,852	**13,664,790**	**TOTAL EQUITY AND LIABILITIES**	**14,652,457**	**13,196,685**	**14,180,622**	**12,794,706**
130.38	**125.09**	**Net assets per share**	**138.53**	**123.32**	**132.15**	**117.86**

*Figures in brackets indicate deductions.
The above figures are subject to audit

I certify that the financial statements comply with the requirements of the Companies Act, No. 7 of 2007

Sgd.
Mr. Ruwan Nissanka
Chief Operating Officer - Finance

The Board of Directors is responsible for these financial statements. Signed on behalf of the Board of Directors of Elpitiya Plantations PLC

Sgd.
Dr. M. P. Dissanayake
Chairman

Sgd.
Dr. Rohan M. Fernando
Managing Director

31/10/2025

STATEMENT OF CHANGES IN EQUITY

GROUP	Attributable to the equity holders of the parent				Non-controlling interest	Total equity
	Stated capital Rs.'000	Retained earnings Rs.'000	Timber reserve Rs.'000	Total Rs.'000	Rs.000	Rs.000
Balance as at 01.04.2024	694,236	6,790,173	1,054,282	8,538,691	(5,196)	8,533,495
Total comprehensive income for the period	-	811,271	-	811,271	(97)	811,174
Interim & Final dividend	-	(364,332)	-	(364,332)	-	(364,332)
Balance as at 30.09.2024	**694,236**	**7,237,112**	**1,054,282**	**8,985,630**	**(5,293)**	**8,980,337**
Balance as at 01.04.2025	694,236	7,366,259	1,444,855	9,505,350	(5,394)	9,499,956
Total comprehensive income for the period	-	989,601	-	989,601	(94)	989,507
Interim & Final dividend	-	(400,765)	-	(400,765)	-	(400,765)
Balance as at 30.09.2025	**694,236**	**7,955,095**	**1,444,855**	**10,094,186**	**(5,488)**	**10,088,698**

COMPANY

	Stated capital Rs.'000	Retained earnings Rs.'000	Timber reserve Rs.'000	Total equity Rs.000
Balance as at 01.04.2024	694,236	6,449,287	1,054,282	8,197,805
Total comprehensive income for the period	-	754,872	-	754,872
Interim & Final dividend	-	(364,332)	-	(364,332)
Balance as at 30.09.2024	**694,236**	**6,839,827**	**1,054,282**	**8,588,345**
Balance as at 01.04.2025	694,236	6,975,894	1,444,855	9,114,985
Total comprehensive income for the period	-	914,980	-	914,980
Interim & Final dividend	-	(400,765)	-	(400,765)
Balance as at 30.09.2025	**694,236**	**7,490,109**	**1,444,855**	**9,629,200**

*Figures in brackets indicate deductions.
The above figures are subject to audit

STATEMENT OF CASH FLOWS

For the Six months ended	Group		Company	
	Unaudited 30.09.2025 Rs.'000	Unaudited 30.09.2024 Rs.'000	Unaudited 30.09.2025 Rs.'000	Unaudited 30.09.2024 Rs.'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before taxation	1,340,959	1,088,196	1,258,881	1,029,871
Adjustments for				
Depreciation and amortisation	269,850	241,147	265,377	236,705
Provision for defined benefit plans	20,002	88,747	20,002	88,747
Items Written off	421	-	421	-
Amortisation of deferred grant	(1,122)	(6,685)	(1,122)	(6,685)
Finance cost	40,967	41,843	40,967	41,843
Finance income	(120,458)	(118,013)	(120,454)	(111,269)
Amortisation of subleases income	(2,112)	(18,132)	(2,112)	(18,132)
Profit on Sale of Other Trees	(664)	-	(664)	-
Profit From Sale of Timber Trees	(245)	-	(245)	-
Amortisation of deferred income	(2,740)	(2,740)	(2,740)	(2,740)
Share of profit/(loss) from joint ventures	(126,125)	(56,232)	-	-
Dividend Income	-	-	(42,780)	-
Profit of sale of property, plant and equipment	(720)	-	(720)	
Operating profit before working capital changes	**1,418,013**	**1,258,131**	**1,414,811**	**1,258,340**
(Increase)/decrease in inventories	(88,299)	(425,983)	(88,299)	(425,983)
(Increase)/decrease in trade and other receivables	(253,224)	10,137	(242,883)	12,131
(Increase)/decrease in amounts due from related parties	(59,813)	(17,554)	(67,974)	(24,084)
Increase/(decrease) in trade and other payables	18,367	31,066	19,123	31,255
Increase/ (decrease) in amount due to related parties	(49,327)	69,322	(49,327)	69,322
Cash generated from operations	**985,717**	**925,119**	**985,451**	**920,981**
Cash received from sublease of land	6,332	18,593	6,332	18,593
Cash Received From Sale of Trees	909	-	909	-
Finance cost paid	(191)	(1,724)	(191)	(1,724)
Finance income received	119,695	117,250	119,690	110,506
Retirement benefit obligations paid	(62,697)	(53,280)	(62,697)	(53,280)
Tax paid	(275,836)	(109,786)	(275,836)	(109,786)
Grants received	2,519	-	2,519	-
Net cash from operating activities	**776,448**	**896,172**	**776,177**	**885,290**
CASH FLOWS FROM INVESTING ACTIVITIES				
Field development expenditure	(210,841)	(150,898)	(210,841)	(150,898)
Purchase of property, plant and equipment	(239,857)	(83,195)	(239,857)	(81,875)
Proceeds from sale of property, plant and equipment	720	-	720	-
Dividend Received	42,780	-	42,780	-
Net Proceed from Investment in Short term deposit	351,787	177,410	351,787	177,410
Net cash used in investing activities	**(55,411)**	**(56,683)**	**(55,411)**	**(55,363)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Payment of government lease rentals	(45,108)	(21,728)	(45,108)	(21,728)
Settlement of loans	-	(55,024)	-	(55,024)
Dividend paid	(400,765)	(364,332)	(400,765)	(364,332)
Net cash flow used in financing activities	**(445,873)**	**(441,084)**	**(445,873)**	**(441,084)**
Net increase/decrease in Cash & Cash Equivalents	275,164	398,405	274,893	388,843
A. Cash & Cash Equivalents at the beginning of the period	258,425	103,920	255,360	100,009
B. Cash & Cash Equivalents at the end of the period	**533,589**	**502,325**	**530,253**	**488,852**

