FINANCIAL STATEMENTS

FOR THE QUARTER ENDED

30th September 2026



SINGHE HOSPITALS PLC

(PB 70371 PQ)

Singhe Hospitals PLC

INCOME STATEMENT & STATEMENT OF OTHER COMPREHENSIVE INCOME
Period Ended,

	30-Sep-2026 Rs. Not Audited	30-Sep-2025 Rs. Not Audited
Revenue	1,161,188,995	940,130,279
Cost of Services	(332,037,677)	(298,771,509)
Gross Profit	829,151,318	641,358,770
Other Income	2,364,760	3,177,397
Administration Expenses	(529,259,124)	(411,369,837)
Other Operating Expenses	(130,431,921)	(86,515,687)
Finance Cost	(12,670,132)	(13,546,277)
Profit Before Tax	159,154,901	133,104,366
Income Tax	(32,548,978)	(32,269,780)
Profit/(Loss) for the Period	126,605,923	100,834,586
Total Comprehensive Income/ (Expenses) for the Period	126,605,923	100,834,586
Earnings/(Loss) Per Share - Basic	0.29	0.23

Singhe Hospitals PLC

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

	30-Sep-2026 Rs. Not Audited	30-Sep-2025 Rs. Not Audited
Revenue	608,210,671	473,555,153
Cost of Services	(175,568,923)	(151,037,262)
Gross Profit	432,641,748	322,517,891
Other Income	991,136	1,471,252
Administration Expenses	(276,003,361)	(214,845,043)
Other Operating Expenses	(64,983,166)	(41,479,963)
Finance Cost	(5,182,911)	(7,159,141)
Profit Before Tax	87,463,446	60,504,995
Income Tax	(16,906,196)	(14,784,329)
Profit/(Loss) for the Period	70,557,250	45,720,666
Total Comprehensive Income/ (Expenses)	70,557,250	45,720,666
Earnings/(Loss) Per Share - Basic	0.16	0.11

Singhe Hospitals PLC

STATEMENT OF FINANCIAL POSITION

As at,

ASSETS	30-Sep-2026 Rs. Not Audited	30-Sep-2025 Rs. Not Audited
Non-Current Assets		
Property, Plant and Equipment	1,292,094,707	1,123,680,338
Right of Use Assets	105,433,830	64,198,288
Intangible Assets	14,573,309	12,729,550
	1,412,101,847	**1,200,608,175**
Current Assets		
Inventories	131,229,628	116,713,131
Trade and Other Receivables	109,294,484	89,225,634
Amounts Due from Related Parties	112,455,218	73,575,157
Financial Assets	144,155,346	98,949,423
Cash and Bank Balances	42,428,081	50,415,844
	539,562,757	**428,879,190**
Total Assets	**1,951,664,604**	**1,629,487,365**
EQUITY AND LIABILITIES		
Capital and Reserves		
Stated Capital	375,000,000	375,000,000
Capital Reserves	424,263,410	399,791,791
Retained Earnings	475,357,669	238,506,535
Total Equity	**1,274,621,079**	**1,013,298,326**
Non-Current Liabilities		
Interest Bearing Loans and Borrowings	100,160,628	133,161,291
Lease Liability	35,042,674	13,406,919
Deferred Tax Liabilities	228,348,036	204,364,000
Retirement Benefit Obligations	35,736,568	25,086,272
	399,287,907	**376,018,481**
Current Liabilities		
Trade and Other Payables	178,378,493	144,156,176
Interest Bearing Loans and Borrowings	66,784,511	68,552,837
Lease Liability	30,644,286	18,556,124
Bank Overdrafts	20,772,005	15,178,105
Taxation	(18,823,674)	(6,272,684)
	277,755,621	**240,170,558**
Total Equity and Liabilities	**1,951,664,604**	**1,629,487,365**
Net Assets Per Share	2.96	2.35

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.

U. B. H. Jayalath Kithsiri
Director

Sgd.

