KEGALLE PLANTATIONS PLC

INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 31 DECEMBER 2025

INTERIM FINANCIAL STATEMENTS - KEGALLE PLANTATIONS PLC

STATEMENT OF FINANCIAL POSITION

	Group		Company	
	As at 31 December	Year Ended	As at 31 December	Year Ended
	2025	31 March 2025	2025	31 March 2025
	Rs. '000	Rs. '000	Rs. '000	Rs. '000
ASSETS				
Non - Current Assets				
Leasehold property, plant and equipment	**809,783**	815,040	**809,783**	815,040
Freehold property, plant and equipment	**470,323**	420,221	**465,414**	412,651
Bearer biological assets	**4,052,844**	3,937,292	**4,052,844**	3,937,292
Consumable biological assets	**339,825**	339,825	**339,825**	339,825
Investment properties	**442,474**	450,000	**442,474**	450,000
Financial Assets	**201,474**	189,511	**201,474**	189,511
Long term investments	**1,714,890**	1,706,959	**491,850**	491,850
	8,031,613	7,858,849	**6,803,664**	6,636,169
Current Assets				
Produce on bearer biological assets	**13,898**	13,898	**13,898**	13,898
Inventories	**493,217**	532,857	**493,105**	532,743
Trade and other receivables	**1,042,421**	1,018,468	**1,040,800**	1,016,847
VAT recoverable	**28,758**	28,793	**28,758**	28,793
Income tax recoverable	**16,131**	16,131	**16,131**	16,131
Amounts due from related Companies	**17,454**	11,469	**36,410**	32,039
Short term investment	**72,944**	163,217	**72,944**	163,217
Cash and bank balances	**10,782**	7,383	**10,782**	7,383
	1,695,606	1,792,216	**1,712,828**	1,811,051
Total Assets	**9,727,219**	9,651,065	**8,516,492**	8,447,220
EQUITY & LIABILITIES				
Capital & Reserves				
Stated capital (Note 1)	**250,000**	250,000	**250,000**	250,000
General reserve	**225,000**	225,000	**225,000**	225,000
Timber reserve	**151,932**	151,932	**151,932**	151,932
Fair Value Through Other Comprehensive Income Reserve	**48,588**	48,588	**48,600**	48,600
Retained profit	**4,751,589**	4,513,098	**3,550,993**	3,319,352
Shareholders' Fund	**5,427,109**	5,188,619	**4,226,525**	3,994,884
Non - Current Liabilities				
Loans & borrowings	**-**	66,636	**-**	66,636
Retirement benefit obligations	**609,685**	591,317	**609,685**	591,317
Deferred income	**243,120**	241,837	**243,120**	241,837
Deferred tax liability	**777,057**	746,026	**777,057**	746,026
Liability to make lease payment after one year	**915,488**	920,824	**915,488**	920,824
	2,545,350	2,566,639	**2,545,350**	2,566,639
Current Liabilities				
Loans & borrowings	**480,288**	668,323	**480,288**	668,323
Liability to make lease payment within one year	**14,259**	14,259	**14,259**	14,259
Trade and other payables	**356,930**	507,288	**351,951**	502,317
Dividend payable	**51,264**	51,490	**51,264**	51,490
Amounts due to related Companies	**852,019**	654,448	**846,855**	649,307
	1,754,760	1,895,807	**1,744,617**	1,885,697
Total Equity & Liabilities	**9,727,219**	9,651,065	**8,516,492**	8,447,220
Net Asset Value per Share (Rs.)	**217.08**	207.54	**169.06**	159.80

The above figures are subject to audit

These Financial Statements are in compliance with the requirements of the Companies Act No. 07 of 2007.

Dhammika Laksiri
Sector Financial Controller

The Board of Directors is responsible for these Financial Statements.
Approved and signed for and on behalf of the Board of Directors of Kegalle Plantations PLC.

