EDEN HOTEL LANKA PLC

CONDENSED INTERIM FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2026

EDEN HOTEL LANKA PLC

YEAR ENDED 31ST MARCH 2026

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EDEN HOTEL LANKA PLC
STATEMENT OF FINANCIAL POSITION

As at	GROUP		COMPANY	
	31.03.2026 Rs.'000 (Unaudited)	31.03.2025 Rs.'000 (Audited)	31.03.2026 Rs.'000 (Unaudited)	31.03.2025 Rs.'000 (Audited)
ASSETS				
Non-current assets				
Property, plant and equipment	41,014,717	60,826,235	6,999,593	7,080,516
Investment property	93,000	85,000	93,000	85,000
Right-of- use asset	6,325,643	8,546,014	-	-
Intangible assets	81,612	86,224	21,918	25,965
Investments in subsidiaries	-	-	6,728,484	6,989,216
Trading assets - fair value through profit or loss	8,828	5,113	8,828	5,113
Investment securities	158,853	161,004	34,730	32,783
Deferred tax assets	506,638	966,923	-	-
Total non-current assets	**48,189,291**	**70,676,513**	**13,886,553**	**14,218,593**
Current assets				
Inventories	195,209	276,643	44,792	31,196
Loan due from related parties	107,118	-	107,118	307,543
Trade and other receivables	18,707,455	4,790,895	771,065	508,922
Current tax receivables	221,242	706,244	-	8,492
Cash and cash equivalents	1,346,630	2,091,336	275,214	150,327
Total current assets	**20,577,654**	**7,865,118**	**1,198,189**	**1,006,480**
Total assets	**68,766,945**	**78,541,632**	**15,084,742**	**15,225,073**
EQUITY AND LIABILITIES				
Equity				
Stated capital	16,368,000	16,368,000	16,368,000	16,368,000
Other reserves	18,318,466	21,442,749	3,934,709	3,934,835
Retained losses	(16,923,852)	(16,941,340)	(9,246,208)	(8,800,639)
Equity attributable to equity holders of the company	**17,762,614**	**20,869,408**	**11,056,501**	**11,502,196**
Non controlling interest	9,303,107	12,026,438	-	-
Total equity	**27,065,721**	**32,895,847**	**11,056,501**	**11,502,196**
Liabilities				
Non-current liabilities				
Loans and borrowings	9,219,432	12,866,085	-	-
Employee benefits	121,919	104,116	29,039	21,279
Deferred tax liabilities	6,304,668	7,676,504	-	-
Total non-current liabilities	**15,646,019**	**20,646,705**	**29,039**	**21,279**
Current liabilities				
Trade and other payables	19,288,651	18,179,233	2,654,200	3,354,820
Loans and borrowings	6,388,713	5,607,220	1,345,002	245,581
Current tax payables	302,872	1,121,544	-	101,198
Bank overdrafts	74,969	91,082	-	-
Total current liabilities	**26,055,205**	**24,999,080**	**3,999,202**	**3,701,599**
Total liabilities & equity	**68,766,945**	**78,541,632**	**15,084,742**	**15,225,073**
Net assets per share (Rs)	**11.21**	**13.18**	**6.98**	**7.26**

These Financial Statements have been prepared and presented in compliance with the requirements of the Companies Act No 07 of 2007.

Sgd.
Jeewantha Perera
Head of Finance

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.
Approved and signed on behalf of the Board.

