ELPITIYA PLANTATIONS PLC



INTERIM CONDENSED FINANCIAL STATEMENTS
FOR THE TWELVE MONTHS ENDED 31ST MARCH 2026

CONSOLIDATED INCOME STATEMENT

	Three months ended			Twelve months ended		
	Unaudited 31.03.2026 Rs.'000	Audited 31.03.2025 Rs.'000	Change	Unaudited 31.03.2026 Rs.'000	Audited 31.03.2025 Rs.'000	Change
Revenue	2,430,702	2,042,530	19%	9,078,381	7,692,249	18%
Cost of sales	(1,679,126)	(1,607,857)	4%	(5,875,940)	(5,308,571)	11%
Gross profit	**751,576**	**434,673**	**73%**	**3,202,441**	**2,383,678**	**34%**
Gain on fair value of biological assets	115,099	400,966	-71%	115,099	400,966	-71%
Other income	43,055	21,942	96%	139,084	153,401	-9%
Administration expenses	(503,638)	(446,396)	13%	(1,314,432)	(1,131,943)	16%
Management overheads and employees incentives	(35,672)	6,425	-655%	(159,126)	(127,913)	24%
Finance costs	(20,963)	(21,787)	-4%	(82,782)	(83,916)	-1%
Finance income	69,980	66,393	5%	253,268	233,761	8%
Share of profit/(loss) from joint ventures	47,530	35,473	34%	223,479	106,966	109%
Profit before taxation	**466,967**	**497,689**	**-6%**	**2,377,031**	**1,935,000**	**23%**
Tax expense	(132,808)	(193,430)	-31%	(688,959)	(605,930)	14%
Profit for the period	**334,159**	**304,259**	**10%**	**1,688,072**	**1,329,070**	**27%**
Attributable to						
Equity holders of the parent	334,207	304,304	10%	1,688,245	1,329,268	27%
Non-controlling interest	(48)	(45)	7%	(173)	(198)	-13%
Profit for the period	**334,159**	**304,259**	**10%**	**1,688,072**	**1,329,070**	**27%**
Earnings per share (Rs.)	**4.59**	**4.18**		**23.17**	**18.24**	

*Figures in brackets indicate deductions.
The above figures are not audited, unless otherwise stated.

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	Three months ended			Twelve months ended		
	Unaudited 31.03.2026 Rs.'000	Audited 31.03.2025 Rs.'000	Change	Unaudited 31.03.2026 Rs.'000	Audited 31.03.2025 Rs.'000	Change
Profit for the period	334,159	304,259	10%	1,688,072	1,329,070	27%
Other comprehensive income/(loss) not to be reclassified to profit or loss in subsequent periods (net of tax)						
Actuarial gain/(loss) on retirement benefit obligations	(64,809)	2,461	-2733%	(64,809)	2,461	-2733%
Tax effect	19,443	(738)	-2735%	19,443	(738)	-2735%
Other comprehensive income for the period, net of tax	(45,366)	1,723	-2733%	(45,366)	1,723	-2733%
Total comprehensive income for the period, net of tax	**288,793**	**305,982**	**-6%**	**1,642,706**	**1,330,793**	**23%**
Attributable to						
Equity holders of the parent	288,841	306,027	-6%	1,642,879	1,330,991	23%
Non-controlling interest	(48)	(45)	7%	(173)	(198)	-13%
Total comprehensive income for the period, net of tax	**288,793**	**305,982**	**-6%**	**1,642,706**	**1,330,793**	**23%**

*Figures in brackets indicate deductions.
The above figures are not audited, unless otherwise stated.