NOTE A

Cash & Cash Equivalents at the beginning of the period

Cash and Bank	258,425	103,920	255,360	100,009
	258,425	**103,920**	**255,360**	**100,009**

NOTE B

Cash & Cash Equivalents at the end of the period

Cash and Bank	533,589	502,325	530,253	488,852
	533,589	**502,325**	**530,253**	**488,852**

*Figures in brackets indicate deductions.

The above figures are subject to audit

FINANCIAL INFORMATION

1 Segmental Information

For the Six months ended	Group		Company	
	30.09.2025 Rs.'000	30.09.2024 Rs.'000	30.09.2025 Rs.'000	30.09.2024 Rs.'000
Tea				
Revenue	2,692,509	2,287,874	2,692,509	2,287,874
Revenue expenditure	(1,991,701)	(1,423,786)	(1,991,701)	(1,423,786)
Segment Result-Gross Profit/(Loss)	700,808	864,088	700,808	864,088
Rubber				
Revenue	109,408	81,955	109,408	81,955
Revenue expenditure	(119,449)	(116,047)	(119,449)	(116,047)
Segment Result-Gross Profit/(Loss)	(10,041)	(34,092)	(10,041)	(34,092)
Oil Palm				
Revenue	1,554,901	1,110,284	1,554,901	1,110,284
Revenue expenditure	(584,456)	(521,973)	(584,456)	(521,973)
Segment Result-Gross Profit/(Loss)	970,445	588,311	970,445	588,311
Others				
Revenue	233,068	171,448	223,071	167,275
Revenue expenditure	(202,297)	(152,987)	(195,315)	(146,853)
Segment Result-Gross Profit/(Loss)	30,771	18,461	27,756	20,422
All Segments				
Revenue	4,589,886	3,651,561	4,579,889	3,647,388
Revenue expenditure	(2,897,903)	(2,214,793)	(2,890,921)	(2,208,659)
Segment Result-Gross Profit/(Loss)	**1,691,983**	**1,436,768**	**1,688,968**	**1,438,729**
Other income	59,649	81,600	102,423	81,535
Administration expenses	(525,815)	(466,522)	(521,523)	(463,767)
Management overheads and employees incentives	(90,474)	(96,052)	(90,474)	(96,052)
Finance cost	(40,967)	(41,843)	(40,967)	(41,843)
Finance income	120,458	118,013	120,454	111,269
Share of profit from joint ventures	126,125	56,232	-	-
Profit before taxation	**1,340,959**	**1,088,196**	**1,258,881**	**1,029,871**