A. M. A. Cader
Director

03.11.2026
Colombo

Singhe Hospitals PLC

STATEMENT OF CHANGES IN EQUITY

Period Ended 30th Sep 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	-	-	100,834,586	100,834,586
Balance as at 30th Sep, 2025	375,000,000	401,428,650	236,869,677	1,013,298,326
Profit for the Period			115,170,759	115,170,759
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			126,605,923	126,605,923
Balance as at 30th September, 2026	375,000,000	424,263,410	475,357,669	1,274,621,079

Singhe Hospitals PLC

CASH FLOW STATEMENT
Period Ended,

	30-Sep-2026	30-Sep-2025
Cash Flows From Operating Activities	**Rs.**	**Rs.**
Profit/(Loss) Before Income Tax Expense	159,154,901	133,104,366
Adjustments for		
Depreciation & Amortization	60,056,447	44,272,716
Provision for Retirement Gratuity	3,102,750	3,314,586
Finance Expense	12,670,132	13,546,277
Interest Income	(1,826,090)	(2,850,019)
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	**233,154,807**	**191,387,926**
Changes in Working Capital		
(Increase)/Decrease in Inventories	(30,792,697)	(12,632,154)
(Increase)/Decrease in Trade and Other Receivables	(58,034,906)	(110,646,300)
Increase/(Decrease) in Trade and Other Payables	50,419,786	19,708,467
(Increase) / Decrease in Amounts Due from Related Parties	(17,172,565)	-
Cash Generated From Operations	**177,574,425**	**87,817,939**
Income Tax Paid	(58,571,194)	(31,009,534)
Finance Costs Paid	(12,670,132)	(13,546,277)
Defined Benefit Plan Costs Paid	(1,604,143)	(715,506)
WHT Paid	-	-
Net Cash From Operating Activities	**104,728,956**	**42,546,622**
Cash Flows From/(Used in) Investing Activities		
Acquisition of Property, Plant and Equipment	(112,156,322)	(31,432,649)
Acquisition of Capital Work in Progress	(8,650,236)	(814,597)
Acquisition of Capital Work in Progress - Intangible Assets	(205,711)	(71,272)
Acquisition of Intangible Assets	(718,300)	(800,400)
Acquisition of Right of Use Assets	(4,461,000)	(11,476,344)
Income From Investments - Interest Received	1,826,090	2,850,019
Investment in Fixed Deposit	-	(30,843,288)
Proceeds from Disposal of Property, Plant & Equipment	229,500	-
Net Cash Flows From/(Used in) Investing Activities	**(124,135,978)**	**(72,588,531)**
Cash Flows from /(Used in) Financing Activities		
Net Proceeds from Interest Bearing Borrowings	(2,272,950)	24,526,788
Proceeds from Leases	5,452,277	5,569,722
Repayments of Leases Liability	(27,276,028)	(14,687,450)
Net Cash Flows from/(Used in) Financing Activities	**(24,096,702)**	**15,409,060**
Net Increase/(Decrease) in Cash and Cash Equivalents	(43,503,724)	(14,632,849)
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	**21,656,079**	**35,237,739**
Cash & Cash Equivalents		
Cash at Bank	31,360,438	35,358,466
Bank Overdrafts	(20,772,005)	(15,178,105)
Cash in Hand	11,067,643	15,057,378
Cash and Cash Equivalents at the End of the Year	**21,656,079**	**35,237,739**

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 September 2026 were authorised for issue by the Board of Directors on 03 11 2026.

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

07. There were no material commitments outstanding as at 30th September 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 September 2026	As at 30th September 2025
Bank Term Loan within One year	66,784,511	68,552,837
Bank Term Loan after One year	100,160,628	133,161,291
Bank Term Loan	166,945,139	201,714,128

Singhe Hospitals PLC

NOTES TO THE INTERIM FINANCIAL STATEMENTS

	As at 30th September 2026	As at 30th Septe. 2025
No of Ordinary Shares	431,300,895	431,300,895

Market Value of Shares

	Date	As at 30th September 2026	As at 30th Septe. 2025
Highest Price per Share - Rs.	02.07.2026	25.00	9.00
Lowest Price Per Share - Rs.	25.09.2026	20.00	7.00
Last Traded Price per Share - Rs.	30.09.2026	22.10	7.80

Directors Shareholding

Name Of Director	As at 30th September 2026	As at 30th Septe. 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 September 2026	As at 30th Septe. 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	1,882	1,869
Percentage of Total Public Holding	13.25%	13.25%

