HAYLEYS LEISURE PLC

Interim Financial Statements

For the Period Ended
30th June 2026

HAYLEYS LEISURE PLC

PROVISIONAL FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2026
STATEMENT OF FINANCIAL POSITION

Group	Company		Group		Company	
Audited Year ended 31-03-2026	Audited Year ended 31-03-2026		Un Audited 30-06-2026	Un Audited 30-06-2025	Un Audited 30-06-2026	Un Audited 30-06-2025
Rs' 000	Rs' 000		Rs' 000	Rs' 000	Rs' 000	Rs' 000
		ASSETS				
		Non-current assets				
4,455,795	22,565	Property, plant & equipment	4,430,405	4,461,860	21,710	22,921
9,264	-	Right of use assets	7,830	13,920	-	-
-	2,095,264	Investments in subsidiaries	-	-	2,298,931	1,237,519
4,465,059	**2,117,829**		**4,438,235**	**4,475,780**	**2,320,641**	**1,260,440**
		Current assets				
99,720	-	Inventories	95,334	86,997	-	-
267,410	680,009	Trade and other receivables	239,260	1,006,587	616,899	2,179,462
62,509	6,746	Advance and prepayment	63,968	80,002	7,364	9,057
1,968	1,968	Other current financial assets	2,316	2,660	2,316	2,660
-	-	Income tax recoverable	-	4,070	-	-
65,996	2,916	Short term deposits	2,974	2,755	2,974	2,755
109,314	16,300	Cash & cash equivalents	156,338	129,483	37,131	13,692
606,917	**707,939**		**560,190**	**1,312,554**	**666,684**	**2,207,626**
5,071,976	**2,825,768**	**Total assets**	**4,998,425**	**5,788,334**	**2,987,325**	**3,468,066**
		EQUITY AND LIABILITIES				
		Capital and reserves				
909,371	909,371	Stated capital	909,371	909,371	909,371	909,371
469,694	-	Revaluation reserves	469,694	469,694	-	-
(133,855)	(109,385)	Retained earnings	(232,422)	74,191	(122,894)	102,542
1,245,210	**799,986**		**1,146,643**	**1,453,256**	**786,477**	**1,011,913**
(7,661)	-	Non-controlling interest	(17,445)	(172,317)	-	-
1,237,549	**799,986**	**Total equity**	**1,129,198**	**1,280,939**	**786,477**	**1,011,913**
		Non-Current liabilities				
566,168	-	Interest bearing borrowings	529,420	1,014,750	-	-
887,655	882,197	Trade and other payables	920,867	942,632	916,249	931,088
410,094	-	Deferred tax liabilities	410,094	377,109	-	-
95,457	13,079	Retirement benefit obligations	98,126	79,633	13,933	8,615
1,959,374	**895,276**		**1,958,507**	**2,414,124**	**930,182**	**939,703**
		Current liabilities				
453,038	-	Interest bearing borrowings	380,763	349,270	-	-
755,996	845,442	Trade and other payables	765,729	937,811	951,923	1,177,398
45,363	-	Income tax payable	6,403	-	-	-
121,632	6,694	Other current non-financial liabilities	137,844	137,767	18,013	45,102
499,024	278,370	Bank overdraft	619,981	668,423	300,730	293,950
1,875,053	**1,130,506**		**1,910,720**	**2,093,271**	**1,270,666**	**1,516,450**
5,071,976	**2,825,768**	**Total equity and liabilities**	**4,998,425**	**5,788,334**	**2,987,325**	**3,468,066**
11.53	**7.41**	**Net assets value per share (Rs.)**	**10.62**	**13.46**	**7.28**	**9.37**

I certify that these Financial Statements are in compliance with the requirements of the Companies Act No. 7 of 2007.

