KEGALLE PLANTATIONS PLC

INTERIM FINANCIAL STATEMENTS
FOR THE TWELVE MONTHS ENDED 31 MARCH 2026

INTERIM FINANCIAL STATEMENTS - KEGALLE PLANTATIONS PLC

STATEMENT OF FINANCIAL POSITION

	Group		Company	
	Year Ended 31 March 2026 Rs. '000	Year Ended 31 March 2025 Rs. '000	Year Ended 31 March 2026 Rs. '000	Year Ended 31 March 2025 Rs. '000
ASSETS				
Non - Current Assets				
Leasehold property, plant and equipment	**806,159**	815,040	**806,159**	815,040
Freehold property, plant and equipment	**461,968**	420,221	**457,946**	412,651
Bearer biological assets	**4,079,259**	3,937,292	**4,079,259**	3,937,292
Consumable biological assets	**383,368**	339,825	**383,368**	339,825
Investment properties	**441,000**	450,000	**441,000**	450,000
Financial Assets	**250,134**	189,511	**250,134**	189,511
Long term investments	**1,621,106**	1,706,959	**491,850**	491,850
	8,042,994	7,858,849	**6,909,717**	6,636,169
Current Assets				
Produce on bearer biological assets	**10,737**	13,898	**10,737**	13,898
Inventories	**437,496**	532,857	**437,386**	532,743
Trade and other receivables	**984,482**	1,018,468	**982,861**	1,016,847
VAT recoverable	**28,758**	28,793	**28,758**	28,793
Income tax recoverable	**28,131**	16,131	**28,131**	16,131
Amounts due from related Companies	**11,537**	11,469	**29,879**	32,039
Short term investment	**91,044**	163,217	**91,044**	163,217
Cash and bank balances	**34,949**	7,383	**34,949**	7,383
	1,627,135	1,792,216	**1,643,745**	1,811,051
Total Assets	**9,670,129**	9,651,065	**8,553,461**	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	**188,886**	151,932	**188,886**	151,932
Fair Value Through Other Comprehensive Income Reserve	**48,588**	48,588	**48,600**	48,600
Retained profit	**4,455,316**	4,513,098	**3,348,927**	3,319,352
Shareholders' Fund	**5,167,791**	5,188,619	**4,061,413**	3,994,884
Non - Current Liabilities				
Loans & borrowings	**-**	66,636	**-**	66,636
Retirement benefit obligations	**650,449**	591,317	**650,449**	591,317
Deferred income	**249,203**	241,837	**249,203**	241,837
Deferred tax liability	**875,925**	746,026	**875,925**	746,026
Liability to make lease payment after one year	**942,305**	920,824	**942,305**	920,824
	2,717,882	2,566,639	**2,717,882**	2,566,639
Current Liabilities				
Loans & borrowings	**422,996**	668,323	**422,996**	668,323
Liability to make lease payment within one year	**16,484**	14,259	**16,484**	14,259
Trade and other payables	**348,244**	507,288	**343,131**	502,317
Dividend payable	**93,161**	51,490	**93,161**	51,490
Amounts due to related Companies	**903,573**	654,448	**898,395**	649,307
	1,784,457	1,895,807	**1,774,166**	1,885,697
Total Equity & Liabilities	**9,670,129**	9,651,065	**8,553,461**	8,447,220
Net Asset Value per Share (Rs.)	**206.71**	207.54	**162.46**	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
28 May 2026

