



## **Ceylon Hospitals PLC**

**Interim Condensed Financial Statements**

Three Months Ended 30 June 2025



**Ceylon Hospitals PLC**  
**Interim Condensed Financial Statements**

**CONSOLIDATED STATEMENT OF PROFIT OR LOSS**

	Three Months Ended 30 June	
	2025 (Rs.'000)	2024 (Rs.'000)
Revenue	2,753,481	2,177,114
Cost of services rendered and goods sold	(1,124,262)	(958,996)
<b>Gross profit</b>	<b>1,629,219</b>	<b>1,218,118</b>
Other operating income	89,513	42,448
<u><b>Less: Expenses</b></u>		
Administration expenses	(1,024,612)	(875,136)
Other operating expenses	(236,729)	(239,073)
<b>Results from operating activities</b>	<b>457,391</b>	<b>146,357</b>
Finance costs	(51,251)	(81,449)
Finance Income	14,119	28,970
<b>Profit/(loss) before tax</b>	<b>420,259</b>	<b>93,878</b>
Less: Tax expense	(112,050)	(59,295)
<b>Profit/(loss) after tax</b>	<b>308,210</b>	<b>34,583</b>
<u><b>Attributable to:</b></u>		
Equity holders of the parent	271,721	21,636
Non-controlling interest	36,489	12,947
	<b>308,210</b>	<b>34,583</b>
<b>Earnings/(Loss) per share - Basic/Diluted (Rs.)</b>	<b>6.49</b>	<b>0.62</b>

Note: Figures in brackets indicate deductions.  
The above figures relating to first quarter are not audited.

**Ceylon Hospitals PLC**  
**Interim Condensed Financial Statements**

**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	<b>Three Months Ended 30 June</b>	
	<b>2025</b> <b>(Rs.'000)</b>	<b>2024</b> <b>(Rs.'000)</b>
Profit/(loss) for the period	308,210	34,583
<b>Other comprehensive income</b>		
<b>Other comprehensive income that will not be reclassified to statement of profit or loss in subsequent periods:</b>		
Net gain/(loss) on equity instruments at fair value through other comprehensive income	-	2,451
<b>Net other comprehensive income that will not be reclassified to statement of profit or loss in subsequent periods</b>	-	
Tax on other comprehensive income	-	
<b>Other comprehensive income for the period, net of tax</b>	-	2,451
<b>Total comprehensive income for the period, net of tax</b>	<b>308,210</b>	<b>37,034</b>
<b>Attributable to:</b>		
Equity holders of the parent	271,721	23,805
Non-controlling interest	36,489	13,229
	<b>308,210</b>	<b>37,034</b>

Note: Figures in brackets indicate deductions.  
The above figures relating to first quarter are not audited.

**Ceylon Hospitals PLC**  
Interim Condensed Financial Statements

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

As at,	30-Jun-2025 (Rs.'000)	30-Jun-2024 (Rs.'000)	31-Mar-2025 (Rs.'000)
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	14,332,950	11,497,349	14,146,489
Capital work in progress	152,899	55,696	112,845
Intangible assets	1,057	1,600	1,057
Right of use assets	399,888	373,411	362,657
Other financial assets	268,051	295,527	289,647
<b>Total non-current assets</b>	<b>15,154,845</b>	<b>12,223,583</b>	<b>14,912,694</b>
<b>Current assets</b>			
Inventories	833,830	817,168	768,764
Trade and other receivables	408,699	317,077	389,208
Advances and prepayments	233,895	293,985	260,255
Amounts due from related parties	58,984	5,289	1,021
Other financial assets	1,432,358	701,035	1,504,313
Income tax recoverable	-	39,025	-
Cash and cash equivalents	223,452	564,061	246,369
<b>Total current assets</b>	<b>3,191,218</b>	<b>2,737,640</b>	<b>3,169,930</b>
<b>Total assets</b>	<b>18,346,063</b>	<b>14,961,223</b>	<b>18,082,625</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to equity holders of the parent</b>			
Stated capital	1,778,802	1,692,704	1,778,802
Reserves	4,037,255	2,366,853	4,037,255
Accumulated profit	5,398,283	4,543,493	5,294,148
	<b>11,214,341</b>	<b>8,603,050</b>	<b>11,110,206</b>
<b>Non-controlling interests</b>	<b>849,188</b>	<b>716,984</b>	<b>841,400</b>
<b>Total equity</b>	<b>12,063,528</b>	<b>9,320,034</b>	<b>11,951,606</b>
<b>Non-current liabilities</b>			
Interest bearing loans and borrowings	870,779	1,482,610	964,242
Lease liability	301,021	275,514	279,131
Retirement benefit obligations	377,661	234,196	366,203
Deferred tax liabilities	2,135,801	1,397,773	2,128,801
<b>Total non-current liabilities</b>	<b>3,685,262</b>	<b>3,390,093</b>	<b>3,738,377</b>
<b>Current liabilities</b>			
Interest bearing loans and borrowings	477,486	501,855	505,535
Lease liability	120,416	120,416	108,197
Trade and other payables	1,318,196	972,936	1,099,414
Courses advance received	40,731	-	26,779
Income tax payable	174,193	22,316	50,197
Amounts due to related parties	77,056	13,806	37,760
Bank overdraft	389,195	619,767	564,760
<b>Total current liabilities</b>	<b>2,597,273</b>	<b>2,251,096</b>	<b>2,392,642</b>
<b>Total equity and liabilities</b>	<b>18,346,063</b>	<b>14,961,223</b>	<b>18,082,625</b>

