

Ceylon Hospitals PLC

Interim Condensed Financial Statements

Twelve Months Ended 31 March 2026



Ceylon Hospitals PLC
Interim Condensed Financial Statements

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

	Quarter Ended 31 March		Twelve Months Ended 31 March	
	2026 (Rs.'000)	2025 (Rs.'000)	2026 (Rs.'000)	2025 (Rs.'000)
Revenue	2,834,217	2,450,513	10,978,996	9,405,370
Cost of services rendered and goods sold	(1,000,129)	(1,009,316)	(4,210,048)	(3,928,274)
Gross profit	**1,834,088**	**1,441,198**	**6,768,948**	**5,477,096**
Other operating income	(5,277)	23,825	232,826	285,468
Less: Expenses				
Administration expenses	(1,216,457)	(938,308)	(4,426,577)	(3,675,321)
Other operating expenses	(235,380)	(221,921)	(1,017,188)	(929,789)
Results from operating activities	**376,975**	**304,794**	**1,558,009**	**1,157,454**
Finance costs	(45,138)	(50,361)	(193,050)	(250,668)
Finance Income	9,451	5,087	37,239	51,135
Profit/(loss) before tax	**341,287**	**259,520**	**1,402,198**	**957,921**
Less: Tax expense	(95,331)	(94,860)	(350,390)	(231,910)
Profit/(loss) after tax	**245,957**	**164,660**	**1,051,808**	**726,011**
Attributable to:				
Equity holders of the parent	232,564	170,267	951,149	652,599
Non-controlling interest	13,393	(5,607)	100,659	73,412
	245,957	**164,660**	**1,051,808**	**726,011**
Earnings/(Loss) per share - Basic/Diluted (Rs.)	**1.39**	1.02	**5.68**	3.89

Note: Figures in brackets indicate deductions.
The above figures for the twelve-month period are provisional and subject to audit. Comparative figures for the previous year have been audited.

In accordance with LKAS 33, the basic/diluted earnings per share calculations for the comparative periods presented have been adjusted retrospectively to reflect the share subdivision.

Ceylon Hospitals PLC
Interim Condensed Financial Statements

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Quarter Ended 31 March		Twelve Months Ended 31 March	
	2026 (Rs.'000)	2025 (Rs.'000)	2026 (Rs.'000)	2025 (Rs.'000)
Profit/(loss) for the period	245,957	164,660	1,051,808	726,011
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	-	23	387	570
Actuarial gain/(loss) on gratuity valuation	(7,561)	(110,007)	(7,561)	(110,007)
Gain/(loss) on revaluation of property, plant and equipment	-	2,540,259	-	2,540,259
Net other comprehensive income that will not be reclassified to statement of profit or loss in subsequent periods	(7,561)	2,430,275	(7,174)	2,430,822
Tax on other comprehensive income	2,148	(657,003)	2,148	(657,003)
Other comprehensive income for the period, net of tax	**(5,413)**	**1,773,272**	**(5,026)**	**1,773,819**
Total comprehensive income for the period, net of tax	**240,543**	**1,937,932**	**1,046,782**	**2,499,830**
Attributable to:				
Equity holders of the parent	227,247	1,770,198	946,219	2,261,441
Non-controlling interest	13,296	157,428	100,563	238,389
	240,543	**1,927,626**	**1,046,782**	**2,499,830**

Note: Figures in brackets indicate deductions.
The above figures for the twelve-month period are provisional and subject to audit. Comparative figures for the previous year have been audited.

