FINANCIAL STATEMENTS

FOR THE QUARTER ENDED

30th June 2026

SINGHE Hospitals

quality healthcare

SINGHE HOSPITALS PLC

(PB 70371 PQ)

Singhe Hospitals PLC

INCOME STATEMENT & STATEMENT OF OTHER COMPREHENSIVE INCOME
Period Ended,

	30-Jun-2026 Rs. Not Audited	30-Jun-2025 Rs. Not Audited
Revenue	552,978,324	466,575,126
Cost of Services	(156,468,754)	(147,734,247)
Gross Profit	396,509,569	318,840,879
Other Income	1,373,624	1,706,146
Administration Expenses	(253,255,763)	(196,524,793)
Other Operating Expenses	(65,448,755)	(45,035,725)
Finance Cost	(7,487,221)	(6,387,136)
Profit Before Tax	71,691,455	72,599,371
Income Tax	(15,642,782)	(17,485,451)
Profit/(Loss) for the Period	56,048,673	55,113,920
Total Comprehensive Income/ (Expenses) for the Period	56,048,673	55,113,920
Earnings/(Loss) Per Share - Basic	0.13	0.13

Singhe Hospitals PLC

STATEMENT OF FINANCIAL POSITION

As at,

ASSETS	30-Jun-2026 Rs. Not Audited	30-Jun-2025 Rs. Not Audited
Non-Current Assets		
Property, Plant and Equipment	1,222,595,451	1,123,130,345
Right of Use Assets	112,789,358	67,336,812
Intangible Assets	14,522,771	12,513,942
	1,349,907,580	**1,202,981,099**
Current Assets		
Inventories	114,130,128	118,543,922
Trade and Other Receivables	72,272,983	48,530,052
Amounts Due from Related Parties	104,915,103	10,608,935
Financial Assets	144,155,346	98,949,423
Cash and Bank Balances	72,970,925	71,932,028
	508,444,485	**348,564,360**
Total Assets	**1,858,352,065**	**1,551,545,459**
EQUITY AND LIABILITIES		
Capital and Reserves		
Stated Capital	375,000,000	375,000,000
Capital Reserves	424,263,410	401,428,650
Retained Earnings	404,800,418	191,149,011
Total Equity	**1,204,063,828**	**967,577,661**
Non-Current Liabilities		
Interest Bearing Loans and Borrowings	84,436,488	95,271,581
Lease Liability	47,411,832	19,584,744
Deferred Tax Liabilities	211,441,840	189,579,671
Retirement Benefit Obligations	35,168,258	23,690,450
	378,458,418	**328,126,446**
Current Liabilities		
Trade and Other Payables	146,819,575	129,386,713
Interest Bearing Loans and Borrowings	68,144,542	64,064,228
Lease Liability	29,964,592	20,254,568
Bank Overdrafts	1,153,589	18,762,499
Taxation	29,747,520	23,373,346
	275,829,818	**255,841,354**
Total Equity and Liabilities	**1,858,352,065**	**1,551,545,459**
	(0)	-
Net Assets Per Share	2.79	2.24

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.

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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.

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Navinda Weerasinghe
Managing Director

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Lakshika Weerasinghe
Director

27.07.2026
Ratnapura

Singhe Hospitals PLC

STATEMENT OF CHANGES IN EQUITY
Period Ended 30th June 2026

	Stated Capital Rs.	Revaluation Reserves Rs.	Retained Earnings Rs.	Total Rs.
Balance as at 01st April, 2025	375,000,000	401,428,650	136,035,091	912,463,741
Profit for the Period -	-	-	55,113,920	55,113,920
Balance as at 30th June, 2025	375,000,000	401,428,650	191,149,011	967,577,661
Profit for the Period			160,891,425	160,891,425
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
Profit/(loss) for the Period			56,048,673	56,048,673
Balance as at 30th June, 2026	375,000,000	424,263,410	404,800,419	1,204,063,829

