RAMBODA FALLS PLC

INTERIM FINANCIAL STATEMENTS – 1st QUARTER ENDED 30th June 2026

RAMBODA FALLS PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the Quarter ended 30th June 2026

		Three Months Ended 30th June 2026			
		2026	**2025**	**Variance**	**Variance**
		Rs.	**Rs.**	**%**	
		(Un-audited)	**(Audited)**		
Revenue	**5**	28,445,977	42,574,631	(33)	(14,128,654)
Direct Cost		(23,327,800)	(26,459,500)	(12)	3,131,700
Gross Profit		**5,118,177**	**16,115,131**		(10,996,954)
Other Operating Income	**6**	1,726,575	1,379,301	25	347,274
Administration & Other Expenses		(18,179,682)	(16,523,030)	10	(1,656,653)
Marketing & Selling Expenses		(761,289)	(838,855)	(9)	77,566
Profit / (Loss) From Operations	**7**	**(12,096,220)**	**132,547**		(12,228,767)
Finance Income	**8**	2,555,223	1,431,516	78	1,123,707
Finance Expenses		(194,926)	(11,293)	0	(183,633)
Net Finance Income/(Cost)		**2,360,297**	**1,420,223**	(66)	940,074
Profit / (Loss) Before Taxation		**(9,735,924)**	**1,552,770**	(727)	(11,288,693)
Income Tax Expences	**9**	-	-		-
Profit / (Loss) for the Period		**(9,735,924)**	**1,552,770**	(727)	(11,288,693)
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		**(9,735,924)**	**1,552,770**	(727)	(11,288,693)
Profit / (Loss) Per Share	**10**	(0.49)	0.08		

RAMBODA FALLS PLC

STATEMENT OF FINANCIAL POSITION

As at 30th June 2026	Note	2026 Rs. (Un-audited)	2025 Rs. (Audited)	As at 31/03/2026 Rs. (Un-audited)
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	11	968,359,560	632,967,498	961,088,804
Right of Use Assets	13	5,809,631	-	5,866,403
Intangible Asset	12	-	-	-
Total Non Current Assets		**974,169,190**	**632,967,498**	**966,955,207**
Current Assets				
Inventories	14	5,845,406	5,408,863	7,623,488
Trade & Other Receivables	15	19,293,713	10,167,468	18,765,453
Financial Assets Measured at Amortised Cost		20,610,807	17,699,515	19,296,383
Cash & Cash Equivalents	16	30,344,346	72,590,098	62,534,774
Total Current Assets		**76,094,271**	**105,865,943**	**108,220,097**
TOTAL ASSETS		**1,050,263,462**	**738,833,440**	**1,075,175,304**
EQUITY AND LIABILITIES				
Equity				
Stated Capital	17	100,000,020	100,000,020	100,000,020
Revaluation Reserve		666,682,439	320,920,574	666,682,439
Retained Earnings		81,834,347	107,315,132	91,570,271
Total Equity		**848,516,807**	**528,235,726**	**858,252,730**
Non-Current Liabilities				
Retirement Benefit Obligation	18	5,096,331	4,778,574	6,163,706
Deferred Tax Liability	20	168,576,041	-	168,576,041
Lease Liability		6,255,994	173,387,497	6,062,463
Total Non-Current Liabilities		**179,928,366**	**178,166,071**	**180,802,210**
Current Liabilities				
Trade & Other Payables	21	18,537,015	22,173,793	30,438,835
Lease Liability		672,000		672,000
Income Tax Payable	22	1,569,643	8,728,066	3,969,643
Dividend Payable		1,039,631	788,527	1,039,886
Bank Overdrafts			741,257	
Total Current Liabilities		**21,818,289**	**32,431,642**	**36,120,363**
Total Liabilities		**201,746,655**	**210,597,714**	**216,922,574**
TOTAL EQUITY & LIABILITIES		**1,050,263,462**	**738,833,440**	**1,075,175,304**
Net assets per share		42.43	26.41	42.91

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

K.P.T.V.K.PATHIRANA
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
10/08/2026

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B.A.N.N.K Perera
Director
10/08/2026

STATEMENT OF CHANGES IN EQUITY

As at 30th June 2026	Stated Capital Rs.	Revaluation Reserve Rs.	Retained Earnings Rs.	Total Equity Rs.
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 year	-	-	7,041,522	(41,343,544)
Other comprehensive income	-	-		-
Realization on Revalued assets diposal	-	347,166,275	-	-
Total comprehensive income for the period				
Transactions with owners - Contributions & Distributions	-	-	(20,000,000)	**(20,000,000)**
Dividend Paid	-	-	(20,000,000)	(20,000,000)
Total transactions with owners				
As at 31st March, 2026	**100,000,020**	**319,516,164**	**91,570,271**	**511,086,455**
As at 01st April, 2026	100,000,020	666,682,439	91,570,271	511,086,455
Total comprehensive income for the period				
Profit for the period	-	-	(9,735,924)	(9,735,924)
Other comprehensive income	-	-		-
Total comprehensive income for the period	**-**	**-**	**(9,735,924)**	**(9,735,924)**
Transactions with owners - Contributions & Distributions				
Dividend Paid	-	-		-
Total transactions with owners	**-**	**-**	**-**	**-**
As at 30th June 2026	**100,000,020**	**666,682,439**	**81,834,347**	**501,350,531**
Figures in brackets indicate deductions.	100,000,020	666,682,439	81,834,347	501,350,531

