

Ceylon Hospitals PLC

Interim Condensed Financial Statements

Six Months Ended 30 September 2025



Ceylon Hospitals PLC
Interim Condensed Financial Statements

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

	Quarter Ended 30 September		Six Months Ended 30 September	
	2025 (Rs.'000)	2024 (Rs.'000)	2025 (Rs.'000)	2024 (Rs.'000)
Revenue	2,697,860	2,386,762	5,451,341	4,563,876
Cost of services rendered and goods sold	(1,061,254)	(1,031,517)	(2,185,516)	(1,990,513)
Gross profit	**1,636,605**	**1,355,245**	**3,265,825**	**2,573,363**
Other operating income	76,484	1,705	165,998	44,153
Less: Expenses				
Administration expenses	(1,087,503)	(921,761)	(2,112,115)	(1,808,777)
Other operating expenses	(261,938)	(257,660)	(498,667)	(496,733)
Results from operating activities	**363,649**	**177,529**	**821,041**	**312,006**
Finance costs	(48,768)	(63,324)	(100,019)	(144,773)
Finance Income	5,419	8,570	19,538	37,540
Profit/(loss) before tax	**320,300**	**122,775**	**740,560**	**204,773**
Less: Tax expense	(67,757)	(39,355)	(179,807)	(98,650)
Profit/(loss) after tax	**252,543**	**83,420**	**560,753**	**106,123**
Attributable to:				
Equity holders of the parent	230,303	74,648	502,024	84,404
Non-controlling interest	22,240	8,772	58,729	21,719
	252,543	**83,420**	**560,753**	**106,123**
Earnings/(Loss) per share - Basic/Diluted (Rs.)	**5.50**	2.07	**11.98**	2.35

Note: Figures in brackets indicate deductions.
The above figures for the six-month period are provisional and subject to audit.

Ceylon Hospitals PLC
Interim Condensed Financial Statements

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Quarter Ended 30 September		Six Months Ended 30 September	
	2025 (Rs.'000)	2024 (Rs.'000)	2025 (Rs.'000)	2024 (Rs.'000)
Profit/(loss) for the period	252,543	83,420	560,753	106,123
Other comprehensive income				
Other comprehensive income that will not be reclassified to statement of profit or loss in subsequent periods:				
Net gain/(loss) on equity instruments at fair value through other comprehensive income	387	(6,613)	387	(4,162)
Net other comprehensive income that will not be reclassified to statement of profit or loss in subsequent periods	387	(6,613)	387	(4,162)
Tax on other comprehensive income	-	-	-	-
Other comprehensive income for the period, net of tax	**387**	**(6,613)**	**387**	**(4,162)**
Total comprehensive income for the period, net of tax	**252,931**	**76,807**	**561,140**	**101,961**
Attributable to:				
Equity holders of the parent	230,691	69,230	502,412	81,155
Non-controlling interest	22,240	7,577	58,729	20,806
	252,931	**76,807**	**561,140**	**101,961**

Note: Figures in brackets indicate deductions.
The above figures for the six-month period are provisional and subject to audit.