Sgd.
Piyal Senadeera
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 of Directors;

Sgd.
A.M. Pandithage
Chairman

Sgd.
R.J. Karunarajah
Managing Director

27 July 2026
Colombo

HAYLEYS LEISURE PLC

PROVISIONAL FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2026
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND COMPREHENSIVE INCOME

Audited Year ended **31-03-2026 Rs' 000**		Period ended 30th June 2026 Un Audited **2026 Rs '000**	Un Audited **2025 Rs '000**	**Change %**
3,555,235	**Revenue**	725,081	726,975	**(0)**
(1,243,836)	Cost of sales	(321,063)	(294,402)	**9**
2,311,399	**Gross profit**	**404,018**	**432,573**	**(7)**
46,735	Other income	25,970	9,065	**>100**
(78,782)	Selling and marketing expenses	(19,542)	(17,773)	**10**
(2,257,374)	Administrative expenses	(481,630)	(427,357)	**13**
(167,369)	Finance cost	(47,531)	(48,234)	**(1)**
14,058	Finance income	10,364	1,836	**>100**
(131,333)	**Profit/ (Loss) before tax**	**(108,351)**	**(49,890)**	**>100**
(109,624)	Tax expenses	-	(3,694)	**(100)**
(240,957)	**Profit/ (Loss) for the year**	**(108,351)**	**(53,584)**	**>100**
	Other comprehensive income/(loss)			
(2,403)	Actuarial loss on defined benefit plan	-	-	
513	Deferred tax impact on actuarial loss	-	-	
(1,890)	**Other comprehensive income/(loss) for the period, net of tax**	**-**	**-**	**-**
(242,847)	**Total comprehensive income/(loss) for the period, net of tax**	**(108,351)**	**(53,584)**	**>100**
	Profit/ (loss) for the period attributable to:			
(239,295)	Equity holders of the parent	(98,567)	(48,547)	**>100**
(1,662)	Non-controlling interest	(9,784)	(5,037)	**94**
(240,957)		**(108,351)**	**(53,584)**	**>100**
	Total comprehensive income/(loss) Attributable to:			
(241,140)	Equity holders of the parent	(98,567)	(48,547)	**>100**
(1,707)	Non-controlling interest	(9,784)	(5,037)	**94**
(242,847)		**(108,351)**	**(53,584)**	**>100**
(2.22)	Profit/ (loss) per share (Rs.)	**(0.91)**	**(0.45)**	

HAYLEYS LEISURE PLC

PROVISIONAL FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2026
COMPANY STATEMENT OF PROFIT OR LOSS AND COMPREHENSIVE INCOME

Audited Year ended 31.03.2026 Rs' 000		Period ended 30th June 2026 Un Audited 2026 Rs '000	Un Audited 2025 Rs '000	Change %
506,091	**Revenue**	101,468	98,698	**3**
-	Cost of sales	-	-	
506,091	**Gross profit**	**101,468**	**98,698**	**3**
127,730	Other income	-	120	**(100)**
(527)	Selling and marketing expenses	(1)	(343)	**(100)**
(856,983)	Administrative expenses	(110,017)	(126,343)	**(13)**
(23,665)	Finance cost	(7,165)	(6,256)	**15**
2,551	Finance income	2,206	834	**>100**
(244,804)	**Profit/ (Loss) before tax**	**(13,509)**	**(33,290)**	**(59)**
-	Tax expenses	-	-	**-**
(244,804)	**Profit/ (Loss) for the year**	**(13,509)**	**(33,290)**	**(59)**
	Other comprehensive income/(loss)			
(414)	Actuarial gain/(loss) on defined benefit plan	-	-	
(414)	**Other comprehensive income/(loss) for the period, net of tax**	**-**	**-**	**-**
(245,218)	**Total comprehensive income/(loss) for the period, net of tax**	**(13,509)**	**(33,290)**	**(59)**
(2.27)	Profit/(loss) per share (Rs.)	**(0.13)**	**(0.31)**	

HAYLEYS LEISURE PLC

PROVISIONAL FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2026
STATEMENT OF CHANGES IN EQUITY

Group

	Stated Capital	Revaluation Reserve	Retained Earnings	Total	Non-Controlling Interest	Total Equity
	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Balance as of 01 Apr 2025	909,371	469,694	122,738	1,501,803	(167,280)	1,334,523
Loss for the period	-	-	(48,547)	(48,547)	(5,037)	(53,584)
Balance as of 30 Jun 2025	**909,371**	**469,694**	**74,192**	**1,453,257**	**(172,317)**	**1,280,940**
Balance as of 01 Apr 2026	**909,371**	**469,694**	**(133,855)**	**1,245,210**	**(7,661)**	**1,237,549**
Loss for the period	-	-	(98,567)	(98,567)	(9,784)	(108,351)
Balance as of 30 Jun 2026	**909,371**	**469,694**	**(232,422)**	**1,146,643**	**(17,445)**	**1,129,198**