RAMBODA FALLS PLC
STATEMENT OF CASH FLOW

For the Quarter ended 30th June 2026	2026 Rs.	2025 Rs.	As at 31st March 2026 Rs.
Cash Flows from Operating Activities			
Profit before taxation	(9,735,924)	1,552,770	21,544,493
Adjustments for:			
Depreciation on property, Plant & Equipment	7,509,536	5,733,731	23,076,918
Amortisation of Right of Use Assest	56,772		227,081
Provision for Employee Benefits	-		1,601,291
Finance Cost	193,531		767,181
Interest Income	(862,825)	(1,193,321)	(4,349,242)
Provision For Bad Debts	-	-	-
Unrealized Exchange Loss	-	-	-
Operating Profit before Working Capital Changes	(2,838,909)	6,093,180	42,867,721
(Increase)/decrease in Inventories	1,778,082	2,051,939	(250,501)
(Increase)/decrease in Trade & other Receivables	(528,260)	16,388,270	7,939,685
Increase/(decrease) in Trade & other Creditors	(11,901,819)	(17,586,477)	(11,460,194)
Cash generated from/ (used in) operation	(13,490,906)	6,946,913	39,096,711
Less:			
Income tax paid	(2,400,000)	(2,576,294)	(17,556,058)
Gratuity Paid	(1,067,375)	-	(390,000)
Net cash generated from operating activities	(16,958,281)	4,370,619	21,150,654
Cash flows from/ (used in) investing activities			
Purchase and Construction of Property, Plant & Equipment	(14,780,292)	(60,530)	(7,965,047)
Interest received	862,825	1,193,321	4,349,242
Investment In Fixed Deposit	(1,314,424)	(213,603)	(1,810,469)
Net cash used in investing activities	(15,231,891)	919,188	(5,426,274)
Cash flows from financing activities			
Divident Paid	(255)	-	(19,748,640)
Repayment of Lease Liability			
Principal Payment under Finance Lease Liabilities	-	-	
Net cash flows (used in) from financing activities	(255)	-	(19,748,640)
Net Increase/(Decrease) in Cash & Cash Equivalents	(32,190,427)	5,289,807	(4,024,260)
Cash & Cash Equivalents at the Beginning of the Period	62,534,773	66,559,034	66,559,034
Cash & Cash Equivalents at the End of the Period	**30,344,346**	**71,848,841**	**62,534,773**
Analysis of cash and cash equivalents			
Cash at bank	29,549,846	69,901,641	61,916,874
Cash in hand	794,500	2,688,457	617,900
Bank Overdraft	-	(741,257)	
	30,344,346	**71,848,841**	**62,534,773**
	(0)	(0)	

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. M. George – Executive Director • Mrs. 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	UHY Centra Management Associates Chartered Accountants No. 25, Simson Hewavitharana Road, Colombo 03, Sri Lanka.
Bankers	Hatton National Bank PLC PEOPLE'S BANK

Share Holders Information

Share Price Movements during the period

	Price Rs.
High	38.00
Lowest	25.00
Closing	25.20

20 Major shareholders of the Company as at 30th June 2026

No	*Name of the Shareholder*	*No. of Shares*	*Shareholding (%)*
1	Mr. K L Yeoh	12,938,371	64.69
2	Mr. I J A Karunaratna	1,420,689	7.10
3	Mr. P D Panagoda	1,382,675	6.91
4	Mrs. L D H Sigera	751,425	3.76
5	Ms. L D N Sigera	751,425	3.76
6	Mr. L S Sigera	635,630	3.18
7	Mr. P T Karunaratne	251,944	1.26
8	Mrs.H P Gin	190,130	0.95
9	Mr. A A P S K Karunaratne	173,963	0.87
10	Mr.T Igarashi	100,000	0.5
11	Mr.H A S Appuhami	71,536	0.36
12	Mr.S D N G Hewabaranige	54,757	0.27
13	Mr. N H Talgaswat te	45,000	0.23
14	Ms. R M I P Ranasinghe	30,692	0.15
15	Mr. G C Goonetileke	30,500	0.15
16	MR. H.K.U.D.L. Amarasiri	30,385	0.15
17	MR. G.V. Sanjaya	28,138	0.14
18	Mr. N A Withana	26,200	0.13
19	MR. A.K.S. MENDIS	25,250	0.13
20	Hettigoda City Pvt Ltd	25,000	0.13
	Total Of 20 Major Shareholders	**18,963,710.00**	**94.82**
21	Others Shareholders	1,036,290.00	5.18
	Total Number Of Shares	**20,000,000.00**	**100**

Share Holding as at 30th June 2026

Public Holding %		28.20%
Directors' Shareholding		64.69%
Holding of 5% or More		7.10%
Total		100.00%
Float adjusted market capitalization	Rs.	142,151,688.00
Total No. of Shareholders representing the public Holding		1,002

The float adjusted market capitalization as at 31st March 2026 is Rs. 142.1 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 30th June 2026

No	*Name of the Director*	*No. of Shares*	*Shareholding (%)*
1	Mr. K L Yeoh	12,938,371	64.69
2	Mrs. Y S Lee		
3	Mr.M George		
4	Mr. M M M Amsath		
5	Mr. B A N N K Perera		
6	Mr. J T D David		
7	Mr. S J Chandrasena		
8	Mr.L K Loo		
	Total	**12,938,371**	**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, Sri Lanka.

The Principal 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