Ceylon Hospitals PLC
Interim Condensed Financial Statements

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at,	30-Sep-2025 (Rs.'000)	30-Sep-2024 (Rs.'000)	31-Mar-2025 (Rs.'000)
ASSETS			
Non-current assets			
Property, plant and equipment	14,302,000	11,428,698	14,146,489
Capital work in progress	87,741	79,548	112,845
Intangible assets	897	1,204	1,057
Right of use assets	415,600	352,626	362,657
Other financial assets	306,099	189,246	289,647
Total non-current assets	**15,112,337**	**12,051,322**	**14,912,694**
Current assets			
Inventories	876,058	818,303	768,764
Trade and other receivables	416,092	351,450	389,208
Advances and prepayments	380,233	311,605	260,255
Amounts due from related parties	7,666	7,068	1,021
Other financial assets	1,598,153	1,007,272	1,504,313
Income tax recoverable	-	38,816	-
Cash and cash equivalents	108,690	212,302	246,369
Total current assets	**3,386,891**	**2,746,816**	**3,169,930**
Total assets	**18,499,228**	**14,798,138**	**18,082,625**
EQUITY AND LIABILITIES			
Equity attributable to equity holders of the parent			
Stated capital	1,778,802	1,692,704	1,778,802
Reserves	4,037,642	2,361,436	4,037,255
Accumulated profit	5,628,587	4,605,015	5,294,148
	11,445,031	**8,659,155**	**11,110,206**
Non-controlling interests	871,428	724,561	841,400
Total equity	**12,316,459**	**9,383,716**	**11,951,606**
Non-current liabilities			
Interest bearing loans and borrowings	791,460	1,232,074	964,242
Lease liability	317,622	257,098	279,131
Retirement benefit obligations	388,581	244,261	366,203
Deferred tax liabilities	2,136,859	1,427,630	2,128,801
Total non-current liabilities	**3,634,522**	**3,161,063**	**3,738,377**
Current liabilities			
Interest bearing loans and borrowings	432,294	482,045	505,535
Lease liability	123,519	120,416	108,197
Trade and other payables	1,319,517	1,091,026	1,126,193
Income tax payable	39,278	21,991	50,197
Amounts due to related parties	17,152	25,921	37,760
Bank overdraft	616,486	511,960	564,760
Total current liabilities	**2,548,247**	**2,253,359**	**2,392,642**
Total equity and liabilities	**18,499,228**	**14,798,138**	**18,082,625**

Note: Figures in brackets indicate deductions.
The above figures for the six-month period are provisional and subject to audit.

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
Chairman

.....
U D Tudawe
Director

12 November 2025

Ceylon Hospitals PLC
Interim Condensed Financial Statements

CONSOLIDATED STATEMENT OF STATEMENT OF CHANGES IN EQUITY

	Attributable to equity holders of the parent							
	Stated capital	Revaluation reserve	Fair Value reserve	Meger reserve	Accumulated profit	Total	Non-controlling interest	Total equity
	(Rs.'000)	(Rs.'000)	(Rs.'000)	(Rs.'000)	(Rs.'000)	(Rs.'000)	(Rs.'000)	(Rs.'000)
Balance as at 1 April 2024	**1,142,798**	**2,290,345**	**74,340**	**-**	**4,595,643**	**8,103,125**	**733,044**	**8,836,169**
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
Total comprehensive income	**-**	**1,709,035**	**570**	**(130,091)**	**509,665**	**2,089,179**	**134,457**	**2,223,636**
Transactions held with Owners in their capacity as Owners:								
Shares issued from Merger Reserve of DHC	86,099	-	-	(86,099)	-	-	-	-
Reserve transferred through merger	-	-	34,344	145,760	274,032	454,137	-	454,137
Withdrawal of Shares of DHC	-	-	-	(949)	-	(949)	-	(949)
Settlement of Investments in DHC	-	-	-	-	-	-	-	-
Effect of Depreciation Method Adjustments	-	-	-	-	12,254	12,254	-	12,254
Right Issue (Voting+Non-Voting)	549,906	-	-	-	-	549,906		549,906
Rights Issue Expenses	-	-	-	-	(3,053)	(3,053)	-	(3,053)
Dividend Paid - Ordinary Shares	-	-	-	-	(94,393)	(94,393)	(26,101)	(120,494)
Balance as at 31 March 2025	**1,778,802**	**3,999,379**	**109,255**	**(71,379)**	**5,294,148**	**11,110,206**	**841,400**	**11,951,606**
Profit/(loss) for the period	-	-	-	-	502,024	502,024	58,729	560,753
Other comprehensive income	-	-	387	-	-	387	-	387
Total comprehensive income	**-**	**-**	**387**	**-**	**502,024**	**502,412**	**58,729**	**561,140**
Transactions held with Owners in their capacity as Owners:								
Dividend paid - ordinary shares	-	-	-	-	(167,586)	(167,586)	(28,701)	(196,287)
Balance as at 30 September 2025	**1,778,802**	**3,999,379**	**109,642**	**(71,379)**	**5,628,587**	**11,445,031**	**871,428**	**12,316,459**

Note: Figures in brackets indicate deductions.
The above figures for the six-month period are provisional and subject to audit.