INTERIM FINANCIAL STATEMENTS - KEGALLE PLANTATIONS PLC

STATEMENT OF PROFIT OR LOSS

Group

For the twelve months ended 31 March	Quarter Ended 31 March			Twelve Months Ended 31 March		
	2026	2025	Variance + / (-)	2026	2025	Variance + / (-)
	Rs. '000	Rs. '000	%	Rs. '000	Rs. '000	%
Revenue	**942,063**	944,194	(0)	**3,719,137**	3,923,702	(5)
Cost of sales	**(1,015,861)**	(946,601)	(7)	**(3,375,301)**	(3,223,689)	(5)
Gross profit	**(73,798)**	(2,407)	(2,966)	**343,836**	700,013	(51)
Gain on fair value of biological assets	**33,793**	86,830	(61)	**33,793**	86,830	(61)
Other income	**63,170**	47,800	32	**196,821**	225,008	(13)
Administrative expenses	**(30,736)**	(3,975)	(673)	**(123,413)**	(77,993)	(58)
Management fee	**1,743**	13,080	87	**(67,378)**	(108,337)	38
Profit from operations	**(5,828)**	141,329	(104)	**383,659**	825,521	(54)
Finance income	**28,708**	1,169	2,356	**33,201**	1,926	1,623
Finance cost	**(36,698)**	(17,522)	(109)	**(169,087)**	(190,596)	11
Net finance income/(loss)	**(7,990)**	(16,353)	51	**(135,886)**	(188,669)	28
Share of result of associates	**(136,410)**	(27,989)	(387)	**(72,816)**	(160,648)	(55)
Profit before taxation	**(150,229)**	96,986	(255)	**174,957**	476,203	(63)
Tax (expenses) / reversal	**(47,716)**	(45,908)	(4)	**(79,295)**	(32,166)	(147)
Profit for the period	**(197,945)**	51,079	(488)	**95,662**	444,038	(78)
Basic earnings per share (Rs.)	**(7.92)**	2.04		**3.83**	17.76	
Dividend per share (Rs.)	**3.00**	3.50		**3.00**	3.50	

Company

For the twelve months ended 31 March	Quarter Ended 31 March			Twelve Months Ended 31 March		
	2026	2025	Variance + / (-)	2026	2025	Variance + / (-)
	Rs. '000	Rs. '000	%	Rs. '000	Rs. '000	%
Revenue	**942,063**	944,194	(0)	**3,719,137**	3,923,702	(5)
Cost of sales	**(1,015,861)**	(946,601)	(7)	**(3,375,301)**	(3,223,689)	(5)
Gross profit	**(73,798)**	(2,407)	(2,966)	**343,836**	700,013	(51)
Gain on fair value of biological assets	**33,793**	86,830	(61)	**33,793**	86,830	(61)
Other income	**62,488**	47,150	33	**194,112**	222,428	(13)
Administrative expenses	**(29,634)**	(3,346)	(786)	**(119,204)**	(74,362)	(60)
Management fee	**1,743**	13,080	87	**(67,378)**	(108,337)	38
Profit from operations	**(5,408)**	141,308	(104)	**385,159**	826,573	(53)
Finance income	**28,708**	1,169	2,356	**33,201**	1,926	1,623
Finance cost	**(36,698)**	(17,522)	(109)	**(169,087)**	(190,596)	11
Net finance income/(loss)	**(7,990)**	(16,353)	51	**(135,886)**	(188,669)	28
Share of result of associates	**-**	-	-	**-**	-	-
Profit before taxation	**(13,399)**	124,955	(111)	**249,273**	637,904	(61)
Tax (expenses) / reversal	**(92,223)**	(98,011)	6	**(123,254)**	(121,033)	(2)
Profit for the period	**(105,621)**	26,944	(492)	**126,019**	516,871	(76)
Basic earnings per share (Rs.)	**(4.22)**	1.08		**5.04**	20.67	
Dividend per share (Rs.)	**3.00**	3.50		**3.00**	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 twelve months ended 31 March	Quarter Ended 31 March			Twelve Months Ended 31 March		
	2026	2025	Variance + / (-)	2026	2025	Variance + / (-)
	Rs. '000	Rs. '000	%	Rs. '000	Rs. '000	%
Profit for the period	**(197,945)**	51,079	(488)	**95,662**	444,038	(78)
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	**(26,507)**	(130,356)	80	**(26,507)**	(130,356)	80
Income tax effect	**7,952**	39,107	80	**7,952**	39,107	80
Other Comprehensive income not to be reclassified to profit or loss in Subsequent periods	**(18,555)**	(91,249)	80	**(18,555)**	(91,249)	80
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	**(1,926)**	(1,636)	-	**(1,926)**	(1,636)	(18)
Income tax effect	**46**	571	-	**46**	571	92
	(1,880)	(1,066)	-	**(1,880)**	(1,066)	(76)
Net Gain on FVTOCI financial assets	**48,660**	91,024	47	**(6,457)**	65,063	110
Income tax effect	**(14,598)**	(3,957)	-	**(14,598)**	(3,957)	(269)
	34,062	87,067	61	**(21,055)**	61,106	134
Other Comprehensive income not to be reclassified to profit or loss in Subsequent periods	**32,182**	86,001	63	**(22,935)**	60,040	138
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	**13,627**	(5,248)	360	**(41,490)**	(31,209)	(33)
Total Comprehensive Income for the period, net of tax	**(184,319)**	45,830	(502)	**54,172**	412,828	(87)

