RAMBODA FALLS PLC

INTERIM FINANCIAL STATEMENTS –03rd QUARTER
NINE (09) MONTHS ENDED 31st DECEMBER 2025

RAMBODA FALLS PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the Nine Months ended 31st December

	Three Months Ended 31st December			Nine Months Ended 31st December		
	2025	2024	Variance	2025	2024	Variance
	Rs.	Rs.	%	Rs.	Rs.	%
	(Un-audited)	(Audited)		(Un-audited)	(Audited)	
Revenue	48,346,247	65,341,899	(26)	142,567,558	151,248,632	(6)
Direct Cost	(28,877,529)	(30,472,105)	(5)	(83,975,025)	(76,820,377)	9
Gross Profit	**19,468,718**	**34,869,794**		**58,592,533**	**74,428,255**	
Other Operating Income	1,915,140	1,592,923	20	6,007,337	3,665,488	64
Administration & Other Expenses	(18,851,879)	(20,465,726)	(8)	(56,476,417)	(58,502,079)	(3)
Marketing & Selling Expenses	(866,728)	(2,518,903)	(66)	(3,111,648)	(7,363,403)	(58)
Profit / (Loss) From Operations	**1,665,250**	**13,478,088**		**5,011,805**	**12,228,261**	
Finance Income	1,498,745	314,086	377	4,308,195	1,973,805	118
Finance Expenses	(198,513)	-	0	(592,485)	-	0
Net Finance Income/(Cost)	**1,300,232**	**314,086**	314	**3,715,710**	**1,973,805**	(88)
Profit / (Loss) Before Taxation	**2,965,482**	**13,792,174**	(78)	**8,727,515**	**14,202,066**	(39)
Income Tax Expences	(889,645)	(2,576,269)		(4,146,342)	(7,728,807)	
Profit / (Loss) for the Period	**2,075,837**	**11,215,905**	(81)	**4,581,173**	**6,473,259**	(29)
Other comprehensive income						
Items that are or may be reclassified subsequently to profit ot loss						
Remeasurement of Defined Benefit Obligation						
Related tax on Remeasurement of Define Benefit Obligation	-	-				
Revaluation Surplus	-	-		-	-	
Related Tax on Revaluation Surplus	-	-		-	-	
Other Comphehencive Income for the year , net of tax	-	-		-	-	
Total Comprehensive Income/(loss) for the Period	**2,075,837**	**11,215,905**	(81)	**4,581,173**	**6,473,259**	(29)
Profit / (Loss) Per Share	0.10	0.56		0.23	0.32	

RAMBODA FALLS PLC

STATEMENT OF FINANCIAL POSITION

As at 31st December	2025 Rs. (Un-audited)	2024 Rs. (Audited)
ASSETS		
Non-Current Assets		
Property, Plant & Equipment	613,590,567	641,929,414
Right of Use Assets	5,923,175	
Total Non Current Assets	**619,513,741**	**641,929,414**
Current Assets		
Inventories	6,615,927	6,159,184
Trade & Other Receivables	11,918,232	11,815,493
Financial Assets Measured at Amortised Cost	18,756,720	13,138,671
Cash & Cash Equivalents	56,138,448	46,990,920
Total Current Assets	**93,429,327**	**78,104,268**
TOTAL ASSETS	**712,943,068**	**720,033,682**
EQUITY AND LIABILITIES		
Equity		
Stated Capital	100,000,020	100,000,020
Revaluation Reserve	319,516,164	320,920,574
Retained Earnings	89,109,922	87,360,385
Total Equity	**508,626,106**	**508,280,979**
Non-Current Liabilities		
Retirement Benefit Obligation	4,562,415	3,273,596
Deferred Tax Liability	168,576,041	171,538,444
Lease Liability	6,546,339	-
Total Non-Current Liabilities	**179,684,795**	**174,812,040**
Current Liabilities		
Trade & Other Payables	27,525,460	32,135,831
Interest Bearings Loans & Borrowings	-	699,026
Lease Liability	560,000	
Income Tax Payable	(6,260,854)	3,248,154
Dividend Payable	1,041,885	791,522
Bank Overdrafts	1,765,674	66,129
Total Current Liabilities	**24,632,166**	**36,940,662**
Total Liabilities	**204,316,961**	**211,752,703**
TOTAL EQUITY & LIABILITIES	**712,943,068**	**720,033,682**
Net assets per share	25.43	25.41

I certify that the financial statements comply with the requirements of the Companies Act No. 7 of 2007.

Kasun Wickramage
Accountant

The Board of Directors is responsible for the preparation and presentation of these financial statements approved and signed for and on behalf of the Board.