Dr. S S B D G Jayawardena
Director

Prof. R C W M R A Nugawela
Director

Colombo
12 February 2026

INTERIM FINANCIAL STATEMENTS - KEGALLE PLANTATIONS PLC

STATEMENT OF PROFIT OR LOSS

Group

For the nine months ended 31 December	Quarter Ended 31 December			Nine Months Ended 31 December			Year Ended
	2025	2024	Variance + / (-)	2025	2024	Variance + / (-)	31 March 2025
	Rs. '000	Rs. '000	%	Rs. '000	Rs. '000	%	Rs. '000
Revenue	**813,031**	931,785	(13)	**2,777,074**	2,979,508	(7)	3,923,702
Cost of sales	**(728,639)**	(682,207)	(7)	**(2,359,440)**	(2,277,088)	(4)	(3,223,689)
Gross profit	**84,392**	249,578	(66)	**417,634**	702,420	(41)	700,013
Gain on fair value of biological assets	**-**	-	-	**-**	-	-	86,830
Other income	**39,427**	88,336	(55)	**133,651**	177,208	(25)	225,008
Administrative expenses	**(33,074)**	(24,879)	(33)	**(92,677)**	(74,019)	(25)	(77,993)
Management fee	**(13,935)**	(47,424)	71	**(69,120)**	(121,417)	43	(108,337)
Profit from operations	**76,810**	265,610	(71)	**389,487**	684,192	(43)	825,521
Finance income	**4,189**	(1,496)	380	**4,493**	757	493	1,926
Finance cost	**(43,028)**	(60,326)	29	**(132,389)**	(173,074)	24	(190,596)
Net finance income/(loss)	**(38,839)**	(61,822)	37	**(127,896)**	(172,316)	26	(188,669)
Share of result of associates	**83,182**	(51,643)	261	**63,595**	(132,659)	148	(160,648)
Profit before taxation	**121,153**	152,145	(20)	**325,186**	379,217	(14)	476,203
Tax (expenses) / reversal	**(9,554)**	5,695	(268)	**(31,579)**	13,742	(330)	(32,166)
Profit for the period	**111,599**	157,840	(29)	**293,607**	392,959	(25)	444,038
Basic earnings per share (Rs.)	**4.46**	6.31		**11.74**	15.72		17.76
Dividend per share (Rs.)	**-**	-		**-**	-		3.50

Company

For the nine months ended 31 December	Quarter Ended 31 December			Nine Months Ended 31 December			Year Ended
	2025	2024	Variance + / (-)	2025	2024	Variance + / (-)	31 March 2025
	Rs. '000	Rs. '000	%	Rs. '000	Rs. '000	%	Rs. '000
Revenue	**813,031**	931,785	(13)	**2,777,074**	2,979,508	(7)	3,923,702
Cost of sales	**(728,639)**	(682,207)	(7)	**(2,359,440)**	(2,277,088)	(4)	(3,223,689)
Gross profit	**84,392**	249,578	(66)	**417,634**	702,420	(41)	700,013
Gain on fair value of biological assets	**-**	-	-	**-**	-	-	86,830
Other income	**38,745**	87,685	(56)	**131,625**	175,278	(25)	222,428
Administrative expenses	**(32,055)**	(23,877)	(34)	**(89,571)**	(71,016)	(26)	(74,362)
Management fee	**(13,935)**	(47,424)	71	**(69,120)**	(121,417)	43	(108,337)
Profit from operations	**77,146**	265,962	(71)	**390,568**	685,265	(43)	826,573
Finance income	**4,189**	(1,496)	380	**4,493**	757	493	1,926
Finance cost	**(43,028)**	(60,326)	29	**(132,389)**	(173,074)	24	(190,596)
Net finance income/(loss)	**(38,839)**	(61,822)	37	**(127,896)**	(172,316)	26	(188,669)
Share of result of associates	**-**	-	-	**-**	-	-	-
Profit before taxation	**38,307**	204,139	(81)	**262,672**	512,949	(49)	637,904
Tax (expenses) / reversal	**(9,819)**	(7,674)	(28)	**(31,031)**	(23,022)	(35)	(121,033)
Profit for the period	**28,488**	196,465	(85)	**231,641**	489,927	(53)	516,871
Basic earnings per share (Rs.)	**1.14**	7.86		**9.27**	19.60		20.67
Dividend per share (Rs.)	**-**	-		**-**	-		3.50

