

Ceylon Hospitals PLC

Interim Condensed Financial Statements

Nine Months Ended 31 December 2025



Ceylon Hospitals PLC
Interim Condensed Financial Statements

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

	Quarter Ended 31 December		Nine Months Ended 31 December	
	2025 (Rs.'000)	2024 (Rs.'000)	2025 (Rs.'000)	2024 (Rs.'000)
Revenue	2,693,438	2,390,981	8,144,778	6,954,857
Cost of services rendered and goods sold	(1,024,403)	(928,445)	(3,209,919)	(2,918,958)
Gross profit	**1,669,035**	**1,462,536**	**4,934,860**	**4,035,899**
Other operating income	72,105	217,490	238,103	261,643
Less: Expenses				
Administration expenses	(1,098,005)	(928,236)	(3,210,120)	(2,737,013)
Other operating expenses	(283,142)	(211,136)	(781,809)	(707,869)
Results from operating activities	**359,993**	**540,654**	**1,181,034**	**852,660**
Finance costs	(47,892)	(55,534)	(147,911)	(200,307)
Finance Income	8,250	8,508	27,788	46,048
Profit/(loss) before tax	**320,351**	**493,628**	**1,060,911**	**698,401**
Less: Tax expense	(75,252)	(38,400)	(255,059)	(137,050)
Profit/(loss) after tax	**245,099**	**455,228**	**805,852**	**561,351**
Attributable to:				
Equity holders of the parent	216,561	397,928	718,585	482,332
Non-controlling interest	28,538	57,300	87,267	79,019
	245,099	**455,228**	**805,852**	**561,351**
Earnings/(Loss) per share - Basic/Diluted (Rs.)	**5.17**	9.67	**17.15**	11.73

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

Ceylon Hospitals PLC
Interim Condensed Financial Statements

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Quarter Ended 31 December		Nine Months Ended 31 December	
	2025 (Rs.'000)	2024 (Rs.'000)	2025 (Rs.'000)	2024 (Rs.'000)
Profit/(loss) for the period	245,099	455,228	805,852	561,351
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	-	15,015	387	10,853
Net other comprehensive income that will not be reclassified to statement of profit or loss in subsequent periods	-	15,015	387	10,853
Tax on other comprehensive income	-	-	-	-
Other comprehensive income for the period, net of tax	**-**	**15,015**	**387**	**10,853**
Total comprehensive income for the period, net of tax	**245,099**	**470,243**	**806,239**	**572,204**
Attributable to:				
Equity holders of the parent	216,561	410,088	718,972	491,243
Non-controlling interest	28,538	60,155	87,267	80,961
	245,099	**470,243**	**806,239**	**572,204**

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

Ceylon Hospitals PLC
Interim Condensed Financial Statements

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at,	31-Dec-2025 (Rs.'000)	31-Dec-2024 (Rs.'000)	31-Mar-2025 (Rs.'000)
ASSETS			
Non-current assets			
Property, plant and equipment	14,274,895	11,505,444	14,146,489
Capital work in progress	72,695	94,951	112,845
Intangible assets	817	1,171	1,057
Right of use assets	408,081	361,013	362,657
Other financial assets	344,055	196,378	289,647
Total non-current assets	**15,100,543**	**12,158,957**	**14,912,694**
Current assets			
Inventories	871,669	816,089	768,764
Trade and other receivables	541,314	364,579	389,208
Advances and prepayments	380,169	364,803	260,255
Amounts due from related parties	1,514	6,857	1,021
Other financial assets	1,718,949	1,420,193	1,504,313
Income tax recoverable	-	32,329	-
Cash and cash equivalents	116,003	183,314	246,369
Total current assets	**3,629,617**	**3,188,164**	**3,169,930**
Total assets	**18,730,160**	**15,347,121**	**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	2,373,596	4,037,255
Accumulated profit	5,845,148	5,002,943	5,294,148
	11,661,592	**9,069,243**	**11,110,206**
Non-controlling interests	899,965	784,716	841,400
Total equity	**12,561,558**	**9,853,959**	**11,951,606**
Non-current liabilities			
Interest bearing loans and borrowings	668,449	1,121,049	964,242
Lease liability	316,480	268,823	279,131
Retirement benefit obligations	399,789	254,373	366,203
Deferred tax liabilities	2,150,513	1,447,030	2,128,801
Total non-current liabilities	**3,535,232**	**3,091,275**	**3,738,377**
Current liabilities			
Interest bearing loans and borrowings	432,294	471,855	505,535
Lease liability	123,076	120,416	108,197
Trade and other payables	1,446,971	1,198,530	1,126,193
Income tax payable	73,264	26,991	50,197
Amounts due to related parties	24,950	10,090	37,760
Bank overdraft	532,815	574,005	564,760
Total current liabilities	**2,633,371**	**2,401,887**	**2,392,642**
Total equity and liabilities	**18,730,160**	**15,347,121**	**18,082,625**

