RENUKA HOTELS PLC

INTERIM REPORT

03 MONTHS ENDED 30TH JUNE 2026



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

	Quarter Ended 30th June			Unaudited
	2026	2025	Change	2026
	Rs.000	Rs.000	%	Rs.000
Revenue	129,444	109,218	19	599,032
Cost of Sales	(45,782)	(36,815)	24	(218,582)
Gross Profit	83,662	72,403	16	380,451
Other Income	280,695	251,266	12	567,432
Marketing Expenses	(15,293)	(2,625)	482	(19,822)
Administration Expenses	(52,765)	(46,962)	12	(369,593)
Operating Expenses	(16,387)	(7,282)	125	(29,853)
Profit from operation	279,913	266,801	5	528,614
Net Finance Income/(Expense)	844,621	289,894	191	1,344,861
Profit Before Taxation	1,124,534	556,695	102	1,873,475
Income Tax Expense	(7,000)	(16,000)	-56	(45,443)
Profit for the Period	1,117,534	540,695	107	1,828,032
Other Comprehensive Income				
Item that will not be re classified to Profit or Loss				
Remeasurement (loss)/ gain on defined benefit obligation	-	-	-	(9,489)
Related Tax on Remeasurement of Defined Benefit Obligations	-	-	-	2,847
Net gain/(loss) on equity instruments at FVTOCI	323,811	820,966	-61	2,606,078
Item that are or may be Re - Classified to Profit or Loss				
Realized Fair Value Gain/(Loss) on Financial Assets at Fair Value Through OCI (FVTOCI)	(17,423)	(316)	100	-
Total Other Comprehensive Income for the Period	306,388	820,651	-63	2,599,436
Total Comprehensive Income for the Period	1,423,922	1,361,346	5	4,427,467
Profit Attributable to				
Equity Holders of the Company	864,707	453,752	91	1,447,083
Non-Controlling Interests	252,827	86,943	191	380,949
Profit for the Period	1,117,534	540,695	107	1,828,032
Total Comprehensive Income Attributable to				
Equity Holders of the Company	1,179,158	1,211,524	-3	3,829,816
Non-Controlling Interests	244,764	149,821	63	597,651
Total Comprehensive Income for the Period	1,423,922	1,361,346	5	4,427,467
Earnings per Share				
Basic (Rupees Per Share)	21.46	11.26		35.91

RENUKA HOTELS PLC - Financial Statements

STATEMENT OF COMPREHENSIVE INCOME - COMPANY

	Quarter Ended 30th June		Change %	Unaudited
	2026	2025		2026
	Rs.000	Rs.000		Rs.000
Revenue	65,894	65,395	1	365,841
Cost of Sales	(33,318)	(26,702)	25	(162,918)
Gross Profit	32,576	38,693	-16	202,922
Other Income	206,306	203,179	2	408,726
Marketing Expenses	(10,962)	(1,332)	723	(12,292)
Administration Expenses	(26,862)	(23,963)	12	(199,771)
Operating Expenses	(9,757)	(4,709)	107	(19,051)
Profit from operation	191,300	211,869	-10	380,534
Net Finance Income	47,999	44,382	8	173,327
Profit Before Taxation	239,299	256,251	-7	553,862
Income Tax Expense	(5,000)	(12,000)	-58	(44,228)
Profit for the Period	234,299	244,251	-4	509,634
Other Comprehensive Income				
Item that will not be re classified to Profit or Loss				
Remesurement (loss)/gain on defined benefit obligations	-	-		(2,321)
Related Tax on Remesurement of Defined Benefit Obligations	-	-		696
Net gain/(loss) on equity instruments at FVTOCI	360,777	627,451	-43	1,952,794
Item that are or may be Re - Classified to Profit or Loss				
Realized Fair Value Gain/(Loss) on Financial Assets at fair value through OCI (FVOCI)	(17,003)	(316)	-	-
Total Other Comprehensive Income for the Period	343,773	627,136	-45	1,951,169
Total Comprehensive Income for the Period	578,072	871,386	-34	2,460,803
Earnings per Share				
Basic (Rupees Per Share)	5.81	6.06		12.65