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

INTERIM FINANCIAL STATEMENTS - KEGALLE PLANTATIONS PLC

STATEMENT OF COMPREHENSIVE INCOME

Group

For the nine months ended 31 December	Quarter Ended 31 December			Nine Months Ended 31 December			Year Ended
	2025	2024	Variance + / (-)	2025	2024	Variance + / (-)	31 March 2025
	Rs. '000	Rs. '000	%	Rs. '000	Rs. '000	%	Rs. '000
Profit for the period	**111,599**	157,840	(29)	**293,607**	392,959	(25)	444,038
Other Comprehensive Income							
Other Comprehensive income not to be reclassified to profit or loss in Subsequent periods (net of tax)							
Actuarial Gain/(Loss) on Defined Benefit Plans	-	-	-	-	-	-	(130,356)
Income tax effect	-	-	-	-	-	-	39,107
Other Comprehensive income not to be reclassified to profit or loss in Subsequent periods	-	-	-	-	-	-	(91,249)
Share of Other Comprehensive Income of Equity Accounted Investees							
Other Comprehensive income not to be reclassified to profit or loss in Subsequent periods (net of tax)							
Actuarial Gain/(Loss) on Defined Benefit Plans	-	-	-	-	-	-	(1,636)
Income tax effect	-	-	-	-	-	-	571
	-	-	-	-	-	-	(1,066)
Net Gain on FVTOCI financial assets	**(111,076)**	(32,210)	(245)	**(55,117)**	(25,961)	(112)	65,063
Income tax effect	-	-	-	-	-	-	(3,957)
	(111,076)	(32,210)	(245)	**(55,117)**	(25,961)	(112)	61,106
Other Comprehensive income not to be reclassified to profit or loss in Subsequent periods	**(111,076)**	(32,210)	(245)	**(55,117)**	(25,961)	(112)	60,040
Other Comprehensive income to be reclassified to profit or loss in Subsequent periods (net of tax)	-	-	-	-	-	-	-
Other Comprehensive Income/(Loss) for the period, net of tax	**(111,076)**	(32,210)	(245)	**(55,117)**	(25,961)	(112)	(31,209)
Total Comprehensive Income for the period, net of tax	**522**	125,630	(100)	**238,491**	366,998	(35)	412,828

Company

For the nine months ended 31 December	Quarter Ended 31 December			Nine Months Ended 31 December			Year Ended
	2025	2024	Variance + / (-)	2025	2024	Variance + / (-)	31 March 2025
	Rs. '000	Rs. '000	%	Rs. '000	Rs. '000	%	Rs. '000
Profit for the period	**28,488**	196,465	(85)	**231,641**	489,927	(53)	516,871
Other Comprehensive Income							
Other Comprehensive income not to be reclassified to profit or loss in Subsequent periods (net of tax)							
Actuarial Gain/(Loss) on Defined Benefit Plans	-	-	-	-	-	-	(130,356)
Income tax effect	-	-	-	-	-	-	39,107
Other Comprehensive income not to be reclassified to profit or loss in Subsequent periods	-	-	-	-	-	-	(91,249)
Share of Other Comprehensive Income of Equity Accounted Investees							
Other Comprehensive income not to be reclassified to profit or loss in Subsequent periods (net of tax)							
Actuarial Gain/(Loss) on Defined Benefit Plans	-	-	-	-	-	-	-
Income tax effect	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Net Gain on FVTOCI financial assets	-	-	-	-	-	-	13,191
Income tax effect	-	-	-	-	-	-	(3,957)
	-	-	-	-	-	-	9,234
Other Comprehensive income not to be reclassified to profit or loss in Subsequent periods	-	-	-	-	-	-	9,234
Other Comprehensive income to be reclassified to profit or loss in Subsequent periods (net of tax)	-	-	-	-	-	-	-
Other Comprehensive Income/(Loss) for the period, net of tax	-	-	-	-	-	-	(82,016)
Total Comprehensive Income for the period, net of tax	**28,488**	196,465	(85)	**231,641**	489,927	(53)	434,855