Note: Figures in brackets indicate deductions.  
The above figures relating to first quarter are not audited.

These Financial Statements are prepared in compliance with the requirements of the Companies Act No. 07 of 2007.



.....  
**Amila Mapitiya**  
Chief Financial Officer

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.  
Signed for and on behalf of the Board by,



.....  
**A E Tudawe**  
Director



.....  
**A S Tudawe**  
Director

14 August 2025

**Ceylon Hospitals PLC**  
**Interim Condensed Financial Statements**

**CONSOLIDATED STATEMENT OF STATEMENT OF CHANGES IN EQUITY**

	Attributable to equity holders of the parent						Non-controlling interest	Total equity
	Stated capital	Revaluation reserve	Fair Value reserve	Merger reserve	Accumulated profit	Total		
	(Rs.'000)	(Rs.'000)	(Rs.'000)	(Rs.'000)	(Rs.'000)	(Rs.'000)	(Rs.'000)	(Rs.'000)
<b>Balance as at 1 April 2024</b>	<b>1,142,798</b>	<b>2,290,345</b>	<b>74,340</b>	<b>-</b>	<b>4,595,643</b>	<b>8,103,125</b>	<b>733,044</b>	<b>8,836,169</b>
Profit/(loss) for the period	-	-	-	-	652,599	652,599	73,412	726,011
Other comprehensive income	-	1,709,035	570	(130,091)	(142,934)	1,436,580	61,045	1,497,625
<b>Total comprehensive income</b>	<b>-</b>	<b>1,709,035</b>	<b>570</b>	<b>(130,091)</b>	<b>509,665</b>	<b>2,089,179</b>	<b>134,457</b>	<b>2,223,636</b>
<b>Transactions held with Owners in their capacity as Owners:</b>								
Reserve transferred through merger	86,099	-	34,344	145,760	274,032	540,235	-	540,235
Rights Issue Expenses	-	-	-	-	(3,053)	(3,053)	-	(3,053)
Effect of Depreciation Method Adjustments	-	-	-	-	12,254	12,254	-	12,254
Right Issue (Voting+Non-Voting)	549,906	-	-	-	-	549,906	-	549,906
Shares issued from Merger Reserve of DHC	-	-	-	(86,099)	-	(86,099)	-	(86,099)
Withdrawal of Shares of DHC	-	-	-	(949)	-	(949)	-	(949)
Dividend Paid - Ordinary Shares	-	-	-	-	(94,393)	(94,393)	(26,101)	(120,494)
<b>Balance as at 31 March 2025</b>	<b>1,778,802</b>	<b>3,999,379</b>	<b>109,255</b>	<b>(71,379)</b>	<b>5,294,148</b>	<b>11,110,206</b>	<b>841,400</b>	<b>11,951,606</b>
Profit/(loss) for the period	-	-	-	-	271,721	271,721	36,489	308,210
Other comprehensive income	-	-	-	-	-	-	-	-
<b>Total comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>271,721</b>	<b>271,721</b>	<b>36,489</b>	<b>308,210</b>
<b>Transactions held with Owners in their capacity as Owners:</b>								
Dividend Paid - Ordinary Shares	-	-	-	-	(167,586)	(167,586)	(28,701)	(196,287)
<b>Balance as at 30 June 2025</b>	<b>1,778,802</b>	<b>3,999,379</b>	<b>109,255</b>	<b>(71,379)</b>	<b>5,398,283</b>	<b>11,214,341</b>	<b>849,188</b>	<b>12,063,528</b>

Note: Figures in brackets indicate deductions.  
The above figures relating to first quarter are not audited.