COMPANY INCOME STATEMENT

	Three months ended			Twelve months ended		
	Unaudited 31.03.2026 Rs.'000	Audited 31.03.2025 Rs.'000	Change	Unaudited 31.03.2026 Rs.'000	Audited 31.03.2025 Rs.'000	Change
Revenue	2,430,701	2,041,525	19%	9,065,570	7,682,543	18%
Cost of sales	(1,676,500)	(1,604,336)	4%	(5,862,207)	(5,294,015)	11%
Gross profit	**754,201**	**437,189**	**73%**	**3,203,363**	**2,388,528**	**34%**
Gain on fair value of biological assets	115,099	400,966	-71%	115,099	400,966	(0.71)
Other income	85,842	64,722	33%	267,425	189,496	41%
Administration expenses	(498,904)	(444,042)	12%	(1,303,536)	(1,126,948)	16%
Management overheads and employees incentives	(35,672)	6,425	-655%	(159,126)	(127,913)	24%
Finance cost	(20,963)	(21,787)	-4%	(82,782)	(83,916)	-1.4%
Finance income	69,839	66,381	5%	253,121	233,644	8%
Profit before taxation	**469,442**	**509,854**	**-8%**	**2,293,564**	**1,873,857**	**22%**
Tax expenses	(127,578)	(181,570)	-30%	(668,629)	(594,068)	13%
Profit for the period	**341,864**	**328,284**	**4%**	**1,624,935**	**1,279,789**	**27%**
Earnings per share (Rs.)	**4.69**	**4.51**		**22.30**	**17.56**	

*Figures in brackets indicate deductions.
The above figures are not audited, unless otherwise stated.

COMPANY STATEMENT OF OTHER COMPREHENSIVE INCOME

	Three months ended			Twelve months ended		
	Unaudited 31.03.2026 Rs.'000	Audited 31.03.2025 Rs.'000	Change	Unaudited 31.03.2026 Rs.'000	Audited 31.03.2025 Rs.'000	Change
Profit for the period	341,864	328,284	4%	1,624,935	1,279,789	27%
Other comprehensive income/(loss) not to be reclassified to profit or loss in subsequent periods (net of tax)						
Actuarial gain/(loss) on retirement benefit obligations	(64,809)	2,461	-2733%	(64,809)	2,461	-2733%
Tax effect	19,443	(738)	-2735%	19,443	(738)	-2735%
Other comprehensive income for the period, net of tax	(45,366)	1,723	-2733%	(45,366)	1,723	-2733%
Total comprehensive income for the period, net of tax	**296,498**	**330,007**	**-10%**	**1,579,569**	**1,281,512**	**23%**

*Figures in brackets indicate deductions.
The above figures are not audited, unless otherwise stated.

STATEMENT OF FINANCIAL POSITION

	Group		Company	
	Unaudited As at 31.03.2026 Rs.'000	Audited As at 31.03.2025 Rs.'000	Unaudited As at 31.03.2026 Rs.'000	Audited As at 31.03.2025 Rs.'000
ASSETS				
Non current assets				
Right-of-use asset	529,508	535,059	529,508	535,059
Freehold property plant and equipment	2,480,736	2,054,611	2,333,730	1,898,416
Intangible assets	42,139	44,311	39,535	41,707
Bearer biological assets	4,266,434	4,184,401	4,266,434	4,184,401
Consumable biological assets	1,975,438	1,837,819	1,975,438	1,837,819
Other non current asset	51,193	49,666	51,193	49,666
Other financial asset	31,960	12,046	31,960	12,046
Investments	729,107	581,617	389,490	314,490
	10,106,515	9,299,530	9,617,288	8,873,604
Current assets				
Produce on bearer biological assets	28,372	28,720	28,372	28,720
Inventories	632,696	664,121	632,640	664,065
Trade and other receivables	861,487	630,357	860,441	629,134
Amounts due from related companies	177,979	182,952	225,346	215,160
Short term investments	3,471,712	2,998,747	3,471,712	2,998,747
Cash and bank balances	463,865	258,425	447,769	255,360
	5,636,111	4,763,322	5,666,280	4,791,186
TOTAL ASSETS	**15,742,626**	**14,062,852**	**15,283,568**	**13,664,790**
EQUITY AND LIABILITIES				
Capital and reserves				
Stated capital	694,236	694,236	694,236	694,236
Timber reserve	1,552,884	1,444,855	1,552,884	1,444,855
Retained earnings	8,500,344	7,366,259	8,046,669	6,975,894
Total equity attributable to the equity holders	10,747,464	9,505,350	10,293,789	9,114,985
Non-controlling interest	(5,567)	(5,394)	-	-
Total equity	10,741,897	9,499,956	10,293,789	9,114,985
Non current liabilities				
Net liability to the lessor payable	617,071	603,004	617,071	603,004
Retirement benefit obligations	1,015,254	914,582	1,014,852	914,154
Deferred income	122,959	129,320	122,959	129,320
Deferred tax liability	1,850,587	1,755,930	1,841,926	1,746,956
	3,605,871	3,402,836	3,596,808	3,393,434
Current liabilities				
Net liability to the lessor payable	8,847	7,543	8,847	7,543
Trade and other payables	1,081,421	892,295	1,080,253	890,637
Amounts due to related companies	5,124	44,237	4,434	44,237
Income tax liabilities	299,466	215,985	299,437	213,954
	1,394,858	1,160,060	1,392,971	1,156,371
TOTAL EQUITY AND LIABILITIES	**15,742,626**	**14,062,852**	**15,283,568**	**13,664,790**
Net assets per share	**147.50**	**130.38**	**141.27**	**125.09**

