RAMBODA FALLS PLC

INTERIM FINANCIAL STATEMENTS – 2nd QUARTER ENDED 30th September 2026

RAMBODA FALLS PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the Six Month ended 30th September 2026

	Three Months Ended 30th September 2026			Six Months Ended 30th September 2026		
	2026	**2025**	**Variance**	**2026**	**2025**	**Variance**
	Rs.	**Rs.**	**%**	**Rs.**	**Rs.**	**%**
	(Un-audited)	**(Audited)**		**(Un-audited)**	**(Audited)**	
Revenue	**37,526,899**	51,646,681	(27)	**65,972,876**	94,221,312	(30)
Direct Cost	**(27,393,999)**	(28,637,996)	196	**(50,721,799)**	(55,097,496)	(8)
Gross Profit	**10,132,900**	23,008,685	(56)	**15,251,077**	39,123,816	
Other Operating Income	**2,592,653**	2,712,896	(4)	**4,319,228**	4,092,197	6
Administration & Other Expenses	**(22,626,981)**	(21,101,508)	207	**(40,806,663)**	(37,624,538)	8
Marketing & Selling Expenses	**(1,545,049)**	(1,406,066)	210	**(2,306,339)**	(2,244,921)	3
Profit / (Loss) From Operations	**(11,446,476)**	3,214,007	(256)	**(23,542,696)**	3,346,554	
Finance Income	**445,312**	1,377,935	(68)	**3,000,534**	2,809,450	7
Finance Expenses	**(1,028,345)**	(382,679)	369	**(1,223,271)**	(393,972)	0
Net Finance Income/(Cost)	**(583,034)**	995,255	41	**1,777,263**	2,415,478	26
Profit / (Loss) Before Taxation	**(12,029,510)**	4,209,263	(186)	**(21,765,434)**	5,762,033	(478)
Income Tax Expences	**-**	(3,256,697)		**-**	(3,256,697)	
Profit / (Loss) for the Period	**(12,029,510)**	952,566	(1163)	**(21,765,434)**	2,505,336	(969)
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	**(12,029,510)**	952,566	(1363)	**(21,765,434)**	2,505,336	(969)
Profit / (Loss) Per Share	(0.60)	0.05		**(1.09)**	0.13	

RAMBODA FALLS PLC

STATEMENT OF FINANCIAL POSITION

As at 30th September 2026	2026 Rs. (Un-audited)	2025 Rs. (Audited)	As at 31/03/2026 Rs. (Audited)
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	**948,589,204**	619,004,829	932,992,804
Right of Use Assets	**5,752,859**	5,979,942	5,866,397
Intangible Asset	**-**	-	-
Total Non Current Assets	**954,342,063**	624,984,771	938,859,201
Current Assets			
Inventories	**7,501,909**	7,490,300	7,623,488
Trade & Other Receivables	**9,530,552**	13,545,577	18,765,453
Financial Assets Measured at Amortised Cost	**10,856,117**	17,855,291	19,296,383
Income Tax Receivable	**3,151,804**	-	751,804
Cash & Cash Equivalents	**20,429,609**	73,430,514	62,534,774
Total Current Assets	**51,469,991**	112,321,683	108,971,902
TOTAL ASSETS	**1,005,812,054**	737,306,454	1,047,831,103
EQUITY AND LIABILITIES			
Equity			
Stated Capital	**100,000,020**	100,000,020	100,000,020
Revaluation Reserve	**542,865,359**	319,516,164	542,865,359
Retained Earnings	**68,289,746**	107,034,085	100,055,179
Total Equity	**711,155,125**	526,550,269	742,920,558
Non-Current Liabilities			
Retirement Benefit Obligation	**5,990,295**	4,562,415	7,392,420
Deferred Tax Liability	**259,304,949**	168,576,041	259,304,949
Lease Liability	**6,455,086**	6,347,826	6,062,461
Total Non-Current Liabilities	**271,750,330**	179,486,282	272,759,830
Current Liabilities			
Trade & Other Payables	**19,509,158**	32,303,203	30,438,829
Interest Bearings Loans & Borrowings			
Lease Liability	**672,000**	560,000	672,000
Income Tax Payable		(2,937,192)	-
Dividend Payable	**2,725,441**	788,527	1,039,886
Bank Overdrafts		555,365	
Total Current Liabilities	**22,906,599**	31,269,902	32,150,715
Total Liabilities	**294,656,930**	210,756,185	304,910,545
TOTAL EQUITY & LIABILITIES	**1,005,812,054**	737,306,454	1,047,831,103
Net assets per share	**35.56**	26.33	37.15

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
02/11/2026

…….
B.A.N.N.K Perera
Director
02/11/2026

RAMBODA FALLS PLC

STATEMENT OF CHANGES IN EQUITY

For the Six Months Ended 30th September 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	-	-	16,379,619	16,379,619
Other comprehensive Income / (Expense)	-	223,349,195	(853,189)	222,496,006
Realization on Revalued assets diposal	-		-	-
Total comprehensive income for the period		**223,349,195**	**15,526,430**	**238,875,625**
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**	**542,865,359**	**100,055,179**	**742,920,558**
As at 01st April, 2026	100,000,020	542,865,359	100,055,179	742,920,558
Total comprehensive income for the period				
Profit for the period	-	-	(21,765,434)	(21,765,434)
Other comprehensive income	-	-		-
Total comprehensive income for the period	**-**	**-**	**(21,765,434)**	**(21,765,434)**
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 30th September 2026	**100,000,020**	**542,865,359**	**68,289,746**	**711,155,125**
Figures in brackets indicate deductions.	100,000,020	542,865,359	68,289,746	711,155,125

