KAPCHORUA TEA KENYA PLC UNAUDITED SUMMARISED RESULTS FOR THE 6 MONTHS ENDED 30TH SEPTEMBER 2025

Website: www.williamsontea.com

EOD THE DEDIOD ENDED	SUMMARISED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME						SUMMARISED STATEMENT OF FINANCIAL POSITION		
FOR THE PERIOD ENDED				30.09.2025	30.09.2024	FOR THE PERIOD ENDED	30.09.2025	30.09.2024	
				Shs'000	Shs'000		Shs'000	Shs'000	
				000 000		ASSETS			
Turnover			-	829,885	1,094,775	Non - current assets	1 152 700	1 106 070	
Profit/(Loss) from operations before tax				75,182	(5.120)	Property , Plant and Equipment Right of Use Assets	1,152,708 18,586	1,186,079 18,808	
Increase in fair value of biological assets				39,390	7,864	Intangible Assets	18,386	346	
Finance income				22,304	24,529	Unquoted investment	12,901	13,367	
Profit before taxation			-	136,876	27,264	Biological assets - timber and fuel trees	489,643	377,935	
Tax Charge				(41,693)	(9,032)		1,673,991	1,596,535	
Profit for the period				95,183	18,232	Current Assets			
			=			Unharvested green leaf	7,640	10,683	
Comprising:						Inventories	166,449	300,621	
Profit arising from operating activities				55,301	7,760	Trade and other receivables	112,208	273,745	
Profit arising from changes in fair value of biolog	ical assets,			39,882	10,472	Due from related companies	102	502	
			r	95,183	18,232	Cash and bank balances	749,905	462,605	
I 101 CV 1 5 1				7.024.000	7.024.000		1,036,304	1,048,156	
Issued Shares of Kshs 5 each				7,824,000	7,824,000	Total Assets	2.710.205	2,644,691	
Profit per share (Kshs)				12.17	2.33	Total Assets	2,710,295	2,044,091	
SHMMARISED STATEMENT OF CHA	NGES IN FO	HITV				EQUITY AND LIABILITIES			
SUMMARISED STATEMENT OF CHANGES IN EQUITY					Capital and reserves				
	Cham	Oth	Davis			•	20 120	20 120	
	Share Capital	Other Reserves	Revenue Reserves	Total		Share Capital Other reserves	39,120 421,173	39,120 428,710	
	Kshs'000	Kshs'000	Keserves Kshs'000	Kshs'000		Revenue Reserves	1,538,090	1,485,770	
As at 1 April 2024	39,120	426,735	1,586,102	2,051,957		Shareholders' funds	1,998,383	1,953,600	
Profit for the period	-	-	18,231	18,231			-,,	-,,	
Other comprehensive income	-	-	772	772		Non - current Liabilities			
Transfer of excess depreciation	-	1,975	(1,975)			Deferred Taxation	403,631	380,044	
Dividends declared 2024	-	-	(117,360)	(117,360)		Provision for service gratuity	119,655	84,459	
Balance at 30th September 2024	39,120	428,710	1,485,770	1,953,600			523,286	464,503	
	20.120	122 (77	1 (27 202	2 000 100		Current Liabilities	162.002	212.772	
As at 1 April 2025	39,120	422,677	1,637,392	2,099,189		Trade and other payables	163,003	213,772	
Profit for the period	-	-	95,183	95,183		Corporate tax	14,445	3,027	
Other comprehensive income Revaluation reserve release on disposal	-	(27)	(389) 27	(389)		Dividends payable	11,178 188,626	9,789 226,588	
Deferred tax on disposal		(27)	(8)	-			188,020	220,388	
Transfer of excess depreciation	_	(2,122)	2,122	_		Total equity and liabilities	2,710,295	2,644,691	
Deferred tax on excess depreciation	_	637	(637)			Total equity and nationals	2,710,255	2,044,071	
Dividends declared 2025	_	-	(195,600)	(195,600)					
Balance at 30th September 2025	39,120	421,173	1,538,090	1,998,383					
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						SUMMARISED STATEMENT OF CASH FLO	WS_		
COMMENTARY ON THE RESUL	TS						WS 30.09.2025	30.09.2024	
COMMENTARY ON THE RESUL	<u>TS</u>					SUMMARISED STATEMENT OF CASH FLO FOR THE PERIOD ENDED		30.09.2024 Shs'000	
COMMENTARY ON THE RESUL Continued efforts to produce high quality tea, cut of		Capchorua's brand	have contributed to se	ecuring positive			30.09.2025		
		Capchorua's brand	have contributed to se	ecuring positive		FOR THE PERIOD ENDED Operating activities Cash generated from operations	30.09.2025 Shs'000 268,814	Shs'000 12,001	
Continued efforts to produce high quality tea, cut of		Capchorua's brand	have contributed to se	ecuring positive		FOR THE PERIOD ENDED Operating activities Cash generated from operations Interest received	30.09.2025 Shs'000 268,814 22,304	Shs'000 12,001 24,529	
Continued efforts to produce high quality tea, cut or results in a difficult market.		Capchorua's brand	have contributed to se	ecuring positive		FOR THE PERIOD ENDED Operating activities Cash generated from operations	30.09.2025 Shs'000 268,814 22,304 (3,366)	Shs'000 12,001 24,529 (4,056)	
Continued efforts to produce high quality tea, cut of		Capchorua's brand	have contributed to se	ecuring positive		FOR THE PERIOD ENDED Operating activities Cash generated from operations Interest received Tax Paid	30.09.2025 Shs'000 268,814 22,304	Shs'000 12,001 24,529	
