RENUKA HOTELS PLC

INTERIM FINANCIAL STATEMENTS

FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2026



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

	Unaudited Quarter ended 30th September			Unaudited Six Months ended 30th September			Audited
	2026	2025		2026	2025		31.03.2026
	Rs.000	Rs.000	Change %	Rs.000	Rs.000	Change %	Rs.000
Revenue	162,756	139,195	17	292,200	248,414	18	599,032
Cost of sales	(87,801)	(47,692)	84	(133,582)	(84,507)	58	(218,582)
Gross profit	74,955	91,503	(18)	158,618	163,906	(3)	380,451
Other income	58,196	31,847	83	338,891	283,113	20	567,432
Marketing expenses	(4,720)	(6,440)	(27)	(20,013)	(9,065)	121	(19,822)
Administration expenses	(88,725)	(93,675)	(5)	(141,490)	(140,637)	1	(399,446)
Operating expenses	(16,757)	(5,769)	190	(33,144)	(13,050)	154	-
Profit from operation	22,949	17,466	31	302,862	284,267	7	528,614
Net finance income	4,868	247,989	(98)	849,489	537,884	58	1,344,861
Profit before taxation	27,817	265,456	(90)	1,152,350	822,151	40	1,873,475
Income tax expense	(19,800)	(16,500)	20	(26,800)	(32,500)	(18)	(45,443)
Profit for the period	8,017	248,956	(97)	1,125,550	789,651	43	1,828,032
Other Comprehensive Income							
Items that will not be reclassified to profit or loss							
Remeasurement (loss)/ gain on retirement benefit obligation	-	-		-	-		(9,489)
Related tax on remeasurement (loss)/ gain of retirement benefit obligation	-	-		-	-		2,847
Net gain/(loss) on equity instruments at FVTOCI	(475,666)	1,918,081	(125)	(169,278)	2,738,731	(106)	2,606,078
Total Other Comprehensive Income for the Period	(475,666)	1,918,081	(125)	(169,278)	2,738,731	(106)	2,599,436
Total Comprehensive Income for the Period	(467,650)	2,167,036	(122)	956,272	3,528,382	(73)	4,427,467
Profit Attributable to							
Equity holders of the company	9,543	184,215	(95)	867,208	631,560	37	1,447,083
Non-controlling interests	(1,526)	64,741	(102)	258,342	158,090	63	380,949
Profit for the period	8,017	248,956	(97)	1,125,550	789,651	43	1,828,032
Total comprehensive income attributable to							
Equity holders of the company	(426,878)	1,898,772	(122)	750,447	3,080,155	(76)	3,829,816
Non-controlling interests	(40,772)	268,265	(115)	205,825	448,227	(54)	597,651
Total comprehensive income for the period	(467,650)	2,167,036	(122)	956,272	3,528,382	(73)	4,427,467
Earnings per Share							
Basic (Rupees Per Share)	0.24	4.57		21.52	15.67		35.91

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

	Unaudited Quarter Ended 30th September			Unaudited Six Months Ended 30th September			Audited
	2026	2025	Change %	2026	2025	Change %	31.03.2026
	Rs.000	Rs.000		Rs.000	Rs.000		Rs.000
Revenue	89,252	88,688	1	155,146	154,083	1	365,841
Cost of sales	(72,311)	(37,857)	91	(105,628)	(64,559)	64	(162,918)
Gross profit	16,941	50,831	(67)	49,517	89,524	(45)	202,922
Other income	73,395	35,919	104	279,701	239,099	17	408,726
Marketing expenses	(1,445)	(5,105)	(72)	(12,408)	(6,437)	93	(12,292)
Administration expenses	(64,390)	(69,849)	(8)	(91,251)	(93,811)	(3)	(218,822)
Operating expenses	(10,363)	(3,223)	222	(20,120)	(7,931)	154	-
Profit from operation	14,139	8,574	65	205,439	220,443	(7)	380,534
Net finance income	14,307	21,127	(32)	62,306	65,508	(5)	173,327
Profit before taxation	28,446	29,701	(4)	267,745	285,951	(6)	553,862
Income tax expense	(15,000)	(11,000)	-	(20,000)	(23,000)	(13)	(44,228)
Profit for the period	13,446	18,701	(28)	247,745	262,951	(6)	509,634
Other comprehensive income							
Items that will not be reclassified to profit or loss							
Remeasurement (loss)/ gain on retirement benefit obligation	-	-		-	-		(2,321)
Related tax on remeasurement (loss)/ gain of retirement benefit obligation	-	-		-	-		696
Net gain on equity instruments at fair value through other comprehensive income	(336,088)	1,194,235	(128)	7,686	1,821,371	(100)	1,952,794
Total other comprehensive income for the period	(336,088)	1,194,235	(128)	7,686	1,821,371	(100)	1,951,169
Total comprehensive income for the period	(322,642)	1,212,936	(127)	255,430	2,084,322	(88)	2,460,803
Earnings per Share							
Basic (Rupees Per Share)	0.33	0.46		6.15	6.53		12.65

