

HAYLEYS LEISURE PLC

Interim Financial Statements

**For the Period Ended
30th September 2026**

HAYLEYS LEISURE PLC

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

<u>Group</u>	<u>Company</u>		<u>Group</u>	<u>Company</u>		<u>Group</u>	<u>Company</u>
Audited Year ended 31-03-2026	Audited Year ended 31-03-2026		Un Audited 30-09-2026	Un Audited 30-09-2025		Un Audited 30-09-2026	Un Audited 30-09-2025
Rs' 000	Rs' 000		Rs' 000	Rs' 000		Rs' 000	Rs' 000
		<u>ASSETS</u>					
		Non-current assets					
4,455,795	22,565	Property, plant & equipment	4,416,413	4,450,201		21,345	23,784
9,264	-	Right of use assets	7,283	11,984		-	-
-	2,095,264	Investments in subsidiaries	-	-		2,298,931	1,237,519
4,465,059	2,117,829		4,423,696	4,462,185		2,320,276	1,261,303
		Current assets					
99,720	-	Inventories	106,459	91,051		-	-
267,410	680,009	Trade and other receivables	306,122	1,128,147		609,739	2,174,429
62,509	6,746	Advance and prepayment	105,170	77,014		11,315	2,395
1,968	1,968	Other current financial assets	1,997	3,240		1,997	3,240
-	-	Income tax recoverable	77	4,218		-	-
65,996	2,916	Short term deposits	3,037	2,807		3,037	2,807
109,314	16,300	Cash & cash equivalents	228,743	164,085		48,486	24,545
606,917	707,939		751,605	1,470,562		674,574	2,207,416
5,071,976	2,825,768	Total assets	5,175,301	5,932,747		2,994,850	3,468,719
		<u>EQUITY AND LIABILITIES</u>					
		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	13,972	271,169		(104,572)	137,987
1,245,210	799,986		1,393,037	1,650,234		804,799	1,047,358
(7,661)	-	Non-controlling interest	14,668	(148,854)		-	-
1,237,549	799,986	Total equity	1,407,705	1,501,380		804,799	1,047,358
		Non-Current liabilities					
566,168	-	Interest bearing borrowings	470,495	775,883		-	-
887,655	882,197	Trade and other payables	1,024,492	1,020,144		1,021,553	1,012,587
410,094	-	Deferred tax liabilities	405,074	400,241		-	-
95,457	13,079	Retirement benefit obligations	102,479	82,260		14,786	9,391
1,959,374	895,276		2,002,540	2,278,528		1,036,339	1,021,978
		Current liabilities					
453,038	-	Interest bearing borrowings	316,185	466,133		-	-
755,996	845,442	Trade and other payables	726,379	926,425		862,348	1,067,343
45,363	-	Income tax payable	9,623	-		-	-
121,632	6,694	Other current non-financial liabilities	148,848	191,185		4,196	46,904
499,024	278,370	Bank overdraft	564,021	569,096		287,168	285,136
1,875,053	1,130,506		1,765,056	2,152,839		1,153,712	1,399,383
5,071,976	2,825,768	Total equity and liabilities	5,175,301	5,932,747		2,994,850	3,468,719
11.53	7.41	Net assets value per share (Rs.)	12.90	15.28		7.45	9.70

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

Signed

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;

Signed

A.M. Pandithage
Chairman

Signed

R.J. Karunaratna
Managing Director

29 October 2026
Colombo

HAYLEYS LEISURE PLC

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

Audited Year ended 31-03-2026 Rs' 000		Quarter ended 30th September			Period ended 30th September		
		Un Audited 2026 Rs '000	Un Audited 2025 Rs '000	Change %	Un Audited 2026 Rs '000	Un Audited 2025 Rs '000	Change %
3,555,235	Revenue	1,270,882	1,096,052	16	1,995,963	1,823,027	9
(1,243,836)	Cost of sales	(408,039)	(347,800)	17	(729,102)	(642,202)	14
2,311,399	Gross profit	862,843	748,252	15	1,266,861	1,180,825	7
46,735	Other income	25,655	18,517	39	51,625	27,582	87
(78,782)	Selling and marketing expenses	(29,701)	(18,945)	57	(49,243)	(36,718)	34
(2,257,374)	Administrative expenses	(525,456)	(464,903)	13	(1,007,086)	(892,260)	13
(167,369)	Finance cost	(38,881)	(40,858)	(5)	(86,412)	(89,092)	(3)
14,058	Finance income	5,123	1,849	>100	15,487	3,685	>100
(131,333)	Profit/ (Loss) before tax	299,583	243,912	23	191,232	194,022	(1)
(109,624)	Tax expenses	(21,076)	(23,471)	(10)	(21,076)	(27,165)	(22)
(240,957)	Profit/ (Loss) for the year	278,507	220,441	26	170,156	166,857	2
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	278,507	220,441	26	170,156	166,857	2
<u>Profit/ (loss) for the period attributable to:</u>							
(239,295)	Equity holders of the parent	246,394	196,978	25	147,827	148,431	(0)
(1,662)	Non-controlling interest	32,113	23,463	37	22,329	18,426	21
(240,957)		278,507	220,441	26	170,156	166,857	2
<u>Total comprehensive income/(loss) Attributable to:</u>							
(241,140)	Equity holders of the parent	246,394	196,978	25	147,827	148,431	(0)
(1,707)	Non-controlling interest	32,113	23,463	37	22,329	18,426	21
(242,847)		278,507	220,441	26	170,156	166,857	2
(2.22)	Profit/ (loss) per share (Rs.)	2.28	1.82		1.37	1.37	