Ceylon Hospitals PLC
Interim Condensed Financial Statements

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at,	31-Mar-2026 (Rs.'000)	31-Mar-2025 (Rs.'000)
ASSETS		
Non-current assets		
Property, plant and equipment	14,289,617	14,259,333
Intangible assets	738	1,057
Right of use assets	395,095	362,657
Investments in equity and debt instruments	215,944	230,880
Fixed deposits and refundable deposits	153,392	132,491
Total non-current assets	**15,054,786**	**14,986,418**
Current assets		
Inventories	901,323	768,764
Trade and other receivables	295,827	377,095
Advances and prepayments	329,407	251,999
Amounts due from related parties	1,022	1,022
Investments in equity and debt instruments	2,117,362	1,356,612
Fixed deposits	34,386	94,346
Cash and cash equivalents	147,971	246,369
Total current assets	**3,827,298**	**3,096,207**
Total assets	**18,882,085**	**18,082,625**
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Stated capital	1,778,802	1,778,802
Other components of equity	4,037,642	4,037,254
Accumulated profit	6,072,393	5,294,147
	11,888,837	**11,110,204**
Non-controlling interests	913,254	841,400
Total equity	**12,802,091**	**11,951,604**
Non-current liabilities		
Interest bearing loans and borrowings	614,093	964,242
Lease liability	302,948	279,131
Retirement benefit obligations	422,409	366,203
Deferred tax liabilities	2,136,074	2,128,801
Total non-current liabilities	**3,475,524**	**3,738,377**
Current liabilities		
Interest bearing loans and borrowings	371,149	505,535
Lease liability	123,871	108,197
Trade and other payables	1,146,350	1,126,195
Income tax payable	130,397	50,197
Amounts due to related parties	11,807	37,760
Bank overdraft	820,897	564,760
Total current liabilities	**2,604,470**	**2,392,644**
Total equity and liabilities	**18,882,085**	**18,082,625**

Note: Figures in brackets indicate deductions.
The above figures for the twelve-month period are provisional and subject to audit. Comparative figures for the previous year have been audited.

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



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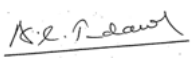
Amila Mapitiya
Chief Financial Officer

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



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U D Tudawe
Director

27 May 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**	**2,290,344**	**74,340**	**-**	**4,595,642**	**8,103,124**	**733,044**	**8,836,168**
Profit/(loss) for the period	-	-	-	-	652,599	652,599	73,412	726,011
Other comprehensive income	-	1,685,237	570	-	(76,965)	1,608,842	164,977	1,773,819
Total comprehensive income	**-**	**1,685,237**	**570**	**-**	**575,634**	**2,261,441**	**238,389**	**2,499,830**
Transactions held with Owners in their capacity as Owners:								
Shares issued from Merger Reserve of DHC	86,098	-	-	(86,098)	-	-	-	-
Reserve transferred through merger	-	23,798	34,345	145,760	208,063	411,966	(103,932)	308,034
Withdrawal of Shares of DHC	-	-	-	(950)	-	(950)	-	(950)
Settlement of Investments in DHC	-	-	-	(130,091)	-	(130,091)	-	(130,091)
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)**	**5,294,147**	**11,110,204**	**841,400**	**11,951,604**
Profit/(loss) for the period	-	-	-	-	951,149	951,149	100,659	1,051,808
Other comprehensive income	-	-	387	-	(5,317)	(4,930)	(97)	(5,026)
Total comprehensive income	**-**	**-**	**387**	**-**	**945,832**	**946,219**	**100,563**	**1,046,782**
Transactions held with Owners in their capacity as Owners:								
Dividend paid - ordinary shares	-	-	-	-	(167,586)	(167,586)	(28,709)	(196,295)
Balance as at 31 March 2026	**1,778,802**	**3,999,379**	**109,643**	**(71,379)**	**6,072,393**	**11,888,837**	**913,254**	**12,802,091**

Note: Figures in brackets indicate deductions.
The above figures for the twelve-month period are provisional and subject to audit. Comparative figures for the previous year have been audited.