**Ceylon Hospitals PLC**  
**Interim Condensed Financial Statements**

**CONSOLIDATED STATEMENT OF CASH FLOWS**

For the three months ended 30 June	Notes	2025 (Rs.'000)	2024 (Rs.'000)
<b>CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES</b>			
Profit/ (loss) before tax		420,259	93,878
<b>Adjustments for:</b>			
Provision for slow moving inventory		27,223	3,504
Depreciation charge for the year		158,699	140,315
Amortisation of right to use assets		26,136	35,874
Finance income		(14,119)	(28,970)
Finance costs		51,251	81,449
Profit/ (loss) on disposal of property, plant and equipment		(10,285)	
Profit/ (loss) on disposal of financial instrument		-	(1,090)
Fair value (gain)/loss on financial instruments		-	(29,625)
Provision for defined benefit plans		15,000	17,469
<b>Operating profit before working capital changes</b>		<b>674,164</b>	<b>312,804</b>
(Increase)/ decrease in inventories		(92,290)	(6,361)
(Increase)/ decrease in trade and other receivables		6,869	(6,806)
(Increase)/ decrease in dues from related parties		(57,963)	-
Increase/ (decrease) in trade and other payables		270,627	(54,079)
Increase/ (decrease) in dues to related parties		39,296	(128,890)
<b>Cash generated from operations</b>		<b>166,539</b>	<b>116,668</b>
Finance costs paid		(51,251)	(81,449)
Gratuity paid		(3,542)	(10,538)
Tax paid		(18,947)	(29,922)
<b>Net cash from/ (used in) operating activities</b>		<b>766,964</b>	<b>(5,241)</b>
<b>CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES</b>			
Acquisition of property, plant and equipment		(352,126)	(48,041)
Proceeds from disposal of property, plant and equipment		17,250	-
Acquisition of CWIP		(40,054)	-
(Acquisition) / disposal of other investments		93,551	245,461
Income from investments		14,119	28,970
<b>Net cash flows from/ (used in) investing activities</b>		<b>(267,261)</b>	<b>226,390</b>
<b>CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES</b>			
Receipts from Interest bearing loans and borrowings			
From merger			
Repayments of interest bearing loans and borrowings		(121,511)	(508,212)
Lease rent payment		(37,655)	(39,120)
Proceeds from the issue of shares (right issue and merger)		-	549,906
Right issue expenses		-	(1,806)
Dividends paid		(187,890)	(101,269)
<b>Net cash flows from/ (used in) financing activities</b>		<b>(347,056)</b>	<b>(100,501)</b>
Net increase/ (decrease) in cash and cash equivalents		152,648	120,648
Cash and cash equivalents at the beginning of the year		(318,391)	(176,354)
<b>Cash and cash equivalents at the end of the year</b>		<b>(165,743)</b>	<b>(55,706)</b>
<b>Analysis of cash &amp; cash equivalents:</b>			
Cash in hand and at bank		223,452	564,061
Bank overdraft		(389,195)	(619,767)
<b>Total cash and cash equivalents</b>		<b>(165,743)</b>	<b>(55,706)</b>

Note: Figures in brackets indicate deductions.  
The above figures relating to first quarter are not audited.

**Ceylon Hospitals PLC**  
**Interim Condensed Financial Statements**

**COMPANY STATEMENT OF TOTAL COMPREHENSIVE INCOME**

	Three Months Ended 30 June	
	2025 (Rs.'000)	2024 (Rs.'000)
Revenue	1,951,754	1,328,136
Cost of services rendered and goods sold	(873,108)	(581,304)
<b>Gross profit</b>	<b>1,078,646</b>	<b>746,832</b>
Other operating income	35,528	16,554
<i><b>Less: Expenses</b></i>		
Administration expenses	(749,081)	(555,661)
Other operating expenses	(168,475)	(149,529)
<b>Results from operating activities</b>	<b>196,618</b>	<b>58,196</b>
Finance costs	(61,550)	(89,381)
Finance Income	151,669	144,844
<b>Profit/(loss) before tax</b>	<b>286,737</b>	<b>113,659</b>
Less: Tax expense	(57,000)	(4,420)
<b>Profit/(loss) after tax</b>	<b>229,737</b>	<b>109,239</b>
<b>Other comprehensive income</b>		
Net gain/(loss) on equity instruments at fair value through other comprehensive income	-	953
<b>Total Comprehensive income</b>	<b>229,737</b>	<b>110,192</b>
<b>Earnings/(Loss) per share - Basic/Diluted (Rs.)</b>	<b>5.48</b>	<b>3.15</b>