Company

For the twelve months ended 31 March	Quarter Ended 31 March			Twelve Months Ended 31 March		
	2026	2025	Variance + / (-)	2026	2025	Variance + / (-)
	Rs. '000	Rs. '000	%	Rs. '000	Rs. '000	%
Profit for the period	**(105,621)**	26,944	(492)	**126,019**	516,871	(76)
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	**(26,507)**	(130,356)	80	**(26,507)**	(130,356)	80
Income tax effect	**7,952**	39,107	80	**7,952**	39,107	80
Other Comprehensive income not to be reclassified to profit or loss in Subsequent periods	**(18,555)**	(91,249)	80	**(18,555)**	(91,249)	80
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	**48,660**	13,191	(269)	**48,660**	13,191	(269)
Income tax effect	**(14,598)**	(3,957)	(269)	**(14,598)**	(3,957)	(269)
	34,062	9,234	(269)	**34,062**	9,234	(269)
Other Comprehensive income not to be reclassified to profit or loss in Subsequent periods	**34,062**	9,234	(269)	**34,062**	9,234	(269)
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	**15,507**	(82,016)	119	**15,507**	(82,016)	119
Total Comprehensive Income for the period, net of tax	**(90,115)**	(55,072)	(63.63)	**141,526**	434,855	(67)

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

STATEMENT OF CHANGES IN EQUITY

Group

For the twelve months ended 31 March	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	-	-	-	-	444,038	444,038
Other Comprehensive Income	-	-	-	-	(31,209)	(31,209)
Timber Reserve	-	-	83,681	-	(83,681)	-
Dividend Paid	-	-	-	-	(87,500)	(87,500)
Balance as at 31 March 2025	**250,000**	**225,000**	**151,932**	**48,588**	**4,513,098**	**5,188,619**
Balance as at 31 March 2025	250,000	225,000	151,932	48,588	4,513,098	5,188,619
Profit for the Period	-	-	-	-	95,662	95,662
Other Comprehensive Income	-	-	-	-	(41,490)	(41,490)
Timber Reserve	-	-	36,954	-	(36,954)	-
Dividend Paid	-	-	-	-	(75,000)	(75,000)
Balance as at 31 March 2026	**250,000**	**225,000**	**188,886**	**48,588**	**4,455,316**	**5,167,791**

Company

For the twelve months ended 31 March	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	-	-	-	-	516,871	516,871
Other Comprehensive Income	-	-	-	-	(82,016)	(82,016)
Timber Reserve	-	-	83,681	-	(83,681)	-
Dividend Paid	-	-	-	-	(87,500)	(87,500)
Balance as at 31 March 2025	**250,000**	**225,000**	**151,932**	**48,600**	**3,319,352**	**3,994,884**
Balance as at 31 March 2025	250,000	225,000	151,932	48,600	3,319,352	3,994,884
Profit for the Period	-	-	-	-	126,019	126,019
Other Comprehensive Income	-	-	-	-	15,507	15,507
Timber Reserve	-	-	36,954	-	(36,954)	-
Dividend Paid	-	-	-	-	(75,000)	(75,000)
Balance as at 31 March 2026	**250,000**	**225,000**	**188,886**	**48,600**	**3,348,927**	**4,061,413**