For the three months ended	Group		Company	
	30.09.2025 Rs.'000	30.09.2024 Rs.'000	30.09.2025 Rs.'000	30.09.2024 Rs.'000
Tea				
Revenue	1,427,238	1,242,671	1,427,238	1,242,671
Revenue expenditure	(1,080,432)	(768,947)	(1,080,432)	(768,947)
Segment Result-Gross Profit/(Loss)	346,806	473,724	346,806	473,724
Rubber				
Revenue	79,338	48,875	79,338	48,875
Revenue expenditure	(68,751)	(61,224)	(68,751)	(61,224)
Segment Result-Gross Profit/(Loss)	10,587	(12,349)	10,587	(12,349)
Oil Palm				
Revenue	826,793	606,707	826,793	606,707
Revenue expenditure	(300,452)	(259,848)	(300,452)	(259,848)
Segment Result-Gross Profit/(Loss)	526,341	346,859	526,341	346,859
Others				
Revenue	98,532	90,450	93,542	87,215
Revenue expenditure	(78,878)	(87,388)	(75,478)	(84,512)
Segment Result-Gross Profit/(Loss)	19,654	3,062	18,064	2,703
All Segments				
Revenue	2,431,901	1,988,703	2,426,911	1,985,468
Revenue expenditure	(1,528,513)	(1,177,407)	(1,525,113)	(1,174,531)
Segment Result-Gross Profit/(Loss)	**903,388**	**811,296**	**901,798**	**810,937**
Other income	32,393	48,189	32,386	48,124
Administration expenses	(333,817)	(282,687)	(331,942)	(282,101)
Management overheads and employees incentives	(45,984)	(50,205)	(45,984)	(50,205)
Finance cost	(20,597)	(23,652)	(20,597)	(23,652)
Finance income	56,921	62,610	56,917	55,880
Share of profit from joint ventures	75,462	46,337	-	-
Profit before taxation	**667,766**	**611,888**	**592,578**	**558,983**

*Figures in brackets indicate deductions.
The above figures are subject to audit

FINANCIAL INFORMATION - CONTD.

2 Corporate Information

Elpitiya Plantations PLC was incorporated on 22 June 1992 under the Companies Act. No. 17 of 1982 (The Company was re-registered under the Companies Act No. 07 of 2007) in terms of the provisions of the Conversion of Public Corporation and Government Owned Business Undertakings into Public Companies Act No. 23 of 1987. The registered office of the Company is located at No. 315, Vauxhall Street, Colombo 02, and Plantations are situated in the planting districts of Nuwara Eliya and Galle. The Ordinary shares of the company are listed on the Colombo Stock Exchange.

3 Interim Financial Statements

Interim financial statements for the period ended 30th September 2025, includes "the Company" referring to Elpitiya Plantations PLC as the holding company and "the Group" referring to the companies whose accounts have been consolidated therein.

4 Approval of Financial Statements

The interim condensed financial statements of the Group and the Company for the Six months ended 30th September 2025 were authorised for issue by the Board of Directors on 31st October 2025.

5 Basis of preparation and changes to the accounting policies

Interim Financial Statements of the company and the group have been prepared based on the Sri Lanka Accounting Standards that came into effect from January 01,2012 (SLFRS/LKAS).There were no changes to the Accounting Policies and methods of computation since the publication of the annual report 2024/2025. Further these Interim Financial Statements have been prepared in compliance with the requirement of the Sri Lanka Accounting Standard-LKAS 34 on Interim Financial Reporting.

The accounting policies have been consistently applied by the Group and are consistent with those used in the previous financial year. The presentation and classification of the financial statements of the previous period have been adjusted where relevant, for better presentation and to be comparable with current reporting.

6 Net assets per share

Net assets per share have been calculated for all periods based on the number of shares in issue, as at 30th September 2025.

7 Contingencies, capital and other commitments

As at 30th September 2025, all liabilities in respect of management fees or other similar expenditure have been fully provided for in the interim financial statements.

During the period under review there were no material change in the nature of contingencies and other commitments, which were disclosed in the annual report for the year ended 31st March 2025.

8 Events after the reporting period

No circumstances have arisen since the Statement of Financial Position date which would require adjustments/disclosures to the Interim Financial statements.