RENUKA HOTELS PLC - Financial Statements
STATEMENT OF FINANCIAL POSITION

	Group			Company		
ASSETS	**As at 30.06.2026**	**As at 30.06.2025**	**Unaudited 31.03.2026**	**As at 30.06.2026**	**As at 30.06.2025**	**Unaudited 31.03.2026**
	Rs.000	**Rs.000**	**Rs.000**	**Rs.000**	**Rs.000**	**Rs.000**
Non-Current Assets						
Property, Plant and Equipment	788,052	587,719	789,219	454,378	326,356	448,916
Intangible Assets	-	-	-	-	-	
Investments in Subsidiary	-	-	-	223,324	223,324	223,324
Financial Assets						
Investments in debt securities at amortized cost/held to maturity	406,787	406,670	426,986	406,787	406,670	426,986
Investments in equity securities at fair value through OCI/available for sale	10,950,760	8,655,466	10,305,441	8,299,507	6,285,372	7,598,911
Investment in unit trust - fair value through profit or loss	67	62	67	51	47	51
Total Non-Current Assets	12,145,666	9,649,917	11,521,713	9,384,048	7,241,769	8,698,188
Current Assets						
Inventories	11,896	3,303	11,450	8,863	2,690	10,760
Amounts Due From Related Parties	3,647	2,289	-	21,749	6,300	22,314
Trade and Other Receivables	82,993	38,015	55,539	72,768	28,864	39,485
Investments in financial assets at amortised cost	7,536,092	4,955,512	7,069,121	104,533	464,920	10,923
Cash and Cash Equivalents	4,055,092	4,798,647	3,801,561	597,147	354,804	856,878
Total Current Assets	11,689,720	9,797,767	10,937,671	805,059	857,577	940,359
Total Assets	23,835,386	19,447,684	22,459,384	10,189,107	8,099,347	9,638,547
EQUITY AND LIABILITIES						
Capital and Reserve						
Stated Capital	112,509	112,509	112,509	112,509	112,509	112,509
Retained Earnings	13,985,717	12,078,673	13,121,010	5,456,471	4,982,498	5,222,172
Fair value Reserve of financial assets at FVOCI	5,574,422	3,396,850	5,259,971	4,535,245	2,882,026	4,191,471
Total Equity Attributable to Equity Holders of the Company	19,672,647	15,588,032	18,493,489	10,104,225	7,977,033	9,526,152
Non-Controlling Interests	3,974,995	3,617,826	3,730,231	-	-	-
Total Equity	23,647,642	19,205,858	22,223,721	10,104,225	7,977,033	9,526,152
Non-Current Liabilities						
Retirement Benefit Obligations	30,312	17,492	30,597	16,802	12,723	16,955
Deferred Tax Liability	84,303	93,705	84,303	24,716	28,751	24,716
Total Non-Current Liabilities	114,616	111,197	114,901	41,517	41,475	41,670
Current Liabilities						
Trade and Other Payables	59,891	44,669	99,761	28,709	28,344	51,493
Amounts Due to Related Parties	1	-	-	-		-
Income Tax Payable	4,106	69,587	8,902	7,871	47,373	14,401
Bank Overdraft	9,129	16,372	12,100	6,785	5,123	4,830
Total Current Liabilities	73,128	130,629	120,763	43,365	80,839	70,724
Total Liabilities	187,743	241,826	235,663	84,882	122,314	112,394
Total Equity and Liabilities	23,835,386	19,447,684	22,459,384	10,189,107	8,099,347	9,638,547
Net assets per share	488.18	386.82	458.92	250.74	197.95	236.40

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,

.....

Ms. A.L. Thambiayah
Jt.Managing Director

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MR. R.B. Thambiayah
Director

13th August 2026

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

	Attributable to Equity Holders of the Parent					
	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 01st April, 2025	112,509	11,624,921	2,639,078	14,376,508	3,468,005	17,844,512
Net Profit for the Period	-	453,752	-	453,752	86,943	540,695
Net change in fair value of equity investments at FVTOCI	-	-	757,773	757,773	62,878	820,651
Balance as at 30th June, 2025	112,509	12,078,673	3,396,850	15,588,032	3,617,826	19,205,858
Balance as at 01st April, 2026	112,509	13,121,010	5,259,971	18,493,489	3,730,231	22,223,721
Net Profit for the Period	-	864,707	-	864,707	252,827	1,117,534
Net change in fair value of equity investments at FVTOCI	-	-	314,451	314,451	(8,063)	306,388
Balance as at 30th June, 2026	112,509	13,985,717	5,574,422	19,672,647	3,974,995	23,647,642

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 01st April, 2025	112,509	4,738,248	2,254,890	7,105,646
Net Profit for the Period	-	244,251	-	244,251
Realised fair value loss on financial assets at fair value through OCI (FVOCI)	-	-	(316)	(316)
Net change in fair value of equity investments at FVTOCI	-	-	627,451	627,451
Balance as at 30th June, 2025	112,509	4,982,498	2,882,026	7,977,033
Balance as at 01st April, 2026	112,509	5,222,172	4,191,471	9,526,152
Net Profit for the Period	-	234,299	-	234,299
Realised fair value loss on financial assets at fair value through OCI (FVOCI)	-	-	(17,003)	(17,003)
Net change in fair value of equity investments at FVTOCI	-	-	360,777	360,777
Balance as at 30th June, 2026	112,509	5,456,471	4,535,245	10,104,225

RENUKA HOTELS PLC - Financial Statements
CONSOLIDATED STATEMENT OF CASH FLOWS
For the Period Ended 30th June

