FINANCIAL STATEMENTS

FOR THE QUARTER ENDED

31st March 2026



SINGHE HOSPITALS PLC

(PB 70371 PQ)

Singhe Hospitals PLC

INCOME STATEMENT & STATEMENT OF OTHER COMPREHENSIVE INCOME
Period Ended,

	31-Mar-2026 Rs. Not Audited	31-Mar-2025 Rs. Audited
Revenue	1,925,901,761	1,506,667,898
Cost of Services	(654,361,550)	(521,148,386)
Gross Profit	1,271,540,211	985,519,513
Other Income	19,326,371	3,819,700
Administration Expenses	(788,564,433)	(688,076,263)
Other Operating Expenses	(159,962,193)	(114,724,012)
Finance Cost	(41,172,513)	(39,569,019)
Profit Before Tax	301,167,443	146,969,920
Income Tax	(85,162,098)	(30,791,478)
Profit/(Loss) for the Period	216,005,345	116,178,441
Items That Will Not be Reclassified to Profit or Loss		
Actuarial Gain/(Loss) from Valuation of Defined Benefit Plans	(4,110,862)	(2,840,693)
Deferred Tax Impact on Defined Benefit Plan Actuarial Gain/(Loss)	822,172	568,139
Gain on Revaluation on Motor Vehicle	28,543,450	-
Deferred Tax Impact on Revaluation Gain	(5,708,690)	-
Other Comprehensive Income/ (Expenses)	19,546,070	(2,272,554)
Total Comprehensive Income/ (Expenses) for the Period	235,551,415	113,905,887
Earnings/(Loss) Per Share - Basic	0.50	0.27

Singhe Hospitals PLC

INCOME STATEMENT & STATEMENT OF OTHER COMPREHENSIVE INCOME
Three Months Ended,

	31-Mar-2026 Rs. Not Audited	31-Mar-2025 Rs. Not Audited
Revenue	483,385,560	409,387,265
Cost of Services	(210,133,240)	(169,646,393)
Gross Profit	273,252,320	239,740,872
Other Income	14,231,248	891,653
Administration Expenses	(163,958,809)	(159,730,360)
Other Operating Expenses	(19,272,636)	(15,966,355)
Finance Cost	(19,792,858)	(10,758,948)
Profit Before Tax	84,459,265	54,176,861
Income Tax	(35,748,124)	9,437,492
Profit/(Loss) for the Period	48,711,140	63,614,352
Other Comprehensive Income/ (Loss)		
Actuarial Gain/(Loss) from Valuation of Defined Benefit Plans	(4,110,862)	(2,840,693)
Deferred Tax Impact on Defined Benefit Plan Actuarial Gain/(Loss)	822,172	568,139
Gain on Revaluation of Property Plant & Equipment	28,543,450	
Deferred Tax Impact on Revaluation Gain	(5,708,690)	
Other Comprehensive Income/ (Expenses)	19,546,070	(2,272,554)
Total Comprehensive Income/ (Expenses)	68,257,210	61,341,799
Earnings/(Loss) Per Share - Basic	0.11	0.15

Singhe Hospitals PLC

STATEMENT OF FINANCIAL POSITION

As at,

ASSETS	31-Mar-2026 Rs. Not Audited	31-Mar-2025 Rs. Audited
Non-Current Assets		
Property, Plant and Equipment	1,210,637,336	1,121,137,690
Right of Use Assets	121,129,871	66,665,196
Intangible Assets	14,425,686	12,482,746
	1,346,192,893	**1,200,285,632**
Current Assets		
Inventories	100,436,931	104,080,977
Trade and Other Receivables	51,259,578	48,892,797
Amounts Due from Related Parties	95,282,653	3,261,691
Financial Assets	144,155,345	68,106,136
Cash and Bank Balances	73,399,145	70,833,785
	464,533,652	**295,175,386**
Total Assets	**1,810,726,545**	**1,495,461,018**
EQUITY AND LIABILITIES		
Capital and Reserves		
Stated Capital	375,000,000	375,000,000
Capital Reserves	424,263,410	401,428,650
Retained Earnings	348,751,746	136,035,091
Total Equity	**1,148,015,156**	**912,463,741**
Non-Current Liabilities		
Interest Bearing Loans and Borrowings	92,779,735	111,935,812
Lease Liability	57,540,128	19,855,595
Deferred Tax Liabilities	195,799,058	172,094,220
Retirement Benefit Obligations	34,237,962	22,487,192
	380,356,883	**326,372,818**
Current Liabilities		
Trade and Other Payables	127,958,707	124,447,709
Interest Bearing Loans and Borrowings	76,438,354	65,251,528
Lease Liability	29,970,584	21,225,176
Bank Overdrafts	8,239,342	20,963,197
Taxation	39,747,519	24,736,849
	282,354,506	**256,624,458**
Total Equity and Liabilities	**1,810,726,545**	**1,495,461,018**
Net Assets Per Share	2.66	2.12

The above figures are provisional & subject to audit.
It is certified that the Financial Statements have been prepared in accordance with the requirements of the Companies Act No.7 of 2007.