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**Ceylon Hospitals PLC**  
Interim Condensed Financial Statements

**COMPANY STATEMENT OF FINANCIAL POSITION**

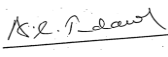
As at,	Notes	30-Jun-2025 (Rs.'000)	30-Jun-2024 (Rs.'000)	31-Mar-2025 (Rs.'000)
<b>ASSETS</b>				
<b>Non-current assets</b>				
Property, plant and equipment		9,626,172	8,212,539	9,446,281
Capital work in progress		152,899	50,003	112,845
Right of use assets		399,888	373,411	362,657
Investments in subsidiaries		1,508,956	1,493,625	1,508,956
Other financial assets		115,351	73,289	108,541
<b>Total non-current assets</b>		<b>11,803,266</b>	<b>10,202,867</b>	<b>11,539,279</b>
<b>Current assets</b>				
Inventories		718,108	592,459	666,885
Trade and other receivables		353,346	201,153	319,535
Advances and prepayments		134,712	157,836	138,409
Amounts due from related parties		68,533	76,840	53,396
Other financial assets		322,940	118,841	373,591
Income tax recoverable		-	35,843	-
Cash and cash equivalents		104,553	427,462	131,086
<b>Total current assets</b>		<b>1,702,192</b>	<b>1,610,434</b>	<b>1,682,901</b>
<b>Total assets</b>		<b>13,505,458</b>	<b>11,813,301</b>	<b>13,222,180</b>
<b>EQUITY AND LIABILITIES</b>				
Stated capital		1,778,802	1,692,704	1,778,802
Reserves		2,462,845	1,742,958	2,462,845
Accumulated profit		3,270,773	2,999,409	3,208,622
<b>Total equity</b>		<b>7,512,421</b>	<b>6,435,071</b>	<b>7,450,269</b>
<b>Non-current liabilities</b>				
Interest bearing loans and borrowings		814,939	1,377,201	904,262
Lease liability		301,021	275,514	279,131
Deferred rent income		-	28,107	-
Retirement benefit obligations		362,878	210,744	351,047
Deferred tax liabilities		1,429,096	1,066,004	1,422,096
Amounts due to related parties		446,250	467,500	446,250
<b>Total non-current liabilities</b>		<b>3,354,185</b>	<b>3,425,070</b>	<b>3,402,786</b>
<b>Current liabilities</b>				
Interest bearing loans and borrowings		418,973	428,929	441,472
Lease liability		120,416	120,416	108,197
Trade and other payables		1,002,391	483,103	763,488
Income tax payable		100,138	-	50,152
Amounts due to related parties		611,456	384,487	553,722
Bank overdraft		385,478	536,225	452,094
<b>Total current liabilities</b>		<b>2,638,852</b>	<b>1,953,160</b>	<b>2,369,124</b>
<b>Total equity and liabilities</b>		<b>13,505,458</b>	<b>11,813,301</b>	<b>13,222,180</b>


Note: Figures in brackets indicate deductions.  
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These Financial Statements are prepared in compliance with the requirements of the Companies Act No. 07 of 2007.

  
.....  
**Amila Mapitiya**  
Chief Financial Officer

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.  
Signed for and on behalf of the Board by,

