BANSEI ROYAL RESORTS HIKKADUWA PLC

Company Registration Number - PV 20150 PQ

INTERIM REPORT

1st QUARTER

THREE MONTHS ENDED 30TH JUNE 2026

BANSEI ROYAL RESORTS HIKKADUWA PLC

CORPORATE INFORMATION

NAME OF COMPANY	Bansei Royal Resorts Hikkaduwa PLC Company Number PV 20150 PQ
LEGAL FORM	A Limited Liability Company incorporated in Sri Lanka under the Companies Ordinance as a Private Company on 22nd February 1976 and re-registered under Companies Act No 07 of 2007 on 29th December 2010. The Company changed its status to a Public Limited Company with effect from 6th March 2014. In March 2014, its shares were listed on the Dirisavi Board of the Colombo Stock Exchange.
BOARD OF DIRECTORS	Mr. A Y M Warnakulasooriya (Chairman) Mr. T Murakami (Deputy Chairman) Mr. Hiroyuki Ota (Chief Executive Officer) Mr. R D R Perera Mr.Nobuhito Hobo Mr. C L Godamanna Mr. R S V Dharmapala
SECRETARIES	Corporate Aracade Ltd No .9/4, Edmonton Road Kirulapona Colombo 06.
AUDITORS	M/s. Ernst & Young Chartered Accountants Rotunda Towers,No. 109 Galle Road Colombo 03.
REGISTERED OFFICE	4th Floor, West Tower, World Trade Centre Colombo 01. Phone - +9411 2339135 Fax - +9411 2339138

BANSEI ROYAL RESORTS HIKKADUWA PLC

INVESTOR INFORMATION

1 **Shares Information**

	30.06.2026 (Rs.)	30.06.2025 (Rs.)
Closing price on	21.90	22.30
Highest price recorded for the three months ending	22.50	23.00
Lowest price recorded for the three months ending	17.10	16.60
Float adjusted Market Capitalization	117,664,320	119,813,440

2 The float adjusted market capitalisation as at 30th June was 117,664,320/- The percentage of shares held by the public as at 30th June is 10% and the number of public share holders as at 30th June 2026 was 854.

3 The company is compliant with rule 7.13.1(b)& Appendix 7B(a) of the Listing Rule of The Colombo Stock Exchange on minimum public share holding with option 2 under Dirisavi Bord.

4 **Ratios**

Net assets per share	5.46 (Rs.5.56 as at 31.03.2026)	5.53

5 **Share trading for the three months ended**

Number of transactions	310	571
Number of shares traded	111,894	173,343
Value of shares traded (Rs.)	2,366,329	3,408,155

6 **Twenty Largest Shareholders as at 30th June 2026**

Name of Shareholder	No of Shares as at 30.06.2026	%
BANSEI SECURITIES COMPANY LIMITED	20,953,677	39.00%
HIKKADUWA HOTEL HOLDINGS (PVT) LTD	16,655,923	31.00%
VERITAS HOLDINGS (PVT) LTD	5,372,800	10.00%
BANSEI HOLDINGS CO. LTD	5,372,800	10.00%
MRS.C.V PERERA	1,009,542	1.88%
MR.D.S.K KARUNARATNE	895,400	1.67%
MR.J.V.W.MALAWANA	630,142	1.17%
MR.T.G.S.WICKRAMA	626,845	1.17%
Mr. H.G.JANSZ	250,300	0.47%
MR.S.M.THENABADU	146,139	0.27%
MERCHANT BANK OF SRI LANKA & FINANCE PLC 01	136,350	0.25%
LOLC FINANCE PLC/N.M. AMARAWICKRAMA	107,364	0.20%
MR.G.V.SANJAYA	100,507	0.19%
Mr. A.P.P. EKANAYAKA	87,947	0.16%
MERCHANT BANK OF SRI LANKA & FINANCE PLC/Y R P DE	77,080	0.14%
MR. Y R P DE SILVA	15,276	0.03%
DR. G.S. PERERA	60,000	0.11%
SENKADAGALA FINANCE PLC/R.M.S.P.R.BANDARA	53,306	0.10%
MR. A.P.GAMAGE	50,181	0.09%
MR. S S MIRANDA	48,319	0.09%
MR.S.M.D.C.W SENARATHNE	44,970	0.08%
TOTAL	**52,694,868**	**98.08%**

There were no non voting shares as at 30th June 2026

The percentage of shares held by public as per Colombo Stock Exchange Rules as at 30th June 2026 was 10%

Number of Public shareholders - 854

Directors' shareholding.