	Group			Company		
	2026	2025	Un Audited 31.03.2026	2026	2025	Un Audited 31.03.2026
	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000
Profit Before Tax	1,124,534	556,695	1,873,475	239,299	256,251	553,862
Adjustment for;						
Depreciation	16,387	7,282	30,740	9,757	4,709	18,126
'Profit on property, plant and equipment	(7,500)	-	(32,000)	-	-	(32,000)
Profit on Disposal of Financial Assets	(39,312)	(211)	(76,235)	(19,753)	(491)	(17,889)
Fair value gain on investment in unit trust			(4)			(4)
Interest Income	(200,002)	(178,194)	(732,897)	(40,144)	(43,565)	(167,162)
Provision for Retirement Benefit Obligation			4,040	-	-	2,118
Dividend Income	(233,882)	(241,270)	(445,345)	(186,552)	(202,689)	(358,834)
Operating Profit Before Working Capital Changes	660,226	144,300	621,773	2,609	14,216	(1,782)
Working Capital Changes						
(Increase) / Decrease in Inventories	(446)	3,170	(4,977)	1,897	3,149	(4,921)
Decrease/ (Increase) in Amounts Due From Related Parties	565	1,840	-	565	1,840	(20,340)
Decrease /(Increase) in Trade and Other Receivables	(31,070)	1,544	(13,824)	(33,283)	36	(10,586)
Increase / (Decrease)in Trade and Other Payables	(40,239)	(50,268)	631	(22,784)	(26,817)	(3,668)
(Increase) / Decrease in Amounts Due to Related Parties	-	(6,167)	-	-	(6,167)	-
Net Cash Generated from/(Used in) Operating Activities	589,035	94,420	603,604	(50,997)	(13,743)	(41,297)
Defined Benefit Obligations Paid	(285)	(0)	(424)	(153)	(0)	(208)
Tax Paid	(11,926)	(11,269)	(107,953)	(11,530)	(11,209)	(79,748)
	(12,211)	(11,269)	(108,377)	(11,683)	(11,209)	(79,956)
Net Cash Flow from Operating Activities	576,824	83,151	495,227	(62,680)	(24,952)	(121,252)
Cash Flow from Investing Activities						
Purchase of Property, Plant and Equipment	(15,220)	(187)	(225,147)	(15,220)	-	(135,977)
Disposal of property, plant and equipment	7,500	-	31,394	-	-	32,000
Interest Received	200,002	178,194	732,897	40,144	43,565	167,162
Dividends Received	221,589	231,807	351,222	186,552	202,689	294,034
Net Investment in Fixed Deposits	(446,772)	(132,917)	(2,266,843)	(73,411)	16,642	450,323
Net Proceeds from Financial Assets Available for Sale	(287,422)	(210,343)	86,399	(337,070)	(197,111)	(102,794)
Net Cash from Investing Activities	(320,323)	66,553	(1,290,076)	(199,006)	65,784	704,748
Cash Flow from Financing Activities						
Dividend Paid	-	-	(48,259)	-	-	(40,298)
Net Cash Used in Financing Activities	-	-	(48,259)	-	-	(40,298)
Net Increase / (Decrease) in Cash and Cash Equivalents	256,501	149,704	(843,108)	(261,686)	40,832	543,198
Cash and Cash Equivalents At the Beginning of the Year (Not	3,789,461	4,632,571	4,632,571	852,048	308,850	308,850
Cash and Cash Equivalents At the End of the Year (Note B)	4,045,962	4,782,275	3,789,461	590,362	349,681	852,048
Note A						
At the Beginning						
Balance at Bank	3,801,561	4,639,080	5,842,838	856,878	313,574	481,033
Bank Overdraft	(12,100)	(6,509)	(6,740)	(4,830)	(4,725)	(3,929)
	3,789,461	4,632,571	5,836,098	852,048	308,850	477,104
Note B						
At the End						
Balance a Director	4,055,092	4,798,647	3,801,561	597,147	354,804	856,878
Bank Overdraft	(9,129)	(16,372)	(12,100)	(6,785)	(5,123)	(4,830)
	4,045,962	4,782,275	3,789,461	590,362	349,681	852,048

RENUKA HOTELS PLC - Interim Financial Statements
NOTES TO THE FINANCIAL STATEMENTS

For the Three months ended 30th June 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

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 30th June 2026.

3) All known expenditure items have been provided for.

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

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

7) Share Information

	30-Jun-26	**30-Jun-25**
Market prices for the quarter	**Rs.**	**Rs.**
- Highest	250.00	155.00
- Lowest	195.50	120.00
- Last Traded	229.00	152.00

8) The Number of shares held by the Directors as at 30th June 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 30th June 2026 : 15.73%

Number of Public shareholders: 817

10) Public Shareholdings

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

As at	**30/06/2026**
Public Shareholding (%)	15.73%
Public Shareholders	817
Float adjusted market capitalization (LKR Mn)	1,451.59

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 30th June 2026.

	Name of Shareholder	**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	People's Leasing & Finance PLC/ Mr. K.K Shujeevan	315,850	0.78
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	212,976	0.53
17	Yusuf Husseinally Abdulhussein	190,313	0.47
18	Seylan Bank PLC / Anuja Chamila Jayasinghe	137,176	0.34
19	Mr. Nahil Joseph Terence De Fonseka	134,290	0.33
20	Miss Rukaiya Husseinally	113,935	0.28
	TOTAL	**37,345,820**	**92.67**

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