Note: Figures in brackets indicate deductions.
The above figures for the nine-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.

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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

11 February 2026

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	-	-	-	-	718,585	718,585	87,267	805,852
Other comprehensive income	-	-	387	-	-	387	-	387
Total comprehensive income	**-**	**-**	**387**	**-**	**718,585**	**718,972**	**87,267**	**806,239**
Transactions held with Owners in their capacity as Owners:								
Dividend paid - ordinary shares	-	-	-	-	(167,586)	(167,586)	(28,701)	(196,287)
Balance as at 31 December 2025	**1,778,802**	**3,999,379**	**109,642**	**(71,379)**	**5,845,148**	**11,661,592**	**899,965**	**12,561,558**

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

Ceylon Hospitals PLC
Interim Condensed Financial Statements

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Nine Months Ended 31 December	2025 (Rs.'000)	2024 (Rs.'000)
CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES		
Profit/(loss) before tax	1,060,911	698,401
Adjustments for:		
Provision for slow moving inventory	47,951	14,893
Provision for impairement of trade debtors	24,980	16,873
Depreciation charge for the year	509,680	416,382
Amortization of intangible assets	240	-
Amortisation of right to use assets	121,677	95,550
Finance income	(27,788)	(46,048)
Finance costs	147,911	200,307
(Profit)/ loss on disposal of property, plant and equipment	(38,326)	(29,500)
(Profit)/ loss on disposal of financial instrument	(76,725)	(2,935)
Fair value (gain)/loss on financial instruments	(90,744)	(201,340)
Provision for defined benefit plans	47,700	48,219
Operating profit before working capital changes	**1,727,468**	**1,210,802**
(Increase)/ decrease in inventories	(150,856)	(16,671)
(Increase)/ decrease in trade and other receivables	(297,000)	(141,998)
(Increase)/ decrease in dues from related parties	(493)	-
Increase/ (decrease) in trade and other payables	320,778	226,406
Increase/ (decrease) in dues to related parties	(12,811)	(137,072)
Cash generated from operations	**1,587,087**	**1,141,467**
Finance costs paid	(147,911)	(200,307)
Gratuity paid	(14,114)	(21,111)
Tax paid	(210,279)	(49,234)
Net cash from/ (used in) operating activities	**1,214,783**	**870,815**
CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(605,292)	(371,219)
Proceeds from disposal of property, plant and equipment	45,682	29,500
(Acquisition) / disposal of other investments	(101,187)	(215,781)
Income from investments	27,788	46,048
Net cash flows from/ (used in) investing activities	**(633,010)**	**(511,452)**
CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES		
Repayments of interest bearing loans and borrowings	(369,034)	(916,029)
Lease rent payment	(114,874)	(103,255)
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	**(680,195)**	**(573,700)**
Net increase/ (decrease) in cash and cash equivalents	(98,422)	(214,337)
Cash and cash equivalents at the beginning of the year	(318,391)	(176,354)
Cash and cash equivalents at the end of the year	**(416,813)**	**(390,691)**
Analysis of cash & cash equivalents:		
Cash in hand and at bank	116,003	183,314
Bank overdraft	(532,815)	(574,005)
Total cash and cash equivalents	**(416,813)**	**(390,691)**

