

16th October 2026

Our Ref: SEC/BRL/207

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 (BRPLC) and the Immediate Parent Company, Colombo Fort Hotels Limited (CFH):

- | | | |
|---|---|--|
| (i) Date of the transaction and applicable period | - | 14 th October 2026
2026/2027 |
| (ii) Name of relevant Related Party | - | Colombo Fort Hotels Limited |
| (iii) Relationship between the Entity and the Related Party | - | Immediate Parent Company |
| (iv) Details of the transaction | - | Obtaining of a short-term interest-bearing loan of Rs. 300 Mn from the Immediate Parent Company, Colombo Fort Hotels Limited at an interest rate of AWPLR+2.5% |
| (v) Rationale for entering into the transaction | - | To facilitate the ongoing further renovations. |

(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 CFH for the Financial year 2026/2027. (Inclusive of the aforesaid transactions) is Rs. 300,000,000/-(Unaudited)

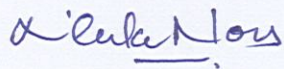
(viii) The Aggregate value of all Non-recurrent Related Party Transactions for the Financial year 2026/2027.(Inclusive of the aforesaid transactions) is Rs. 495,000,000/-(Unaudited)

Yours faithfully,

By Order of the Board

BERUWALA RESORTS PLC

CORPORATE MANAGERS & SECRETARIES (PVT) LTD



Secretaries

nn/ms