NON FINANCIAL INFORMATION

1 Top 20 Shareholders

	Name of the Shareholder	As at 30.09.2025		As at 31.03.2025	
		Shareholding	%	Shareholding	%
1	Aitken Spence Plantation Managements Ltd	44,917,354	61.64%	44,917,354	61.64%
2	Secretary to the Treasury	15,613,092	21.43%	15,613,092	21.43%
3	Sampath Bank PLC / Senthilverl Holdings (Pvt) Ltd	1,070,302	1.47%	-	-
4	Mr. T.T.T. Al-Nakib (Deceased)	500,000	0.69%	500,000	0.69%
5	Melbourne Rolling Mill Private Limited	490,257	0.67%	640,257	0.88%
6	Tranz Dominion L.L.C.	315,000	0.43%	315,000	0.43%
7	Dr. R.D. Bandaranaike (Joint with Mrs. A.D. Bandaranaike)	210,696	0.29%	210,696	0.29%
8	Est. of Late K.C. Vignarajah	195,428	0.27%	205,428	0.28%
9	Mr. D.A. Cabraal	175,000	0.24%	125,000	0.17%
10	Mr. G.D.M. Ranasinghe (Joint with Mrs. O.R.K. Ranasinghe)	150,000	0.21%	150,000	0.21%
11	Melbourne Metal (Pvt) Ltd	126,235	0.17%	126,235	0.17%
12	People's Leasing and Finance PLC / L.P. Hapangama	109,000	0.15%	5,500	0.01%
13	Senkadagala Finance PLC / Prempra Capital (Pvt) Ltd	84,000	0.12%	84,000	0.12%
14	Mr. S. Malalasekera	77,400	0.11%	77,400	0.11%
15	Mrs. J. Thiruvathavoorar	71,930	0.10%	71,930	0.10%
16	Mr. M.Z. Rasheed	71,100	0.10%	75	0.00%
17	Mr. J.D. Bandaranayake (Joint with Miss N. Bandaranayake and Dr. V. Bandaranayake)	70,000	0.10%	70,000	0.10%
17	Mr. J.D. Bandaranayake (Joint with Dr. V. Bandaranayake and Miss I. Bandaranayake)	70,000	0.10%	70,000	0.10%
19	Assetline Finance Limited / Monad (Private) Limited	67,531	0.09%	-	-
20	Dedunu Capital (Private) Limited	66,000	0.09%	66,000	0.09%
	Total No. of Shares	**64,450,325**	**88.47%**	**63,247,967**	**86.82%**

NON FINANCIAL INFORMATION (Contd.)

2 Shareholding

Shareholder	As at 30.09.2025		As at 31.03.2025	
	No of Shares	%	No of Shares	%
Aitken Spence Plantation Managements Ltd	44,917,354	61.64%	44,917,354	61.64%
Secretary to the Treasury	15,613,092	21.43%	15,613,092	21.43%
Public Holding	12,335,984	16.93%	12,335,984	16.93%
Total No. of Shares issued	**72,866,430**	**100.00%**	**72,866,430**	**100.00%**

3 Public Shareholding	**30.09.2025**	**31.03.2025**
Number of shares represented by the stated capital	72,866,430	72,866,430
Number of shares held by the public shareholders	12,335,984	12,335,984
Percentage of shares held by the public	16.93%	16.93%
Number of public shareholders	11,669	11,974
Float adjusted market capitalisation (in Rs.)	2,547,380,696	1,452,562,116

As the float-adjusted market capitalisation is more than Rs. 1 billion with more than 7.5% public holding, Elpitiya Plantations PLC complies under Option 1 in terms of Rule 7.13.1(b) (for Diri Savi Board companies) of the Listing Rules of the Colombo Stock Exchange.

4 Directors' Shareholdings

Number of shares held by the Board of Directors (including their spouses) as at 30th September 2025 is as follows. (As at 31st March 2025 - Nil).

Name	Position	No of Shares	
		30.09.2025	31.03.2025
MR. A. G. G. K. Dayananda	Director/Chief Executive Officer	190	N/A

5 Shares traded	**30.09.2025**	**30.09.2024**
	Rs.	**Rs.**
Highest price recorded for the six months ended	215.00	125.00
Lowest price recorded for the six months ended	108.25	90.00
Closing price	207.25	100.00
Last traded price	206.50	100.00
Highest price recorded for the three months ending	215.00	104.50
Lowest price recorded for the three months ending	124.00	90.00

NAME
ELPITIYA PLANTATIONS PLC

LEGAL FORM
A Public Quoted Company with Limited Liability, incorporated in Sri Lanka on 22nd June 1992.

COMPANY REGISTRATION NO
PQ 171

REGISTERED OFFICE
315, Vauxhall Street, Colombo 02, Sri Lanka

BUSINESS ADDRESS
No. 305, Vauxhall Street, Colombo 02, Sri Lanka.

DIRECTORS
Dr. M P Dissanayake - Chairman
Dr. R M Fernando - Managing Director
Mr. A G G K Dayananda - Director/Chief Executive Officer *(appointed w.e.f. 26.09.2025)*
Mr. Malik J Fernando
Mr. D A De S Wickramanayake
Ms. M D A Perera
Prof. A. S. Dharmasiri
Mr. M. J. S. Rajakariar
Dr. R. A. Fernando
Ms. M K D N Madampe

GROUP COMPANIES
Escape Parks Ceylon (Private) Limited*
Water Villas (Private) Limited *
EPP Hydro Power (Private) Limited
Harrow House (Private) Limited *
The Dunsinane Valley Company (Private) Limited*

Note - *Commercial operations have not been commenced.

JOINT VENTURE COMPANIES
AEN Palm Oil Processing (Private) Limited
Elpitiya Harrow Tea Company (Private) Limited
Elpitiya Lifestyle Solutions (Private) Limited
Ceylon Agro Food Technologies (Private) Limited