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

Ceylon Hospitals PLC
Interim Condensed Financial Statements

COMPANY STATEMENT OF PROFIT OR LOSS

	Quarter Ended 31 December		Nine Months Ended 31 December	
	2025 (Rs.'000)	2024 (Rs.'000)	2025 (Rs.'000)	2024 (Rs.'000)
Revenue	2,009,018	1,405,382	5,932,825	4,158,719
Cost of services rendered and goods sold	(858,752)	(541,174)	(2,568,109)	(1,725,788)
Gross profit	**1,150,266**	**864,208**	**3,364,716**	**2,432,931**
Other operating income	32,142	11,569	91,872	45,848
Less: Expenses				
Administration expenses	(823,813)	(599,751)	(2,377,000)	(1,741,301)
Other operating expenses	(200,544)	(123,144)	(561,942)	(436,867)
Results from operating activities	**158,051**	**152,882**	**517,646**	**300,611**
Finance costs	(57,168)	(66,742)	(176,386)	(228,392)
Finance Income	5,423	8,601	158,114	154,067
Profit/(loss) before tax	**106,305**	**94,741**	**499,374**	**226,286**
Less: Tax expense	(53,901)	(25,900)	(136,497)	(58,176)
Profit/(loss) after tax	**52,404**	**68,841**	**362,877**	**168,110**
Earnings/(Loss) per share - Basic/Diluted (Rs.)	**1.25**	1.67	**8.66**	4.09

Note: Figures in brackets indicate deductions.
The above figures for the nine-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 31 December		Nine Months Ended 31 December	
	2025 (Rs.'000)	2024 (Rs.'000)	2025 (Rs.'000)	2024 (Rs.'000)
Profit/(loss) for the period	52,404	68,841	362,877	168,110
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	-	(140)	387	547
Net other comprehensive income that will not be reclassified to statement of profit or loss in subsequent periods	-	(140)	387	547
Tax on other comprehensive income	-	-	-	-
Other comprehensive income for the period, net of tax	**-**	**(140)**	**387**	**547**
Total comprehensive income for the period, net of tax	**52,404**	**68,701**	**363,264**	**168,657**

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,	31-Dec-2025 (Rs.'000)	31-Dec-2024 (Rs.'000)	31-Mar-2025 (Rs.'000)
ASSETS			
Non-current assets			
Property, plant and equipment	9,551,062	8,251,566	9,446,281
Capital work in progress	72,695	58,582	112,845
Right of use assets	408,081	361,013	362,657
Investments in subsidiaries	1,508,956	1,493,625	1,508,956
Other financial assets	131,054	72,408	108,541
Total non-current assets	**11,671,848**	**10,237,194**	**11,539,279**
Current assets			
Inventories	759,031	620,120	666,885
Trade and other receivables	296,792	205,744	319,535
Advances and prepayments	248,226	175,006	138,409
Amounts due from related parties	78,562	113,521	53,396
Other financial assets	94,255	194,234	373,591
Income tax recoverable	-	28,350	-
Cash and cash equivalents	65,758	101,827	131,086
Total current assets	**1,542,623**	**1,438,802**	**1,682,901**
Total assets	**13,214,471**	**11,675,996**	**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	1,742,551	2,462,845
Accumulated profit	3,403,913	3,057,032	3,208,622
Total equity	**7,645,948**	**6,492,287**	**7,450,269**
Non-current liabilities			
Interest bearing loans and borrowings	616,316	1,008,452	904,262
Lease liability	316,480	268,823	279,131
Deferred income	-	27,162	-
Retirement benefit obligations	382,861	231,286	351,047
Deferred tax liabilities	1,446,501	1,112,260	1,422,096
Amounts due to related parties	414,375	446,250	446,250
Total non-current liabilities	**3,176,533**	**3,094,233**	**3,402,786**
Current liabilities			
Interest bearing loans and borrowings	393,954	428,929	441,472
Lease liability	123,076	120,416	108,197
Trade and other payables	893,769	595,334	763,488
Income tax payable	43,890	-	50,152
Amounts due to related parties	466,577	488,050	553,722
Bank overdraft	470,724	456,747	452,094
Total current liabilities	**2,391,990**	**2,089,476**	**2,369,124**
Total equity and liabilities	**13,214,471**	**11,675,996**	**13,222,180**