HAYLEYS LEISURE PLC

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

Audited Year ended 31.03.2026 Rs' 000		Quarter ended 30th September			Period ended 30th September		
		Un Audited	Un Audited	Change %	Un Audited	Un Audited	Change %
		2026 Rs '000	2025 Rs '000		2026 Rs '000	2025 Rs '000	
506,091	Revenue	151,355	138,717	9	252,823	237,415	6
-	Cost of sales	-	-		-	-	
506,091	Gross profit	151,355	138,717	9	252,823	237,415	6
127,730	Other income	2,093	41	>100	2,093	161	>100
(527)	Selling and marketing expenses	(1,085)	(180)	>100	(1,086)	(523)	>100
(856,983)	Administrative expenses	(126,062)	(99,311)	27	(236,079)	(225,654)	5
(23,665)	Finance cost	(8,000)	(4,876)	64	(15,165)	(11,132)	36
2,551	Finance income	21	1,054	(98)	2,227	1,888	18
(244,804)	Profit/ (Loss) before tax	18,322	35,445	(48)	4,813	2,155	>100
-	Tax expenses	-	-	-	-	-	-
(244,804)	Profit/ (Loss) for the year	18,322	35,445	(48)	4,813	2,155	>100
	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	18,322	35,445	(48)	4,813	2,155	>100
(2.27)	Profit/(loss) per share (Rs.)	0.17	0.33		0.04	0.02	

HAYLEYS LEISURE PLC**PROVISIONAL FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH SEPTEMBER 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
Profit for the period	-	-	148,431	148,431	18,426	166,857
Balance as of 30 Sep 2025	909,371	469,694	271,169	1,650,234	(148,854)	1,501,380
Balance as of 01 Apr 2026	909,371	469,694	(133,855)	1,245,210	(7,661)	1,237,549
Profit for the period	-	-	147,827	147,827	22,329	170,156
Balance as of 30 Sep 2026	909,371	469,694	13,972	1,393,037	14,668	1,407,705

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
Profit for the period	-	-	2,155	2,155
Balance as of 30 Sep 2025	909,371	-	137,987	1,047,358
Balance as of 01 Apr 2026	909,371	-	(109,385)	799,986
Profit for the period	-	-	4,813	4,813
Balance as of 30 Sep 2026	909,371	-	(104,572)	804,799