*Figures in brackets indicate deductions.
The above figures are not audited, unless otherwise stated.

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. Rohan M. Fernando
Chairman

Sgd.
.....
Mr. A. G. G. K. Dayananda
Director/Chief Executive Officer

29.05.2026

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	-	1,330,991	-	1,330,991	(198)	1,330,793
Gains/(loss) on change in fair value of Consumable biological assets transferred to the timber reserve	-	(401,299)	401,299	-	-	-
Realised gain on harvested timber trees	-	10,726	(10,726)	-	-	-
Interim & final dividend	-	(364,332)	-	(364,332)	-	(364,332)
Balance as at 31.03.2025	**694,236**	**7,366,259**	**1,444,855**	**9,505,350**	**(5,394)**	**9,499,956**
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	-	1,642,879	-	1,642,879	(173)	1,642,706
Gains/(loss) on change in fair value of Consumable biological assets transferred to the timber reserve	-	(115,447)	115,447	-	-	-
Realised gain on harvested timber trees	-	7,418	(7,418)	-	-	-
Interim & final dividend	-	(400,765)	-	(400,765)	-	(400,765)
Balance as at 31.03.2026	**694,236**	**8,500,344**	**1,552,884**	**10,747,464**	**(5,567)**	**10,741,897**

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	-	1,281,512	-	1,281,512
Gains/(loss) on change in fair value of Consumable biological assets transferred to the timber reserve	-	(401,299)	401,299	-
Realised gain on harvested timber trees	-	10,726	(10,726)	-
Interim & final dividend	-	(364,332)	-	(364,332)
Balance as at 31.03.2025	**694,236**	**6,975,894**	**1,444,855**	**9,114,985**
Balance as at 01.04.2025	694,236	6,975,894	1,444,855	9,114,985
Total comprehensive income for the period	-	1,579,569	-	1,579,569
Gains/(loss) on change in fair value of Consumable biological assets transferred to the timber reserve	-	(115,447)	115,447	-
Realised gain on harvested timber trees	-	7,418	(7,418)	-
Interim & final dividend	-	(400,765)	-	(400,765)
Balance as at 31.03.2026	**694,236**	**8,046,669**	**1,552,884**	**10,293,789**

*Figures in brackets indicate deductions.
The above figures are not audited, unless otherwise stated.