Company

	Stated Capital	Revaluation Reserve	Retained Earnings	Total
	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Balance as of 01 Apr 2025	909,371	-	135,832	1,045,203
Loss for the period	-	-	(33,290)	(33,290)
Balance as of 30 Jun 2025	**909,371**	**-**	**102,542**	**1,011,913**
Balance as of 01 Apr 2026	**909,371**	**-**	**(109,385)**	**799,986**
Loss for the period	-	-	(13,509)	(13,509)
Balance as of 30 Jun 2026	**909,371**	**-**	**(122,894)**	**786,477**

HAYLEYS LEISURE PLC

PROVISIONAL FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2026

CASH FLOW STATEMENT

Group	Company		Group		Company	
Audited Year ended 31-03-2026 Rs' 000	Audited Year ended 31-03-2026 Rs' 000		Un Audited 2026 Rs.'000	Un Audited 2025 Rs.'000	Un Audited 2026 Rs.'000	Un Audited 2025 Rs.'000
		Cash flows from / (used in) operating activities				
(131,333)	**(244,803)**	**Profit/ (loss) for the period**	**(108,351)**	**(49,890)**	**(13,509)**	**(33,290)**
		Adjustments for				
220,805	7,840	Depreciation	56,620	52,513	2,116	1,828
6,593	-	Amortization of right to use assets	1,433	1,936	-	-
252	252	Provision / (reversal) of fall in value of investment	(347)	(439)	(347)	(439)
(7,002)	-	Disposal of property, plant and equipment	2,296	(542)	59	-
1,207	-	Derecognition of asset	-	-	-	-
483,845	468,664	Impairment of trade and other receivables	1,065	554	-	-
(108)	-	Creditors/ advances received written back	(11,623)	(6)	-	-
(1)	(1)	Dividend income	-	-	-	-
(14,310)	(2,803)	Finance income	(10,016)	(1,397)	(1,858)	(394)
167,369	23,665	Finance cost	47,531	48,234	7,165	6,256
(7,912)	746	Net Effect on exchange gain/(loss)	(1,626)	(3,277)	1,431	(56)
21,467	4,618	Provision for defined benefit obligation	4,361	3,758	1,052	776
14,170	-	Effect of exchange rate changes on bank loans	8,427	3,684	-	-
755,042	**258,178**	Operating profit/(loss) before working capital changes	**(10,230)**	**55,128**	**(3,891)**	**(25,319)**
(9,957)	-	(Increase)/ decrease in inventories	4,386	2,766	-	-
354,333	408	(Increase)/ decrease in trade and other receivables	26,736	97,757	(140,908)	(173,326)
9,029	(89)	(Increase)/decrease in advance and prepayment	(1,459)	(8,465)	(618)	(2,401)
(121,986)	(169,205)	Increase /(decrease) in trade and other payables	54,569	137,218	140,533	211,640
(53,746)	(40,656)	Increase/(decrease) in other current non-financial liabilities	16,212	(37,610)	11,319	(2,248)
932,715	**48,636**	Cash generated from operations	**90,214**	**246,794**	**6,435**	**8,346**
(151,563)	(23,194)	Finance cost paid	(37,335)	(44,476)	(7,147)	(6,193)
(5,441)	(443)	Defined benefit obligation paid	(1,692)	(1,154)	(198)	(651)
(488)	-	Tax paid	(38,960)	-	-	-
775,223	**24,999**	Net cash flows from/(used in) operating activities	**12,227**	**201,164**	**(910)**	**1,502**
		Cash flows from / (used in) investing activities				
(202,293)	(6,935)	Acquisition of property, plant & equipment	(33,914)	(38,381)	(1,319)	(1,279)
1	1	Dividend received	-	-	-	-
6,164	1,333	Finance income received	1,794	1,355	758	826
7,480	-	Proceeds from disposal of property, plant and equipment	388	542	-	-
(188,648)	**(5,601)**	Net cash flows from/(used in) investing activities	**(31,732)**	**(36,484)**	**(561)**	**(453)**
		Cash flows from / (used in) financing activities				
(469,477)	-	Repayment of loans	(117,329)	(124,370)	-	-
145,873	-	Proceeds from issuance of share capital	-	-	-	-
(10,944)	-	Principal payment under finance lease liabilities	(121)	(753)	-	-
(334,548)	**-**	Net cash flows from/(used in) financing activities	**(117,450)**	**(125,123)**	**-**	**-**
252,027	19,398	**Net increase/(decrease) in cash and cash equivalents**	(136,955)	39,557	(1,471)	1,049
(575,741)	(278,552)	**Cash and cash equivalents at the beginning of the year**	(323,714)	(575,742)	(259,154)	(278,552)
(323,714)	**(259,154)**	**Cash and cash equivalents at the end of the period**	**(460,669)**	**(536,185)**	**(260,625)**	**(277,503)**