The above figures are subject to audit

CASH FLOW STATEMENT

For the twelve months ended 31 March		Group		Company	
		Twelve Months Ended 31 March		Twelve Months Ended 31 March	
		2026	2025	2026	2025
		Rs. '000	Rs. '000	Rs. '000	Rs. '000
CASH FLOWS FROM / (USED IN) OPERATING ACTIVITIES					
Net Profit before Taxation		174,957	476,203	249,273	637,904
ADJUSTMENTS FOR					
Interest income		(33,201)	(1,926)	(33,201)	(1,926)
Depreciation, amortization and Impairment Loss		253,847	215,167	250,299	212,085
Provision for defined benefit plan costs		120,187	104,213	120,187	104,213
Amortization of grants		(14,938)	(14,396)	(14,938)	(14,396)
Share of result of associates		72,816	160,648	-	-
Profit on sale of property, plant & equipment		(26,633)	(89,760)	(26,633)	(89,760)
Finance costs		169,087	190,596	169,087	190,596
Lease liabilities on Right-of-use Assets SLFRS 16		233	233	233	233
(Gains)/losses on fair value of biological assets		(33,793)	(86,830)	(33,793)	(86,830)
Operating profit before working capital changes		682,561	954,148	680,514	952,118
(Increase)/decrease in trade & other receivables		22,021	(186,114)	22,021	(186,114)
(Increase)/decrease in inventories		95,357	13,068	95,357	13,068
(Increase)/decrease in amounts due from related companies		2,160	4,181	2,160	4,181
Increase/(decrease) in trade & other payables		(160,789)	108,474	(158,741)	110,504
Increase/(decrease) in amounts due to related companies		249,088	344,637	249,088	344,637
Cash generated from operations		890,397	1,238,393	890,397	1,238,393
Defined benefit plan costs paid		(87,563)	(102,525)	(87,563)	(102,525)
Finance cost paid		(43,277)	(68,066)	(43,277)	(68,066)
Net cash from / (used in) operating activities		**759,558**	**1,067,803**	**759,558**	**1,067,803**
CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES					
Interest received		33,201	1,926	33,201	1,926
Grant received		22,305	23,257	22,305	23,257
Proceeds from sale of biological assets		26,633	95,317	26,633	95,317
Investments in Projects		(11,963)	(18,318)	(11,963)	(18,318)
Field development expenditure		(301,476)	(437,627)	(301,476)	(437,627)
Purchase of property, plant & equipment		(89,806)	(36,497)	(89,806)	(36,497)
Net cash from / (used in) investing activities		**(321,107)**	**(371,942)**	**(321,107)**	**(371,942)**
CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES					
Dividend paid		(33,329)	(152,562)	(33,329)	(152,562)
Payment of Government lease rentals		(125,810)	(122,529)	(125,810)	(122,529)
Payment of Government lease rentals - Capital		(11,956)	(10,196)	(11,956)	(10,196)
Repayment of loans		(187,508)	(275,008)	(187,508)	(275,008)
Net Cash from / (used in) Financing Activities		**(358,603)**	**(560,296)**	**(358,603)**	**(560,296)**
Net increase/(decrease) in cash & cash equivalents		79,847	135,566	79,847	135,566
Cash & cash equivalents at the beginning of the year	**Note A**	(310,214)	(445,780)	(310,214)	(445,780)
Cash & cash equivalents at the end of the period	**Note B**	**(230,367)**	**(310,214)**	**(230,367)**	**(310,214)**
NOTES :					
A. Cash & cash equivalents at the beginning of the year					
Cash in Hand & at Bank		7,383	19,634	7,383	19,634
Bank Overdraft		(480,815)	(699,766)	(480,815)	(699,766)
Investment in USD Deposits & Others		163,217	234,352	163,217	234,352
		(310,214)	**(445,780)**	**(310,214)**	**(445,780)**
B. Cash & cash equivalents at the end of the period					
Cash in Hand & at Bank		34,949	7,383	34,949	7,383
Bank Overdraft		(356,360)	(480,815)	(356,360)	(480,815)
Investment in USD Deposits & Others		91,044	163,217	91,044	163,217
		(230,366)	**(310,214)**	**(230,366)**	**(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.

	Year Ended 31 March 2026	Year Ended 31 March 2025
Market Capitalization - Rs.'000	3,218,750	3,500,000
Price Earning Ratio - Times	25.54	6.77
Public Holding Percentage	20.27%	20.27%
Total number of Shareholders representing the Public Holding	9,129	9,092
Float Adjusted Market Capitalization - Rs.'000	652,293	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. These interim financial statements include the Gain arising from the valuation of biological assets and Actuarial Gain/(Loss) on defined benefit plans arising from the year end valuation.

