ANILANA HOTELS AND PROPERTIES PLC

INTERIM FINANCIAL STATEMENTS (UNAUDITED)

FOR THE PERIOD ENDED

30TH JUNE 2026

ANILANA HOTELS AND PROPERTIES LIMITED

(Expressed in Sri Lankan Rupees)

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME - (UNAUDITED)

FOR THE PERIOD ENDED 30 JUNE	Group For The Period Ended		Company For The Period Ended	
	2026	2025	2026	2025
Revenue	-	-	-	-
Cost of Sales	-	-	-	-
Gross Profit	-	-	-	-
Other Income	-	246	-	-
Administrative Expenses	(32,627,297)	(36,401,385)	(19,369,532)	(21,958,210)
Business Promotion Expenses -	-	-	-	
Profit / (Loss) from Operation	**(32,627,297)**	**(36,401,139)**	**(19,369,532)**	**(21,958,210)**
Net Gain / (Loss) from Disposal of Assets	-	(98,790,000)	-	-
Net Finance (Cost) / Income	(55,886,685)	(55,419,673)	(36,558,144)	(36,092,925)
Profit / (Loss) Before Taxation	**(88,513,982)**	**(190,610,812)**	**(55,927,676)**	**(58,051,135)**
Income Tax Expense	-	-	-	-
Profit / (Loss) for the Year	**(88,513,982)**	**(190,610,812)**	**(55,927,676)**	**(58,051,135)**
Attributable to - Equityholders of the Parent	(88,513,982)	(190,610,812)	(55,927,676)	(58,051,135)
- Non-Controlling Interest	-	(0)	-	-
	(88,513,982)	**(190,610,812)**	**(55,927,676)**	**(58,051,135)**
Basic Earnings / (Loss) Per Share (Rs.)	**(0.07)**	**(0.15)**	**(0.04)**	**(0.05)**
Profit / (Loss) for the Year	(88,513,982)	(190,610,812)	(55,927,676)	(58,051,135)
Total Comprehensive Income / (Expense) for the Year	**(88,513,982)**	**(190,610,812)**	**(55,927,676)**	**(58,051,135)**
Attributable to - Equityholders of the Parent	(88,513,982)	(190,610,812)	(55,927,676)	(58,051,135)
- Non-Controlling Interest	-	-	-	-
	(88,513,982)	**(190,610,812)**	**(55,927,676)**	**(58,051,135)**

Figures in brackets indicate deductions

Notes to the Financial Statements on Pages 6 to 9 form an integral part of these Financial Statements.

ANILANA HOTELS AND PROPERTIES PLC

STATEMENT OF FINANCIAL POSITION - (UNAUDITED)

(Expressed in Sri Lankan Rupees)

FOR THE PERIOD ENDED	Group		Company	
	30 June 2026	**31 March 2026**	**30 June 2026**	**31 March 2026**
ASSETS				
Non-Current Assets				-
Property, Plant and Equipment	1,878,784,232	1,894,380,572	1,763,784,232	1,779,380,572
Investment Properties	165,200,000	165,200,000	-	-
Intangible Assets	-	-	-	-
Right-of-Use-Assets	-	-	-	-
Investment in Subsidiaries	-	-	436,230,494	436,230,494
Other Non Current Financial Assets	5,686,337	5,686,337	5,686,337	5,686,337
Total Non-Current Assets	**2,049,670,569**	**2,065,266,909**	**2,205,701,062**	**2,221,297,403**
Current Assets				
Property, Plant and Equipment	355,071,270	367,939,036		
Right-of-Use-Assets	20,239,555	20,239,555		
Inventories	650,715	650,715	582,750	582,750
Financial Assets at Fair Value through Profit or Loss (FVTPL)	-	-	-	-
Trade and Other Receivables	5,588,190	5,618,190	3,953,144	3,983,144
Amounts Due from Related Parties	24,985,870	24,985,871	27,404,450	26,914,768
Other Non-Financial Assets	-	-	-	-
Cash and Cash Equivalents	3,847,485	3,765,131	843,337	844,147
	410,383,085	**423,198,499**	**32,783,681**	**32,324,809**
Non - Current Assets Held-for-Sale	-	-		
Total Current Assets	**410,383,085**	**423,198,499**	**32,783,681**	**32,324,809**
Total Assets	**2,460,053,654**	**2,488,465,408**	**2,238,484,743**	**2,253,622,212**
EQUITY AND LIABILITIES				
Equity				
Stated Capital	5,079,875,760	5,079,875,760	5,079,875,760	5,079,875,760
Fair Value through OCI Reserve	(9,469,938)	(9,469,938)	(9,469,938)	(9,469,938)
Revaluation Reserve	664,598,651	664,598,651	575,567,873	575,567,873
Retained Earnings *(at debit)*	(6,350,727,081)	(6,262,213,099)	(5,592,171,379)	(5,536,243,703)
Attributable to Equityholders of the Parent	**(615,722,608)**	**(527,208,626)**	**53,802,316**	**109,729,991**
Non - Controlling Interest	348	348	-	-
Total Equity	**(615,722,260)**	**(527,208,278)**	**53,802,316**	**109,729,991**
Non - Current Liabilities				
Borrowings - *(Non-Current Potion)*	230,270,000	230,270,000	230,270,000	230,270,000
Deferred Tax Liability	13,777,800	13,777,800	-	-
Retirement Benefits Obligation	7,560,130	7,560,130	7,560,130	7,560,130
Total Non - Current Liabilities	**251,607,930**	**251,607,931**	**237,830,130**	**237,830,130**
Current Liabilities				
Retirement Benefits Obligation	5,822,822	5,822,822		
Trade and Other Payables	328,395,012	324,187,658	188,972,163	184,764,809
Borrowings - *(Current Potion)*	2,314,787,334	2,259,370,386	1,486,666,539	1,450,573,613
Amounts Due to Related Parties	45,819,635	43,192,597	210,617,604	207,990,566
Other Non-Financial Liabilities	125,919,789	128,068,900	57,164,553	59,301,664
Bank Overdrafts	3,423,393	3,423,393	3,431,438	3,431,438
Total Current Liabilities	**2,824,167,984**	**2,764,065,755**	**1,946,852,296**	**1,906,062,090**
Total Equity and Liabilities	**2,460,053,654**	**2,488,465,408**	**2,238,484,743**	**2,253,622,212**
Net Asset Value Per Share (Rs.)	**-0.48**	**-0.41**	**0.04**	**0.09**