Ceylon Hospitals PLC
Interim Condensed Financial Statements

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Twelve Months Ended 31 March	2026 (Rs.'000)	2025 (Rs.'000)
CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES		
Profit/(loss) before tax	1,402,198	957,921
Adjustments for:		
Inventory written-off/ (write-in)	-	28,593
Provision for slow moving inventory	(33,026)	-
Provision for impairement of trade debtors	41,072	-
Depreciation charge for the year	683,545	535,255
Amortization of intangible assets	319	319
Amortisation of right to use assets	161,626	139,434
Finance income	(37,239)	(51,135)
Finance costs	193,050	250,668
(Profit)/ loss on disposal of property, plant and equipment	(38,326)	(36,101)
Fair value (gain)/loss on financial instruments	(150,704)	(189,474)
Provision for defined benefit plans	72,304	54,747
Operating profit before working capital changes	**2,294,819**	**1,690,227**
(Increase)/ decrease in inventories	(99,533)	45,547
(Increase)/ decrease in trade and other receivables	(37,211)	(45,207)
(Increase)/ decrease in dues from related parties	-	4,364
Increase/ (decrease) in trade and other payables	20,154	99,178
Increase/ (decrease) in dues to related parties	(25,953)	(105,033)
Cash generated from operations	**2,152,276**	**1,689,076**
Finance costs paid	(193,050)	(215,585)
Gratuity paid	(23,659)	(25,816)
Tax paid	(260,770)	(55,486)
Net cash from/ (used in) operating activities	**1,674,797**	**1,392,189**
CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(755,238)	(584,939)
Acquisition of intangible assets	-	(13)
Proceeds from disposal of property, plant and equipment	79,734	36,101
(Acquisition) / disposal of other financial assets (net)	(555,664)	(426,379)
Income from investments	37,239	51,135
Net cash flows from/ (used in) investing activities	**(1,193,929)**	**(924,095)**
CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES		
Receipts from Interest bearing loans and borrowings	-	30,000
Repayments of interest bearing loans and borrowings	(484,535)	(1,037,900)
Lease rent payment	(154,573)	(114,689)
Proceeds from the issue of shares (right issue and merger)	-	636,005
Right issue expenses	-	(3,053)
Dividends paid	(196,295)	(120,494)
Net cash flows from/ (used in) financing activities	**(835,403)**	**(610,131)**
Net increase/ (decrease) in cash and cash equivalents	(354,535)	(142,037)
Cash and cash equivalents at the beginning of the year	(318,391)	(176,354)
Cash and cash equivalents at the end of the year	**(672,926)**	**(318,391)**
Analysis of cash & cash equivalents:		
Cash in hand and at bank	147,971	246,369
Bank overdraft	(820,897)	(564,760)
Total cash and cash equivalents	**(672,926)**	**(318,391)**

Note: Figures in brackets indicate deductions.
The above figures for the twelve-month period are provisional and subject to audit. Comparative figures for the previous year have been audited.

Ceylon Hospitals PLC
Interim Condensed Financial Statements

COMPANY STATEMENT OF PROFIT OR LOSS

	Quarter Ended 31 March		Twelve Months Ended 31 March	
	2026 (Rs.'000)	2025 (Rs.'000)	2026 (Rs.'000)	2025 (Rs.'000)
Revenue	2,068,050	2,579,655	8,000,875	6,738,374
Cost of services rendered and goods sold	(764,252)	(1,290,813)	(3,332,361)	(3,016,601)
Gross profit	**1,303,798**	**1,288,843**	**4,668,514**	**3,721,773**
Other operating income	22,395	71,677	114,266	117,525
Less: Expenses				
Administration expenses	(891,818)	(878,980)	(3,268,817)	(2,620,281)
Other operating expenses	(155,121)	(234,106)	(717,063)	(670,972)
Results from operating activities	**279,254**	**247,434**	**796,900**	**548,045**
Finance costs	(51,030)	(63,532)	(227,415)	(291,924)
Finance Income	1,810	6,666	159,924	160,733
Profit/(loss) before tax	**230,035**	**190,568**	**729,409**	**416,854**
Less: Tax expense	(63,921)	(85,972)	(200,418)	(144,148)
Profit/(loss) after tax	**166,114**	**104,596**	**528,991**	**272,706**
Earnings/(Loss) per share - Basic/Diluted (Rs.)	**0.99**	0.62	**3.16**	1.63

Note: Figures in brackets indicate deductions.
The above figures for the twelve-month period are provisional and subject to audit. Comparative figures for the previous year have been audited.
Effective from 01 January 2025, Durdans Heart Centre (Pvt) Ltd. has been merged with Ceylon Hospitals PLC.

In accordance with LKAS 33, the basic/diluted earnings per share calculations for the comparative periods presented have been adjusted retrospectively to reflect the share subdivision.

Ceylon Hospitals PLC
Interim Condensed Financial Statements

COMPANY STATEMENT OF COMPREHENSIVE INCOME

	Quarter Ended 31 March		Twelve Months Ended 31 March	
	2026 (Rs.'000)	2025 (Rs.'000)	2026 (Rs.'000)	2025 (Rs.'000)
Profit/(loss) for the period	166,114	104,596	528,991	272,706
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	-	23	387	570
Actuarial gain/(loss) on gratuity valuation	(6,757)	(109,600)	(6,757)	(109,600)
Gain/(loss) on revaluation of property, plant and equipment	-	974,863	-	974,863
Net other comprehensive income that will not be reclassified to statement of profit or loss in subsequent periods	(6,757)	865,286	(6,370)	865,833
Tax on other comprehensive income	-	(259,579)	2,027	(259,579)
Other comprehensive income for the period, net of tax	**(6,757)**	**605,707**	**(4,343)**	**606,254**
Total comprehensive income for the period, net of tax	**159,357**	**710,303**	**524,648**	**878,960**