Sgd.

Asanka De Silva
Finance Manager

The Board of Directors are responsible for the preparation and presentation of these Financial Statements.
Approved & Signed on behalf of the Board.

Sgd.

Navinda Weerasinghe
Managing Director

Sgd.

Lakshika Weerasinghe
Director

26.05.2026
Ratnapura

Singhe Hospitals PLC

STATEMENT OF CHANGES IN EQUITY
Period Ended 31st March 2026

	Stated Capital Rs.	Revaluation Reserves Rs.	Retained Earnings Rs.	Total Rs.
Balance as at 01st April, 2024	375,000,000	401,428,650	22,129,205	798,557,855
Profit for the Period	-	-	116,178,440	116,178,440
Other Comprehensive Income	-		(2,840,693)	(2,840,693)
Deferred Tax Impact on Other	-		568,139	568,139
Balance as at 31st March, 2025	375,000,000	401,428,650	136,035,091	912,463,741
Profit for the Period			216,005,345	216,005,345
Other Comprehensive Income			(4,110,862)	(4,110,862)
Deferred Tax Impact on Actuarial Gain/(Loss)			822,172	822,172
Gain on Revaluation on Motor Vehicle		28,543,450		28,543,450
Deferred Tax Impact on Revaluation Surplus		(5,708,690)		(5,708,690)
Balance as at 31st March, 2026	375,000,000	424,263,410	348,751,746	1,148,015,156

Singhe Hospitals PLC

CASH FLOW STATEMENT
Period Ended,

Cash Flows From Operating Activities	31-Mar-2026 Rs.	31-Mar-2025 Rs.
Profit/(Loss) Before Income Tax Expense	301,167,443	146,969,918
Adjustments for		
Depreciation & Amortization	100,123,790	86,383,549
Provision for Retirement Gratuity	9,152,844	5,544,656
Finance Expense	41,172,513	39,565,774
Interest Income	(10,314,270)	(2,695,631)
Net (Gain)/Loss on Disposal of Property, Plant and Equipment	(1,535,706)	
Fair Value (Gain)/Loss on Quoted Investments		3,245
Operating Profit Before Working Capital Changes	**439,766,614**	**275,771,511**
Changes in Working Capital		
(Increase)/Decrease in Inventories	3,644,046	(39,199,128)
(Increase)/Decrease in Trade and Other Receivables	(2,366,781)	5,060,126
Increase/(Decrease) in Trade and Other Payables	3,510,998	52,806,872
(Increase) / Decrease in Amounts Due from Related Parties	(92,020,962)	(3,261,691)
Cash Generated From Operations	**352,533,915**	**291,177,690**
Income Tax Paid	(50,662,597)	(16,867,530)
Finance Costs Paid	(41,172,513)	(39,565,774)
Defined Benefit Plan Costs Paid	(1,512,936)	(2,330,426)
WHT Paid	(670,510)	(94,018)
Net Cash From Operating Activities	**258,515,359**	**232,319,942**
Cash Flows From/(Used in) Investing Activities		
Acquisition of Property, Plant and Equipment	(126,591,541)	(70,275,066)
Acquisition of Capital Work in Progress	3,343,182	(609,350)
Acquisition of Capital Work in Progress - Intangible Assets	(71,272)	(1,283,782)
Acquisition of Intangible Assets	(3,238,800)	(1,114,571)
Acquisition of Right of Use Assets	(90,963,464)	(26,439,746)
Income From Investments - Interest Received	10,314,270	2,695,631
Investment in Fixed Deposit	(76,049,209)	(54,179,878)
Proceeds from Disposal of Property, Plant & Equipment	1,570,000	-
Net Cash Flows From/(Used in) Investing Activities	**(281,686,834)**	**(151,206,762)**
Cash Flows from /(Used in) Financing Activities		
Net Proceeds from Interest Bearing Borrowings	(7,969,251)	(36,847,194)
Proceeds from Leases	85,591,392	30,457,484
Repayments of Leases Liability	(39,161,451)	(33,971,068)
Net Cash Flows from/(Used in) Financing Activities	**38,460,690**	**(40,360,778)**
Net Increase/(Decrease) in Cash and Cash Equivalents	15,289,215	40,752,402
Cash and Cash Equivalents at the Beginning of the Year	49,870,588	9,118,186
Cash and Cash Equivalents at the End of the Year	**65,159,803**	**49,870,588**
Cash & Cash Equivalents		
Cash at Bank	59,061,119	59,371,254
Bank Overdrafts	(8,239,342)	(20,963,197)
Cash in Hand	14,338,026	11,462,531
Cash and Cash Equivalents at the End of the Year	**65,159,803**	**49,870,588**