I Certify that these Financial Statements have been prepared in compliance with the requirements of the Companies Act No. 07 of 2007.

....

Finance Officer

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,

....

Director **Director**

Date : 13-08-2026

Colombo.

Figures in brackets indicate deductions

Notes to the Financial Statements on Pages 6 to 9 form an integral part of these Financial Statements.

ANILANA HOTELS AND PROPERTIES PLC
STATEMENT OF CHANGES IN EQUITY - (UNAUDITED)

(Expressed in Sri Lankan Rupees)

FOR THE PERIOD ENDED 30 JUNE

Group	Stated Capital	Fair Value through OCI Reserve	Revaluation Reserve	Retained Earnings *(at debit)*	Non Controlling 0	Total
			0			
Balance as at 01 April 2026	**5,079,875,760**	**(9,469,938)**	**664,598,651**	**(6,262,213,099)**	**348**	**(527,208,278)**
			0			
			-		-	
Total Comprehensive Income / (Expense) for the Period	-	-		(88,513,982)	-	(88,513,982)
					-	
Balance as at 30 June 2026	**5,079,875,760**	**(9,469,938)**	**664,598,651**	**(6,350,727,081)**	**348**	**(615,722,260)**
			0			
Balance as at 01 April 2025	**5,079,875,760**	**(9,469,938)**	**664,598,651**	**(5,795,476,509)**	**348**	**(60,471,688)**
			0			
Profit / (Loss) for the Year				(190,610,812)		(190,610,812)
Balance as at 30 June 2025	**5,079,875,760**	**(9,469,938)**	**664,598,651**	**(5,986,087,321)**	**348**	**(251,082,500)**

Company	Stated Capital	Fair Value through OCI Reserve	Revaluation	Retained Earnings *(at debit)*	Total
Balance as at 01 April 2026	**5,079,875,760**	**(9,469,938)**	**575,567,873**	**(5,536,243,703)**	**109,729,991**
				-	
Total Comprehensive Income / (Expense) for the Period	-	-	-	(55,927,676)	(55,927,676)
Balance as at 30 June 2026	**5,079,875,760**	**(9,469,938)**	**575,567,873**	**(5,592,171,379)**	**53,802,315**
Balance as at 01 April 2025	**5,079,875,760**	**(9,469,938)**	**575,567,873**	**(5,300,375,544)**	**345,598,151**
Profit / (Loss) for the Year				(58,051,136)	(58,051,136)
Balance as at 30 June 2025	**5,079,875,760**	**(9,469,938)**	**575,567,873**	**(5,358,426,680)**	**287,547,015**

Figures in brackets indicate deductions
Notes to the Financial Statements on Pages 6 to 9 form an integral part of these Financial Statements.