Note: Figures in brackets indicate deductions.
The above figures for the nine-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

11 February 2026

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	-	-	-	-	362,877	362,877
Other comprehensive income	-	-	387	-	-	387
Total comprehensive income	**-**	**-**	**387**	**-**	**362,877**	**363,264**
Transactions held with Owners in their capacity as Owners:						
Dividend paid - ordinary shares	-	-	-	-	(167,586)	(167,586)
Balance as at 31 December 2025	**1,778,802**	**2,425,067**	**109,544**	**(71,379)**	**3,403,913**	**7,645,948**

Note: Figures in brackets indicate deductions.
The above figures for the nine-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 Nine Months Ended 31 December	2025 (Rs.'000)	2024 (Rs.'000)
CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES		
Profit/(loss) before tax	499,374	226,286
Adjustments for:		
Provision for slow moving inventory	41,951	15,047
Provision for impairement of trade debtors	22,943	4,563
Depreciation charge for the year	315,593	247,227
Amortisation of right to use assets	121,677	95,550
Finance income	(158,114)	(154,067)
Finance costs	176,386	228,392
Amortisation of deferred rent	-	(1,418)
Profit/ (loss) on disposal of property, plant and equipment	(19,037)	-
Profit/ (loss) on disposal of financial instrument	(3,232)	(3,085)
Fair value (gain)/loss on financial instruments	(23,456)	-
Provision for defined benefit plans	45,000	44,161
Operating profit before working capital changes	**1,019,083**	**702,656**
(Increase)/ decrease in inventories	(134,097)	7,093
(Increase)/ decrease in trade and other receivables	(110,016)	(21,286)
(Increase)/ decrease in dues from related parties	(25,166)	-
Increase/ (decrease) in trade and other payables	130,281	44,445
Increase/ (decrease) in dues to related parties	(119,020)	92,396
Cash generated from operations	**761,067**	**825,304**
Finance costs paid	(176,386)	(224,792)
Gratuity paid	(13,186)	(16,602)
Tax paid	(118,355)	(11)
Net cash from/ (used in) operating activities	**453,140**	**583,899**
CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(387,272)	(250,073)
Proceeds from disposal of property, plant and equipment	26,085	-
(Acquisition) / disposal of other investments	283,898	(141,636)
Income from investments	158,114	146,656
Net cash flows from/ (used in) investing activities	**80,825**	**(245,053)**
CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES		
Repayments of interest bearing loans and borrowings	(335,464)	(864,459)
Lease rent payment	(114,874)	(103,255)
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	**(617,924)**	**(492,841)**
Net increase/ (decrease) in cash and cash equivalents	(83,959)	(153,995)
Cash and cash equivalents at the beginning of the year	(321,008)	(200,925)
Cash and cash equivalents at the end of the year	**(404,967)**	**(354,920)**
Analysis of cash & cash equivalents:		
Cash in hand and at bank	65,758	101,827
Bank overdraft	(470,724)	(456,747)
Total cash and cash equivalents	**(404,967)**	**(354,920)**

Note: Figures in brackets indicate deductions.
The above figures for the nine-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 31 December 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 31 December 2025 were authorised for issue by the Board of Directors on 11 February 2026.

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 31 December 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. 252 million and Rs. 60 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 31 December 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 31 December 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	50,610	-	-	**50,610**	50,610	-	-	**50,610**
Investment in debentures and other investments	-	183,645	-	**183,645**	-	-	-	**-**
	50,610	**183,645**	**-**	**234,254**	**50,610**	**-**	**-**	**50,610**
Fair value through profit or loss								
Equity shares in listed company	601,592	-	-	**601,592**	-	-	-	**-**
Investment in unit trusts	1,065,892	-	-	**1,065,892**	74,255	-	-	**74,255**
	1,667,483	**-**	**-**	**1,667,483**	**74,255**	**-**	**-**	**74,255**