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

INTERIM FINANCIAL STATEMENTS - KEGALLE PLANTATIONS PLC

STATEMENT OF CHANGES IN EQUITY

Group

For the nine months ended 31 December	Stated Capital Rs. '000	General Reserve Rs. '000	Timber Reserve Rs. '000	FVTOCI Reserve Rs. '000	Retained Profit Rs. '000	Total Rs. '000
Balance as at 31 March 2024	250,000	225,000	68,251	48,588	4,271,451	4,863,290
Profit for the Period	-	-	-	-	392,959	392,959
Balance as at 31 December 2024	**250,000**	**225,000**	**68,251**	**48,588**	**4,632,200**	**5,224,040**
Balance as at 31 March 2025	250,000	225,000	151,932	48,588	4,513,098	5,188,619
Profit for the Period	-	-	-	-	293,607	293,607
Balance as at 31 December 2025	**250,000**	**225,000**	**151,932**	**48,588**	**4,751,589**	**5,427,109**

Company

For the nine months ended 31 December	Stated Capital Rs. '000	General Reserve Rs. '000	Timber Reserve Rs. '000	FVTOCI Reserve Rs. '000	Retained Profit Rs. '000	Total Rs. '000
Balance as at 31 March 2024	250,000	225,000	68,251	48,600	3,055,678	3,647,529
Profit for the Period	-	-	-	-	489,927	489,927
Balance as at 31 December 2024	**250,000**	**225,000**	**68,251**	**48,600**	**3,545,605**	**4,137,456**
Balance as at 31 March 2025	250,000	225,000	151,932	48,600	3,319,352	3,994,884
Profit for the Period	-	-	-	-	231,641	231,641
Balance as at 31 December 2025	**250,000**	**225,000**	**151,932**	**48,600**	**3,550,993**	**4,226,525**

