RENUKA HOTELS PLC

INTERIM REPORT

12 MONTHS ENDED 31ST MARCH 2026

RENUKA HOTELS PLC - Interim Financial Statements
STATEMENT OF COMPREHENSIVE INCOME - GROUP

	Quarter Ended 31st March			12 Months Ended 31st March	Audited	
	2026	2025	Change	2026	2025	Change
	Rs.000	Rs.000	%	Rs.000	Rs.000	%
Revenue	210,710	166,911	26	599,032	580,453	3
Cost of Sales	(80,080)	(57,309)	40	(218,582)	(187,882)	16
Gross Profit	130,630	109,602	19	380,450	392,571	(3)
Other Income	236,757	132,834	78	624,735	428,745	46
Marketing Expenses	(5,943)	(13,272)	(55)	(19,061)	(36,040)	(47)
Administration Expenses	(127,869)	(114,506)	12	(362,962)	(270,678)	34
Operating Expenses	(12,937)	(8,753)	48	(32,590)	(34,605)	(6)
Profit from operation	220,639	105,905	108	590,573	479,992	23
Net Finance Income	369,819	256,738	44	1,344,856	720,245	87
Profit Before Taxation	590,458	362,644	63	1,935,429	1,200,238	61
Income Tax Expense	2,358	(22,784)	(110)	(50,000)	(101,088)	(51)
Profit for the Period	592,816	339,859	74	1,885,429	1,099,150	72
Other Comprehensive Income						
Item that will not be re-classified to Profit or Loss						
Remeasurement gain/(loss) on retirement benefit obligations	-	-		-	2,699	(100)
Related Tax on remeasurement gain/(loss) of retirement benefit obligations	-	-		-	(810)	(100)
Net gain/(loss) on equity instruments at FVTOCI	(269,526)	(105,448)	156	2,547,181	2,226,322	14
Total Other Comprehensive Income for the Period	(269,526)	(105,448)	156	2,547,181	2,228,211	14
Total Comprehensive Income for the Period	323,290	234,412	38	4,432,610	3,327,361	33
Profit Attributable to						
Equity Holders of the Company	477,443	267,197	79	1,491,693	898,241	66
Non-Controlling Interests	115,373	72,662	59	393,736	200,909	96
Profit for the Period	592,816	339,859	74	1,885,429	1,099,150	72
Total Comprehensive Income Attributable to						
Equity Holders of the Company	232,391	168,502	38	3,832,409	2,934,646	31
Non-Controlling Interests	90,900	65,910	38	600,201	392,715	53
Total Comprehensive Income for the Period	323,290	234,412	38	4,432,610	3,327,361	33
Earnings per Share						
Basic (Rupees Per Share)	11.85	6.63		37.02	22.29	

RENUKA HOTELS PLC - Interim Financial Statements
STATEMENT OF COMPREHENSIVE INCOME - COMPANY

	Quarter Ended 31st March			12 Months Ended 31st March	Audited	
	2026	2025	Change %	2026	2025	Change %
	Rs.000	Rs.000		Rs.000	Rs.000	
Revenue	122,220	101,076	21	365,840	318,864	15
Cost of Sales	(64,550)	(43,271)	49	(162,918)	(129,181)	26
Gross Profit	57,669	57,806	(0)	202,922	189,682	7
Other Income	155,451	71,682	117	424,940	256,218	66
Marketing Expenses	(4,351)	(11,440)	(62)	(12,292)	(25,165)	(51)
Administration Expenses	(64,517)	(60,930)	6	(197,510)	(145,598)	36
Operating Expenses	(7,498)	(6,296)	19	(19,051)	(23,804)	(20)
Profit from operation	136,755	50,821	169	399,008	251,333	59
Net Finance Income	47,729	43,241	10	173,327	237,514	(27)
Profit Before Taxation	184,484	94,063	96	572,336	488,848	17
Income Tax Expense	(2,000)	(12,632)	-	(40,000)	(81,201)	(51)
Profit for the Period	182,484	81,431	124	532,336	407,646	31
Other Comprehensive Income						
Item that will not be re-classified to Profit or Loss						
Remesurement of Defined benefit obligations	-	-		-	405	(100)
Related Tax on Remesurement of Defined Benift Obligations	-	-		-	(122)	(100)
Net gain/(loss) on equity instruments at FVTOCI	(120,330)	(23,627)	409	1,935,381	1,651,927	17
Total Other Comprehensive Income for the Period	(120,330)	(22,226)	441	1,935,381	1,652,210	17
Total Comprehensive Income for the Period	62,153	59,205	5	2,467,717	2,059,857	20
Earnings per Share						
Basic (Rupees Per Share)	4.53	2.02		13.21	10.12	