Directors

Name	**Directors' Direct Share holding as at 30th June'2026**	
	No of Shares	**%**
MR.A.Y.M.WARNAKULASOORIYA	-	-
MR.T.MURAKAMI	-	-
MR.HIROYUKI OTA	-	-
MR.R.D.R.PERERA	-	-
MR.NOBUHITO HOBO	-	-
MR.C.L.GODAMANNA	-	-
MR.R.S.V.DHAMAPALA	-	-

BANSEI ROYAL RESORTS HIKKADUWA PLC

STATEMENT OF FINANCIAL POSITION

Audited as at 31.03.2026 Rs.'000		Unaudited as at 30.06.2026 Rs.'000	Unaudited as at 30.06.2025 Rs.'000
	ASSETS		
	Non - Current Assets		
193,076	Property, Plant and Equipment	**193,039**	**195,789**
193,076		**193,039**	**195,789**
	Current Assets		
3,499	Inventories	**2,843**	**3,087**
7,744	Trade and Other Receivables	**5,651**	**6,484**
5,540	Advances, Deposits and Prepayments	**4,614**	**5,516**
134,570	Other Financial Assets	**130,739**	**120,848**
14,736	Cash at Bank and in Hand	**8,768**	**8,066**
166,089		**152,614**	**144,002**
359,165	**Total Assets**	**345,653**	**339,791**
	EQUITY AND LIABILITIES		
	Capital and Reserves		
272,280	Stated Capital	**272,280**	**272,280**
26,320	Retained Earnings	**21,141**	**24,919**
298,600	**Total Equity**	**293,421**	**297,199**
	Non-Current Liabilities		
5,354	Post-Employment Benefit Liability	**5,474**	**4,044**
29,565	Deferred Tax Liability	**29,805**	**28,518**
34,919		**35,279**	**32,562**
	Current Liabilities		
23,036	Trade and Other Payables	**14,338**	**9,067**
2,610	Dividend Payable	**2,616**	**963**
25,646		**16,953**	**10,030**
60,565	**Total Liabilities**	**52,232**	**42,592**
359,165	**Total Equity and Liabilities**	**345,653**	**339,791**

The Statement of Financial Position as at 30th June 2026, the Income Statement, Statement of Comprehensive Income, Statement of Changes in Equity and Cash Flow Statement for the three months then ended are drawn up from the unaudited financial statements of the Company and they provide the information required by the Colombo Stock Exchange.

It is certified that the financial statements have been prepared in compliance with the requirements of the Companies Act No. 7 of 2007.

sgd.
Finance Officer

The Board of Directors is responsible for the preparation and presentation of these financial statements.
Signed for and on behalf of the Board by.

sgd.
Director

sgd.
Director

24 July 2026
Colombo

BANSEI ROYAL RESORTS HIKKADUWA PLC

INCOME STATEMENT

Audited as at 31.03.2026 Rs.'000		Unaudited 03 months ended 30.06.2026 Rs.'000	Unaudited 03 months ended 30.06.2025 Rs.'000	Variance Favorable (Unfavorable)
136,033	**Revenue**	**19,827**	**18,924**	**5%**
(25,440)	Cost of Sales	**(3,773)**	**(3,815)**	**1%**
110,593	**Gross Profit**	**16,054**	**15,109**	**6%**
1,506	Other Income	**1**	**1**	**40%**
(4,611)	Marketing & Promotional Expenses	**(622)**	**(491)**	**(27%)**
(95,604)	Administrative Expenses	**(23,315)**	**(20,739)**	**(12%)**
10,672	Finance income	**2,942**	**2,868**	**3%**
22,556	**Profit/(Loss) Before Tax**	**(4,939)**	**(3,252)**	**(52%)**
(6,998)	Tax (Charge)/Reversal Expenses	**(240)**	**1,135**	**(121%)**
15,558	**Profit/(Loss) for the Period**	**(5,179)**	**(2,117)**	**(145%)**
0.29	Earnings/(Loss) per share for the period (Basic)-Rs.	**(0.10)**	**(0.04)**	**(145%)**

Notes

	1. Operating profit/(loss) is after Charging following		
12,963	Depreciation	**3,300**	**3,049**
	2. Stated Capital		
	Issued and fully paid		
272,280	53,728,000 Ordinary Shares	**272,280**	**272,280**