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

The Board of Directors of Ceylon Hospitals PLC resolved on 6 January 2026, subject to the approval of the shareholders at Extraordinary General Meeting (EGM) to be held on 24 February 2026, to increase the number of existing ordinary shares by subdividing one pre-subdivision share into four ordinary shares (both voting and non-voting). Other than this, 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 nine-month period ended 31 December 2025 were reviewed by the Related Party Transactions Review Committee and it was

Name of the Related Party	Relationship	Transactions	Nature	Aggregate Value of Related Party Transactions
Durdans Management Services Ltd	Ultimate Parent	Receiving of services	Recurrent	69,418,756
		Dividend paid	Non Recurrent	100,652,384
Durdans Medical and Surgical Hospital (Pvt) Ltd	Subsidiary	Sale of goods	Recurrent	53,203,344
		Rendering of services	Recurrent	402,385,675
		Dividend received	Non Recurrent	149,426,123
		Purchase of goods	Recurrent	51,818,464
		Receiving of services	Recurrent	116,266,321
		Term -loan interest paid	Recurrent	35,690,209
Amrak Institute of Medical Sciences (Pvt) Ltd	Subsidiary	Rendering of services	Recurrent	17,824,571
Commercial Marketing Distributors (Pvt) Ltd	Affiliate	Purchase of goods	Recurrent	120,948,953
Tudawe Brothers (Pvt) Ltd	Affiliate	Rendering of services	Non Recurrent	26,767

NOTES TO THE FINANCIAL STATEMENTS

08. SHARE INFORMATION

8.1 Number of shares represented in stated capital

As at 31 December 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 31 December 2025	Voting	Non-voting
Number of shareholders	2,501	1,386
Number of shares	6,836,972	5,083,334
Holding Percentage	21.53%	50.16%
Float Adjusted Market Capitalisation	Rs. 2,859 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 31 December 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 31 December	**2025**	**2024**	**2025**	**2024**	**2025**	**2024**
	Rs.	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**
Voting shares	330.00 *27-Oct-2025*	129.25 *30-Jul-2024*	181.25 *1-Oct-2025*	110.00 *5-Aug-2024*	270.00 *31-Dec-2025*	115.00 *31-Dec-2024*
Non-voting shares	233.00 *27-Oct-2025*	98.70 *18-Jul-2024*	150.00 *1-Oct-2025*	87.00 *13-Sep-2024*	199.25 *31-Dec-2025*	99.00 *31-Dec-2024*

8.5 Per share ratios

	Group		Company	
For the Nine Months Ended 31 December	**2025**	**2024**	**2025**	**2024**
	Rs.	**Rs.**	**Rs.**	**Rs.**
Earnings per share	**17.15**	11.73	**8.66**	4.09
Net assets per share	**278.34**	220.50	**182.50**	157.84

NOTES TO THE FINANCIAL STATEMENTS

08. SHARE INFORMATION (Cont.)

8.6 Top 20 shareholders listed as at 31 December 2025

Voting shareholders	Country of residence	Number of shares	Holding %
Durdans Management Services Ltd	Sri Lanka	21,574,963	67.93
People's Leasing and Finance PLC/Suhada Gas Distributors (Pvt) Ltd	do	686,485	2.16
Mr. Y. N. R. Piyasena	do	581,490	1.83
Galle Face Capital Partners PLC	do	512,418	1.61
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
Assetline Finance Limited/Suhada Gas Distributors (Pvt) Ltd	do	380,479	1.20
Cargo Boat Development Company PLC	do	350,000	1.10
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. R.P. Weerasooriya	do	268,419	0.85
Mr. D.G. Wijemanna	do	259,942	0.82
Mr. P.V. Tudawe	do	249,340	0.79
Tudawe Engineering Services (Pvt) Ltd	do	240,000	0.76
Assetline Finance Limited/H.M.A.K.B. Herath	do	200,119	0.63
Mr. S. Senthilnathan	do	200,000	0.63
Mr. A. D. Tudawe (Joint Account)	do	196,694	0.62
Mr. A. D. Tudawe (Joint Account)	do	177,268	0.56
		27,956,087	**88.02**

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

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 **W** www.durdans.com

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