ANILANA HOTELS AND PROPERTIES PLC
STATEMENT OF CASH FLOWS - (UNAUDITED)

(Expressed in Sri Lankan Rupees)

FOR THE PERIOD ENDED 30 JUNE	Group		Company	
	2026	**2025**	**2026**	**2025**
Cash Flows from Operating Activities				
Loss Before Taxation	(88,513,982)	(190,610,812)	(55,927,676)	(58,051,136)
Adjustments for;		-	-	
Depreciation	28,464,107	28,464,107	15,596,341	15,596,341
Amortization of Intangible Assets	-	-	-	-
Amortization of Leasehold land	-	-	-	-
Provisions for Impairment of Investment in Subsidiary	-	-	-	-
Provision for the Retirement Benefit Obligation		-	-	-
Impairmnet of Property, Plant and Equipment	-	-		-
Impairmnet of Capital Work-in-Progress		-		-
(Profit)/Loss on Dispsosal of Property, Plant and Equipment	-	98,790,000		-
Changes in Fair Value of Investment Properties	-	-	-	-
Amount Written-back		-		-
Interest Expenses	55,886,685	55,419,673	36,558,144	36,092,925
Interest Income	-	-	-	-
Operating Profit / (Loss) Before Working Capital Changes	**(4,163,190)**	**(7,937,032)**	**(3,773,191)**	**(6,361,869)**
Changes in Working Capital		-		
Inventories	-	-	-	-
Trade and Other Receivables	30,000	(2,072,025)	30,000	(2,072,000)
Amounts Due from Related Parties	1	10,207	(489,682)	61,560,530
Other Non-Financial Assets	-	-	-	-
Amounts Due to Related Parties	2,627,038	1,978,870	2,627,038	1,978,870
Other Non-Financial Liabilities	(2,149,111)	(15,858,185)	(2,137,111)	(868,186)
Trade and Other Payables	4,207,354	(461,572)	4,207,357	(236,569)
Cash Generated from Operations	**552,092**	**(24,339,737)**	**464,411**	**54,000,775**
Gratuity Paid			-	-
Interest Paid	(55,886,685)	(55,419,673)	(36,558,144)	(36,092,925)
Net Cash Flow from / (used in) Operating Activities	**(55,334,593)**	**(79,759,409)**	**(36,093,733)**	**17,907,850**
Cash Flows from Investing Activities				
Acquisition of Property, Plant and Equipment / Intangible Assets and WIP		-		-
Net Proceeds from Disposals of Property, Plant and Equipment	-	75,000,000	-	-
Interest Received	-	-	-	-
Net Cash Flow from / (used in) Investing Activities	**-**	**75,000,000**	**-**	**-**
Cash Flows from Financing Activities				
Net Proceeds from Loans	55,416,948	1,416,948	36,092,923	(17,907,077)
Net Cash Flow from / (used in) Financing Activities	**55,416,948**	**1,416,948**	**36,092,923**	**(17,907,077)**
Net Changes in Cash and Cash Equivalents During the Period	**82,356**	**(3,342,460)**	**(808)**	**775**
Cash and Cash Equivalents at Beginning of the Period	341,739	8,403,394	(2,587,291)	(2,621,583)
Cash and Cash Equivalents at End of the Period	**424,095**	**5,060,934**	**(2,588,099)**	**(2,620,808)**

Figures in brackets indicate deductions
Notes to the Financial Statements on Pages 6 to 9 form an integral part of these Financial Statements.

ANILANA HOTELS AND PROPERTIES LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2026

1. **Reporting Entity**
Anilana Hotels & Properties Limited is a Company incorporated and domiciled in Sri Lanka. The Registered office of the Company was located at 14, Reid Avenue, Colombo 07.

The consolidated financial statements of the company for the period ended 30th June 2026 comprise the Company and its Subsidiaries. The group has seven (7) subsidiaries including sub-subsidiaries.

2. **Nature of Operations and Principal Business Activities**
The Company's Principal Activities are Developing Hotels and Properties.

3. **Basis of Preparation**
The condensed interim financial statements of the Company and the Group have been prepared in accordance with Sri Lanka Accounting Standard - LKAS 34 Interim Financial Reporting. The condensed consolidated interim financial statements should be read in conjunction with the annual financial statements for the period ended 31 March 2024.

3.1 **New Accounting Standards and Interpretations**
The Interim Financial Statements of the Company and Group have been prepared on the basis of the same accounting policies and methods applied for the year ended 31 March 2024.The Group has not adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

4. **Estimates and Policies**
The preparation of interim financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

There were no changes in estimates of amounts reported in prior financial years that may have a material effect in the current quarter and financial period to date.