RENUKA HOTELS PLC - Interim Financial Statements
STATEMENT OF FINANCIAL POSITION

	Group		Company	
ASSETS	**As at 31.03.2026 Rs.000**	**Audited 31.03.2025 Rs.000**	**As at 31.03.2026 Rs.000**	**Audited 31.03.2025 Rs.000**
Non-Current Assets				
Property, Plant and Equipment	789,219	594,813	448,916	331,065
Investments in Subsidiary	-	-	223,324	223,324
Financial Assets				
Investments in financial assets at amortised cost	521,123	426,877	426,986	426,877
Investments in equity securities at fair value through OCI	10,303,785	7,614,796	7,597,711	5,460,634
Investment in unit trust - fair value through profit or loss	67	62	51	47
Total Non-Current Assets	11,614,194	8,636,549	8,696,988	6,441,948
Current Assets				
Inventories	11,450	6,473	10,760	5,838
Amounts due from related parties	-	-	22,314	1,974
Trade and other receivables	52,907	41,715	39,485	28,899
Investment in financial assets at amortised cost	6,999,813	4,802,387	35,752	461,354
Cash and cash equivalents	3,771,914	4,639,080	832,190	313,574
Total Current Assets	10,836,085	9,489,655	940,501	811,640
Total Assets	22,450,279	18,126,204	9,637,489	7,253,588
EQUITY AND LIABILITIES				
Capital and Reserve				
Stated Capital	112,509	112,509	112,509	112,509
Retained Earnings	13,170,851	11,719,456	5,230,286	4,738,248
Fair value Reserve	5,212,722	2,872,006	4,190,271	2,254,890
Total Equity Attributable to Equity Holders of the Company	18,496,082	14,703,971	9,533,065	7,105,646
Non-Controlling Interests	3,732,869	3,140,541	-	-
Total Equity	22,228,952	17,844,512	9,533,065	7,105,646
Non-Current Liabilities				
Retirement Benefit Obligations	17,276	17,492	12,723	12,723
Deferred Tax Liability	93,705	93,705	28,751	28,751
Total Non-Current Liabilities	110,981	111,197	41,475	41,475
Current Liabilities				
Trade and Other Payables	94,936	99,130	49,877	55,160
Income Tax Payable	6,874	64,856	6,834	46,582
Bank Overdraft	8,536	6,509	6,238	4,725
Total Current Liabilities	110,346	170,495	62,949	106,467
Total Liabilities	221,327	281,692	104,423	147,942
Total Equity and Liabilities	22,450,279	18,126,204	9,637,489	7,253,588
Net assets per share	458.99	364.89	236.57	176.33

The Head of Finance certifies that the financial statements have been prepared in compliance with the requirements of the Companies Act No.7 of 2007.

For and on behalf of the Board,

Sgd
……..
Ms. S.R. Thambiayah
Chairperson /Jt.Managing Director

Sgd
……..
Ms. A.L.Thambiayah
Jt. Managing Director

27th May 2026

RENUKA HOTELS PLC - Interim Financial Statements
STATEMENT OF CHANGES IN EQUITY - GROUP