Major Shareholdings

Twenty Largest Shareholders

	Name of the Shareholder	Country of Residence	As at 30th September 2026	%	As at 30th Septe. 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	14,287,534	3.31%	-	
03	Seylan Bank PLC/Weththinge Jinadasa	Sri Lanka	7,765,016	1.80%	-	
04	DFCC Bank PLC/G.A.C De Silva	Sri Lanka	6,880,364	1.60%	6,070,819	0.54%
05	DFCC Bank PLC/W.Jinadasa	Sri Lanka	3,831,518	0.89%	-	
06	Hatton National Bank PLC/Almas Holdings (PVT) LTD	Sri Lanka	-		6,002,608	1.39%
07	Mr.A.S. Jayasinghe	Sri Lanka	2,179,673	0.51%	2,239,998	0.52%
08	People's Leasing & Finance PLC/Mr.R.R.S.Ananda	Sri Lanka	1,759,645	0.41%	-	
09	People's Leasing & Finance PLC/Mr.N.N.Dissanayaka	Sri Lanka	1,478,196	0.34%	-	
10	Seylan Bank PLC/ARRC Capital (PVT) LTD	Sri Lanka	-		2,000,000	0.46%
11	Seylan Bank PLC/Gladstone Capital (PVT) LTD	Sri Lanka	-		2,000,000	0.77%
12	PMF Finance PLC/M.R.M.Rikaz	Sri Lanka	-		1,373,217	0.32%
13	A. P. Lasantha Fernando	Sri Lanka	-		1,292,655	0.30%
14	Mr. S. Gurusinghe	Sri Lanka	-		1,163,557	0.27%
15	Mr. U.B.H.J. Kithsiri	Sri Lanka	1,100,000	0.26%	1,100,000	0.26%
16	MRS. S.H.L.S. Kumari	Sri Lanka	1,082,434	0.25%	-	
17	Peoples Leasing and Finance PLC/M.K.P.N.A.Perera	Sri Lanka	1,004,975	0.23%	-	
18	Senkadagala Finance PLC/Mr.R.R.S.Ananda	Sri Lanka	1,000,596	0.23%	-	
19	LOLC Finance PLC/Mr. B.A.R.Dissanayake	Sri Lanka	973,295	0.23%	-	
20	Merchant Bank of Sri Lanka & Finance PLC/R.R.S.Ananda	Sri Lanka	617,123	0.14%	-	
21	Merchant Bank of Sri Lanka & Finance PLC/G.C.U.Kumara	Sri Lanka	578,498	0.13%	-	
22	Mr. R.P. Hettiarachchi	Sri Lanka	538,903	0.12%	-	
23	Dr.W.K.D.J.Kumara	Sri Lanka	520,230	0.12%	-	
24	Dr.G.S.Perera	Sri Lanka	511,224	0.12%	-	
25	Mr.K.B.Kannangara	Sri Lanka	500,000	0.12%	-	
26	Peoples Leasing and Finance PLC/ALMAS Holdings (PVT)	Sri Lanka	-		1,060,000	0.25%
27	Miss. H.J.K.U. Wijerame	Sri Lanka	-		1,016,725	0.24%
28	Commercial Bank of Ceylon PLC/ H.G.Balasuriya	Sri Lanka	-		1,007,180	0.23%
29	Mr. K.K. Weerasinghe	Sri Lanka	-		1,002,500	0.23%
30	Miss. W.B.A. Sewwandi	Sri Lanka	-		960,000	0.22%
31	Mr.M.A.N.Mohamed Abdul Nasser	Sri Lanka	-		890,989	0.21%
32	Mr.A.S. Subian	Sri Lanka	-		692,112	0.16%
33	PMF Finance PLC/M.S.Hamzadeen	Sri Lanka	-		598,000	0.14%
34	Mr.K. Mathivanan	Sri Lanka	-		574,616	0.13%
35	Mr. K.P.M.S. DE Silva	Sri Lanka	360,000	0.08%	-	
	Total		**419,666,639**	**97.30%**	**403,742,391**	**93.05%**

The Float- adjusted market capitalization as at 30th September is Rs. 1,263,421,552, 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.

Singhe Hospitals PLC

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. 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