THE PALMS

FORT RESORTS

BERUWALA RESORTS PLC (PQ 1091)

6th May 2026

Ms. Nilupa Perera

Chief Regulatory Officer

Colombo Stock Exchange

Level 4, West Tower

World Trade Centre

Echelon Square

Colombo 1.

Dear Madam,

ERRATA NOTICE

INTERIM FINANCIAL STATEMENT FOR THE NINE MONTHS ENDED 31ST DECEMBER 2025

STATEMENT OF COMPREHENSIVE INCOME

With reference to the Interim Financial Statements of Beruwala Resorts PLC published on the website of the Colombo Stock Exchange, the Company wishes to inform that the following amendment has been made to the column "Change %" as at 31st December 2025 in the Statement of Comprehensive Income.

On Page 01 – Statement of Comprehensive Income - Group

On Page 02 – Statement of Comprehensive Income - Company

The revised Statement of Comprehensive Income incorporating the above amendment is enclosed herewith.

Thank you.

Yours faithfully,

BERUWALA RESORTS PLC

R Ketheeawaran

Chief Financial Officer

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Beruwala Resorts PLC

The Palms

INTERIM RESULTS

For the Nine Months Ended
31st December 2025

8 - 1 /3 , York Arcade Building ,

Leyden Bastian Road ,

Colombo 1

BERUWALA RESORTS PLC
THE PALMS - BERUWALA
STATEMENT OF COMPREHENSIVE INCOME
GROUP

GROUP		***GROUP***			***GROUP***		
For the year Ended		**For the Quarter Ended 31st December**			**For the Nine Months Ended 31st December**		
Audited		**Unaudited**	**Unaudited**		**Unaudited**	**Unaudited**	
31.03.2025		**2025**	**2024**	**Change**	**2025**	**2024**	**Change**
Rs.'000		**Rs.'000**	**Rs.'000**	**%**	**Rs.'000**	**Rs.'000**	**%**
841,257	Revenue	219,899	236,090	(7)	551,660	548,301	1
(276,455)	Cost of Sales	(74,210)	(78,989)	6	(200,710)	(191,731)	(5)
564,802	Gross Profit	145,689	157,101	(7)	350,950	356,569	(2)
6,888	Other Operating Income / (Expenses)	-	733	(100)	3,367	733	359
(363,602)	Administrative & Operating Expenses	(107,637)	(99,123)	(9)	(305,691)	(271,949)	(12)
(24,505)	Promotional & Marketing Expenses	(6,514)	(4,282)	(52)	(12,396)	(13,794)	10
183,584	Profit from Operating Activities	31,538	54,429	(42)	36,231	71,559	(49)
(55,757)	Finance Expenses	(13,571)	(16,345)	17	(38,646)	(46,872)	18
127,826	Profit / (Loss) before Exchange Gain / (Loss)	17,967	38,084	(53)	(2,415)	24,687	(110)
10,771	Exchange Gain / (Loss)	(3,601)	5,959	(160)	(5,773)	9,395	(161)
138,597	Profit / (Loss) before Taxation	14,366	44,043	(67)	(8,188)	34,082	(124)
(45,575)	Taxation	-	-		-		
93,022	Net Profit /(Loss) for the period	14,366	44,043	(67)	(8,188)	34,082	(124)
	OTHER COMPREHENSIVE INCOME						
214301	Revaluation Gain of Property Plant and Equipment	-	-		-		
2,413	Actuarial Gain / (Loss) on defined benefit plans	-	-		-	-	
(65,014)	Tax on other comprehensive income	-	-		-	-	
244,722	Total Comprehensive Income for the period	14,366	44,043	(67)	(8,188)	34,082	(124)
	Profit / (Loss) Attributable to;						
97,462	Equity holders of the parent	15,672	45,369		(4,938)	36,428	
(4,440)	Non- controlling interests	(1,306)	(1,326)		(3,250)	(2,345)	
93,022	Net Profit /(Loss) for the period	14,366	44,043		(8,188)	34,082	
	Total Comprehensive Income Attributable to;						
202,179	Equity holders of the parent	15,672	45,369		(4,938)	36,428	
42,543	Non- controlling interests	(1,306)	(1,326)		(3,250)	(2,345)	
244,722	Total Comprehensive Income for the period	14,366	44,043		(8,188)	34,082	
0.14	Earnings / (Loss) per Share	0.02	0.06		(0.01)	0.05	

BERUWALA RESORTS PLC
THE PALMS - BERUWALA
STATEMENT OF COMPREHENSIVE INCOME

COMPANY		*COMPANY*			*COMPANY*		
For the Year Ended		**For the Quarter Ended 31st December**			**For the Nine Months Ended 31st December**		
Audited		**Unaudited**	**Unaudited**		**Unaudited**	**Unaudited**	
31.03.2025		**2025**	**2024**	**Change**	**2025**	**2024**	**Change**
Rs.'000		**Rs.'000**	**Rs.'000**	**%**	**Rs.'000**	**Rs.'000**	**%**
841,257	Revenue	219,899	236,090	(7)	551,660	548,301	1
(276,455)	Cost of Sales	(74,210)	(78,989)	(6)	(200,710)	(191,731)	5
564,802	Gross Profit	145,689	157,101	(7)	350,950	356,569	(2)
6,888	Other Operating Income	-	733	(100)	3,367	733	359
(348,376)	Administrative & Operating Expenses	(103,083)	(95,267)	(8)	(290,800)	(260,636)	(12)
(24,505)	Promotional & Marketing Expenses	(6,514)	(4,282)	(52)	(12,396)	(13,794)	10
198,809	Profit from Operating Activities	36,092	58,285	(38)	51,122	82,872	(38)
(55,700)	Finance Cost	(13,564)	(16,334)	17	(38,599)	(46,830)	18
143,109	Profit / (Loss) before Exchange Gain / (Loss)	22,528	41,951	(46)	12,523	36,043	(65)
10,771	Exchange Gain / (Loss)	(3,601)	5,959	(160)	(5,773)	9,395	(161)
153,880	Profit / (Loss) before Taxation	18,927	47,910	(60)	6,750	45,438	(85)
(46,682)	Taxation	-	-	-	-	-	-
107,198	Net Profit /(Loss) for the period	18,927	47,910	(60)	6,750	45,438	(85)
	OTHER COMPREHENSIVE INCOME						
2,413	Actuarial Gain / (Loss) on defined benefit plans	-	-		-	-	
(724)	Deferred Tax on Other Comprehensive Income						
108,887	Total Comprehensive Income for the period	18,927	47,910	(60)	6,750	45,438	(85)
	Profit / (Loss) Attributable to;						
107,198	Equity holders of the parent	18,927	47,910		6,750	45,438	
-	Non- controlling interests	-	-		-	-	
107,198	Net Profit /(Loss) for the period	18,927	47,910		6,750	45,438	
	Total Comprehensive Income Attributable to;						
108,887	Equity holders of the parent	18,927	47,910		6,750	45,438	
-	Non- controlling interests	-	-		-	-	
108,887	Total Comprehensive Income for the period	18,927	47,910		6,750	45,438	
0.15	Earnings / (Loss) per Share	0.03	0.07		0.01	0.06	