	Stated Capital Rs.000	Retained Earnings Rs.000	Fair value Reserve Rs.000	Total Rs.000	Non Controlling Interests Rs.000	Total Rs.000
Balance as at 31st March, 2024	112,509	10,850,000	837,039	11,799,548	2,751,822	14,551,370
Net Profit for the Period	-	898,241	-	898,241	200,909	1,099,150
Other comprehensive income for the year	-	1,438	2,034,967	2,036,406	191,806	2,228,211
Dividends		(30,223)		(30,223)		(30,223)
Dividend Paid by Subsidiary					(3,995)	(3,995)
Balance as at 31st March, 2025	112,509	11,719,456	2,872,006	14,703,971	3,140,541	17,844,512
Balance as at 01st April, 2025	112,509	11,719,456	2,872,006	14,703,971	3,140,541	17,844,512
Net Profit for the Period	-	1,491,693	-	1,491,693	393,736	1,885,429
Other comprehensive income for the year	-	-	2,340,716	2,340,716	206,465	2,547,181
Dividends		(40,298)		(40,298)		(40,298)
Dividend Paid by Subsidiary					(7,873)	(7,873)
Balance as at 31st March, 2026	112,509	13,170,851	5,212,722	18,496,082	3,732,869	22,228,952

STATEMENT OF CHANGES IN EQUITY - COMPANY

	Stated Capital Rs.000	Retained Earnings Rs.000	Fair Value Reserve Rs.000	Total Rs.000
Balance as at 31st March, 2024	112,509	4,360,541	602,964	5,076,013
Net Profit for the Period	-	407,646	-	407,646
Dividends	-	(30,223)	-	(30,223)
Other comprehensive income for the year	-	284	1,651,927	1,652,210
Balance as at 31st March, 2025	112,509	4,738,248	2,254,890	7,105,646
Balance as at 01st April, 2025	112,509	4,738,248	2,254,890	7,105,646
Net Profit for the Period	-	532,336	-	532,336
Dividend Paid	-	(40,298)	-	(40,298)
Other comprehensive income for the year	-	-	1,935,381	1,935,381
Balance as at 31st March, 2026	112,509	5,230,286	4,190,271	9,533,065

RENUKA HOTELS PLC - Interim Financial Statements
CONSOLIDATED STATEMENT OF CASH FLOWS
For the Period Ended 31st March

	Group		Company	
	2026	Audited 2025	2026	Audited 2025
	Rs.000	Rs.000	Rs.000	Rs.000
Profit Before Tax	1,945,713	1,200,238	572,336	488,848
Adjustment for;				
Depreciation	30,740	33,637	18,126	23,320
Profit on disposal of Property, Plant and Equipment	(131,489)	-	(32,000)	-
Profit on disposal of financial assets at FVOCI	(33,988)	(84,397)	(34,102)	(8,578)
Fair value gain on investment In unit trust	(3)	(8,061)	(4)	(7,188)
Provision for retirement benefit obligation	-	2,305	-	1,607
Interest Income	(739,051)	(850,262)	(173,327)	(239,117)
Dividend Income	(465,533)	(327,252)	(358,834)	(240,453)
Operating Profit Before Working Capital Changes	606,390	(33,791)	(7,805)	18,439
Working Capital Changes				
(Increase) / Decrease in inventories	(4,977)	(992)	(4,921)	(1,161)
Decrease/ (Increase) in amounts due from related parties	(20,340)	(4,717)	(20,340)	142
Decrease /(Increase) in Trade and Other Receivables	(10,665)	(8,310)	(10,586)	(7,998)
Increase / (Decrease)in Trade and Other Payables	15,254	(33,798)	(5,283)	(33,992)
Net Cash Generated from/(Used in) Operating Activities	585,663	(81,608)	(48,935)	(24,570)
Defined Benefit Obligations Paid	(216)	(892)	-	(762)
Income Tax Paid	(107,953)	(66,268)	(79,748)	(65,801)
	(108,169)	(67,160)	(79,748)	(66,563)
Net Cash Flow from Operating Activities	477,494	(148,768)	(128,683)	(91,133)
Cash Flow from Investing Activities				
Purchase of Property, Plant and Equipment	(225,095)	(223,613)	(135,977)	(223,459)
Disposal of Property, Plant and Equipment	31,394	-	32,000	-
Investment in debt securities	-	(46,180)	-	-
Interest Received	739,051	850,262	173,327	239,117
Dividends Received	436,208	297,146	358,834	240,453
Net Proceed from Investment in unit trust	24,724	135,619	(0)	110,895
Net Proceed from investment in fixed deposits	(2,291,672)	(1,616,620)	425,493	50,556
Net proceeds from sale of financial assets at FVOCI	(3,126)	(417,154)	(167,594)	(464,460)
Net Cash from Investing Activities	(1,288,515)	(1,020,540)	686,083	(46,898)
Cash Flow from Financing Activities				
Dividend Paid	(58,172)	(34,219)	(40,298)	(30,223)
Net Cash Used in Financing Activities	(58,172)	(34,219)	(40,298)	(30,223)
Net Increase / (Decrease) in Cash and Cash Equivalents	(869,193)	(1,203,527)	517,103	(168,254)
Cash and Cash Equivalents At the Beginning of the Year (Note A)	4,632,571	5,836,098	308,850	477,104
Cash and Cash Equivalents At the End of the Year (Note B)	3,763,378	4,632,571	825,953	308,850
Note A				
At the Beginning				
Balance at Bank	4,635,144	3,901,790	309,638	88,710
Bank Overdraft	(6,509)	(6,740)	(4,725)	(3,929)
Short Term Investments	3,936	1,941,048	3,936	392,323
	4,632,571	5,836,098	308,850	477,104
Note B				
At the End				
Balance at Bank	3,768,595	4,635,144	829,998	309,638
Bank Overdraft	(8,536)	(6,509)	(6,238)	(4,725)
Short Term Investments	3,320	3,936	2,192	3,936
	3,763,378	4,632,571	825,953	308,850