Ceylon Hospitals PLC
Interim Condensed Financial Statements

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Six Months Ended 30 September	2025 (Rs.'000)	2024 (Rs.'000)
CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES		
Profit/(loss) before tax	740,560	204,773
Adjustments for:		
Provision for slow moving inventory	37,342	15,609
Provision for impairement of trade debtors	12,534	4,563
Depreciation charge for the year	334,757	284,500
Amortization of intangible assets	160	-
Amortisation of right to use assets	78,965	69,036
Finance income	(19,538)	(37,540)
Finance costs	100,019	144,773
(Profit)/ loss on disposal of property, plant and equipment	(10,285)	(29,500)
(Profit)/ loss on disposal of financial instrument	(71,085)	(3,085)
Fair value (gain)/loss on financial instruments	(62,836)	14,160
Provision for defined benefit plans	31,800	32,994
Operating profit before working capital changes	**1,172,394**	**700,283**
(Increase)/ decrease in inventories	(144,636)	(19,601)
(Increase)/ decrease in trade and other receivables	(159,395)	(63,363)
(Increase)/ decrease in dues from related parties	(6,644)	-
Increase/ (decrease) in trade and other payables	193,324	64,013
Increase/ (decrease) in dues to related parties	(20,608)	(118,555)
Cash generated from operations	**1,034,434**	**562,777**
Finance costs paid	(100,019)	(144,773)
Gratuity paid	(9,422)	(15,998)
Tax paid	(182,667)	(38,749)
Net cash from/ (used in) operating activities	**742,325**	**363,257**
CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(472,131)	(122,027)
Proceeds from disposal of property, plant and equipment	17,250	29,500
(Acquisition) / disposal of other investments	24,017	(23,729)
Income from investments	19,538	37,540
Net cash flows from/ (used in) investing activities	**(411,326)**	**(78,716)**
CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES		
Repayments of interest bearing loans and borrowings	(246,023)	(776,522)
Lease rent payment	(78,095)	(76,907)
Proceeds from the issue of shares (right issue and merger)	-	549,906
Right issue expenses	-	(3,053)
Dividends paid	(196,287)	(101,269)
Net cash flows from/ (used in) financing activities	**(520,405)**	**(407,845)**
Net increase/ (decrease) in cash and cash equivalents	(189,406)	(123,304)
Cash and cash equivalents at the beginning of the year	(318,391)	(176,354)
Cash and cash equivalents at the end of the year	**(507,796)**	**(299,658)**
Analysis of cash & cash equivalents:		
Cash in hand and at bank	108,690	212,302
Bank overdraft	(616,486)	(511,960)
Total cash and cash equivalents	**(507,796)**	**(299,658)**

Note: Figures in brackets indicate deductions.
The above figures for the six-month period are provisional and subject to audit.