J.A.D. Viraj Rasanga
Director
10/02/2026

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B.A.N.N.K Perera
Director

RAMBODA FALLS PLC

STATEMENT OF CHANGES IN EQUITY

For the Nine Months ended 31st December 2025	Stated Capital Rs.	Revaluation Reserve Rs.	Retained Earnings Rs.	Total Equity Rs.
As at 01st April, 2024	100,000,020	319,516,164	84,819,493	504,335,677
Total comprehensive income for the period				
Profit for the year	-	-	29,964,233	29,964,233
Other comprehensive income	-		(254,977)	(254,977)
Realization on Revalued assets diposal		-	-	
Total comprehensive income for the period	**-**	**-**	**29,709,256**	**29,709,256**
Transactions with owners - Contributions & Distributions				
Dividend Paid	-	-	(10,000,000)	(10,000,000)
Total transactions with owners	**-**	**-**	**(10,000,000)**	**(10,000,000)**
As at 31st March, 2025	**100,000,020**	**319,516,164**	**104,528,749**	**524,044,933**
As at 01st April, 2025	100,000,020	319,516,164	104,528,749	524,044,933
Total comprehensive income for the period				
Profit for the period	-	-	4,581,173	4,581,173
Other comprehensive income	-	-		-
Total comprehensive income for the period	**-**	**-**	**4,581,173**	**4,581,173**
Transactions with owners - Contributions & Distributions				
Dividend Paid	-	-	(20,000,000)	(20,000,000)
Total transactions with owners	**-**	**-**	**(20,000,000)**	**(20,000,000)**
As at 31st December 2025	**100,000,020**	**319,516,164**	**89,109,922**	**508,626,106**

Figures in brackets indicate deductions.

RAMBODA FALLS PLC
STATEMENT OF CASH FLOW

For the Nine Months ended 31st December	2025 Rs.	2024 Rs.
Cash Flows from Operating Activities		
Profit before taxation	8,727,515	14,202,066
Adjustments for:		
Depreciation on property, Plant & Equipment	17,237,469	16,893,441
Amortisation of Right of Use Assest	170,309	
Finance Cost	579,057	
Interest Income	(3,360,244)	(2,334,356)
Unrealized Exchange Loss	-	
Operating Profit before Working Capital Changes	23,354,106	28,761,151
(Increase)/decrease in Inventories	757,060	1,625,637
(Increase)/decrease in Trade & other Receivables	14,786,906	7,455,260
Increase/(decrease) in Trade & other Creditors	(13,813,568)	2,295,468
Cash generated from/ (used in) operation	25,084,504	40,137,517
Less:		
Interest Paid	-	
Income tax paid	(17,429,926)	(15,329,054)
Gratuity Paid	(390,000)	(1,600,000)
Net cash generated from operating activities	7,264,578	23,208,464
Cash flows from/ (used in) investing activities		
Purchase and Construction of Property, Plant & Equipment	(1,793,636)	(7,103,368)
Interest received	3,360,244	2,334,356
Investment In Fixed Deposit	(1,270,806)	(5,609,171)
Net cash used in investing activities	295,802	(10,378,182)
Cash flows from financing activities		
Divident Paid	(19,746,641)	(9,861,106)
Principal Payment under Finance Lease Liabilities		(743,071)
Net cash flows (used in) from financing activities	(19,746,641)	(10,604,177)
Net Increase/(Decrease) in Cash & Cash Equivalents	(12,186,261)	2,226,104
Cash & Cash Equivalents at the Beginning of the Period	66,559,034	44,698,687
Cash & Cash Equivalents at the End of the Period	**54,372,773**	**46,924,791**
Analysis of cash and cash equivalents		
Cash at bank	51,327,272	44,231,517
Cash in hand	4,811,175	2,759,403
Bank Overdraft	(1,765,674)	(66,129)
	54,372,773	**46,924,791**

Corporate Information

Name of the Company	Ramboda Falls PLC
Status &Legal Form	A quoted Public Company with limited liability incorporated in Sri Lanka
Company Registration No.	PV/PB 8234 PQ
VAT Registration No.	114173339-7000
Registered Office	No.76, Rock Fall Estate, Nuwara-Eliya Road, Ramboda, Sri Lanka. Web: www.rambodafalls.com Email: rambodafall@gmail.com
Board of Directors	• Mr. K.L. Yeoh – Executive Chairman • Mr. J. A.D.Viraj Rasanga – Executive Director • Mr. M. George – Executive Director • Ms. Y.S. Lee – Non-Executive Director • Mr. M.M.M.Amsath– Senior Independent Director • Mr. B.A.N.N.K. Perera – Independent Non-Executive Director • Mr. J.T.D. David–Independent Non-Executive Director • Mr. S.J. Chandrasena– Non-Executive Director • Mr.L.K. Loo -Non-Executive Director
Secretaries & Registrars	SSP Corporate Services (Pvt) Limited, No. 101, Inner Flower Road, Colombo 03.
External Auditor	KPMG, Chartered Accountants, 32A, Sir Mahamed Macan Markar Mawatha, P O Box 186, Colombo 03.
Internal Auditor	Wannigama Associates Chartered Accountants No. 41/25/111, Sampathpura, Watareka, Meegoda.
Bankers	Hatton National Bank PLC PEOPLE'S BANK