RENUKA HOTELS PLC - Interim Financial Statements

NOTES TO THE FINANCIAL STATEMENTS

For The 12 months ended 31st March 2026

1) The financial statements are provisional and subject to audit.
The Company has followed the same Accounting Policies and methods of Computation as disclosed in the Annual Report for the financial year ended 31st March 2025.

These Interim Financial Statements have been prepared based on the Sri Lanka Accounting Standards that came into effect from January 01, 2012 (SLFRS / LKAS). Further, these Interim Financial Statements have been prepared in compliance with the requirements of the Sri Lanka Accounting Standard - LKAS 34 on 'Interim Financial Reporting'. Previous year figures have been re-arranged wherever necessary to confirm to the current presentation.

Fair value measurement and related fair value disclosures
Financial assets and liabilities with shorter maturities are considered having a reasonable approximation to its fair value. There were no transfers between Level 1, Level 2 and/or Level 3 categories as per the fair value hierarchy, during the period. Financial assets classified as Available for Sale mainly consist of listed securities and are carried at fair value.
The fair value changes on financial instruments, where applicable, were properly recorded in the statement of other comprehensive income.

2) There were no contingent liabilities and contingent assets as at 31st March 2026.

3) All known expenditure items have been provided for.

4) A final dividend of Rs 1/= per share for the financial year ended 31st March 2025 was paid on the 13th October 2025.

5) There have been no other events subsequent to the interim Report Period which require disclosure in the provisional Financial Statements.

6) The Stated Capital is represented by 40,297,530 Issued Shares.

7) Share Information

	31-Mar-26	**31-Mar-25**
Market prices for the quarter	**Rs.**	**Rs.**
- Highest	265.00	158.00
- Lowest	190.00	111.25
- Last Traded	199.75	125.75

8) The Number of shares held by the Directors as at 31st March 2026.