Ceylon Hospitals PLC
Interim Condensed Financial Statements

COMPANY STATEMENT OF PROFIT OR LOSS

	Quarter Ended 30 September		Six Months Ended 30 September	
	2025 (Rs.'000)	2024 (Rs.'000)	2025 (Rs.'000)	2024 (Rs.'000)
Revenue	1,972,052	1,425,201	3,923,807	2,753,336
Cost of services rendered and goods sold	(836,249)	(603,310)	(1,709,357)	(1,184,614)
Gross profit	**1,135,803**	**821,891**	**2,214,449**	**1,568,722**
Other operating income	24,201	17,725	59,730	34,279
Less: Expenses				
Administration expenses	(804,105)	(574,010)	(1,553,186)	(1,141,550)
Other operating expenses	(192,922)	(164,194)	(361,398)	(313,722)
Results from operating activities	**162,977**	**101,412**	**359,595**	**147,729**
Finance costs	(57,667)	(72,269)	(119,217)	(161,650)
Finance Income	1,023	622	152,691	145,466
Profit/(loss) before tax	**106,332**	**29,765**	**393,069**	**131,545**
Less: Tax expense	(25,596)	(27,856)	(82,596)	(32,276)
Profit/(loss) after tax	**80,736**	**1,909**	**310,473**	**99,269**
Earnings/(Loss) per share - Basic/Diluted (Rs.)	**1.93**	0.03	**7.41**	2.76

Note: Figures in brackets indicate deductions.
The above figures for the six-month period are provisional and subject to audit.
Effective from 1st January 2025, Durdans Heart Centre (Pvt) Ltd. has been merged with Ceylon Hospitals PLC.

Ceylon Hospitals PLC
Interim Condensed Financial Statements

COMPANY STATEMENT OF COMPREHENSIVE INCOME

	Quarter Ended 30 September		Six Months Ended 30 September	
	2025 (Rs.'000)	2024 (Rs.'000)	2025 (Rs.'000)	2024 (Rs.'000)
Profit/(loss) for the period	80,736	1,909	310,473	99,269
Other comprehensive income				
Other comprehensive income that will not be reclassified to statement of profit or loss in subsequent periods:				
Net gain/(loss) on equity instruments at fair value through other comprehensive income	387	(266)	387	687
Net other comprehensive income that will not be reclassified to statement of profit or loss in subsequent periods	387	(266)	387	687
Tax on other comprehensive income	-	-	-	-
Other comprehensive income for the period, net of tax	**387**	**(266)**	**387**	**687**
Total comprehensive income for the period, net of tax	**81,123**	**1,643**	**310,861**	**99,956**

Note: Figures in brackets indicate deductions.
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Effective from 1st January 2025, Durdans Heart Centre (Pvt) Ltd. has been merged with Ceylon Hospitals PLC.

Ceylon Hospitals PLC
Interim Condensed Financial Statements

COMPANY STATEMENT OF FINANCIAL POSITION

As at,	30-Sep-2025 (Rs.'000)	30-Sep-2024 (Rs.'000)	31-Mar-2025 (Rs.'000)
ASSETS			
Non-current assets			
Property, plant and equipment	9,569,565	8,166,039	9,446,281
Capital work in progress	87,741	72,045	112,845
Right of use assets	415,600	352,626	362,657
Investments in subsidiaries	1,508,956	1,493,625	1,508,956
Other financial assets	125,326	74,114	108,541
Total non-current assets	**11,707,188**	**10,158,449**	**11,539,279**
Current assets			
Inventories	753,744	602,614	666,885
Trade and other receivables	275,329	219,154	319,535
Advances and prepayments	228,097	171,686	138,409
Amounts due from related parties	58,007	104,011	53,396
Other financial assets	130,424	195,988	373,591
Income tax recoverable	-	34,845	-
Cash and cash equivalents	58,698	87,159	131,086
Total current assets	**1,504,299**	**1,415,457**	**1,682,901**
Total assets	**13,211,487**	**11,573,906**	**13,222,180**
EQUITY AND LIABILITIES			
Equity attributable to equity holders of the parent			
Stated capital	1,778,802	1,692,704	1,778,802
Reserves	2,463,232	1,742,692	2,462,845
Accumulated profit	3,351,509	2,988,191	3,208,622
Total equity	**7,593,544**	**6,423,587**	**7,450,269**
Non-current liabilities			
Interest bearing loans and borrowings	728,137	1,113,661	904,262
Lease liability	317,622	257,098	279,131
Deferred rent income	-	27,635	-
Retirement benefit obligations	371,997	221,845	351,047
Deferred tax liabilities	1,434,896	1,092,860	1,422,096
Amounts due to related parties	467,500	446,250	446,250
Total non-current liabilities	**3,320,152**	**3,159,349**	**3,402,786**
Current liabilities			
Interest bearing loans and borrowings	393,954	433,118	441,472
Lease liability	123,519	120,416	108,197
Trade and other payables	878,363	543,970	763,488
Income tax payable	20,940	-	50,152
Amounts due to related parties	377,195	468,976	553,722
Bank overdraft	503,818	424,490	452,094
Total current liabilities	**2,297,790**	**1,990,970**	**2,369,124**
Total equity and liabilities	**13,211,487**	**11,573,906**	**13,222,180**