  
.....  
**A E Tudawe**  
Director

  
.....  
**A S Tudawe**  
Director

14 August 2025



**Ceylon Hospitals PLC**  
Interim Condensed Financial Statements

**COMPANY STATEMENT OF STATEMENT OF CHANGES IN EQUITY**

	Stated capital	Revaluation reserve	Meget reserve	Fair Value reserve	Accumulated profit	Total
	(Rs.'000)	(Rs.'000)	(Rs.'000)	(Rs.'000)	(Rs.'000)	(Rs.'000)
<b>Balance as at 1 April 2024</b>	<b>1,142,798</b>	<b>1,742,663</b>		<b>(659)</b>	<b>2,963,955</b>	<b>5,848,758</b>
Profit/(loss) for the period	-	-	-	-	272,706	272,706
Other comprehensive income	-	682,404	-	570	(76,720)	606,255
<b>Total comprehensive income</b>	<b>1,142,798</b>	<b>2,425,067</b>	<b>-</b>	<b>(88)</b>	<b>3,159,941</b>	<b>6,727,718</b>
<b>Transactions held with Owners in their capacity as Owners:</b>						
Shares issued from Merger Reserve of DHC	86,099	-	(86,099)	-	-	-
Reserve transferred through merger	-	-	145,760	109,245	111,459	366,464
Withdrawal of Shares of DHC	-	-	(949)	-	-	(949)
Settlement of Investments in DHC	-	-	(130,091)	-	-	(130,091)
Effect of Depreciation Method Adjustments	-	-	-	-	12,254	12,254
Right Issue (Voting+Non-Voting)	549,906	-	-	-	-	549,906
Right Issue Expenses	-	-	-	-	(3,053)	(3,053)
Dividend Paid - Ordinary Shares	-	-	-	-	(71,980)	(71,980)
<b>Balance as at 31 March 2025</b>	<b>1,778,802</b>	<b>2,425,067</b>	<b>(71,379)</b>	<b>109,157</b>	<b>3,208,622</b>	<b>7,450,269</b>
Profit/(loss) for the period	-	-	-	-	229,737	229,737
Other comprehensive income	-	-	-	-	-	-
<b>Total comprehensive income</b>	<b>1,778,802</b>	<b>2,425,067</b>	<b>(71,379)</b>	<b>109,157</b>	<b>3,438,359</b>	<b>7,680,007</b>
<b>Transactions held with Owners in their capacity as Owners:</b>						
Dividend paid - ordinary shares	-	-	-	-	(167,586)	(167,586)
<b>Balance as at 30 June 2025</b>	<b>1,778,802</b>	<b>2,425,067</b>	<b>(71,379)</b>	<b>109,157</b>	<b>3,270,773</b>	<b>7,512,421</b>

Note: Figures in brackets indicate deductions.  
The above figures relating to first quarter are not audited.

**Ceylon Hospitals PLC**  
**Interim Condensed Financial Statements**

**COMPANY STATEMENT OF CASH FLOWS**

For the three months ended 30 June	Notes	2025 (Rs.'000)	2024 (Rs.'000)
<b>CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES</b>			
Profit/ (loss) before tax		286,737	113,659
<b>Adjustments for:</b>			
Provision for slow moving inventory		13,234	2,896
Depreciation charge for the year		98,323	81,598
Amortisation of right to use assets		26,136	35,874
Finance income		(151,669)	(144,844)
Finance costs		61,550	89,380
Amortisation of deferred rent		-	(473)
(Profit)/ loss on disposal of property, plant and equipment		(10,285)	
(Profit)/ loss on disposal of financial instruments		-	(1,090)
Fair value (gain)/ loss on financial instruments		-	(1,570)
Provision for defined benefit plans		15,000	16,044
<b>Operating profit before working capital changes</b>		<b>339,027</b>	<b>191,474</b>
(Increase)/ decrease in inventories		(64,457)	46,905
(Increase)/ decrease in trade and other receivables		(30,114)	5,071
(Increase)/ decrease in dues from related parties		(15,137)	-
Increase/ (decrease) in trade and other payables		238,903	(67,918)
Increase/ (decrease) in dues to related parties		57,734	46,899
<b>Cash generated from operations</b>		<b>525,956</b>	<b>222,431</b>
Finance costs paid		(61,550)	(89,380)
Gratuity paid		(3,169)	(9,093)
Tax paid		(14)	(4)
<b>Net cash from/ (used in) operating activities</b>		<b>461,223</b>	<b>123,954</b>
<b>CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES</b>			
Acquisition of property, plant and equipment		(285,180)	(36,838)
Proceeds from disposal of property, plant and equipment		17,250	-
Acquisition of CWIP		(40,054)	-
(Acquisition) / disposal of other investments		43,840	(81,088)
Income from investments		151,669	144,844
<b>Net cash flows from/ (used in) investing activities</b>		<b>(112,475)</b>	<b>26,918</b>
<b>CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES</b>			
Repayments of interest bearing loans and borrowings		(111,821)	(495,710)
Lease rent payment		(37,655)	(39,120)
Proceeds from the issue of shares (right issue and merger)		-	549,906
Right issue expenses		-	(1,806)
Dividends paid		(159,188)	(71,980)
<b>Net cash flows from/ (used in) financing activities</b>		<b>(308,665)</b>	<b>(58,710)</b>
Net increase/ (decrease) in cash and cash equivalents		40,083	92,162
Cash and cash equivalents at the beginning of the year		(321,008)	(200,925)
<b>Cash and cash equivalents at the end of the year</b>		<b>(280,925)</b>	<b>(108,763)</b>
<b>Analysis of cash &amp; cash equivalents:</b>			
Cash in hand and at bank		104,553	427,462
Bank overdraft		(385,478)	(536,225)
<b>Total cash and cash equivalents</b>		<b>(280,925)</b>	<b>(108,763)</b>

Note: Figures in brackets indicate deductions.  
The above figures relating to first quarter are not audited.