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.

   Further management is assessed that, the fair values of financial assets & financial liabilities are approximate to their carrying values of these instruments.

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 March 2026 were authorized for issue by the Board of Directors on 28 May 2026.

SHAREHOLDER & INVESTOR INFORMATION

Market price per share

For the twelve months ended 31 March	Quarter Ended 31 March		Year Ended 31 March	
Market Value	**2026**	**2025**	**2026**	**2025**
	Rs.	**Rs.**	**Rs.**	**Rs.**
Highest Price	**145.50**	159.00	**163.00**	159.00
Lowest Price	**116.75**	128.25	**116.75**	108.00
Last Traded Price	**128.75**	140.00	**128.75**	140.00

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

As at	**31 March 2026**		**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. E. J. Gnanam	30,000	0.12%	30,000	0.12%
18 Sampath Bank PLC/Mr. V. Gajanayake	30,000	0.12%	30,000	0.12%
19 Mr. U. D. Wickremesooriya	30,000	0.12%	30,000	0.12%
20 Peoples Leasing & Finance PLC/Hi Line Trading (Pvt) Ltd	28,926	0.12%	40,000	0.16%
21 Mr. R. Gautam	26,900	0.11%	39,100	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	24,000	0.10%	-	-
Sub Total	**21,478,846**	**85.92%**	-	-
Balance held by 9,107 Shareholders (31 March 2025 - 9,070 Shareholders)	3,521,155	14.08%	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 March 2026**			**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	9,129	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%
	9,132	**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 March 2026**	**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 twelve months ended 31 March	Group		Company	
	Twelve Months Ended 31 March		Twelve Months Ended 31 March	
	2026	2025	2026	2025
Rubber	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Revenue	2,024,336	2,222,456	2,024,336	2,222,456
Revenue expenditure	(1,586,611)	(1,550,776)	(1,586,611)	(1,550,776)
Depreciation / amortization	(185,132)	(159,093)	(185,132)	(159,093)
Other non cash expenses - gratuity	(71,876)	(54,964)	(71,876)	(54,964)
Segment Result - Gross Profit	**180,717**	**457,622**	**180,717**	**457,622**
Tea				
Revenue	1,396,857	1,471,799	1,396,857	1,471,799
Revenue expenditure	(1,350,974)	(1,275,642)	(1,350,974)	(1,275,642)
Depreciation / amortization	(53,789)	(52,707)	(53,789)	(52,707)
Other non cash expenses - gratuity	(48,310)	(49,249)	(48,310)	(49,249)
Segment Result - Gross Profit	**(56,216)**	**94,201**	**(56,216)**	**94,201**
Coconut				
Revenue	82,402	72,728	82,402	72,728
Revenue expenditure	(28,994)	(41,131)	(28,994)	(41,131)
Segment Result - Gross Profit	**53,408**	**31,597**	**53,408**	**31,597**
Others				
Revenue	215,541	156,719	215,541	156,719
Revenue expenditure	(49,614)	(40,126)	(49,614)	(40,126)
Segment Result - Gross Profit	**165,927**	**116,593**	**165,927**	**116,593**
Total Segments				
Revenue	3,719,137	3,923,702	3,719,137	3,923,702
Revenue expenditure	(3,016,193)	(2,907,676)	(3,016,193)	(2,907,676)
Depreciation / amortization	(238,921)	(211,799)	(238,921)	(211,799)
Other non cash expenses - gratuity	(120,187)	(104,213)	(120,187)	(104,213)
Total Segment Results - Gross Profit	**343,836**	**700,013**	**343,836**	**700,013**
Gain on fair value of biological assets	33,793	86,830	33,793	86,830
Other income	196,821	225,008	194,112	222,428
Administrative expenses	(123,413)	(77,993)	(119,204)	(74,362)
Management fee	(67,378)	(108,337)	(67,378)	(108,337)
Finance income	33,201	1,926	33,201	1,926
Finance cost	(169,087)	(190,596)	(169,087)	(190,596)
Share of result of associates	(72,816)	(160,648)	-	-
Profit Before Tax	**174,957**	**476,203**	**249,273**	**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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