Singhe Hospitals PLC

CASH FLOW STATEMENT
Period Ended,

	30-Jun-2026	30-Jun-2025
Cash Flows From Operating Activities	**Rs.**	**Rs.**
Profit/(Loss) Before Income Tax Expense	71,691,455	72,599,371
Adjustments for		
Depreciation & Amortization	29,826,225	21,651,867
Provision for Retirement Gratuity	1,551,375	1,604,664
Finance Expense	7,487,221	6,387,136
Interest Income	(864,354)	(1,534,218)
Net (Gain)/Loss on Disposal of Property, Plant and Equipment	(3,333)	
Fair Value (Gain)/Loss on Quoted Investments		
Operating Profit Before Working Capital Changes	**109,688,589**	**100,708,820**
Changes in Working Capital		
(Increase)/Decrease in Inventories	(13,693,197)	(14,462,945)
(Increase)/Decrease in Trade and Other Receivables	(21,013,405)	(6,984,496)
Increase/(Decrease) in Trade and Other Payables	18,860,868	4,939,004
(Increase) / Decrease in Amounts Due from Related Parties	(9,632,450)	-
Cash Generated From Operations	**84,210,404**	**84,200,383**
Income Tax Paid	(10,000,000)	(1,363,504)
Finance Costs Paid	(7,487,221)	(6,387,136)
Defined Benefit Plan Costs Paid	(621,078)	(401,406)
WHT Paid	-	-
Net Cash From Operating Activities	**66,102,105**	**76,048,337**
Cash Flows From/(Used in) Investing Activities		
Acquisition of Property, Plant and Equipment	(30,427,945)	(16,259,821)
Acquisition of Capital Work in Progress	(631,423)	(453,100)
Acquisition of Capital Work in Progress - Intangible Assets	(205,711)	(71,272)
Acquisition of Intangible Assets	(276,000)	(266,800)
Acquisition of Right of Use Assets	(2,226,000)	(7,296,344)
Income From Investments - Interest Received	864,354	1,534,218
Investment in Fixed Deposit	-	(30,843,288)
Proceeds from Disposal of Property, Plant & Equipment	229,500	-
Net Cash Flows From/(Used in) Investing Activities	**(32,673,225)**	**(53,656,407)**
Cash Flows from /(Used in) Financing Activities		
Net Proceeds from Interest Bearing Borrowings	(16,637,060)	(17,851,530)
Proceeds from Leases	2,820,931	5,044,225
Repayments of Leases Liability	(12,955,219)	(6,285,684)
Net Cash Flows from/(Used in) Financing Activities	**(26,771,347)**	**(19,092,989)**
Net Increase/(Decrease) in Cash and Cash Equivalents	6,657,533	3,298,941
Cash and Cash Equivalents at the Beginning of the Year	65,159,803	49,870,588
Cash and Cash Equivalents at the End of the Year	**71,817,336**	**53,169,529**
Cash & Cash Equivalents		
Cash at Bank	57,486,583	55,243,417
Bank Overdrafts	(1,153,589)	(18,762,499)
Cash in Hand	15,484,342	16,688,610
Cash and Cash Equivalents at the End of the Year	**71,817,336**	**53,169,529**

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 2026. 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 30th June 2026 were authorised for issue by the Board of Directors on 27 07 2026.

06. The Issued and fully paid number of Ordinary Shares as at 30th June 2026 stands at 431,300,895.

07. There were no material commitments outstanding as at 30th June 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 2026.

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

11. Interest Bearing Loan And Borrowings

	As at 30th June 2026	As at 30th June 2025
Bank Term Loan within One year	68,144,542	64,064,228
Bank Term Loan after One year	84,436,488	95,271,581
Bank Term Loan	152,581,030	159,335,809

Singhe Hospitals PLC

NOTES TO THE INTERIM FINANCIAL STATEMENTS

	As at 30th June 2026	As at 30th June 2025
No of Ordinary Shares	431,300,895	431,300,895

Market Value of Shares

	Date	As at 30th June 2026	As at 30th June 2025
Highest Price per Share - Rs.	26.06.2026	25.00	8.40
Lowest Price Per Share - Rs.	04.06.2026	18.00	2.70
Last Traded Price per Share - Rs.	30.06.2026	24.40	7.80

