

BERUWALA RESORTS PLC (PQ 1091)

28th August 2026

Our Ref: SEC/BRL/062

Ms. Nilupa Perera
Chief Regulatory Officer
Colombo Stock Exchange
Level 4, West Tower
World Trade Centre
Echelon Square
Colombo 1.

Dear Madam,

RELATED PARTY TRANSACTION

In terms of Section 9 of the Listing Rules of the Colombo Stock Exchange, we write to inform of the following Related Party Transaction between Beruwala Resorts PLC (BR PLC) and the Ultimate Parent Company, The Colombo Fort Land and Building PLC(CFLB).

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| (i) Date of the transaction and applicable period | - 24 th August 2026
2026/2027 |
| (ii) Name of relevant Related Party | - The Colombo Fort Land and Building PLC |
| (iii) Relationship between the Entity and the Related Party | - Ultimate Parent Company |
| (iv) Details of the transaction | - Obtaining a short-term loan of Rs.35Mn from CFLB at an interest rate of AWPLR+2.5%. |
| (v) Rationale for entering into the transaction | - To facilitate the Working Capital Requirements and for the purposes of operational and project related activities. |
| (vi) The Related Party Transactions Review Committee of the entity is of the view that the transaction is on normal commercial terms and is not prejudicial to the interests of the Entity and its minority shareholders and the Related Party Transactions Review Committee is not obtaining an opinion from an independent expert prior to forming its view on the transaction. | |

(vii) The Aggregate value of all Related Party Transactions with CFLB for the Financial year 2026/2027. (Inclusive of the aforesaid transactions) is Rs. 95,000,000/-(Unaudited)

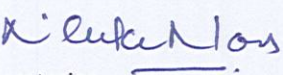
(viii) The Aggregate value of all Non-recurrent Related Party Transactions for the Financial year 2026/2027. (Inclusive of the aforesaid transactions) is Rs. 195,000,000/-(Unaudited)

Yours faithfully,

By Order of the Board

BERUWALA RESORTS PLC

CORPORATE MANAGERS & SECRETARIES (PVT) LTD



Secretaries

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