The above figures are subject to audit

CASH FLOW STATEMENT

For the nine months ended 31 December	Group			Company		
	Nine Months Ended 31 December		Year Ended 31 March	Nine Months Ended 31 December		Year Ended 31 March
	2025	2024	2025	2025	2024	2025
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
CASH FLOWS FROM / (USED IN) OPERATING ACTIVITIES						
Net Profit before Taxation	325,186	379,217	476,203	262,672	512,949	637,904
ADJUSTMENTS FOR						
Interest income	(4,493)	(757)	(1,926)	(4,493)	(757)	(1,926)
Depreciation, amortization and Impairment Loss	158,334	135,167	215,167	155,673	132,506	212,085
Provision for defined benefit plan costs	83,687	46,248	104,213	83,687	46,248	104,213
Amortization of grants	(10,797)	(3,472)	(14,396)	(10,797)	(3,472)	(14,396)
Share of result of associates	(63,595)	132,659	160,648	-	-	-
Profit on sale of property, plant & equipment	(27,923)	(78,652)	(89,760)	(27,923)	(78,652)	(89,760)
Finance costs	132,389	173,074	190,596	132,389	173,074	190,596
Lease liabilities on Right-of-use Assets SLFRS 16	-	-	233	-	-	233
(Gains)/losses on fair value of biological assets	-	-	(86,830)	-	-	(86,830)
Operating profit before working capital changes	592,788	783,483	954,148	591,207	781,895	952,118
(Increase)/decrease in trade & other receivables	(23,918)	(227,679)	(186,114)	(23,918)	(227,679)	(186,114)
(Increase)/decrease in inventories	39,638	(1,551)	13,068	39,638	(1,551)	13,068
(Increase)/decrease in amounts due from related companies	(4,371)	(14,192)	4,181	(4,371)	(14,192)	4,181
Increase/(decrease) in trade & other payables	(151,947)	63,537	108,474	(150,366)	65,125	110,504
Increase/(decrease) in amounts due to related companies	197,548	233,802	344,637	197,548	233,802	344,637
Cash generated from operations	649,737	837,400	1,238,393	649,737	837,400	1,238,393
Defined benefit plan costs paid	(65,318)	(71,544)	(102,525)	(65,318)	(71,544)	(102,525)
Finance cost paid	(34,406)	(78,669)	(68,066)	(34,406)	(78,669)	(68,066)
Net cash from / (used in) operating activities	**550,012**	**687,188**	**1,067,803**	**550,012**	**687,188**	**1,067,803**
CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES						
Interest received	4,493	757	1,926	4,493	757	1,926
Grant received	12,080	16,122	23,257	12,080	16,122	23,257
Proceeds from sale of biological assets	27,923	78,652	95,317	27,923	78,652	95,317
Investments in Projects	(11,963)	-	(18,318)	(11,963)	-	(18,318)
Field development expenditure	(226,310)	(298,636)	(437,627)	(226,310)	(298,636)	(437,627)
Purchase of property, plant & equipment	(84,894)	(26,575)	(36,497)	(84,894)	(26,575)	(36,497)
Net cash from / (used in) investing activities	**(278,670)**	**(229,680)**	**(371,942)**	**(278,670)**	**(229,680)**	**(371,942)**
CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES						
Dividend paid	(226)	(69,091)	(152,562)	(226)	(69,091)	(152,562)
Payment of Government lease rentals	(97,982)	(94,405)	(122,529)	(97,982)	(94,405)	(122,529)
Payment of Government lease rentals - Capital	(5,336)	(5,130)	(10,196)	(5,336)	(5,130)	(10,196)
Repayment of loans	(162,506)	(206,256)	(275,008)	(162,506)	(206,256)	(275,008)
Net Cash from / (used in) Financing Activities	**(266,050)**	**(374,882)**	**(560,296)**	**(266,050)**	**(374,882)**	**(560,296)**
Net increase/(decrease) in cash & cash equivalents	5,292	82,626	135,566	5,291	82,626	135,566
Cash & cash equivalents at the beginning of the year Note A	(310,214)	(445,780)	(445,780)	(310,214)	(445,780)	(445,780)
Cash & cash equivalents at the end of the period Note B	**(304,922)**	**(363,154)**	**(310,214)**	**(304,922)**	**(363,154)**	**(310,214)**
NOTES :						
A. Cash & cash equivalents at the beginning of the year						
Cash in Hand & at Bank	7,383	19,634	19,634	7,383	19,634	19,634
Bank Overdraft	(480,815)	(699,766)	(699,766)	(480,815)	(699,766)	(699,766)
Investment in USD Deposits & Others	163,217	234,352	234,352	163,217	234,352	234,352
	(310,214)	**(445,780)**	**(445,780)**	**(310,214)**	**(445,780)**	**(445,780)**
B. Cash & cash equivalents at the end of the period						
Cash in Hand & at Bank	10,782	11,658	7,383	10,782	11,658	7,383
Bank Overdraft	(388,650)	(549,466)	(480,815)	(388,650)	(549,466)	(480,815)
Investment in USD Deposits & Others	72,944	174,653	163,217	72,944	174,653	163,217
	(304,922)	**(363,154)**	**(310,214)**	**(304,922)**	**(363,154)**	**(310,214)**

The above figures are subject to audit

NOTES TO THE FINANCIAL STATEMENTS

1. Stated Capital of Kegalle Plantations PLC amounts to Rs. 250,000,010 represented by 25,000,001 Ordinary Shares.

2. The Interim Financial Statements of the Company/Group are unaudited and have been prepared in accordance with Sri Lanka Financial Reporting Standards (SLFRS/LKAS) and are in compliance with Sri Lanka Accounting Standard 34 - Interim Financial Reporting. Further, provisions of the Companies Act No. 7 of 2007 have been considered in preparing the Interim Financial Statements of the Company/Group.