3. These interim financial statements have been prepared in accordance with the accounting policies set out in the Annual Report for the year ended 31.03.2026 and are also in compliance with Sri Lanka Accounting Standard (LKAS) 34- Interim financial reporting.
4. There are no significant contingent liabilities as at 30th June 2026
5. Figures in brackets indicate deductions
6. There are no distinguishable components to be identified as segments for the Company.
7. No circumstances have arisen since the reporting date, which would require adjustments to or disclosure in the Financial Statements.
8. Two months of the period under review relates to the off-season of the tourism industry in Sri Lanka

BANSEI ROYAL RESORTS HIKKADUWA PLC

STATEMENT OF COMPREHENSIVE INCOME

Audited as at 31.03.2026 Rs.'000		Unaudited 03 months ended 30.06.2026 Rs.'000	Unaudited 03 months ended 30.06.2025 Rs.'000	Variance Favorable (Unfavorable)
15,558	Profit/(Loss) for the period	**(5,179)**	**(2,117)**	**(145%)**
66	Deferred Tax effect	-	-	
(221)	Actuarial Gain on Post-Employment Benefit Liabilities	-	-	
(155)	**Other Comprehensive Income/(Loss) for the Period**	-	-	
15,403	**Total Comprehensive Income/(Loss) for the Period**	**(5,179)**	**(2,117)**	**(145%)**

BANSEI ROYAL RESORTS HIKKADUWA PLC

STATEMENT OF CHANGES IN EQUITY

	Stated Capital	Shareholders' Funds	Retained Earnings	Total
	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Balance as at 01st April 2025	272,280	-	27,035	299,315
Loss for the Period	-	-	(2,117)	(2,117)
Other Comprehensive Income	-	-		-
Total Comprehensive Income	-	-	(2,117)	(2,117)
Balance as at 30th June'2025	272,280	-	24,919	297,199
Balance as at 01st April 2026	272,280	-	26,320	298,600
Loss for the Period	-	-	(5,179)	(5,179)
Other Comprehensive Income	-	-		-
Total Comprehensive Income	-	-	21,141	21,141
Balance as at 30th June 2026	272,280	-	21,141	293,421

BANSEI ROYAL RESORTS HIKKADUWA PLC

CASH FLOW STATEMENTS

Audited as at 31.03.2026 Rs.'000		Unaudited 03 months ended 30.06.2026 Rs.'000	Unaudited 03 months ended 30.06.2025 Rs.'000
	Cash Flow from Operating Activities		
22,556	Profit/(Loss) before Tax for the period	**(4,939)**	**(3,252)**
	Adjustment for		
12,963	Depreciation	**3,300**	**3,049**
(10,672)	(Income) from Investments-Interest Income	**(2,942)**	**(2,868)**
103	(Profit)/Loss on Disposal of Property Plant & Equipment	**10**	**-**
1,209	Provision for Defined Benefit Plans	**120**	**120**
26,159	Operating Profit before Working Capital Changes	**(4,451)**	**(2,950)**
(303)	(Increase)/Decrease in Inventories	**656**	**109**
314	(Increase)/Decrease in Trade and Other Receivables	**2,093**	**824**
(1,466)	(Increase)/Decrease in Advance Deposits & Prepayments	**926**	**(698)**
(624)	(Increase)/(Decrease) in Trade and Other Payables	**(8,693)**	**(9,220)**
24,080	Cash Generated from Operations	**(9,468)**	**(11,934)**
-	Income Tax Paid	**-**	**-**
(112)	Defined Benefit Plan Costs Paid net of transfers	**-**	**(112)**
23,968	Net Cash from Operating Activities	**(9,468)**	**(12,046)**
	Cash Flows from/(Used in) Investing Activities		
1,066	(Acquisition) / Withdrawal of short term Investments	**3,831**	**14,787**
(7,449)	Acquisition of Property, Plant & Equipment	**(3,273)**	**(120)**
19	Proceeds from Sale of Property, Plant & Equipment	**-**	**-**
10,672	Interest Income	**2,942**	**2,868**
4,308	Net Cash Flows from/(Used in) Investing Activities	**3,500**	**17,535**
	Cash Flows from/(Used in) Financing Activities		
(16,118)	Dividend Paid	**-**	-
(16,118)	Net Cash Flows/(Used in) Financing Activities	**-**	-
12,158	**(Net Increase)/Decrease in Cash & Cash Equivalents**	**(5,968)**	**5,488**
2,578	**Cash and Cash Equivalents at the beginning of the period**	**14,736**	**2,578**
14,736	**Cash and Cash Equivalents at the end of the period**	**8,768**	**8,066**
14,736	Cash and Bank Balance	**8,768**	**8,066**
-	Bank Overdraft	**-**	-
14,736		**8,768**	**8,066**

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