Directors Shareholding

Name Of Director	As at 30th June 2026	As at 30th June 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 30th June 2026	As at 30th June 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	1,871	1,749
Percentage of Total Public Holding	13.25%	13.25%

Major Shareholdings

Twenty Largest Shareholders

	Name of the Shareholder	Country of Residence	As at 30th June 2026	%	As at 30th June 2025	%
01	Mr. A. M. Weerasinghe	Sri Lanka	372,697,415	86.41%	372,697,415	86.41%
02	Seylan Bank PLC/Gladstone Capital (PVT) LTD	Sri Lanka	-		3,314,217	0.77%
03	Commercial Bank of Ceylon PLC/ H.G.Balasuriya	Sri Lanka	-		3,000,359	0.70%
04	Mr.A.S. Jayasinghe	Sri Lanka	-		2,389,998	0.55%
05	Commercial Bank of Ceylon PLC/ W. Jinadasa	Sri Lanka	14,287,534	3.31%	-	
06	Seylan Bank PLC/Weththinge Jinadasa	Sri Lanka	7,765,016	1.80%	-	
07	DFCC Bank PLC/G.A.C De Silva	Sri Lanka	6,780,872	1.57%	2,310,826	0.54%
08	DFCC Bank PLC/W.Jinadasa	Sri Lanka	3,831,518	0.89%	-	
09	Mr.A.S. Jayasinghe	Sri Lanka	2,179,673	0.51%	-	
10	PMF Finance PLC/M.S.Hamzadeen	Sri Lanka	-		2,000,000	0.46%
11	Seylan Bank PLC/ARRC Capital (PVT) LTD	Sri Lanka	-		2,000,000	0.46%
12	Mr. S. Gurusinghe	Sri Lanka	-		1,570,000	0.36%
13	PMF Finance PLC/M.R.M.Rikaz	Sri Lanka	-		1,290,119	0.30%
14	Miss. W.B.A. Sewwandi	Sri Lanka	-		1,250,000	0.29%
15	Sampath Bank PLC/A. P. Lasantha Fernando	Sri Lanka	-		1,200,000	0.28%
16	People's Leasing & Finance PLC/Mr.R.R.S.Ananda	Sri Lanka	1,747,566	0.41%	-	
17	People's Leasing & Finance PLC/Mr.N.N.Dissanayaka	Sri Lanka	1,435,094	0.33%	-	
18	Mr. U.B.H.J. Kithsiri	Sri Lanka	1,100,000	0.26%	1,100,000	0.26%
19	Merchant Bank of Sri Lanka & Finance PLC/W.K.S.M.Karunarathne	Sri Lanka	1,043,615	0.24%	-	
20	People's Leasing & Finance PLC/M.K.P.N.A.Perera	Sri Lanka	1,004,981	0.23%	-	
21	Mr. R.R.S.Ananda	Sri Lanka	1,000,596	0.23%	-	
22	LOLC Finance PLC/Mr. B.A.R.Dissanayake	Sri Lanka	973,295	0.23%	-	
23	Merchant Bank of Sri Lanka & Finance PLC/G.C.U.Kumara	Sri Lanka	567,777	0.13%	-	
24	Mr. R.P. Hettiarachchi	Sri Lanka	545,056	0.13%	-	
25	Dr.W.K.D.J.Kumara	Sri Lanka	520,230	0.12%	-	
26	Dr.G.S.Perera	Sri Lanka	511,224	0.12%	-	
27	Merchant Bank of Sri Lanka & Finance PLC/R.R.S.Ananda	Sri Lanka	503,368	0.12%	-	
28	Mr.K.B.Kannangara	Sri Lanka	500,000	0.12%	-	
29	Citizens Development Business Finance Account No 02	Sri Lanka	328,849	0.08%	-	
	Total		**419,323,679**	**97.24%**	**394,122,934**	**91.38%**

The Float- adjusted market capitalization as at 30th June is Rs. 1,394,908,862 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