RAMBODA FALLS PLC

INTERIM FINANCIAL STATEMENTS –04TH QUARTER
TWELVE (12) MONTHS ENDED 31st MARCH 2026

RAMBODA FALLS PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the Twelve Months ended 31st March

	Three Months Ended 31st March			Twelve Months Ended 31st March		
	2026 Rs. (Un-audited)	2025 Rs. (Audited)	Variance %	2026 Rs. (Un-audited)	2025 Rs. (Audited)	Variance %
Revenue	70,181,063	91,017,991	(23)	212,748,621	242,266,623	(12)
Direct Cost	(38,200,831)	(58,079,997)	(34)	(122,175,855)	(134,987,316)	(9)
Gross Profit	**31,980,232**	**32,937,994**		**90,572,766**	**107,279,307**	
Other Operating Income	4,077,633	2,554,715	60	10,084,969	6,042,853	67
Administration & Other Expenses	(23,804,280)	(9,443,656)	152	(80,280,697)	(67,475,721)	19
Marketing & Selling Expenses	(1,469,970)	4,010,649	(137)	(4,581,618)	(3,352,754)	37
Profit / (Loss) From Operations	**10,783,616**	**30,059,702**		**15,795,420**	**42,493,684**	
Finance Income	1,464,425	1,945,355	(25)	5,772,621	3,247,284	78
Finance Expenses	(228,288)	(918,478)	0	(820,773)	(994,231)	0
Net Finance Income/(Cost)	**1,236,137**	**1,026,877**	20	**4,951,848**	**2,253,053**	(120)
Profit / (Loss) Before Taxation	**12,019,753**	**31,086,580**	(61)	**20,747,268**	**44,746,737**	(54)
Income Tax Expences	(10,356,629)	(12,481,528)		(14,502,971)	(14,782,504)	
Profit / (Loss) for the Period	**1,663,124**	**18,605,051**	(91)	**6,244,297**	**29,964,233**	(79)
Other comprehensive income						
Items that are or may be reclassified subsequently to profit ot loss						
Remeasurement of Defined Benefit Obligation	-			(904,031)	(364,253)	
Related tax on Remeasurement of Define Benefit Obligation	-	-		126,564	109,276	
Revaluation Surplus	-	-		-	-	
Related Tax on Revaluation Surplus	-	-		-	-	
Other Comphehencive Income for the year , net of tax	-	-		(777,467)	(254,977)	
Total Comprehensive Income/(loss) for the Period	**1,663,124**	**18,605,051**	(91)	**5,466,830**	**29,709,256**	(82)
Profit / (Loss) Per Share	0.08	0.93		0.31	1.50	

RAMBODA FALLS PLC

STATEMENT OF FINANCIAL POSITION

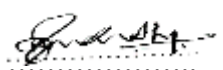
As at 31st March	2026 Rs. (Un-audited)	2025 Rs. (Audited)
ASSETS		
Non-Current Assets		
Property, Plant & Equipment	613,922,531	629,034,398
Right of Use Assets	5,866,403	6,093,484
Total Non Current Assets	**619,788,934**	**635,127,882**
Current Assets		
Inventories	7,623,488	7,372,987
Trade & Other Receivables	18,765,447	26,705,138
Financial Assets Measured at Amortised Cost	19,296,383	17,485,913
Cash & Cash Equivalents	62,534,774	66,559,034
Total Current Assets	**108,220,091**	**118,123,073**
TOTAL ASSETS	**728,009,025**	**753,250,955**
EQUITY AND LIABILITIES		
Equity		
Stated Capital	100,000,020	100,000,020
Revaluation Reserve	319,516,164	319,516,164
Retained Earnings	90,773,046	104,528,749
Total Equity	**510,289,230**	**524,044,933**
Non-Current Liabilities		
Retirement Benefit Obligation	6,163,706	4,952,415
Deferred Tax Liability	168,576,041	168,576,041
Lease Liability	6,734,463	5,967,280
Total Non-Current Liabilities	**181,474,210**	**179,495,737**
Current Liabilities		
Trade & Other Payables	30,676,056	41,339,029
Lease Liability	560,000	560,000
Income Tax Payable	3,969,643	7,022,729
Dividend Payable	1,039,886	788,527
Total Current Liabilities	**36,245,584**	**49,710,285**
Total Liabilities	**217,719,795**	**229,206,022**
TOTAL EQUITY & LIABILITIES	**728,009,025**	**753,250,955**
Net assets per share	25.51	26.20

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



Kasun Wickramage
Chief 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.