Note: Figures in brackets indicate deductions.
The above figures for the six-month period are provisional and subject to audit.
Effective from 1st January 2025, Durdans Heart Centre (Pvt) Ltd. has been merged with Ceylon Hospitals PLC.

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

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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
Chairman

.....
U D Tudawe
Director

12 November 2025

Ceylon Hospitals PLC
Interim Condensed Financial Statements

COMPANY STATEMENT OF STATEMENT OF CHANGES IN EQUITY

	Attributable to equity holders of the parent					
	Stated capital	Revaluation reserve	Fair Value reserve	Meger reserve	Accumulated profit	Total
	(Rs.'000)	(Rs.'000)	(Rs.'000)	(Rs.'000)	(Rs.'000)	(Rs.'000)
Balance as at 1 April 2024	**1,142,798**	**1,742,663**	**(659)**	**-**	**2,963,955**	**5,848,758**
Profit/(loss) for the period	-	-	-	-	272,706	272,706
Other comprehensive income	-	682,404	570	-	(76,720)	606,255
Total comprehensive income	**-**	**682,404**	**570**	**-**	**195,986**	**878,960**
Transactions held with Owners in their capacity as Owners:						
Shares issued from Merger Reserve of DHC	86,099	-	-	(86,099)	-	-
Reserve transferred through merger	-	-	109,245	145,760	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
Rights Issue Expenses	-	-	-	-	(3,053)	(3,053)
Dividend Paid - Ordinary Shares	-	-	-	-	(71,980)	(71,980)
Balance as at 31 March 2025	**1,778,802**	**2,425,067**	**109,157**	**(71,379)**	**3,208,622**	**7,450,269**
Profit/(loss) for the period	-	-	-	-	310,473	310,473
Other comprehensive income	-	-	387	-	-	387
Total comprehensive income	**-**	**-**	**387**	**-**	**310,473**	**310,861**
Transactions held with Owners in their capacity as Owners:						
Dividend paid - ordinary shares	-	-	-	-	(167,586)	(167,586)
Balance as at 30 September 2025	**1,778,802**	**2,425,067**	**109,544**	**(71,379)**	**3,351,509**	**7,593,544**

Note: Figures in brackets indicate deductions.
The above figures for the six-month period are provisional and subject to audit.
Effective from 1st January 2025, Durdans Heart Centre (Pvt) Ltd. has been merged with Ceylon Hospitals PLC.