# Ceylon Hospitals PLC

## Interim Condensed Financial Statements

### NOTES TO THE FINANCIAL STATEMENTS

#### 01. CORPORATE INFORMATION

Ceylon Hospitals PLC ("the Company") is a Public Limited Liability Company, incorporated and domiciled in Sri Lanka under the provisions of companies Act No. 07 of 2007 and listed on the Colombo Stock Exchange. The registered office and the principal place of business are located at No. 03, Alfred Place, Colombo 03.

#### 02. INTERIM CONDENSED FINANCIAL STATEMENTS

The financial statements for the period ended 30 June 2025, includes "the Company" referring to Ceylon Hospitals PLC, as the holding company and "the Group" referring to the companies whose accounts have been consolidated therein.

#### 03. APPROVAL OF FINANCIAL STATEMENTS

The interim condensed financial statements of the Group and the Company for the period ended 30 June 2025 were authorised for issue by the Board of Directors on 14 August 2025.

#### 04. BASIS OF PREPARATION AND CHANGES TO ACCOUNTING POLICIES

##### 4.1 Basis of preparation

The interim condensed consolidated financial statements for the three months ended 30 June 2025 have been prepared in accordance with LKAS 34 Interim Financial Reporting.

The interim condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual consolidated financial statements as at 31 March 2025.

The presentation and classification of the financial statements of the previous period have been amended, where relevant, for better presentation and to be comparable with those of the current period. Accordingly, in 2024, Rs. 12 million of revenue-related expenses have been reclassified from other operating expenses and offset against revenue in the Statement of Profit or Loss.

The interim condensed financial statements are presented in Sri Lankan Rupees (Rs.) and all values are rounded to the nearest thousand except when otherwise indicated.

##### 4.2 Fair value measurement and related fair value disclosures

Fair valuation was done as of 30 June 2025 for all unquoted equity shares classified as Level 3 within the fair value hierarchy according to fair valuation methodology. Fair value would not significantly vary if one or more of the inputs were changed. The fair values of all the financial assets and financial liabilities recognised during the quarter were not materially different from the transaction prices at the date of initial recognition.

Investments in quoted shares, investments in debentures and refundable deposits are classified under non-current financial assets while investments in unit trusts, investments in quoted shares (trading), and investments in fixed deposits are classified under current financial assets.

Recurring fair value measurement As at 30 June 2025	Group				Company			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
<b>Fair value through profit or loss</b>								
Equity shares in listed company	51,364				37,987			
Investment in debentures	72,525				-			
Investment in unit trusts	620,283				-			
	<b>744,172</b>				<b>37,987</b>			

#### 05. CONTINGENCIES, CAPITAL AND OTHER COMMITMENTS

There has been no significant change in the nature of the contingencies and other commitments, which were disclosed in the annual report for the year ended 31 March 2025.

#### 06. EVENTS AFTER THE REPORTING PERIOD

There have been no material events subsequent to the reporting date, which require disclosure/adjustment in the interim condensed financial statements.

**Ceylon Hospitals PLC**  
**Interim Condensed Financial Statements**

**NOTES TO THE FINANCIAL STATEMENTS**

**07. RELATED PARTY TRANSACTIONS**

Related party transactions for the quarter ended 30 June 2025 were reviewed by the Related Party Transactions Review Committee and it was decided there were no transactions requiring Board Approval, immediate CSE disclosure or Shareholder approval.