Share Holders Information

Share Price Movements during the period

	Price Rs.
High	47.40
Lowest	35.00
Closing	37.80

20 Major shareholders of the Company as at 31st December 2025

No	*Name of the Shareholder*	*No. of Shares*	*Shareholding (%)*
1	Mr. K L Yeoh	12,938,371.00	64.69
2	Mr. I J A Karunarathna	1,693,455.00	8.47
3	Mr. P D Panagoda	1,382,675.00	6.91
4	Mrs. L D H Sigera	751,425.00	3.76
5	Ms. L D N Sigera	751,425.00	3.76
6	Mr. L S Sigera	741,427.00	3.71
7	Mr. P T Karunarathne	251,944.00	1.26
8	Mrs.H P Gin	190,130.00	0.95
9	Finextra Capital Pvt Ltd	101,000.00	0.51
10	Mr.T Igarashi	100,000.00	0.5
11	Global Stanford Campus Pvt Ltd	58,399.00	0.29
12	Mr.S D N G Hewabaranige	54,064.00	0.27
13	Mr. A A P S K Karunarathne	33,903.00	0.17
14	Ms. R M I P Ranasinghe	30,692.00	0.15
15	Mr. G C Goonetileke	30,500.00	0.15
16	Mr. N A Withana	26,200.00	0.13
17	Mr. P N C Gomes	25,000.00	0.13
18	Hettigoda City Pvt Ltd	25,000.00	0.13
19	Mr. S Ishizuka	24,679.00	0.12
20	Mr. K S R Perera	24,089.00	0.12
		19,234,378.00	96.18
	Others	765,622.00	3.82
	Total	**20,000,000.00**	**100**

Share Holding as at 31st December 2025

Public Holding %		26.84%
Directors shareholding		64.69%
Holding of 5% or More		8.47%
Total		100.00%
Float adjusted market capitalization	Rs.	202,916,977.00
Total No. of Shareholders representing the public Holding		843

The float adjusted market capitalization as at 31st December 2025 is Rs. 202.9 million and minimum public holding requirement is compliant with option-2 as per Sec 7.13.1 (b) of the Listing Rule of CSE.

Directors Shareholding as at 31st December 2025

Name of the Director	*No. of Shares*	*Shareholding (%)*
Mr. K L Yeoh	12,938,371.00	64.69
Mr. J A D Viraj Rasanga	-	-
Ms. Y S Lee	-	-
Mr.M George	-	-
Mr. M M M Amsath	-	-
Mr. B A N N K Perera	-	-
Mr. J T D David	-	-
Mr. S J Chandrasena	-	-
Mr.L K Loo	-	-
Total	**12,938,371.00**	**64.69**

01. Reporting Entity

Ramboda Falls PLC, ("the Company") is a Company domiciled in Sri Lanka. The shares of the Company have a primary listing on the Colombo Stock Exchange.

The address of the registered office and the principal place of the business is situated No. 76, Rock Fall Estate, Nuwaraeliya Road, Ramboda.

The Principle activity of the Company is hoteliering and leisure related activities.

02. Basis of Preparation

The interim financial statements of the Company have been prepared in accordance with the same accounting policies and methods of computations as in the most recent audited financial statements and are in compliance with the Sri Lanka Accounting Standard (LKAS- 34) Interim Financial Reporting.

03. Stated Capital

The Number of Shares representing the Stated Capital 20,000,000 Ordinary Shares.

04. Seasonality or Cyclicality of Operation

There was no Seasonality / Cyclicality impact on the operations of the company which need to be disclosed.

05. Segment Information

There was no Segment information in accordance with the SLFRS 8 (Operating Segments) Standard.

06. Events Occurring After the End of the Reporting Period

To the date of financial position, no circumstances have arisen which would require adjustment to or disclosure in the financial statements.

07. Capital Commitments and Contingencies

There have been no Contingent Liabilities and Capital Commitments outstanding as at the end of the reporting period.

www.rambodafalls.com