RAMBODA FALLS PLC
STATEMENT OF CASH FLOW

For the Six Months ended 30th September 2026	2026 Rs.	2025 Rs.	As at 31st March 2026 Rs.
Cash Flows from Operating Activities			
Profit before taxation	**(21,765,434)**	5,762,033	21,534,620
Adjustments for:			
Depreciation on property, Plant & Equipment	**15,000,732**	11,476,533	23,076,918
Amortisation of Right of Use Assest	**113,538**	113,542	227,087
Provision for Employee Benefits	**-**		1,611,164
Finance Cost	**392,623**	380,544	767,181
Interest Income	**(1,109,979)**	(2,391,851)	(4,349,243.00)
Provision For Bad Debts / (Reversal)	**-**	-	-
Unrealized Exchange Gain/(Loss)	**-**	-	(1,156,669)
Operating Profit before Working Capital Changes	**(7,368,519)**	15,340,801	41,711,058
(Increase)/decrease in Inventories	**121,579**	(117,313)	(250,501)
(Increase)/decrease in Trade & other Receivables	**9,234,901**	13,159,561	7,939,686
Increase/(decrease) in Trade & other Creditors	**(10,929,666)**	(9,035,826)	(10,900,200)
Cash generated from/ (used in) operation	**(8,941,705)**	19,347,223	38,500,043
Less:			
Interest Paid			(560,000)
Income tax paid	**(2,400,000)**	(13,216,619)	(17,556,058)
Gratuity Paid	**(1,402,125)**	(390,000)	(390,000)
Net cash generated from operating activities	**(12,743,831)**	5,740,605	19,993,985
Cash flows from/ (used in) investing activities			
Purchase and Construction of Property, Plant & Equipment	**(30,597,134)**	(1,446,962)	(7,965,046)
Interest received	**1,109,979**	2,391,851	4,349,243
Investment In Fixed Deposit	**8,440,266**	(369,378)	(653,801)
Net cash used in investing activities	**(21,046,890)**	575,510	(4,269,604)
Cash flows from financing activities			
Divident Paid	**(8,314,445)**	-	(19,748,640)
Repayment of Lease Liability	**-**		
Principal Payment under Finance Lease Liabilities	**-**	-	
Net cash flows (used in) from financing activities	**(8,314,445)**	-	(19,748,640)
Net Increase/(Decrease) in Cash & Cash Equivalents	**(42,105,165)**	6,316,115	(4,024,260)
Cash & Cash Equivalents at the Beginning of the Period	**62,534,774**	66,559,034	66,559,034
Cash & Cash Equivalents at the End of the Period	**20,429,609**	72,875,150	62,534,774
Analysis of cash and cash equivalents			
Cash at bank	**19,104,828**	72,663,262	61,916,874
Cash in hand	**1,324,781**	767,252	617,900
Bank Overdraft	-	(555,365)	
	20,429,609	72,875,150	62,534,774
		(0)	(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.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	26.50
Lowest	21.70
Closing	24.00

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

No	*Name of the Shareholder*	*No. of Shares*	*Shareholding (%)*
1	MR. K.L. YEOH	12,938,371	64.69
3	MR. P.D. PANAGODA	1,304,218	6.52
2	MR. I.J.A. KARUNARATNE	1,128,832	5.64.
4	MRS. L.D.H. SIGERA	751,425	3.76
5	MISS LDN SIGERA	751,425	3.76
6	MR. L.S. SIGERA	604,998	3.02
7	MR. P.T. KARUNARATNE	251,944	1.26
8	MR. A.A.P.S.K. KARUNARATHNE	208,733	1.04
9	MRS H.P GIN	190,130	0.95
10	MS. J. THARSHANA	109,158	0.55
11	MR. H.A.S. APPUHAMY	102,000	0.51
12	MR. A.K.S. MENDIS	70,914	0.35
13	MR. S.D.N.G. HEWABARANIGE	54,757	0.27
14	MR. N.H. TALGASWATTE	50,000	0.25
15	MR. H.K.U.D.L. AMARASIRI	36,385	0.18
16	MR. G.V. SANJAYA	34,138	0.17
17	MR. H.B.E. LOYD	33,140	0.17
18	MR. HENRY ANTHONY ROHAN PIERIS	31,000	0.16
19	MR. R. SENARATHNA	30,723	0.15
20	MISS. R.M.I.P. RANASINGHE	30,692	0.15
	Total Of 20 Major Shareholdings	**18,712,983**	**87.91**
21	Other Shareholder	1,287,017	12.09
	Total Number of Shares	**20,000,000**	**100**

Share Holding as at 30th September 2026

Public Holding %		29.66%
Directors' Shareholding		64.69%
Holding of 5% or More		5.64%
Total		100.00%
Float adjusted market capitalization	Rs.	142,387,128.00
Total No. of Shareholders representing the public Holding		1,090

The float adjusted market capitalization as at 30th September 2026 is Rs. 142.3 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 September 2026

Name of the Director	*No. of Shares*	*Shareholding (%)*
Mr. K L Yeoh	12,938,371.00	64.69
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.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, 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