Ceylon Hospitals PLC
Interim Condensed Financial Statements

COMPANY STATEMENT OF CASH FLOWS

For the Six Months Ended 30 September	2025 (Rs.'000)	2024 (Rs.'000)
CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES		
Profit/(loss) before tax	393,069	131,545
Adjustments for:		
Provision for slow moving inventory	37,342	14,424
Provision for impairement of trade debtors	11,199	4,563
Depreciation charge for the year	206,950	167,554
Amortisation of right to use assets	78,965	69,036
Finance income	(152,691)	(145,466)
Finance costs	119,217	161,650
Amortisation of deferred rent	-	(945)
Profit/ (loss) on disposal of property, plant and equipment	(10,285)	-
Profit/ (loss) on disposal of financial instrument	(2,724)	(3,085)
Fair value (gain)/loss on financial instruments	(18,134)	(3,312)
Provision for defined benefit plans	30,000	30,144
Operating profit before working capital changes	**692,908**	**426,108**
(Increase)/ decrease in inventories	(124,201)	25,222
(Increase)/ decrease in trade and other receivables	(56,681)	(30,886)
(Increase)/ decrease in dues from related parties	(4,612)	-
Increase/ (decrease) in trade and other payables	114,875	(7,053)
Increase/ (decrease) in dues to related parties	(155,276)	81,288
Cash generated from operations	**467,014**	**494,679**
Finance costs paid	(119,217)	(161,650)
Gratuity paid	(9,050)	(12,093)
Tax paid	(99,008)	(8)
Net cash from/ (used in) operating activities	**239,739**	**320,928**
CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(312,097)	(98,336)
Proceeds from disposal of property, plant and equipment	17,250	-
(Acquisition) / disposal of other investments	247,627	(153,768)
Income from investments	152,691	151,863
Net cash flows from/ (used in) investing activities	**105,472**	**(100,241)**
CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES		
Repayments of interest bearing loans and borrowings	(223,643)	(755,059)
Lease rent payment	(78,095)	(76,907)
Proceeds from the issue of shares (right issue and merger)	-	549,906
Right issue expenses	-	(3,053)
Dividends paid	(167,586)	(71,980)
Net cash flows from/ (used in) financing activities	**(469,323)**	**(357,093)**
Net increase/ (decrease) in cash and cash equivalents	(124,113)	(136,406)
Cash and cash equivalents at the beginning of the year	(321,008)	(200,925)
Cash and cash equivalents at the end of the year	**(445,120)**	**(337,331)**
Analysis of cash & cash equivalents:		
Cash in hand and at bank	58,698	87,159
Bank overdraft	(503,818)	(424,490)
Total cash and cash equivalents	**(445,120)**	**(337,331)**

Note: Figures in brackets indicate deductions.
The above figures for the six-month period are provisional and subject to audit.
Effective from 1st January 2025, Durdans Heart Centre (Pvt) Ltd. has been merged with Ceylon Hospitals PLC.

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 September 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 September 2025 were authorised for issue by the Board of Directors on 12 November 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 September 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. 142 million and Rs. 29 million of revenue-related expenses were reclassified from other operating expenses and offset against revenue in the consolidated and company statements of profit or loss, respectively.

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 September 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 quater 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	**Group**				**Company**			
As at 30 September 2025	**Level 1 (Rs.'000)**	**Level 2 (Rs.'000)**	**Level 3 (Rs.'000)**	**Total (Rs.'000)**	**Level 1 (Rs.'000)**	**Level 2 (Rs.'000)**	**Level 3 (Rs.'000)**	**Total (Rs.'000)**
Fair value through other comprehensive income								
Equity shares in listed company	46,625	-	-	**46,625**	46,625	-	-	**46,625**
Investment in debentures and other investments	-	151,317	-	**151,317**	-	-	-	**-**
	46,625	**151,317**	**-**	**197,941**	**46,625**	**-**	**-**	**46,625**
Fair value through profit or loss								
Equity shares in listed company	492,582	-	-	**492,582**	-	-	-	**-**
Investment in unit trusts	991,986	-	-	**991,986**	48,305	-	-	**48,305**
	1,484,568	**-**	**-**	**1,484,568**	**48,305**	**-**	**-**	**48,305**

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.