In preparing the interim financial statements, the significant judgments made by the management in applying the Group's accounting policies and the sources of estimates uncertainty were consistent as those applied in the 2023/24 (Latest) Audited Financial Statements.

5. **Capital: No ordinary shares had been issued during the quarter ended 30th June 2026**

No of Ordinary Shares as at end of the period were 1,281,320,814

6. **Material Events After the Balance Sheet Date:**

No events have occurred since the reporting date which would require any adjustment to, or disclosure in, the financial statements.

7. **Contingent Liabilities and Contingent Assets:**

There has been no significant change in the nature and value of the contingencies

1. Highest, Lowest and Closing share prices.

	2026/2027 –1st Quarter		2025/2026 – 1st Quarter	
	Date	Price (Rs)	Date	Price (Rs)
Highest	No Trading	No Trading	No Trading	No Trading
Lowest	Do	Do	Do	Do
Last Traded	Do	Do	Do	Do

2. 25 Largest Shareholders as at 30th June 2026 - Please see Annex – A

3. Directors' holding in shares as at 30th June 2026 - Please see Annex – B

4. Public Holding Percentage as at 30th June 2026 - 21.04%
Number of shareholders representing the above Percentage **- 2175**

5. The Float adjusted market capitalization as at 30th June 2026 – Rs. 242,628,368.40

6. The Float adjusted market capitalization of the Company falls under **Option 2** of Rule **7.13.1 (i) (b)** of the Listing Rules of the Colombo Stock Exchange and the Company has complied with the minimum public holding requirement applicable under the said option.

Annex - A

ANILANA HOTELS AND PROPERTIES PLC
TWNTY FIVE MAJOR SHAREHOLDERS LIST - CDS DATED 30TH JUNE 2026

	NAME	NO. OF SHARES	%
1	SOMAP INTERNATIONAL PTE LTD (IN PROVISIONAL LIQUIDATION)	929,988,246	72.58
2	SSBT-GMO EMERGING MARKETS FUND	103,983,101	8.115
3	PEOPLE'S LEASING & FINANCE PLC/MR.A.C.SENEVIRATNE	36,081,857	2.816
4	MRS M.C. AMERASINGHE	27,800,000	2.17
5	NATION LANKA FINANCE PLC	13,907,348	1.085
6	DFCC BANK PLC/S.M.D.N.P. BANDA	10,000,500	0.78
7	MR O.E.H. KALVO	9,857,109	0.769
8	ASIA FORT ASSET MANAGEMENT (PVT) LTD	9,460,136	0.738
9	SEYLAN BANK PLC./JANASHAKTHI PLC	9,278,007	0.724
10	NATION LANKA CAPITAL LTD/JEROME RADLEY JUDE EPHRAUMS	8,089,634	0.631
11	MR M.K. DE LIVERA & MR M.D. DE LIVERA	8,000,317	0.624
12	SANDWAVE LIMITED	7,894,196	0.616
13	MR A.C. SENEVIRATNE	5,370,166	0.419
14	SSBT-MDPIM EMERGING MARKETS EQUITY POOL	4,200,000	0.328
15	MR M.T. RAJAB KHAN	3,389,397	0.265
16	CEYQUARTZ MBI (PVT) LTD	3,333,400	0.26
17	MR J.A.M. JIFFRY	2,920,001	0.228
18	MRS S.M. SENEVIRATNE	2,900,000	0.226
19	ASSOCIATED ELECTRICAL CORPORATION LTD	2,150,000	0.168
20	MR R.E. RAMBUKWELLE	2,060,000	0.161
21	MERCHANT BANK OF SRI LANKA & FINANCE PLC/R.B. JOSEPH	2,000,000	0.156
22	MERCHANT BANK OF SRI LANKA & FINANCE PLC/K.A.T. WIJESENA	2,000,000	0.156
23	MR H.A. NASAR	1,900,000	0.148
24	MR M.A. MOHAMED ALTAF	1,472,714	0.115
25	MR J. RUDRA	1,333,333	0.104
		1,209,369,462	94.382
	OTHERS	65,822,310	5.137
	TOTAL	**1,281,320,814**	**100**

Annex - B

ANILANA HOTELS AND PROPERTIES PLC
Interim Financial Statements for the period ended 30th June 2026

Additional Notes (Contd….)

Directors' holding in shares as at 30th June 2026

	No. of Shares	%
A C Seneviratne 5,370,166 People's Leasing & Finance PLC/Mr. A C Seneviratne 36,081,857	41,452,023	3.235
Wong F.	Nil	Nil
Huixian E.T.	Nil	Nil
Sutton R.	Nil	Nil
Galagoda A.	Nil	Nil