Name of the Related Party	Relationship	Transactions	Nature	Aggregate Value of Related Party Transactions
Durdans Management Services Ltd	Ultimate Parent	Management fee	Recurrent	33,909,069
		Debenture interest received	Recurrent	1,121,918
		Dividend paid	Non Recurrent	100,652,384
		<b>Total</b>		<b>135,683,371</b>
Durdans Medical and Surgical Hospital (Pvt) Ltd	Subsidiary	Sales of Drugs and consumables	Recurrent	17,054,165
		Rendering of medical services	Recurrent	8,546,058
		Providing of utilities and other cost	Recurrent	121,665,865
		Purchases of Drugs and consumables	Recurrent	20,354,188
		Receiving of medical services	Recurrent	37,775,577
		Receiving of utilities and other costs	Recurrent	3,523,098
		Term -Loan Interest Paid	Recurrent	12,087,703
		Dividend received	Non Recurrent	149,426,123
		<b>Total</b>		<b>370,432,778</b>
Amrak Institute of Medical Sciences (Pvt) Ltd	Subsidiary	Providing of utilities and other cost	Recurrent	1,333,160
		Rent Income	Recurrent	5,841,000
		<b>Total</b>		<b>7,174,160</b>
Ceygen Biotech (Pvt) Ltd	Subsidiary	Providing of utilities and other cost	Recurrent	-
		Rent Income	Recurrent	-
		Dividend received	Non Recurrent	-
		<b>Total</b>		<b>-</b>
Commercial Marketing Distributors (Pvt) Ltd	Affiliate	Sales of Drugs and consumables	Recurrent	2,367,018
		Purchases of Drugs and consumables	Recurrent	46,624,884
		<b>Total</b>		<b>48,991,902</b>
Tudawe Brothers (Pvt) Ltd	Affiliate	Diagnostic services	Recurrent	26,767
		<b>Total</b>		<b>26,767</b>
Tudawe Engineering Services (Pvt) Ltd	Affiliate	Purchase of equipment	Recurrent	-
		<b>Total</b>		<b>-</b>

# Ceylon Hospitals PLC

## Interim Condensed Financial Statements

### NOTES TO THE FINANCIAL STATEMENTS

#### 08. SHARE INFORMATION

##### 8.1 Number of shares represented in stated capital

As at 30 June 2025	Number of shares
Voting Shares	31,762,723
Non-Voting Shares	10,133,765
<b>Total</b>	<b>41,896,488</b>

##### 8.2 Public Shareholding

As at 30 June 2025	Voting	Non-voting
Number of shareholders	2,419	1,311
Number of shares	6,842,472	5,083,334
Holding Percentage	21.54%	50.16%

Float Adjusted Market Capitalisation

Rs. 978 Mn

Float Adjusted Market Capitalisation Option

Less than 2.5 Bn (Option 5)

##### 8.3 Director's and chief executive officer's shareholding

As at 30 June 2025	Number of shares	
	Voting	Non-voting
Mr. A. E. Tudawe	455,162	-
Mr. U. D. Tudawe	385,013	-
Dr A. D. P. A. Wijegoonewardene	276,831	-
Mr. Y. N. R. Piyasena	581,490	-
Mr. A. D. B. Talwatte	1,213	-
Mr. A.V.R. De Silva Jayatilleke	121	-
Mr. A.S. Tudawe	805	1,062
Mr. S. Renganathan	-	-
Mr. H.M.A. Jayasinghe	-	-

##### 8.4 Market price per share

The Company's highest, lowest and last traded market price is as given below:

	Highest Traded Price		Lowest Traded Price		Last Traded Price	
	2025 Rs.	2024 Rs.	2025 Rs.	2024 Rs.	2025 Rs.	2024 Rs.
For the quarter ended 30 June						
<b>Voting shares</b>	143.00 30-Jun-2025	130.00 6-May-2024	110.00 5-Aug-2024	113.00 29-May-2024	143.00 30-Jun-2025	120.75 28-Jun-2024
<b>Non-voting shares</b>	119.75 25-Jun-2025	108.25 13-May-2024	87.00 13-Sep-2025	92.00 5-Apr-2024	119.25 26-Jun-2025	94.50 28-Jun-2024

##### 8.5 Per share ratios

For the three months ended	Group		Company	
	30-Jun-2025 Rs.	30-Jun-2024 Rs.	30-Jun-2025 Rs.	30-Jun-2024 Rs.
Earnings per share	6.49	0.62	5.48	3.15
Net assets per share	267.67	209.16	179.31	156.45