HAYLEYS LEISURE PLC

PROVISIONAL FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2026

CASH FLOW STATEMENT

Group	Company		Group	Company		
Audited	Audited		Un Audited	Un Audited		
Year ended	Year ended		2026	2025		
31-03-2026	31-03-2026		Rs.'000	Rs.'000		
Rs' 000	Rs' 000					
Cash flows from / (used in) operating activities						
(131,333)	(244,803)	Profit/ (loss) for the period	191,232	194,022	4,813	2,155
Adjustments for						
220,805	7,840	Depreciation	113,828	106,972	4,324	3,789
6,593	-	Amortization of right to use assets	1,981	3,873	-	-
252	252	Provision / (reversal) of fall in value of investment	(29)	(1,019)	(29)	(1,019)
(7,002)	-	Disposal gain on property, plant and equipment	(388)	(4,390)	-	-
1,207	-	Derecognition of assets	2,928	-	59	-
483,845	468,664	Impairment of trade and other receivables	465	554	-	-
(108)	-	Creditors/ advances received written back	(11,623)	(6)	-	-
(1)	(1)	Dividend income	-	(1)	-	(1)
(14,310)	(2,803)	Finance income	(15,458)	(2,666)	(2,198)	(868)
167,369	23,665	Finance cost	86,412	89,092	15,165	11,132
(7,912)	746	Net Effect on exchange (gain)/loss	(1,859)	(5,252)	925	44
21,467	4,618	Provision for defined benefit obligation	10,199	8,442	1,707	1,552
14,170	-	Effect of exchange rate changes on bank loans	6,804	5,955	-	-
755,042	258,178	Operating profit/(loss) before working capital changes	384,492	395,576	24,766	16,784
(9,957)	-	(Increase)/ decrease in inventories	(6,738)	(1,288)	-	-
354,333	408	(Increase)/ decrease in trade and other receivables	(39,207)	(24,384)	(133,426)	(168,874)
9,029	(89)	(Increase)/decrease in advance and prepayment	(42,661)	(5,475)	(4,569)	4,261
(121,986)	(169,205)	Increase /(decrease) in trade and other payables	118,841	203,339	156,262	183,086
(53,746)	(40,656)	Increase/(decrease) in other current non-financial liabilities	27,216	15,808	(2,498)	(446)
932,715	48,636	Cash generated from operations	441,943	583,576	40,535	34,811
(151,563)	(23,194)	Finance cost paid	(72,562)	(83,219)	(14,773)	(11,111)
(5,441)	(443)	Defined benefit obligation paid	(3,177)	(3,210)	-	(651)
(488)	-	Tax paid	(61,911)	(488)	-	-
775,223	24,999	Net cash flows from/(used in) operating activities	304,293	496,659	25,762	23,049
Cash flows from / (used in) investing activities						
(202,293)	(6,935)	Acquisition of property, plant & equipment	(77,373)	(81,181)	(3,163)	(4,104)
1	1	Dividend received	-	1	-	1
6,164	1,333	Finance income received	3,496	3,064	910	1,822
7,480	-	Proceeds from disposal of property, plant and equipment	388	4,390	-	-
(188,648)	(5,601)	Net cash flows from/(used in) investing activities	(73,489)	(73,726)	(2,253)	(2,281)
Cash flows from / (used in) financing activities						
(469,477)	-	Repayment of loans	(239,195)	(238,945)	-	-
145,873	-	Proceeds from issuance of share capital	-	-	-	-
(10,944)	-	Principal payment under finance lease liabilities	(136)	(10,450)	-	-
(334,548)	-	Net cash flows from/(used in) financing activities	(239,331)	(249,395)	-	-
252,027	19,398	Net increase/(decrease) in cash and cash equivalents	(8,527)	173,538	23,509	20,768
(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	(332,241)	(402,204)	(235,645)	(257,784)

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	3,037	2,807	3,037	2,807
109,314	16,300	Cash at bank & in hand	228,743	164,085	48,486	24,545
(499,024)	(278,370)	Bank overdraft	(564,021)	(569,096)	(287,168)	(285,136)
(323,714)	(259,154)		(332,241)	(402,204)	(235,645)	(257,784)

HAYLEYS LEISURE PLC

SHARE INFORMATION

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

	2026 Rs.	2025 Rs.
Highest price	29.80	45.80
Lowest price	24.00	29.00
Last traded price	24.30	43.50
No: of transactions	876	7,447
No: of shares traded	432,974	23,101,466
Value of shares traded (Rs:)	11,313,828	863,034,184

2. Top twenty shareholders

Name of shareholder	Number of shares as at 30 Sep 2026	% of issued capital
1 Hayleys PLC	46,690,587	43.24
2 Dean Foster (Pvt) Limited	23,049,088	21.34
3 Employees' 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 Peoples' 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	1,230,602	1.14
10 Mr. Kulappu Arachchige Don Dhammika Perera	1,006,422	0.93
11 Ranavav Holdings (Pvt) Ltd	900,000	0.83
12 Peoples' 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 Peoples' Leasing And Finance PLC /R.M.N.C. Bandara	625,300	0.58
15 Citizens Development Business Finance PLC/Rathnayake Mudiyansele Nuwan Chathurange Bandara	444,086	0.41
16 Peoples' Leasing And Finance PLC/M.M.Fuad	333,456	0.31
17 Est.of Late Mr. Hitbandara Atapattu Mudiyansele Premaratne Algama	312,102	0.29
18 Mr. Derek Joseph De Silva Wijeyeratne	300,088	0.28
19 Mr. Liyanage Sanjaya Uendra Perera	300,000	0.28
20 Sampath Bank PLC/Andaradeniya Estate Private Limited	274,789	0.25
Sub Total	95,231,090	88.19
Others	12,758,868	11.81
Total	107,989,958	100.00

Percentage of public holding	31.45%
Total no. of shareholders represent in public holding	3,107
Float adjusted market capitalization as at 30 Sep 2026	849,077,075

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 Sep 2026
Mr.A.M.Pandithage	Nil
Mr. R.J. Karunaratna	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 September 2026 and The Statement of Profit or Loss for the six 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.
- 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 September 2026.
- 6 The Stated Capital as at 30th September 2026 is Rs.909,370,708/- (30th September 2025 - Rs. 909,370,708/-) comprising 107,989,958 fully paid Ordinary shares (30th September 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. Karunarahah (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