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Ceylon Hospitals PLC
Interim Condensed Financial Statements

COMPANY STATEMENT OF FINANCIAL POSITION

As at,	31-Mar-2026 (Rs.'000)	31-Mar-2025 (Rs.'000)
ASSETS		
Non-current assets		
Property, plant and equipment	9,587,278	9,559,126
Right of use assets	395,095	362,657
Investments in subsidiaries	1,508,956	1,508,956
Investments in equity and debt instruments	58,553	49,651
Fixed deposits and refundable deposits	106,459	91,121
Total non-current assets	**11,656,341**	**11,571,511**
Current assets		
Inventories	793,010	666,885
Trade and other receivables	150,107	307,303
Advances and prepayments	195,994	138,409
Amounts due from related parties	98,660	53,396
Investments in equity and debt instruments	62,401	291,471
Fixed deposits	-	62,119
Cash and cash equivalents	104,918	131,086
Total current assets	**1,405,091**	**1,650,670**
Total assets	**13,061,432**	**13,222,180**
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Stated capital	1,778,802	1,778,802
Other components of equity	2,463,232	2,462,845
Accumulated profit	3,565,297	3,208,621
Total equity	**7,807,331**	**7,450,268**
Non-current liabilities		
Interest bearing loans and borrowings	555,673	904,262
Lease liability	302,948	279,131
Retirement benefit obligations	404,502	351,047
Deferred tax liabilities	1,431,456	1,422,096
Amounts due to related parties	403,750	446,250
Total non-current liabilities	**3,098,329**	**3,402,786**
Current liabilities		
Interest bearing loans and borrowings	348,589	441,472
Lease liability	123,871	108,197
Trade and other payables	693,989	763,489
Income tax payable	101,405	50,152
Amounts due to related parties	102,463	553,722
Bank overdraft	785,455	452,094
Total current liabilities	**2,155,772**	**2,369,126**
Total equity and liabilities	**13,061,432**	**13,222,180**

Note: Figures in brackets indicate deductions.
The above figures for the twelve-month period are provisional and subject to audit. Comparative figures for the previous year have been audited.

Effective from 01 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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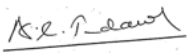
Amila Mapitiya
Chief Financial Officer

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

27 May 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**	**(658)**	**-**	**2,963,955**	**5,848,758**
Profit/(loss) for the period	-	-	-	-	272,706	272,706
Other comprehensive income	-	682,404	570	-	(76,720)	606,254
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	86,098	-	-	(86,098)	-	-
Reserve transferred through merger	-	-	109,245	145,760	111,460	366,465
Withdrawal of Shares of DHC	-	-	-	(950)	-	(950)
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	-	-	-	-	528,991	528,991
Other comprehensive income	-	-	387	-	(4,729)	(4,343)
Total comprehensive income	**-**	**-**	**387**	**-**	**524,261**	**524,648**
Transactions held with Owners in their capacity as Owners:						
Dividend paid - ordinary shares	-	-	-	-	(167,586)	(167,586)
Balance as at 31 March 2026	**1,778,802**	**2,425,067**	**109,544**	**(71,379)**	**3,565,297**	**7,807,331**