STATEMENT OF CASH FLOWS

For the Twelve months ended	Group		Company	
	Unaudited 31.03.2026 Rs.'000	Audited 31.03.2025 Rs.'000	Unaudited 31.03.2026 Rs.'000	Audited 31.03.2025 Rs.'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before taxation	2,377,031	1,935,000	2,293,564	1,873,857
Adjustments for				
Depreciation and amortisation	549,880	487,416	540,440	477,469
Provision for defined benefit plans	185,764	180,202	185,666	180,126
Items written back	(723)	(2,503)	(723)	(2,503)
Items written off	27,161	3,058	27,161	3,058
amortisation of grants	(2,244)	(2,203)	(2,244)	(2,203)
Finance expenses	82,782	83,916	82,782	83,916
Finance income	(253,267)	(233,761)	(253,121)	(233,643)
Gain on biological assets	(115,099)	(400,966)	(115,099)	(400,966)
Amortisation of deferred income from sub lease	(11,578)	(11,938)	(11,578)	(11,938)
Profit on sale of other trees	(1,896)	(4,866)	(1,896)	(4,866)
Profit from sale of Timber Trees	(21,732)	(10,189)	(21,732)	(10,189)
Amortisation of right of use asset - land	(5,479)	(5,479)	(5,479)	(5,479)
Share of profit of joint venture	(223,479)	(106,966)	-	-
Dividend Income	-	-	(128,341)	(42,780)
Provision for expected credit loss	4,322	30,073	4,322	30,073
Gain on sale of property, plant and equipment	(720)	(1,679)	(720)	(1,679)
Operating profit before working capital changes	**2,590,723**	**1,939,115**	**2,593,002**	**1,932,253**
(Increase)/decrease in inventories	4,264	(83,693)	4,264	(83,693)
(Increase)/decrease in trade and other receivables	(261,401)	(35,763)	(261,581)	(34,914)
(Increase)/decrease in amounts due from related parties	4,972	(34,782)	(10,186)	(28,548)
Increase/(decrease) in trade and other payables	199,356	252,509	199,846	251,848
Increase/ (decrease) in amount due to related parties	(39,113)	16,737	(39,803)	16,737
Cash generated from operations	**2,498,801**	**2,054,123**	**2,485,542**	**2,053,683**
Cash received from sublease of land	10,421	10,714	10,421	10,714
Cash received from sale of trees	31,593	25,780	31,593	25,780
Finance cost paid	(82,782)	(83,916)	(82,782)	(83,916)
Finance income received	251,741	206,924	251,594	206,806
Retirement benefit obligations paid	(160,130)	(112,005)	(160,005)	(112,005)
Tax paid	(456,858)	(270,730)	(456,858)	(270,723)
Grants received	2,519	4,279	2,519	4,279
Net cash from operating activities	**2,095,305**	**1,835,169**	**2,082,024**	**1,834,618**
CASH FLOWS FROM INVESTING ACTIVITIES				
Field development expenditure	(396,717)	(373,303)	(396,717)	(373,303)
Purchase of property, plant and equipment	(640,650)	(283,958)	(640,400)	(282,561)
Proceeds from sale of property, plant and equipments	720	1,705	720	1,705
Dividend received	128,341	85,561	128,341	85,561
Net proceed from investment in short term deposit	(472,965)	(652,246)	(472,965)	(652,246)
Investment in debenture	(25,000)	-	(25,000)	-
Investment in subsidiary/joint venture	(75,000)	(15,200)	(75,000)	(15,200)
Net cash used in investing activities	**(1,481,271)**	**(1,237,441)**	**(1,481,021)**	**(1,236,044)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Payment of government lease rentals	(7,829)	(6,675)	(7,829)	(6,675)
Settlement of loans	-	(72,216)	-	(72,216)
Dividend paid	(400,765)	(364,332)	(400,765)	(364,332)
Net cash flow used in financing activities	**(408,594)**	**(443,223)**	**(408,594)**	**(443,223)**
Net increase/decrease in Cash & Cash Equivalents	205,440	154,505	192,409	155,351
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	**463,865**	**258,425**	**447,769**	**255,360**

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	463,865	258,425	447,769	255,360
	463,865	**258,425**	**447,769**	**255,360**

*Figures in brackets indicate deductions.

The above figures are not audited, unless otherwise stated.