3. The Company complies with Option 5 of the Listing Rules 7.13.1 (a) - Less than Rs. 2.5 Bn, Float Adjusted Market Capitalization which requires 20% minimum Public Holding.

	Nine Months Ended 31 December 2025	Year Ended 31 March 2025
Market Capitalization - Rs.'000	3,375,000	3,500,000
Price Earning Ratio - Times	10.93	6.77
Public Holding Percentage	20.27%	20.27%
Total number of Shareholders representing the Public Holding	9,190	9,092
Float Adjusted Market Capitalization - Rs.'000	683,958	709,290

4. The Interim Financial Statements of the Company have been prepared on the basis of the same accounting policies and methods applied for the previous year.

5. The presentation and classification of figures for the corresponding period of the previous quarter have been amended, where relevant, for better presentation and to be comparable with those of the current quarter.

6. Interim Financial Statements does not include/classify actuarial gain/(loss) on defined benefit plans costs as the valuation is done at the year end.

7. Other than contingent liabilities which may arise from the fair value adjustments, there has been no material changes in the nature of the contingent liabilities, what was disclosed in the Annual Report for the year ended 31 March 2025.

8. There has been no any other significant change in the nature of contingent liabilities, which were disclosed in the Annual Report for the year ended 31 March 2025.

9. There have been no any other material events occurring after the reporting date that require adjustments or disclosure in the Financial Statements.

10. The Interim Financial Statements of the Company/Group for the period ended 31 December 2025 were authorized for issue by the Board of Directors on 12 February 2026.

SHAREHOLDER & INVESTOR INFORMATION

Market price per share

For the nine months ended 31 December	Quarter Ended 31 December		Nine Months Ended 31 December		Year Ended
Market Value	**2025**	**2024**	**2025**	**2024**	**31 March 2025**
	Rs.	**Rs.**	**Rs.**	**Rs.**	**Rs.**
Highest Price	**163.00**	134.50	**163.00**	134.50	**159.00**
Lowest Price	**133.00**	113.25	**126.00**	108.00	**108.00**
Last Traded Price	**135.00**	130.00	**135.00**	130.00	**140.00**

Twenty-Five largest shareholders of the Company are as follows;

As at		**31 December 2025**		**31 March 2025**	
	Name of the Shareholder	**Number of Shares**	**% of the Holding**	**Number of Shares**	**% of the Holding**
1	RPC Plantation Management Services (Pvt) Ltd	19,920,245	79.68%	19,920,245	79.68%
2	Dhanasiri Recreation (Pvt) Ltd	319,305	1.28%	319,305	1.28%
3	Tranz Dominion, L.L.C	185,000	0.74%	185,000	0.74%
4	Deutsche Bank AG Singapore A/c 02 (DCS CLT ACC)	120,000	0.48%	120,000	0.48%
5	Hatton National Bank PLC/Arunasalam	116,167	0.46%	116,167	0.46%
6	Mr. D. M. Kodikara	87,000	0.35%	87,000	0.35%
7	Sezeka Limited	63,658	0.25%	63,658	0.25%
8	Sampath Bank PLC/Aruna Enterprises (Pvt) Ltd	55,912	0.22%	55,912	0.22%
9	Mrs. H. M. A. R. K. Kaluhendiwela	52,984	0.21%	-	-
10	Mr. N. Balasingam	50,600	0.20%	50,600	0.20%
11	Mr. G. D. M. Ranasinghe	50,000	0.20%	40,000	0.16%
12	Mr. H. A. Cabraal	45,000	0.18%	45,000	0.18%
13	Peoples Leasing & Finance PLC/Mr. J. M. S. Brito & Mrs. B. S. Brito	45,000	0.18%	35,000	0.14%
14	Mr. P. F. Nandasiri	42,500	0.17%	42,500	0.17%
15	Mr. S. S. Sithambaranathan	40,699	0.16%	42,107	0.17%
16	Mr. D. A. Cabraal	40,000	0.16%	40,000	0.16%
17	Mr. R. Gautam	39,500	0.16%	39,100	0.16%
18	Mr. E. J. Gnanam	30,000	0.12%	30,000	0.12%
19	Sampath Bank PLC/Mr. V. Gajanayake	30,000	0.12%	30,000	0.12%
20	Mr. U. D. Wickremesooriya	30,000	0.12%	30,000	0.12%
21	Peoples Leasing & Finance PLC/Hi Line Trading (Pvt) Ltd	29,928	0.12%	40,000	0.16%
22	Northstar Holdings (Pvt) Ltd	25,000	0.10%	25,000	0.10%
23	Sampath Bank PLC/Arumapurage Peter Lasantha	25,000	0.10%	25,000	0.10%
24	Mr. L. L. P. De S. Karunasekera	24,950	0.10%	24,950	0.10%
25	Mr. K. D. S. De Silva	30,240	0.12%	-	-
	Sub Total	**21,498,688**	**85.99%**	-	-
	Balance held by 9,168 Shareholders (31 March 2025 - 9,070 Shareholders)	3,501,313	14.01%	3,518,066	14.07%
	Total Shares	**25,000,001**	**100.00%**	**25,000,001**	**100.00%**