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M.M.M. Amsath
Director
27/05/2026



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B.A.N.N.K Perera
Director

RAMBODA FALLS PLC

STATEMENT OF CHANGES IN EQUITY

For the Twelve Months ended 31st March 2026	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	-	-	6,244,297	6,244,297
Other comprehensive income	-	-		-
Total comprehensive income for the period	**-**	**-**	**6,244,297**	**6,244,297**
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 March 2026	**100,000,020**	**319,516,164**	**90,773,046**	**510,289,230**

Figures in brackets indicate deductions.

RAMBODA FALLS PLC
STATEMENT OF CASH FLOW

For the Twelve Months ended 31st March	2026 Rs.	2025 Rs.
Cash Flows from Operating Activities		
Profit before taxation	20,747,268	44,746,737
Adjustments for:		
Depreciation on property, Plant & Equipment	23,076,916	22,556,397
Amortisation of Right of Use Assest	227,081	227,086
Provision for Employee Benefits	-	1,502,565
Finance Cost	767,181	862,804
Interest Income	(4,349,242)	(3,247,284)
Provision For Bad Debts	-	(149,400)
Unrealized Exchange Loss	-	206,150
Operating Profit before Working Capital Changes	40,469,204	66,705,055
(Increase)/decrease in Inventories	(250,501)	411,831
(Increase)/decrease in Trade & other Receivables	7,939,691	(7,283,889)
Increase/(decrease) in Trade & other Creditors	(10,662,973)	10,098,666
Cash generated from/ (used in) operation	37,495,421	69,931,663
Less:		
Income tax paid	(17,556,058)	(17,905,321)
Gratuity Paid	1,211,291	(1,788,000)
Net cash generated from operating activities	21,150,654	50,238,342
Cash flows from/ (used in) investing activities		
Purchase and Construction of Property, Plant & Equipment	(7,965,047)	(9,477,608)
Interest received	4,349,242	3,247,284
Investment In Fixed Deposit	(1,810,469)	(10,163,655)
Net cash used in investing activities	(5,426,274)	(16,393,979)
Cash flows from financing activities		
Divident Paid	(19,748,641)	(9,864,101)
Repayment of Lease Liability		(560,000)
Principal Payment under Finance Lease Liabilities		(1,559,917)
Net cash flows (used in) from financing activities	(19,748,641)	(11,984,018)
Net Increase/(Decrease) in Cash & Cash Equivalents	(4,024,260)	21,860,348
Cash & Cash Equivalents at the Beginning of the Period	66,559,034	44,698,687
Cash & Cash Equivalents at the End of the Period	**62,534,774**	**66,559,034**
Analysis of cash and cash equivalents		
Cash at bank	61,916,874	65,162,092
Cash in hand	617,900	1,396,942
	62,534,774	**66,559,034**

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	42.50
Lowest	31.20
Closing	33.50

20 Major shareholders of the Company as at 31st March 2026

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	1,665,980.00	8.33
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	Mr. A A P S K Karunarathne	119,373.00	0.6
10	Mr.T Igarashi	100,000.00	0.5
11	Mr.S D N G Hewabaranige	54,757.00	0.27
12	Mr.H A S Appuhami	48,536.00	0.24
13	Ms. R M I P Ranasinghe	30,692.00	0.15
14	Mr. G C Goonetileke	30,500.00	0.15
15	Global Stanford Campus Pvt Ltd	30,233.00	0.15
16	Mr. H U SHASANKA	27,016.00	0.14
17	Mr. N A Withana	26,200.00	0.13
18	Mr. P N C Gomes	25,000.00	0.13
19	Hettigoda City Pvt Ltd	25,000.00	0.13
20	Mr. N H Talgaswatte	25,000.00	0.13
		19,215,684.00	96.09
	Others	784,316.00	3.91
	Total	**20,000,000.00**	**100**

Share Holding as at 31st March 2026

Public Holding %		26.98%
Directors shareholding		64.69%
Holding of 5% or More		8.33%
Total		100.00%
Float adjusted market capitalization	Rs.	180,754,242.00
Total No. of Shareholders representing the public Holding		867

The float adjusted market capitalization as at 31st March 2026 is Rs. 180.7 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 March 2026

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