	No of Shares
Ms.S.R.Thambiayah - Individual	1,072,771
Ms.A.L.Thambiayah - Individual	974,186
Ms.N.R.Thambiayah	NIL
Mr.Malik.J.Fernando	781,364
Mrs.N.A.Thambiayah - Individual	NIL
- Joint with Mr R.B.Thambiayah/Ms.S.R.Thambiayah	3,308,558
- Joint with Mr R.B.Thambiayah/Ms.A.L.Thambiayah	3,308,558
Mr. R.B.Thambiayah - Individual	NIL
- Joint with Mrs.N.A.C. Thambiayah/Ms.S.R.Thambiayah	8,654,661
- Joint with Mrs.N.A.C. Thambiayah/Ms.A.L.Thambiayah	8,654,660
Mr.G.I.Koggalage	NIL
Mr.P.M.B.Fernando	NIL
Mrs. S.M.A.N Ranaweera	NIL

9) The Percentage of shares held by the public as at 31st March 2026 : 20.73%
Number of Public shareholders: 797

10) Public Shareholdings

Percentage of shares held by the public and the number of public shareholders is as given below :

As at	**31/03/26**
Public Shareholding (%)	20.73%
Public Shareholders	797
Float adjusted market capitalization (LKR Mn)	1,668.65

Compliant under option 2 of 7 . 13 . 1 . (i) (b)

11) Names and the Number of shares held by the 20 largest shareholders as at 31st March 2026.

	Name of Share holder	**No of shares**	**%**
1	Mr.R.B.Thambiayah / Mrs.N.A. Thambiayah/ Ms.S.R.Thambiayah	8,654,661	21.48
2	Mr.R.B.Thambiayah / Mrs.N.A. Thambiayah/ Ms.A.L.Thambiayah	8,654,660	21.48
3	Finco Holdings (Private) Limited	5,187,927	12.87
4	Mrs.N.A. Thambiayah/ Mr.R.B.Thambiayah / Ms.S.R.Thambiayah	3,308,558	8.21
5	Mrs.N.A. Thambiayah/ Mr.R.B.Thambiayah / Ms.A.L.Thambiayah	3,308,558	8.21
6	The Cargo Boat Investment Company Limited	2,015,000	5.00
7	Miss Shibani Renuka Thambiayah	1,072,771	2.66
8	Mr.Dilhan Crishantha Fernando	1,007,401	2.50
9	Miss Arnila Lakshmi Thambiayah	974,186	2.42
10	Mr. Malik Joseph Fernando	781,364	1.94
11	Mrs. Manohari Minambachi Sellamuttu	402,800	1.00
12	J. B. Cocoshell (Pvt) Ltd	397,425	0.99
13	Hatton National Bank PLC/ Kandaiah Kanapathipillai Shujeevan	280,858	0.70
14	Mr.Husseinally Mohsinally Abdulhussein/ Saema Enayat Lokhandwalla	256,919	0.64
15	The Estate of the Late Rasiah Yogarajah	219,050	0.54
16	Mr.Ruwanpura Chanaka Dharmajith De Silva	212,976	0.53
17	Yusuf Husseinally Abdulhussein	190,313	0.47
18	Seylan Bank PLC / Anuja Chamila Jayasinghe	139,995	0.35
19	Mr.Nahil Joseph Terence De Fonseka	134,290	0.33
20	Miss Rukaiya Husseinally Abdulhussein	113,935	0.28
	TOTAL	**37,313,647**	**92.60**

INTERIM FINANCIAL STATEMENT
CORPORATE INFORMATION

Name of Company	Renuka Hotels PLC
Reg:No:	PB 776 PQ
Legal Form	A Public Quoted Company with Limited Liability. (Incorporated in Sri Lanka on 31st March 1969)
Registered Office	328, Galle Road, Colombo - 3
Directors	Ms.S.R.Thambiayah - Chairperson /Jt.Managing Director Ms.A.L.Thambiayah - Jt.Managing Director Mrs.N.A.Thambiayah - Deputy Chairman Mr.R.B.Thambiayah Mr.M.J.Fernando Ms.N.R.Thambiayah Mr.G.I. Koggalage Mr. P.M.B. Fernando Mrs. S.M.A.N. Ranaweera
Secretary	Ms.A.Withana
Auditors	BDO Partners Chartered Accountants 65/2, Sir Chittampalam A Gardiner Mawatha, Colombo - 02.
Bankers	Hatton National Bank PLC National Development Bank PLC Commercial Bank Of Ceylon PLC DFCC Bank PLC Nation Trust Bank PLC