FINANCIAL INFORMATION

1 Segmental Information

For the Twelve months ended	Group		Company	
	Unaudited 31.03.2026 Rs.'000	Audited 31.03.2025 Rs.'000	Unaudited 31.03.2026 Rs.'000	Audited 31.03.2025 Rs.'000
Tea				
Revenue	5,186,001	4,819,611	5,186,001	4,819,611
Revenue expenditure	(4,117,127)	(3,722,044)	(4,117,127)	(3,722,044)
Segment Result-Gross Profit/(Loss)	1,068,874	1,097,567	1,068,874	1,097,567
Rubber				
Revenue	243,478	217,387	243,478	217,387
Revenue expenditure	(216,944)	(223,339)	(216,944)	(223,339)
Segment Result-Gross Profit/(Loss)	26,534	(5,952)	26,534	(5,952)
Oil Palm				
Revenue	2,783,873	2,080,349	2,783,873	2,080,349
Revenue expenditure	(1,064,850)	(1,018,451)	(1,064,850)	(1,018,451)
Segment Result-Gross Profit/(Loss)	1,719,023	1,061,898	1,719,023	1,061,898
Others				
Revenue	865,029	574,902	852,218	565,196
Revenue expenditure	(477,019)	(344,737)	(463,286)	(330,181)
Segment Result-Gross Profit/(Loss)	388,010	230,165	388,932	235,015
All Segments				
Revenue	9,078,381	7,692,249	9,065,570	7,682,543
Revenue expenditure	(5,875,940)	(5,308,571)	(5,862,207)	(5,294,015)
Segment Result-Gross Profit/(Loss)	**3,202,441**	**2,383,678**	**3,203,363**	**2,388,528**
Other income	139,084	153,401	267,425	189,496
Administration expenses	(1,314,432)	(1,131,943)	(1,303,536)	(1,126,948)
Management overheads and employees incentives	(159,126)	(127,913)	(159,126)	(127,913)
Finance cost	(82,782)	(83,916)	(82,782)	(83,916)
Finance income	253,268	233,761	253,121	233,644
Share of profit from joint ventures	223,479	106,966	-	-
Profit before taxation	**2,377,031**	**1,935,000**	**2,293,564**	**1,873,857**

For the three months ended	Group		Company	
	Unaudited 31.03.2026 Rs.'000	Audited 31.03.2025 Rs.'000	Unaudited 31.03.2026 Rs.'000	Audited 31.03.2025 Rs.'000
Tea				
Revenue	1,340,096	1,268,563	1,340,096	1,268,563
Revenue expenditure	(1,302,811)	(1,332,176)	(1,302,811)	(1,332,176)
Segment Result-Gross Profit/(Loss)	37,285	(63,613)	37,285	(63,613)
Rubber				
Revenue	84,770	66,749	84,770	66,749
Revenue expenditure	(49,390)	(25,540)	(49,390)	(25,540)
Segment Result-Gross Profit/(Loss)	35,380	41,209	35,380	41,209
Oil Palm				
Revenue	611,434	462,981	611,434	462,981
Revenue expenditure	(168,907)	(142,183)	(168,907)	(142,183)
Segment Result-Gross Profit/(Loss)	442,527	320,798	442,527	320,798
Others				
Revenue	394,402	244,237	394,401	243,232
Revenue expenditure	(158,018)	(107,958)	(155,392)	(104,437)
Segment Result-Gross Profit/(Loss)	236,384	136,279	239,009	138,795
All Segments				
Revenue	2,430,702	2,042,530	2,430,701	2,041,525
Revenue expenditure	(1,679,126)	(1,607,857)	(1,676,500)	(1,604,336)
Segment Result-Gross Profit/(Loss)	**751,576**	**434,673**	**754,201**	**437,189**
Other income	43,055	21,942	85,842	64,722
Administration expenses	(503,638)	(446,396)	(498,904)	(444,042)
Management overheads and employees incentives	(35,672)	6,425	(35,672)	6,425
Finance cost	(20,963)	(21,787)	(20,963)	(21,787)
Finance income	69,980	66,393	69,839	66,381
Share of profit from joint ventures	47,530	35,473	-	-
Profit before taxation	**466,967**	**497,689**	**469,442**	**509,854**

*Figures in brackets indicate deductions.

The above figures are not audited, unless otherwise stated.

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 31st March 2026, 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 Twelve months ended 31 March 2026 were authorised for issue by the Board of Directors on 29th May 2026.

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 31st March 2026.

7 Wage Increase and related retirement benefit obligations

The Hon. Minister of Finance, in the Budget Speech for the year 2026 presented to Parliament on 7 November 2025, proposed an increase in the estate workers' daily consolidated wage from Rs. 1,350 to Rs. 1,550, together with an additional daily attendance allowance of Rs. 200 paid by the Government, with effect from 1 January 2026.