For the purpose of the cash flow statement, the period end cash and cash equivalents comprise of the following:

65,996	2,916	Bank deposits	2,974	2,755	2,974	2,755
109,314	16,300	Cash at bank & in hand	156,338	129,483	37,131	13,692
(499,024)	(278,370)	Bank overdraft	(619,981)	(668,423)	(300,730)	(293,950)
(323,714)	**(259,154)**		**(460,669)**	**(536,185)**	**(260,625)**	**(277,503)**

HAYLEYS LEISURE PLC

SHARE INFORMATION

1. Share trading information for the quarter ended 30 June;

	2026 Rs.	2025 Rs.
Highest price	32.90	33.10
Lowest price	27.20	24.60
Last traded price	29.50	32.00
No: of transactions	1,158	2,880
No: of shares traded	614,979	6,610,813
Value of shares traded (Rs:)	18,760,122	198,863,070

2. Top twenty shareholders

	Name of shareholder	Number of shares as at 30 Jun 2026	% of issued capital
1	Hayleys PLC	46,690,587	43.24
2	Dean Foster (Pvt) Limited	23,049,088	21.34
3	Employee'S Provident Fund	10,222,396	9.47
4	Mercantile Investments And Finance PLC	1,933,440	1.79
5	Toyo Cushion Lanka (Pvt) Ltd	1,835,420	1.70
6	Deutsche Bank Ag-National Equity Fund	1,569,897	1.45
7	People'S Leasing And Finance PLC/L.P.Hapangama	1,476,833	1.37
8	Volanka Exports Limited	1,445,358	1.34
9	Seylan Bank PLC/Mohamed Mushtaq Fuad	1,230,100	1.14
10	Mr. Kulappu Arachchige Don Dhammika Perera	1,006,422	0.93
11	Ranavav Holdings (Pvt) Ltd	900,000	0.83
12	People'S Leasing & Finance PLC/L.H.L.M.P.Haradasa	647,658	0.60
13	Hatton National Bank PLC/Jn Lanka Holdings Company (Pvt) Ltd	633,568	0.59
14	People'S Leasing And Finance PLC /R.M.N.C. Bandara	625,300	0.58
15	Citizens Development Business Finance PLC/Rathnayake Mudiyanselage Nuwan Chathurange Bandara	444,086	0.41
16	People'S Leasing And Finance PLC/M.M.Fuad	333,456	0.31
17	Est.Of Late Mr. Hitbandara Atapattu Mudiyanselage Premaratne Algama	314,504	0.29
18	Mr. Derek Joseph De Silva Wijeyeratne	300,088	0.28
19	Mr. Liyanage Sanjaya Upendra Perera	300,000	0.28
20	Sampath Bank PLC/Andaradeniya Estate Private Limited	274,789	0.25
	Sub Total	**95,232,990**	**88.19**
	Others	**12,756,968**	**11.81**
	Total	**107,989,958**	**100.00**

Percentage of public holding	**31.45%**
Total no. of shareholders represent in public holding	**3,091**
Float adjusted market capitalization as at 30 Jun 2026	**984,929,407**

The Company complies with option 5 of the Listing Rules 7.13.1 (i) (a) - 20% minimum public holding is required if the Company has less than Rs. 2.5 Bn. float adjusted market capitalization.

3. Directors' shareholding

Name of Director	No. of shares as at 30 Jun 2026
Mr.A.M.Pandithage	Nil
Mr. R.J. Karunarajah	Nil
Ms.R.N.Ponnambalam	Nil
Ms.W.D.De Costa	Nil
Mr. S. C. Ganegoda	Nil
Mr. D. T. R. De Silva	Nil
Ms. K.A.D.B. Perera	Nil
Ms. A.A.K. Amarasinghe	Nil
Ms. H.D.K. Randiligama	Nil
Mr. T.M Hewagama	Nil
Total	**-**

HAYLEYS LEISURE PLC

NOTES TO FINANCIAL STATEMENTS

1 The Interim Consolidated Financial Statements are unaudited and have been prepared in compliance with Sri Lanka Accounting Standard LKAS 34-Interim Financial Reporting. These Interim Financial Statements should be read in conjunction with the Annual Financial Statements for the year ended 31st March 2026.