RENUKA HOTELS PLC - Interim Financial Statements
STATEMENT OF FINANCIAL POSITION

	Group			Company		
ASSETS	**As at 30.09.2026**	**As at 30.09.2025**	**Audited 31.03.2026**	**As at 30.09.2026**	**As at 30.09.2025**	**Audited 31.03.2026**
	Rs.000	**Rs.000**	**Rs.000**	**Rs.000**	**Rs.000**	**Rs.000**
Non-Current Assets						
Property, plant and equipment	799,651	581,950	789,219	472,372	323,134	448,916
Investments in subsidiary	-	-	-	223,324	223,324	223,324
Investments assets						
Investments in financial assets - at amortised cost	403,461	403,686	426,986	403,461	403,686	426,986
Investments in equity securities at fair value through OCI	10,460,740	10,552,457	10,305,441	7,952,206	7,476,731	7,598,911
Investment in unit trust - fair value through profit or loss	67	62	67	51	47	51
Total non-current Assets	11,663,919	11,538,155	11,521,713	9,051,413	8,426,922	8,698,188
Current Assets						
Inventories	10,324	10,397	11,450	10,201	9,615	10,760
Amounts due from a related party	8,454	514	-	3,989	15,294	22,314
Trade and other receivables	51,144	41,088	55,539	35,657	21,571	39,485
Investments in financial assets - at amortised cost	9,663,650	6,821,384	7,069,121	332,125	101,572	10,923
Cash and Cash Equivalents	1,879,059	3,101,845	3,801,561	348,165	670,530	856,878
Total Current Assets	11,612,631	9,975,229	10,937,671	730,137	818,582	940,359
Total Assets	23,276,550	21,513,384	22,459,384	9,781,550	9,245,504	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	13,869,805	12,310,719	13,063,043	5,409,471	4,960,901	5,222,172
Fair value reserve	5,201,177	5,320,601	5,317,938	4,199,157	4,076,261	4,191,471
Total equity attributable to equity holders of the compan	19,183,490	17,743,828	18,493,489	9,721,136	9,149,671	9,526,152
Non-controlling interests	3,928,183	3,580,896	3,730,231	-	-	-
Total Equity	23,111,674	21,324,724	22,223,721	9,721,136	9,149,671	9,526,152
Non-Current Liabilities						
Retirement benefit obligations	30,168	17,396	30,597	16,658	12,723	16,955
Deferred tax liability	84,303	93,705	84,303	24,716	28,751	24,716
Total Non-Current Liabilities	114,472	111,101	114,901	41,373	41,475	41,670
Current Liabilities						
Trade and Other Payables	40,794	63,518	99,761	14,619	45,073	51,493
Income tax Payable	4,072	14,039	8,902	4,421	9,284	14,401
Bank overdraft	5,539	1	12,100	-	-	4,830
Total Current Liabilities	50,405	77,559	120,763	19,040	54,358	70,724
Total Liabilities	164,876	188,660	235,663	60,414	95,832	112,394
Total Equity and Liabilities	23,276,550	21,513,384	22,459,384	9,781,550	9,245,504	9,638,547
Net assets per share	476.05	440.32	458.92	241.23	227.05	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,

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

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

13th November 2026

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

	Attributable to Equity Holders of the Parent					
	Stated capital	**Retained earnings**	**Fair value reserve of financial assets at FVOCI**	**Total**	**Non controlling interests**	**Total**
	Rs.000	**Rs.000**	**Rs.000**	**Rs.000**	**Rs.000**	**Rs.000**
Balance as at 01st April, 2025	112,509	11,719,456	2,872,006	14,703,971	3,140,541	17,844,512
Profit for the period	-	631,560	-	631,560	158,090	789,651
Other comprehensive income for the period	-	-	2,448,594	2,448,594	290,137	2,738,731
Dividend Paid	-	(40,298)	-	(40,298)		(40,298)
Dividend paid by subsidiary	-	-	-	-	(7,873)	(7,873)
Balance as at 30th September, 2025	112,509	12,310,719	5,320,601	17,743,828	3,580,896	21,324,724
Balance as at 01st April, 2026	112,509	13,063,043	5,317,938	18,493,489	3,730,231	22,223,721
Profit for the period	-	867,208	-	867,208	258,342	1,125,550
Other comprehensive income for the period	-	-	(116,761)	(116,761)	(52,517)	(169,278)
Dividend Paid	-	(60,446)	-	(60,446)		(60,446)
Dividend paid by subsidiary	-	-	-	-	(7,873)	(7,873)
Balance as at 30th September, 2026	112,509	13,869,805	5,201,177	19,183,490	3,928,183	23,111,674