Note: Figures in brackets indicate deductions.
The above figures for the twelve-month period are provisional and subject to audit. Comparative figures for the previous year have been audited.
Effective from 01 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 Twelve Months Ended 31 March	2026 (Rs.'000)	2025 (Rs.'000)
CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES		
Profit/(loss) before tax	729,409	416,854
Adjustments for:		
Inventory written-off/ (write-in)	-	11,869
Provision for slow moving inventory	(35,580)	-
Provision for impairement of trade debtors	28,478	-
Depreciation charge for the year	422,276	369,560
Amortisation of right to use assets	161,626	139,434
Finance income	(159,924)	(160,733)
Finance costs	227,415	291,924
Profit/ (loss) on disposal of property, plant and equipment	(19,037)	(36,101)
Fair value (gain)/loss on financial instruments	(30,884)	39,786
Provision for defined benefit plans	67,496	50,606
Operating profit before working capital changes	**1,391,275**	**1,123,199**
(Increase)/ decrease in inventories	(90,545)	41,877
(Increase)/ decrease in trade and other receivables	71,133	(3,402)
(Increase)/ decrease in dues from related parties	(45,264)	12,976
Increase/ (decrease) in trade and other payables	(69,499)	39,904
Increase/ (decrease) in dues to related parties	(493,759)	192,895
Cash generated from operations	**763,341**	**1,407,449**
Finance costs paid	(227,415)	(295,207)
Gratuity paid	(20,799)	(21,563)
Tax paid	(137,778)	(3,076)
Net cash from/ (used in) operating activities	**377,349**	**1,087,603**
CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(458,193)	(370,256)
Proceeds from disposal of property, plant and equipment	26,803	36,101
(Acquisition) / disposal of other investments	298,219	24,943
Income from investments	159,924	160,733
Net cash flows from/ (used in) investing activities	**26,753**	**(148,479)**
CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES		
Repayments of interest bearing loans and borrowings	(441,473)	(976,244)
Lease rent payment	(154,573)	(114,689)
Proceeds from the issue of shares (right issue and merger)	-	636,005
Adjustment due to merger - net reserves	-	(480,485)
Right issue expenses	-	(3,053)
Dividends paid	(167,586)	(71,980)
Net cash flows from/ (used in) financing activities	**(763,632)**	**(1,010,446)**
Net increase/ (decrease) in cash and cash equivalents	(359,530)	(71,322)
Cash and cash equivalents at the beginning of the year	(321,007)	(249,686)
Cash and cash equivalents at the end of the year	**(680,537)**	**(321,008)**
Analysis of cash & cash equivalents:		
Cash in hand and at bank	104,918	131,086
Bank overdraft	(785,455)	(452,094)
Total cash and cash equivalents	**(680,537)**	**(321,008)**

Note: Figures in brackets indicate deductions.
The above figures for the twelve-month period are provisional and subject to audit. Comparative figures for the previous year have been audited.
Effective from 01 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 March 2026, 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 March 2026 were authorised for issue by the Board of Directors on 27 May 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 March 2026 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 2025, Rs. 345 million and Rs. 69 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 March 2026 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 March 2026	**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	45,053	-	-	**45,053**	45,053	-	-	**45,053**
Investment in debentures and other investments	-	63,865	-	**63,865**	-	-	-	**-**
	45,053	**63,865**	**-**	**108,918**	**45,053**	**-**	**-**	**45,053**
Fair value through profit or loss								
Equity shares in listed company	730,984	-	-	**730,984**	-	-	-	**-**
Investment in unit trusts	1,386,378	-	-	**1,386,378**	62,401	-	-	**62,401**
	2,117,362	**-**	**-**	**2,117,362**	**62,401**	**-**	**-**	**62,401**

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 twelve-month period ended 31 March 2026 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 paid	Recurrent	95,267,362
		Dividend paid	Non Recurrent	100,652,384
		Debenture interest received	Recurrent	3,101,690
Durdans Medical and Surgical Hospital (Pvt) Ltd	Subsidiary	Sale of goods	Recurrent	64,646,447
		Rendering of services	Recurrent	547,653,934
		Dividend received	Non Recurrent	149,426,123
		Purchase of goods	Recurrent	66,533,001
		Receiving of services	Recurrent	147,410,449
		Term -loan interest paid	Recurrent	42,368,036
Amrak Institute of Medical Sciences (Pvt) Ltd	Subsidiary	Sale of goods	Recurrent	168,513
		Rendering of services	Recurrent	22,257,183
Commercial Marketing Distributors (Pvt) Ltd	Common Directorship	Purchase of goods	Recurrent	170,771,581

NOTES TO THE FINANCIAL STATEMENTS

08. SHARE INFORMATION

8.1 Number of shares represented in stated capital

As at 31 March 2026	Number of shares
Voting Shares	127,050,892
Non-Voting Shares	40,535,060
Total	**167,585,952**

8.2 Public Shareholding

As at 31 March 2026	Voting	Non-voting
Number of shareholders	2,917	1,594
Number of shares	27,340,488	20,333,336
Holding Percentage	21.52%	50.16%
Float Adjusted Market Capitalisation	Rs. 2,606 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 March 2026	Number of shares	
	Voting	Non-voting
Mr. A. E. Tudawe	1,820,648	-
Mr. U. D. Tudawe	1,540,052	-
Dr. A. D. P. A. Wijegoonewardene	1,107,324	-
Mr. Y. N. R. Piyasena	2,325,960	-
Mr. A. D. B. Talwatte	4,852	-
Mr. A.V.R. De Silva Jayatilleke	484	-
Mr. A.S. Tudawe	3,220	4,248
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:

For the Quarter Ended 31 March	Highest Traded Price		Lowest Traded Price		Last Traded Price	
	2026 Rs.	2025 Rs.	2026 Rs.	2025 Rs.	2026 Rs.	2025 Rs.
Voting shares	389.00 *22-Jan-2026*	138.50 *18-Feb-2025*	57.50 *16-Mar-2026*	112.00 *25-Mar-2025*	60.00 *31-Mar-2026*	127.50 *28-Mar-2025*
Non-voting shares	284.00 *21-Jan-2026*	112.00 *14-Feb-2025*	42.00 *18-Mar-2026*	94.50 *4-Mar-2025*	47.50 *31-Mar-2026*	106.00 *28-Mar-2025*

8.5 Per share ratios

For the Twelve Months Ended 31 March	Group		Company	
	2026 Rs.	2025 Rs.	2026 Rs.	2025 Rs.
Earnings per share	**5.68**	3.89	**3.16**	1.63
Net assets per share	**70.94**	286.78	**46.59**	157.84

NOTES TO THE FINANCIAL STATEMENTS

08. SHARE INFORMATION (Cont.)

8.6 Top 20 shareholders listed as at 31 March 2026

Voting shareholders	Country of residence	Number of shares	Holding %
Durdans Management Services Ltd	Sri Lanka	86,299,852	67.93
People's Leasing and Finance PLC/Suhada Gas Distributors (Pvt) Ltd	do	2,938,304	2.31
Mr. Y. N. R. Piyasena	do	2,325,960	1.83
Mr. A. E. Tudawe	do	1,820,648	1.43
Assetline Finance Limited/Suhada Gas Distributors (Pvt) Ltd	do	1,591,252	1.25
Mr. U. D. Tudawe	do	1,540,052	1.21
Galle Face Capital Partners PLC	do	1,520,000	1.20
Cargo Boat Development Company PLC	do	1,400,000	1.10
Est. of LAT M. J. Fernando	do	1,171,500	0.92
MJF Holdings (Pvt) Ltd	do	1,151,668	0.91
Mr. H. L. Tudawe	do	1,132,188	0.89
Dr. A. D. P. A. Wijegoonewardene	do	1,107,324	0.87
Mr. P. V. Tudawe	do	997,360	0.79
Tudawe Engineering Services (Pvt) Ltd	do	960,000	0.76
Assetline Finance Limited/H.M.A.K.B. Herath	do	841,676	0.66
Mr. A. D. Tudawe (Joint Account)	do	786,776	0.62
Mr. A. D. Tudawe (Joint Account)	do	709,072	0.56
Mr. G. A. Tudawe	do	660,144	0.52
Mr. E. H. Tudawe	do	554,464	0.44
Mr. W. N. Tudawe	do	440,760	0.35
		109,949,000	**86.54**

Non-voting shareholders	Country of residence	Number of shares	Holding %
Durdans Management Services Ltd	Sri Lanka	14,352,532	35.41
Employees' Provident Fund	do	4,617,484	11.39
MJF Holdings (Pvt) Ltd	do	2,544,244	6.28
E. W. Balasuriya & Co. (Pvt) Ltd	do	1,605,860	3.96
J.B Cocoshell (Pvt) Ltd	do	679,088	1.68
Mr. D. Ratnayake	do	624,180	1.54
Tudawe Engineering Services (Pvt) Ltd	do	446,788	1.10
Mr. D. A. Cabraal	do	394,562	0.97
Mr. A. H. Munasinghe	do	392,564	0.97
Mr. S. S. Sithambaranathan	do	377,428	0.93
Mr. A. D. Tudawe	do	345,584	0.85
Peoples Leasing & Finance PLC /Mr. U.L.B Ariyarathna	do	344,508	0.85
Ms. T. T. Weerasinghe	do	322,216	0.79
Mr. P. S. De Mel	do	300,992	0.74
Saman Villas Limited	do	283,952	0.70
Peoples Leasing & Finance PLC /Mr. P. A. I. S. Perera	do	260,000	0.64
Commercial Bank of Ceylon PLC A/C No. 04	do	259,672	0.64
Mr. D.P. L. De Mel	do	250,356	0.62
Mr. A. H. Munasinghe	do	245,076	0.60
Mr. H.A. Cabraal	do	242,856	0.60
		28,889,942	**71.27**

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

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