The percentage of shares held as follows;

As at	**31 December 2025**			**31 March 2025**		
Distribution of Shareholders	**Number of Shareholders**	**Number of Shares**	**% of the Holding**	**Number of Shareholders**	**Number of Shares**	**% of the Holding**
Public Holding	9,190	5,066,356	20.27%	9,092	5,066,356	20.27%
Other Holding	3	19,933,645	79.73%	3	19,933,645	79.73%
	9,193	**25,000,001**	**100.00%**	**9,095**	**25,000,001**	**100.00%**

The number of shares held by the Board of Directors are as follows;

		Number of Shares	
	Name of the Director	**As at 31 December 2025**	**31 March 2025**
	Dr. Sena Yaddehige	-	-
	Prof. R C W M R A Nugawela	-	-
	Dr. S S B D G Jayawardena	-	-
	Mr. Shaminda Yaddehige	-	-
	Mr. Lakshman Abeysekera	-	-
	Dr. Lakshman Rodrigo (Appointed w.e.f. 16 April 2025)	-	-
	Mr. L Dinusha T Perera (Appointed w.e.f. 15 October 2025)	-	-

INTERIM FINANCIAL STATEMENTS - KEGALLE PLANTATIONS PLC

SEGMENT INFORMATION

For the nine months ended 31 December	Group			Company		
	Quarter Ended 31 December		Year Ended	Quarter Ended 31 December		Year Ended
	2025	2024	31 March 2024	2025	2024	31 March 2025
Rubber	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Revenue	1,461,380	1,682,627	2,222,456	1,461,380	1,682,627	2,222,456
Revenue expenditure	(1,090,302)	(1,108,051)	(1,550,776)	(1,090,302)	(1,108,051)	(1,550,776)
Depreciation / amortization	(112,832)	(99,487)	(159,093)	(112,832)	(99,487)	(159,093)
Other non cash expenses - gratuity	(59,420)	(29,147)	(54,964)	(59,420)	(29,147)	(54,964)
Segment Result - Gross Profit	**198,826**	**445,941**	**457,622**	**198,826**	**445,941**	**457,622**
Tea						
Revenue	1,085,877	1,133,560	1,471,799	1,085,877	1,133,560	1,471,799
Revenue expenditure	(979,853)	(935,542)	(1,275,642)	(979,853)	(935,542)	(1,275,642)
Depreciation / amortization	(34,480)	(32,892)	(52,707)	(34,480)	(32,892)	(52,707)
Other non cash expenses - gratuity	(23,973)	(16,223)	(49,249)	(23,973)	(16,223)	(49,249)
Segment Result - Gross Profit	**47,571**	**148,903**	**94,201**	**47,571**	**148,903**	**94,201**
Coconut						
Revenue	62,153	48,978	72,728	62,153	48,978	72,728
Revenue expenditure	(19,350)	(29,563)	(41,131)	(19,350)	(29,563)	(41,131)
Segment Result - Gross Profit	**42,802**	**19,415**	**31,597**	**42,802**	**19,415**	**31,597**
Others						
Revenue	167,664	114,343	156,719	167,664	114,343	156,719
Revenue expenditure	(39,229)	(26,182)	(40,126)	(39,229)	(26,182)	(40,126)
Segment Result - Gross Profit	**128,435**	**88,161**	**116,593**	**128,435**	**88,161**	**116,593**
Total Segments						
Revenue	2,777,074	2,979,508	3,923,702	2,777,074	2,979,508	3,923,702