STATEMENT OF CHANGES IN EQUITY - COMPANY

	Stated capital	**Retained earnings**	**Fair value reserve of financial assets at FVOCI**	**Total**
	Rs.000	**Rs.000**	**Rs.000**	**Rs.000**
Balance as at 01st April, 2025	112,509	4,738,248	2,254,890	7,105,646
Profit for the period	-	262,951	-	262,951
Other comprehensive income for the period	-	-	1,821,371	1,821,371
Dividend Paid	-	(40,298)	-	(40,298)
Balance as at 30th September, 2025	112,509	4,960,901	4,076,261	9,149,671
Balance as at 01st April, 2026	112,509	5,222,172	4,191,471	9,526,152
Profit for the period	-	247,745	-	247,745
Other comprehensive income for the period	-	-	7,686	7,686
Dividend Paid		(60,446)	-	(60,446)
Balance as at 30th September, 2026	112,509	5,409,471	4,199,157	9,721,136

RENUKA HOTELS PLC - Interim Financial Statements
CONSOLIDATED STATEMENT OF CASH FLOWS

For the Period Ended 30th September	Group			Company		
	2026	2025	Audited	2026	2025	Audited
			31.03.2026			31.03.2026
	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000
Profit Before Tax	1,172,478	842,278	1,873,475	267,745	285,951	553,862
Adjustment for;						
Depreciation	33,144	13,050	30,740	20,120	7,931	18,126
Profit on Disposal of Financial Assets at FVOCI	(80,102)	(20,208)	(76,235)	(56,789)	(4,679)	(17,889)
Fair value gain on investment in unit trust	-	-	(4)	-	-	(4)
Profit on Disposal of Property, Plant and Equipment	(7,500)		(32,000)			(32,000)
Interest Income	(355,991)	(311,075)	(732,897)	(29,948)	(37,226)	(167,162)
Provision for Retirement Benefit Obligation	-	(2,412)	4,040	-	-	2,118
Dividend Income	(291,542)	(290,740)	(445,345)	(222,911)	(234,419)	(358,834)
Operating Profit Before Working Capital Changes	**470,488**	**230,893**	**621,773**	**(21,783)**	**17,558**	**(1,782)**
Working Capital Changes						
(Increase) / Decrease in Inventories	1,126	(3,924)	(4,977)	559	(3,777)	(4,921)
Decrease/ (Increase) in amounts due from related parties	18,325	(13,320)	-	18,325	(13,320)	(20,340)
Decrease /(Increase) in Trade and Other Receivables	(5,976)	325	(13,824)	3,828	7,328	(10,586)
Increase / (Decrease)in Trade and Other Payables	(75,676)	(22,533)	631	(36,874)	(10,087)	(3,668)
Net Cash Generated from/(Used in) Operating Activities	**408,286**	**191,442**	**603,604**	**(35,945)**	**(2,297)**	**(41,297)**
Defined Benefit Obligations Paid	(429)	(96)	(424)	(297)	-	(208)
Tax Paid	(31,334)	(83,287)	(107,953)	(29,980)	(60,298)	(79,748)
	(31,763)	(83,383)	(108,377)	(30,277)	(60,298)	(79,956)
Net Cash Flow from Operating Activities	**376,523**	**108,058**	**495,227**	**(66,222)**	**(62,594)**	**(121,252)**
Cash Flow from Investing Activities						
Purchase of Property, Plant and Equipment	(43,576)	(187)	(225,147)	(43,576)	-	(135,977)
Disposal of Property, Plant and Equipment	7,500	-	31,394	-	-	32,000
Interest Received	355,991	311,075	732,897	29,948	37,226	167,162
Dividends Received	262,377	228,109	351,220	222,911	200,211	294,034
Purchase of Financial Assets at FVTOCI	346	(176,093)	-	-	(163,764)	-
Net Proceed from Investment in fixed deposits	(2,571,004)	(1,995,806)	(2,266,843)	(297,677)	382,974	450,323
Net proceeds from sale of financial assets at FVOCI	(235,779)	42,287	86,399	(288,820)	7,925	(102,794)
Net Cash from Investing Activities	**(2,224,145)**	**(1,590,615)**	**(1,290,078)**	**(377,214)**	**464,573**	**704,748**
Cash Flow from Financing Activities						
Dividends Paid	(68,319)	(48,171)	(48,259)	(60,446)	(40,298)	(40,298)
Net Cash Used in Financing Activities	**(68,319)**	**(48,171)**	**(48,259)**	**(60,446)**	**(40,298)**	**(40,298)**
Net Increase / (Decrease) in Cash and Cash Equivalents	**(1,915,942)**	**(1,530,727)**	**(843,110)**	**(503,882)**	**361,681**	**543,198**
Cash and Cash Equivalents At the Beginning of the Period (Note A)	3,789,461	4,632,571	4,632,571	852,048	308,850	308,850
Cash and Cash Equivalents At the End of the Period (Note B)	**1,873,520**	**3,101,844**	**3,789,461**	**348,165**	**670,530**	**852,048**
Note A						
At the Beginning						
Balance at Bank	871,950	4,635,144	4,635,144	854,685	309,638	309,638
Bank Overdraft	(12,100)	(6,509)	(6,509)	(4,830)	(4,725)	(4,725)
Short Term Investments	2,829,611	3,936	3,936	2,192	3,936	3,936
	3,689,461	**4,632,571**	**4,632,571**	**852,048**	**308,850**	**308,850**
Note B						
At the End						
Balance at Bank	363,659	689,082	3,799,369	309,759	666,735	854,685
Bank Overdraft	(5,706)	(1)	(12,100)	-	-	(4,830)
Short Term Investments	1,515,566	2,412,764	2,192	38,407	3,795	2,192
	1,873,520	**3,101,844**	**3,789,461**	**348,165**	**670,530**	**852,048**