Continued efforts to produce high quality tea, cut or results in a difficult market. PROSPECTS	costs and build I			<i>.</i>		FOR THE PERIOD ENDED Operating activities Cash generated from operations Interest received Tax Paid Investing activities	30.09.2025 Shs'000 268,814 22,304 (3,366) 287,752	Shs'000 12,001 24,529 (4,056) 32,474	
Continued efforts to produce high quality tea, cut or results in a difficult market. PROSPECTS The outlook for the company remains uncertain w	costs and build I			<i>.</i>		FOR THE PERIOD ENDED Operating activities Cash generated from operations Interest received Tax Paid Investing activities Purchase of plant and equipment	30.09.2025 Shs'000 268,814 22,304 (3,366) 287,752	\$\frac{12,001}{24,529} \tag{4,056}\$ \$\frac{32,474}{(46,678)}\$	
Continued efforts to produce high quality tea, cut or results in a difficult market. PROSPECTS	costs and build I			<i>.</i>		FOR THE PERIOD ENDED Operating activities Cash generated from operations Interest received Tax Paid Investing activities Purchase of plant and equipment Purchase of intangible assets	30.09.2025 Shs'000 268,814 22,304 (3,366) 287,752 (23,395)	\$\frac{12,001}{24,529} \tag{4,056}\$ \$\frac{32,474}{(46,678)}\$ \$\tag{257}\$	
Continued efforts to produce high quality tea, cut or results in a difficult market. PROSPECTS The outlook for the company remains uncertain w	costs and build I			<i>.</i>		FOR THE PERIOD ENDED Operating activities Cash generated from operations Interest received Tax Paid Investing activities Purchase of plant and equipment	30.09.2025 Shs'000 268,814 22,304 (3,366) 287,752 (23,395) - (2,861)	\$\frac{12,001}{24,529} \tag{4,056}\$ \$\frac{32,474}{(46,678)} \tag{257}\$ \$\tag{479}\$	
Continued efforts to produce high quality tea, cut or results in a difficult market. PROSPECTS The outlook for the company remains uncertain w	costs and build I			<i>.</i>		FOR THE PERIOD ENDED Operating activities Cash generated from operations Interest received Tax Paid Investing activities Purchase of plant and equipment Purchase of intangible assets Expenditure on biological assets	30.09.2025 Shs'000 268,814 22,304 (3,366) 287,752 (23,395)	\$\frac{12,001}{24,529} \tag{4,056}\$ \$\frac{32,474}{(46,678)}\$	
Continued efforts to produce high quality tea, cut or results in a difficult market. PROSPECTS The outlook for the company remains uncertain w	costs and build I			<i>.</i>		FOR THE PERIOD ENDED Operating activities Cash generated from operations Interest received Tax Paid Investing activities Purchase of plant and equipment Purchase of intangible assets Expenditure on biological assets Financing activities	30.09.2025 Shs'000 268,814 22,304 (3,366) 287,752 (23,395) - (2,861) (26,256)	\$\frac{12,001}{24,529} \tag{4,056}\$ \$\frac{32,474}{(46,678)} \tag{257}\$ \$\tag{47,414}\$	
Continued efforts to produce high quality tea, cut or results in a difficult market. PROSPECTS The outlook for the company remains uncertain we continuing to rise.	costs and build I			<i>.</i>		FOR THE PERIOD ENDED Operating activities Cash generated from operations Interest received Tax Paid Investing activities Purchase of plant and equipment Purchase of intangible assets Expenditure on biological assets	30.09.2025 Shs'000 268,814 22,304 (3,366) 287,752 (23,395) - (2,861) (26,256)	\$\frac{12,001}{24,529} \tag{4,056}\$ \$\frac{32,474}{(46,678)} \tag{257}\$ \$\tag{47,414}\$	
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Continued efforts to produce high quality tea, cut or results in a difficult market. PROSPECTS The outlook for the company remains uncertain we continuing to rise.	costs and build I			<i>.</i>		FOR THE PERIOD ENDED Operating activities Cash generated from operations Interest received Tax Paid Investing activities Purchase of plant and equipment Purchase of intangible assets Expenditure on biological assets Financing activities Dividends paid	30.09.2025 Shs'000 268,814 22,304 (3,366) 287,752 (23,395) - (2,861) (26,256) (192,357) (192,357)	12,001 24,529 (4,056) 32,474 (46,678) (257) (47,414) (110,242) (110,242)	
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Continued efforts to produce high quality tea, cut or results in a difficult market. PROSPECTS The outlook for the company remains uncertain we continuing to rise. G K MASAKI	costs and build I			<i>.</i>		FOR THE PERIOD ENDED Operating activities Cash generated from operations Interest received Tax Paid Investing activities Purchase of plant and equipment Purchase of intangible assets Expenditure on biological assets Financing activities Dividends paid Increase/(Decrease) in cash and cash equivalents Movement in cash and cash equivalents	30.09.2025 Shs'000 268,814 22,304 (3,366) 287,752 (23,395) - (2,861) (26,256) (192,357) (192,357)	\$\frac{12,001}{24,529} \tag{4,056} \tag{32,474} \tag{46,678} \tag{257} \tag{47,414} \tag{110,242} \tag{110,242}	
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