Singhe Hospitals PLC

NOTES TO THE INTERIM FINANCIAL STATEMENTS

01. Singhe Hospitals PLC is a quoted public Company with limited liability incorporated in Sri Lanka under the provisions of Companies Act No. 07 of 2007. Its registered office and principal place of business are located at No: 362, Colombo Road, Rathnapura.

02. The interim condensed financial statements have been prepared in accordance with Sri Lanka Accounting Standard - LKAS 34 Interim Financial Reporting. These interim condensed financial statements should be read in conjunction with the annual financial statements for the year ended 31 March 2025. These financial statements provide the information as required in terms of Rule 7.4 of the Colombo Stock Exchange. Further , Provisions of the Companies Act No 7 of 2007 have been considered in preparing the interim financial statements of the Company.

03. Figures disclosed in the interim financial statements are provisional and subject to audit.

04. The presentation and classification of the Financial Statements of the previous year have been amended, where relevant, for better presentation and to be comparable with those of the current year.

05. The Interim Condensed Financial Statements of the Company for the period ended 31st March 2026 were authorised for issue by the Board of Directors on 26 05 2026.

06. The Issued and fully paid number of Ordinary Shares as at 31st March 2026 stands at 431,300,895.

07. There were no material commitments outstanding as at 31st March 2026 for future capital expenditure.

08. There were no material events that occurred after the reporting date that the require adjustments or disclosure to the Financial Statements. Other than above.

09. There were no significant changes in the nature of the contingent liabilities and contingent assets which were disclosed in the Annual Report for the year ended 31st March 2025.

10. There have been no other events, which require disclosure in the Interim Financial Statements.

11. Interest Bearing Loan And Borrowings

	As at 31st March 2026	As at 31st March 2025
Bank Term Loan within One year	76,438,354	65,251,528
Bank Term Loan after One year	92,779,735	111,935,812
Bank Term Loan	169,218,089	177,187,340

Singhe Hospitals PLC

NOTES TO THE INTERIM FINANCIAL STATEMENTS

	As at 31st March 2026	As at 31st March 2025
No of Ordinary Shares	431,300,895	431,300,895

Market Value of Shares

	Date	As at 31st March 2026	As at 31st March 2025
Highest Price per Share - Rs.	17.02.2026	22.70	3.20
Lowest Price Per Share - Rs.	06.01.2026	10.20	2.50
Last Traded Price per Share - Rs.	31.03.2026	19.20	2.80

Directors Shareholding

Name Of Director	As at 31st March 2026	As at 31st March 2025
Mr. A.M. Weerasinghe	372,697,415	372,697,415
Mr. Navinda Weerasinghe	10	10
Mr. Lakshika Weerasinghe	50,000	50,000
Mr. U.B.H.J. Kithsiri	1,100,000	1,100,000
	373,847,425	373,847,425

Public Holding Information

	As at 31st March 2026	As at 31st March 2025
Issued Share Capital	431,300,895	431,300,895
Less		
Directors Shareholding	373,847,425	373,847,425
Related Party Company	285,074	285,074
Public Holding	57,168,396	57,168,396
Public Holding as a percentage of Issued Share Capital	13.25%	13.25%
Number of Public Shareholders	1,844	1,415
Percentage of Total Public Holding	13.25%	13.25%