**Ceylon Hospitals PLC**  
**Interim Condensed Financial Statements**

**NOTES TO THE FINANCIAL STATEMENTS**

**08. SHARE INFORMATION (Cont.)**

**8.6 Top 20 shareholders listed as at 30 June 2025**

<b>Voting shareholders</b>	<b>Country of residence</b>	<b>Number of shares</b>	<b>Holding %</b>
Durdans Management Services Ltd	Sri Lanka	21,574,963	67.93
Mr. D.G. Wijemanna	do	1,038,623	3.27
Mr. R.P. Weerasooriya	do	906,442	2.85
Mr. Y. N. R. Piyasena	do	581,490	1.83
Galle Face Capital Partners PLC	do	518,791	1.63
Mr. A. E. Tudawe	do	455,162	1.43
Mr. Merill J. Fernando (Deceased)	do	390,500	1.23
Mr. U. D. Tudawe	do	385,013	1.21
Cargo Boat Development Company PLC	do	370,945	1.17
MJF Holdings (Pvt) Ltd	do	287,917	0.91
Mr. H. L. Tudawe	do	283,047	0.89
Dr. A. D. P. A. Wijegoonewardene	do	276,831	0.87
Mr. P.V. Tudawe	do	249,340	0.79
Tudawe Engineering Services (Pvt) Ltd	do	240,000	0.76
Mr. A. D. Tudawe (Joint Account)	do	196,694	0.62
Mr. A. D. Tudawe (Joint Account)	do	177,268	0.56
Mr. G. A. Tudawe	do	165,036	0.52
Mr. E. H. Tudawe	do	138,616	0.44
Mr. R. Y. Tudawe	do	128,665	0.41
Mr. W.N. Tudawe	do	108,940	0.34
		<b>28,474,283</b>	<b>89.65</b>

<b>Non-voting shareholders</b>	<b>Country of residence</b>	<b>Number of shares</b>	<b>Holding %</b>
Durdans Management Services Ltd	Sri Lanka	3,588,133	35.41
Employees' Provident Fund	do	1,154,371	11.39
MJF Holdings (Pvt) Ltd	do	636,061	6.28
E. W. Balasuriya & Co. (Pvt) Ltd	do	401,465	3.96
J.B Cocoshell (Pvt) Ltd	do	169,772	1.68
Mr. D. Ratnayake	do	156,045	1.54
Tudawe Engineering Services (Pvt) Ltd	do	111,697	1.10
Mr. D. A. Cabraal	do	100,178	0.99
Mr. A. H. Munasinghe	do	98,141	0.97
Mr. S. S. Sithambaranathan	do	94,357	0.93
Mr. A. D. Tudawe	do	86,396	0.85
Peoples Leasing & Finance PLC /Mr. U.L.B Ariyaratna	do	86,127	0.85
Ms. T. T. Weerasinghe	do	80,554	0.79
Mr. P. S. De Mel	do	75,248	0.74
Peoples Leasing & Finance PLC /Mr. P. A. I. S. Perera	do	72,857	0.72
Saman Villas Limited	do	70,988	0.70
Commercial Bank of Ceylon PLC A/C No. 04	do	64,918	0.64
Mr. G. D. M. Ranasinghe	do	63,284	0.62
Mr. D.P. L. De Mel	do	62,589	0.62
Mr. A. H. Munasinghe	do	61,269	0.60
		<b>7,234,450</b>	<b>71.39</b>

# Ceylon Hospitals PLC

## CORPORATE INFORMATION

### **Name of Company**

Ceylon Hospitals PLC

### **Brand Name**

DURDANS

### **Legal Form**

A quoted public company with limited liability incorporated in Sri Lanka under the Companies Ordinance No.51 of 1938 and registered under the Companies Act No.07 of 2007.

### **Company Registration Number**

PQ 113

### **Stocks Exchange Listing**

The Ordinary Shares of the Company are listed on the Colombo Stock Exchange of Sri Lanka.

### **Registered Office**

No.03, Alfred Place, Colombo 03.

### **Auditors**

Messers.B.R.De.Silva & Co.

Chartered Accountants

No.22/4,Vijaya Kumaratunga Mawatha  
Colombo 05.

### **Lawyers**

Hector Jayamaha Law Office,  
No.228,Thimbirigasyaya Road,  
Colombo 05.

### **Secretaries**

Nexia Corporate Consultants (Pvt)  
Ltd  
No 181, Nawala road, Narahenpita.

### **Registrars**

S S P Corporate Services (Pvt) Ltd  
546, Galle Road,  
Colombo 03.

### **Bankers**

Bank of Ceylon  
Commercial Bank of Ceylon PLC  
DFCC Bank PLC  
Hatton National Bank PLC  
National Development Bank PLC  
Nations Trust Bank PLC  
Sampath Bank PLC  
Seylan Bank PLC  
Union Bank PLC  
People's Bank



**Ceylon Hospitals PLC**

**3 Alfred Place, Colombo 3, Sri Lanka**

**T +94 (0) 11 2 140 000   F +94 (0) 11 2 575 302   E [contactus@durdans.com](mailto:contactus@durdans.com)   W [www.durdans.com](http://www.durdans.com)**

**Dedicated to you**