Revenue expenditure	(2,128,735)	(2,099,339)	(2,907,676)	(2,128,735)	(2,099,339)	(2,907,676)
Depreciation / amortization	(147,313)	(132,379)	(211,799)	(147,313)	(132,379)	(211,799)
Other non cash expenses - gratuity	(83,393)	(45,370)	(104,213)	(83,393)	(45,370)	(104,213)
Total Segment Results - Gross Profit	**417,634**	**702,420**	**700,013**	**417,634**	**702,420**	**700,013**
Gain on fair value of biological assets	-	-	86,830	-	-	86,830
Other income	133,651	177,208	225,008	131,625	175,278	222,428
Administrative expenses	(92,677)	(74,019)	(77,993)	(89,571)	(71,016)	(74,362)
Management fee	(69,120)	(121,417)	(108,337)	(69,120)	(121,417)	(108,337)
Finance income	4,493	757	1,926	4,493	757	1,926
Finance cost	(132,389)	(173,074)	(190,596)	(132,389)	(173,074)	(190,596)
Share of result of associates	63,595	(132,659)	(160,648)	-	-	-
Profit Before Tax	**325,186**	**379,217**	**476,203**	**262,672**	**512,949**	**637,904**

The above figures are subject to audit

CORPORATE INFORMATION

Name of the Company	:	**KEGALLE PLANTATIONS PLC**
Legal Form	:	A Quoted Public Company with limited liability, Incorporated in Sri Lanka under the Companies Act No. 07 of 2007.
Date of Incorporation	:	22 June 1992
Company Registration No	:	New Registration No. P Q 135 [Old No. N (PBS/CGB) 140]
Head/Registered Office	:	No. 310, High Level Road, Nawinna, Maharagama, Sri Lanka.
Principal Business Activities	:	Cultivation, Manufacture and Sale of Rubber, Tea, Coconut, Cardamom & other agricultural produce.
Ultimate Parent Enterprise	:	Richard Pieris & Company PLC No. 310, High Level Road, Nawinna, Maharagama, Sri Lanka.
Board of Directors	:	Dr. Sena Yaddehige - Chairman Prof. R C W M R A Nugawela Dr. S S B D G Jayawardena Mr. Shaminda Yaddehige Mr. Lakshman Abeysekera Dr. Lakshman Rodrigo (Appointed w.e.f. 16 April 2025) Mr. L Dinusha T Perera (Appointed w.e.f. 15 October 2025)
Stock Exchange Listing	:	The Ordinary Shares of the Company are listed with the Colombo Stock Exchange of Sri Lanka.
Secretaries	:	Richard Pieris Group Services (Pvt) Limited No. 310, High Level Road, Nawinna, Maharagama, Sri Lanka. Telephone : + (94) 11 4310500
Auditors	:	Messrs. Ernst & Young, Chartered Accountants, Rotunda Towers No. 109, Galle Road, Colombo 03, Sri Lanka.
Bankers	:	National Development Bank PLC Bank of Ceylon - Corporate Branch & Regional Branches Hatton National Bank PLC Peoples Bank Seylan Bank PLC Commercial Bank of Ceylon PLC Indian Overseas Bank/Indian Bank/State Bank of India Nations Trust Bank PLC DFCC Bank PLC
Contact Details	:	Telephone : + (94) 11 4310500 Facsimile : + (94) 11 4310799 Internet : www.arpico.com E-mail : kpl.rpk@arpico.com

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