2 The accounting policies have been consistently applied by the Group and are consistent with those used in the previous year. The presentation and classification of the financial statements of the previous periods have been amended where relevant to be comparable with those of the current year.

3 The Statement of Financial Position of the Company as at 30th June 2026 and The Statement of Profit or Loss for the three months ended are drawn up from the unaudited accounts of the Company and provides information required as per rule 8 of the Colombo Stock Exchange.

4 No any circumstances have arisen since the reporting date, which would require adjustments to, or disclosure in the Financial Statements.

In June 2026, successfully completed the Kandyan Resorts Private Limited Rights Issue of 3,316,507 ordinary shares, on the basis of one (1) new ordinary share for every seven (7) ordinary shares held, at an issue price of Rs. 61.41 per share to raise Rs. 203,666,695. Hayleys Leisure PLC subscribed to 3,316,507 ordinary shares for a total of Rs. 203,666,695 and the rights were exercised on 30th June 2026.

5 We confirm that there are no material contingent liabilities or contingent assets which require disclosure in the Interim Financial Statements for the period of ended 30th June 2026.

6 The Stated Capital as at 30th June 2026 is Rs.909,370,708/- (30th June 2025 - Rs. 909,370,708/-) comprising 107,989,958 fully paid Ordinary shares (30th June 2025 - 107,989,958).

HAYLEYS LEISURE PLC

CORPORATE INFORMATION

NAME OF COMPANY	Hayleys Leisure PLC
COMPANY REGISTRATION NO	PQ 145
LEGAL FORM	Public Quoted Company with limited liability originally incorporated in Sri Lanka as a Private Company and later converted to a Public Company.
REGISTERED OFFICE	Level 27, East Tower , World Trade Center Echelon Square, Colombo - 01 Telephone 011 - 4767800 Website www.amayaresorts.com
BOARD OF DIRECTORS	Mr. A. M. Pandithage (Chairman) Mr. R. J. Karunarajah (Managing Director) Ms. R.N.Ponnambalam Ms. W. D. De Costa Mr. S. C. Ganegoda Mr. D. T. R. De Silva Ms. D. B. Perera Ms. A. A. K. Amarasinghe Ms. H. D. K. Randiligama Mr. T. M Hewagama
AUDIT COMMITTEE	Mr. D. T. R De Silva (Chairman) Ms. W. D. De Costa Ms. H. D. K. Randiligama
REMUNERATION COMMITTEE	Mr. D. T. R De Silva (Chairman) Mr. S. C. Ganegoda Ms. H. D. K. Randiligama Ms. A. A. K. Amarasinghe
NOMINATIONS AND GOVERNANCE COMMITTEE	Mr. D. T. R De Silva (Chairman) Mr. S. C. Ganegoda Ms. H. D. K. Randiligama Ms. A. A. K. Amarasinghe
RELATED PARTY TRANSACTIONS REVIEW COMMITTEE	Mr. D. T. R De Silva (Chairman) Mr. S. C. Ganegoda Ms. H. D. K. Randiligama Ms. A. A. K. Amarasinghe
SUBSIDIARY COMPANIES	
UNQUOTED	Culture Club Resorts (Private) Limited. Kandyan Resorts (Private) Limited. Sun Tan Beach Resorts Limited. Hayleys Holidays (Private) Limited. CDC Convention (Private) Limited. Hayleys Hotel Management Services (Private) Limited.
SECRETARIES	Hayleys Group Services (Private) Limited No. 400, Deans Road Colombo 10, Sri Lanka
AUDITORS	Ernst & Young Chartered Accountants Rotunda Towers No. 109, Galle Road Colombo 03, Sri Lanka
BANKERS	Hatton National Bank PLC Commercial Bank of Ceylon PLC Pan Asia Bank PLC Nations Trust Bank PLC DFCC Bank PLC Seylan Bank PLC Bank of Ceylon Sampath Bank PLC
INVESTOR RELATIONS	Please contact Sector Chief Financial Officer : Mr. Piyal Senadeera +94 77 108 7703 piyal.s@hayleysleisure.com