Subsequently, Regional Plantation Companies (RPCs) reached an agreement / Memorandum of Understanding (MOU) with the Ministry of Plantation and Community Infrastructure (MPCI), the Ministry of Labour (MoL), the Employers' Federation of Ceylon (EFC), and the Planters' Association of Ceylon (PA) to legalise the wage increase and the daily attendance allowance with effect from January 2026.

Consequently, the impact arising from the increase in the estate workers' wage has been incorporated into the retirement benefit obligation based on the actuarial valuation carried out as at the reporting date.

8 Contingencies, capital and other commitments

As at 31st March 2026, 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.

NON FINANCIAL INFORMATION

1 Top 20 Shareholders

	Name of the Shareholder	As at 31.03.2026		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	1,189,036	1.63%	-	-
4	Mr. T.T.T. Al-Nakib (Deceased)	500,000	0.69%	500,000	0.69%
5	Melbourne Rolling Mill Private Limited	398,683	0.55%	640,257	0.88%
6	Tranz Dominion L.L.C.	315,000	0.43%	315,000	0.43%
7	Mr. V. Sunilgavasker	241,096	0.33%	-	-
8	Dr. R.D. Bandaranaike (Joint with Mrs. A.D. Bandaranaike)	210,696	0.29%	210,696	0.29%
9	Mr. D.A. Cabraal	175,000	0.24%	125,000	0.17%
10	Est. of Late K.C. Vignarajah	150,105	0.21%	205,428	0.28%
11	Mr. G.D.M. Ranasinghe (Joint with Mrs. O.R.K. Ranasinghe)	135,000	0.19%	141,041	0.19%
12	Melbourne Metal (Pvt) Ltd	126,235	0.17%	126,235	0.17%
13	People's Leasing and Finance PLC / U. L. B. Ariyaratna	121,708	0.17%	-	-
14	People's Leasing and Finance PLC / L.P. Hapangama	97,956	0.13%	5,500	0.01%
15	Assetline Finance PLC / Monad (Private) Limited	80,005	0.11%	-	-
16	Mr. S. Malalasekera	77,400	0.11%	77,400	0.11%
17	People's Leasing & Finance PLC / Mr. J. M. S. Brito & Mrs. B. S. Brito	75,000	0.10%	65,000	0.09%
18	Mrs. J. Thiruvathavoorar	71,930	0.10%	71,930	0.10%
19	Mrs. S. I. Kumarasinghe	71,453	0.10%	-	-
20	Mr. A. J. M. Jinadasa	70,000	0.10%	52,000	0.07%
	Total No. of Shares	**64,636,749**	**88.71%**	**63,065,933**	**86.55%**

2 Shareholding

Shareholder	As at 31.03.2026		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%
Directors Shareholding	190	0.00%	-	0.00%
Public Holding	12,335,794	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

	31.03.2026	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	12,335,794	12,335,984
Percentage of shares held by the public	16.93%	16.93%
Number of public shareholders	11,577	11,974
Float adjusted market capitalisation (in Rs.)	1,989,146,783	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 31st March 2026 is as follows. (As at 31st March 2025 - Nil).

Name	Position	No of Shares	
		31.03.2026	31.03.2025
MR. A. G. G. K. Dayananda	Director/Chief Executive Officer	190	N/A

5 Shares traded

	31.03.2026	31.03.2025
	Rs.	Rs.
Highest price recorded for the twelve months ended	215.00	140.00
Lowest price recorded for the twelve months ended	108.25	90.00
Closing price	161.25	117.75
Last traded price	161.25	117.75
Highest price recorded for the three months ending	193.00	140.00
Lowest price recorded for the three months ending	146.00	110.00

CORPORATE AND GROUP INFORMATION

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. R. M. Fernando - Chairman *(appointed w.e.f. 01.04.2026)*
Dr. M. P. Dissanayake - *(resigned w.e.f. 31.03.2026)*
Ms. D. S. T. Jayawardena *(appointed w.e.f. 01.04.2026)*
Mr. A. G. G. K. Dayananda - Director/Chief Executive Officer
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*

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

Note - * Commercial operations have not been commenced.
Note - ** Company under liquidation.