RENUKA HOTELS PLC - Interim Financial Statements

NOTES TO THE FINANCIAL STATEMENTS

For The Six months ended 30th September 2026

1) The interim 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 2026.

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.

2) There were no contingent liabilities and contingent assets as at 30th September 2026.

3) All known expenditure items have been provided for.

4) A final dividend of Rs 1.50/- per share for the financial year ended 31st March 2026 was paid on the 12th October 2026

5) There have been no 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

Market prices for the quarter	**30-Sep-26 Rs.**	**30-Sep-25 Rs.**
- Highest	238.50	295.00
- Lowest	190.00	140.00
- Last Traded	203.75	275.00

For The Six months ended 30th September 2026.

8) The Number of shares held by the directors as at 30th September 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.C.Thambiayah - Individual	
- 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	
- 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 September 2026 : 15.73%
Number of Public shareholders: 861

10) Public Shareholdings
Percentage of shares held by the public and the number of public shareholders is as given below :

As at	**30/09/26**
Public Shareholding (%)	15.73%
Public Shareholders	861
Float adjusted market capitalization (LKR Mn)	1,291.70
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 September 2026.

	Name of Share holder	**No of shares**	**%**
1	Mr.R.B Thambiayah/Mrs.N.A.C Thambiayah/ Ms. S.R Thambiayah	8,654,661	21.48
2	Mr.R.B Thambiayah/Mrs.N.A.C Thambiayah/ Ms. A.L Thambiayah	8,654,660	21.48
3	Finco Holdings (Private) Limited	5,187,927	12.87
4	Mrs.N.A.C Thambiayah/ Mr.R.B Thambiayah/ Ms. S.R Thambiayah	3,308,558	8.21
4	Mrs.N.A.C 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	Ms.Shibani Renuka Thambiayah	1,072,771	2.66
8	Mr. Dilhan Crishantha Fernando	1,007,401	2.50
9	Ms.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 (Private) Limited	397,406	0.99
13	People's Leasing & Finance Plc / Mr. K.K.Shujeevan	315,850	0.78
14	Mr. Husseinally Mohsinally Abdulhussein / Mrs.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	Mr.Yusuf Husseinally Abdulhussein	190,313	0.47
18	Seylan Bank Plc / Mr. Anuja Chamila Jayasinghe	137,112	0.34
19	Mr. Nahil Joseph Terence De Fonseka	134,290	0.33
20	Miss Rukaiya Husseinally Abdulhussein	113,935	0.28
		37,345,737	**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.C.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