NOTES TO THE FINANCIAL STATEMENTS

07. RELATED PARTY TRANSACTIONS

Related party transactions for the six-month period ended 30 September 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	48,125,589
		Debenture interest received	Recurrent	2,280,822
		Dividend paid	Non Recurrent	100,652,384
		Total		**151,058,795**
Durdans Medical and Surgical Hospital (Pvt) Ltd	Subsidiary	Sale of drugs and consumables	Recurrent	31,499,706
		Rendering medical services	Recurrent	15,805,229
		Providing utilities services	Recurrent	228,437,438
		Purchase of drugs and consumables	Recurrent	33,363,954
		Receiving medical services	Recurrent	88,531,866
		Providing utilities services	Recurrent	5,017,169
		Term -loan interest paid	Recurrent	24,029,393
		Dividend received	Non Recurrent	149,426,123
		Total		**576,110,879**
Amrak Institute of Medical Sciences (Pvt) Ltd	Subsidiary	Providing utilities services	Recurrent	4,472,229
		Rent Income	Recurrent	8,177,400
		Total		**12,649,629**
Commercial Marketing Distributors (Pvt) Ltd	Affiliate	Purchase of reagents and consumables	Recurrent	79,367,359
		Total		**79,367,359**
Tudawe Brothers (Pvt) Ltd	Affiliate	Providing diagnostic services	Non Recurrent	26,767
		Total		**26,767**

NOTES TO THE FINANCIAL STATEMENTS

08. SHARE INFORMATION

8.1 Number of shares represented in stated capital

As at 30 September 2025	Number of shares
Voting Shares	31,762,723
Non-Voting Shares	10,133,765
Total	**41,896,488**

8.2 Public Shareholding

As at 30 September 2025	Voting	Non-voting
Number of shareholders	2,468	1,341
Number of shares	6,837,072	5,083,334
Holding Percentage	21.53%	50.16%
Float Adjusted Market Capitalisation	Rs. 2,106 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 September 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	-	-
Dr. Lasantha Karunasekara	-	-

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	
For the Quarter Ended 30 September	**2025**	**2024**	**2025**	**2024**	**2025**	**2024**
	Rs.	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**
Voting shares	198.75 *22-Aug-2025*	129.25 *30-Jul-2024*	134.25 *3-Jul-2025*	110.00 *5-Aug-2024*	188.50 *30-Sep-2025*	116.00 *30-Sep-2024*
Non-voting shares	170.00 *23-Sep-2025*	98.70 *18-Jul-2024*	108.00 *11-Jul-2025*	87.00 *13-Sep-2024*	160.75 *30-Sep-2025*	90.00 *25-Sep-2024*

8.5 Per share ratios

	Group		Company	
For the Six Months Ended 30 September	**2025**	**2024**	**2025**	**2024**
	Rs.	**Rs.**	**Rs.**	**Rs.**
Earnings per share	**11.98**	2.35	**7.41**	2.76
Net assets per share	**273.17**	210.53	**181.25**	156.17

NOTES TO THE FINANCIAL STATEMENTS

08. SHARE INFORMATION (Cont.)

8.6 Top 20 shareholders listed as at 30 September 2025

Voting shareholders	Country of residence	Number of shares	Holding %
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	370,774	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
		28,474,112	**89.64**

Non-voting shareholders	Country of residence	Number of shares	Holding %
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 Ariyarathna	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
		7,234,450	**71.39**

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.

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

Company Registration Number
PQ 113

Registered Office
No.03, Alfred Place, Colombo 03.

Directors
Mr. A. E. Tudawe
Mr. U. D. Tudawe
Dr. A. D. P. A. Wijegoonewardene
Mr. Y. N. R. Piyasena
Mr. A. D. B. Talwatte
Mr. A.V.R. De Silva Jayatilleke
Mr. A.S. Tudawe
Mr. S. Renganathan
Mr. H.M.A. Jayasinghe

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

Lawyers
Nithya Partners
No. 97/A, Galle Road,
Colombo 03.

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

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

Auditors
Messers.B.R.De.Silva & Co.
Chartered Accountants
No.22/4,Vijaya Kumaratunga Mawatha
Colombo 05.



DURDANS
HOSPITAL

Ceylon Hospitals PLC

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