Major Shareholdings

Twenty Largest Shareholders

	Name of the Shareholder	Country of Residence	As at 31st March 2026	%	As at 31st March 2025	%
01	Mr. A. M. Weerasinghe	Sri Lanka	372,697,415	86.41%	372,697,415	86.41%
02	Commercial Bank of Ceylon PLC/ W. Jinadasa	Sri Lanka	11,772,532	2.73%	-	
03	Seylan Bank PLC/Weththinge Jinadasa	Sri Lanka	7,765,016	1.80%	-	
03	Hatton National Bank PLC/Almas Holdings (PVT) LTD	Sri Lanka	-		15,635,239	3.63%
04	DFCC Bank PLC/G.A.C De Silva	Sri Lanka	6,637,507	1.54%	9,147,534	2.12%
05	DFCC Bank PLC/W.Jinadasa	Sri Lanka	3,831,518	0.89%	-	
06	Citizens Development Business Finance PLC/S.Vasudevan	Sri Lanka	2,450,000	0.57%	-	
07	Mr.A.S. Jayasinghe	Sri Lanka	2,179,673	0.51%	2,389,998	0.55%
08	People's Leasing & Finance PLC/Mr.R.R.S.Ananda	Sri Lanka	1,507,813	0.35%	-	
09	People's Leasing & Finance PLC/Mr.N.N.Dissanayaka	Sri Lanka	1,244,018	0.29%	-	
10	Mr. A.M.C.S Atapattu	Sri Lanka	-		1,999,243	0.46%
11	Assetline Finance Limited/M.S.Hiripitiya	Sri Lanka	-		1,631,248	0.38%
12	Mr. W.A.S.P. De Saram	Sri Lanka	-		1,610,279	0.37%
13	Mr. N.S.Niles	Sri Lanka			1,564,000	0.36%
14	Mr. K. K. D. P. A. P. Weligepola	Sri Lanka	-		1,497,101	0.35%
15	Sampath Bank PLC/A. P. Lasantha Fernando	Sri Lanka	-		1,200,000	0.28%
16	Mr. U.B.H.J. Kithsiri	Sri Lanka	1,100,000	0.26%	1,100,000	0.26%
17	People's Leasing & Finance PLC/M.K.P.N.A.Perera	Sri Lanka	1,005,180	0.23%	-	
18	Mr. R.R.S.Ananda	Sri Lanka	1,000,596	0.23%	-	
19	Merchant Bank of Sri Lanka & Finance PLC/W.K.S.M.Karunarathne	Sri Lanka	974,506	0.23%	-	
20	Mr. B.A.R.Dissanayake	Sri Lanka	973,295	0.23%	-	
21	Dr.W.K.D.J.Kumara	Sri Lanka	520,230	0.12%	-	
22	Dr.G.S.Perera	Sri Lanka	511,224	0.12%	-	
23	Mr.K.B.Kannangara	Sri Lanka	500,000	0.12%	-	
24	Merchant Bank of Sri Lanka & Finance PLC/G.C.U.Kumara	Sri Lanka	463,859	0.11%	-	
25	Merchant Bank of Sri Lanka & Finance PLC/R.R.S.Ananda	Sri Lanka	456,410	0.11%	-	
26	Mr. R.P. Hettiarachchi	Sri Lanka	402,410	0.09%	-	
	Total		**417,993,202**	**96.94%**	**410,472,057**	**95.17%**

The Float- adjusted market capitalization as at 31st March is Rs. 1,097,633,203 and the Company is in compliance with option 2 of the Listing Rules 7.13.1 (b) which requires 10% minimum public holding percentage and 200 minimum public shareholders.

Corporate Information

NAME OF THE COMPANY
Singhe Hospitals PLC

LEGAL FORM
A quoted public company with
limited liability incorporated

Company Registration Number
PB 70371 PQ

STOCKS EXCHANGE LISTING
The company ordinary share are listed on the
Colombo Stock Exchange of Sri Lanka.

REGISTERED OFFICE
No 362, Colombo Road, Ratnapura.
Tel : 045 7 555 555
Email : info@singhehospitals.com
Web : singhehospital.com

DIRECTORS OF THE COMPANY
Mr. A. M. Weerasinghe
Chairman
Mr. Navinda Weerasinghe
Managing Director
Mr. Lakshika Weerasinghe
Director
Mr. H. M. A. B. Weerasekara
Non-Executive Director
Mr. U. B. H. Jayalath Kithsiri
Non-Executive Director
Mr. A. M. A. Cader
Non-Executive Director
Mr. Piyumal Weerasinghe
Non-Independent Non-Executive Director
Dr. Aruna Jayakody
Independent Non-Executive Director
Dr.P.D.S. Obeysekara
Senior Independent Non Executive Director
Mr. M.S.J. Fernando
Independent Non-Executive Director
(Appointed on 11 June 2025)

BANKERS
Bank of Ceylon
Hatton National Bank PLC
Commercial Bank of Ceylon PLC
Sampath Bank PLC
Nations Trust Bank PLC
National Development Bank PLC

AUDITORS
Messers BR De Silva & Co.
Chartered Accountants
No 22/4, Vijaya Kumarathunga Mawatha,
Colombo 05.
Tel : 0112 513421
Email : brds@eureka.lk

SECRETARIES
Nexia Corporate Consultants (Pvt) Ltd
No. 130, Level 02, Nawala Road,
Narahenpita.
Tel : 0112 368154
Email : nexia@eureka.lk

REGISTRARS
SSP Corporate Services (Pvt) Ltd
546, Galle Road, Colombo 03.
Tel : 0112 573485
Email : kishank@sltnet.lk