Sgd.
W.D.K. Jayawardena
Director

Sgd.
T Dharmarajah
Director

29th May 2026
Colombo

EDEN HOTEL LANKA PLC
STATEMENT OF PROFIT OR LOSS

For the quarter/year ended 31st March	GROUP						COMPANY					
	Three months ended			Year ended			Three months ended			Year ended		
	2026	2025	Variance	2026	2025	Variance	2026	2025	Variance	2026	2025	Variance
	Rs.'000	Rs.'000	%	Rs.'000	Rs.'000	%	Rs.'000	Rs.'000	%	Rs.'000	Rs.'000	%
	(Un-audited)	(Un-audited)		(Un-audited)	(Audited)		(Un-audited)	(Un-audited)		(Un-audited)	(Audited)	
Continuing operations												
Revenue	2,448,930	2,150,614	14%	6,997,152	6,067,478	15%	593,983	529,394	12%	1,536,310	1,324,303	16%
Cost of sales	(538,792)	(635,360)	15%	(1,860,444)	(1,754,119)	-6%	(102,068)	(135,180)	24%	(358,586)	(344,687)	-4%
Gross profit	**1,910,137**	**1,515,254**		**5,136,708**	**4,313,359**		**491,915**	**394,214**		**1,177,724**	**979,616**	
Other income/(expenses)	50,695	18,862	>100%	180,693	65,197	>100%	16,908	(3,849)	>100%	41,303	(935)	>100%
Fair value gain on investment properties	8,000	5,000	60%	8,000	5,000	60%	8,000	5,000	60%	8,000	5,000	60%
Profit before operating expenses	**1,968,833**	**1,539,116**		**5,325,401**	**4,383,556**		**516,823**	**395,365**		**1,227,028**	**983,681**	
Operating expenses												
Personnel costs	(271,983)	(291,330)	7%	(988,122)	(914,683)	-8%	(57,150)	(48,083)	-19%	(203,745)	(189,256)	-8%
Depreciation and amortization	(349,788)	(304,984)	-15%	(1,269,140)	(1,064,196)	-19%	(62,193)	(75,160)	17%	(210,938)	(215,486)	2%
Other operating expenses	(1,010,839)	(628,583)	-61%	(2,464,948)	(1,885,426)	-31%	(456,555)	(125,199)	->100%	(742,564)	(407,749)	-82%
Results from operating activities	**336,223**	**314,219**		**603,191**	**519,251**		**(59,076)**	**146,923**		**69,780**	**171,190**	
Net finance cost	(582,377)	(470,091)	->100%	(2,227,580)	(2,135,502)	-4%	(130,442)	(113,891)	>100%	(510,563)	(475,318)	-7%
Profit/(loss) before income tax expense from continuing operations	**(246,154)**	**(155,873)**		**(1,624,389)**	**(1,616,250)**		**(189,518)**	**33,032**	>100%	**(440,783)**	**(304,128)**	
Income tax expense from continuing operations	(234,996)	980,832	>100%	(332,654)	980,832	>100%	(1,436)	543,377	-	(1,436)	543,377	100%
Profit/(loss) after tax from continuing operations	**(481,150)**	**824,959**	->100%	**(1,957,043)**	**(635,418)**	-208%	**(190,953)**	**576,409**	>100%	**(442,219)**	**239,249**	>100%
Discontinued operations												
Profit/(loss) before income tax expense from discontinuing operations	**88,374**	**(209,640)**		**(1,337,209)**	**(2,190,265)**		-	-		-	-	
Income tax expense from discontinuing operations	536,834	77,981		536,834	77,981		-	-		-	-	
Profit/(loss) after tax from discontinuing operations	**625,207**	**(131,660)**		**(800,375)**	**(2,112,284)**		-	-		-	-	
Profit/(loss) after tax	**144,058**	**693,300**	>100%	**(2,757,418)**	**(2,747,702)**	0%	**(190,953)**	**576,409**	>100%	**(442,219)**	**239,249**	
Profit/(loss) attributable to: (Continuing operations)												
Equity holders of the parent	(318,903)	946,537	>100%	(1,532,115)	707,512	->100%	**(190,953)**	**576,409**	>100%	**(442,219)**	**239,249**	>100%
Non controlling Interest	(162,246)	(121,578)	-33%	(424,928)	(1,342,930)	68%	-	-		-	-	
	(481,150)	824,959		(1,957,043)	(635,418)		**(190,953)**	**576,409**	>100%	**(442,219)**	**239,249**	>100%
Profit/(loss) attributable to: (Discontinued operations)												
Equity holders of the parent	281,531	(131,660)	>100%	(360,409)	(2,112,284)	83%	-	-		-	-	
Non controlling Interest	343,676	-	100%	(439,966)	-	100%	-	-		-	-	
	625,207	(131,660)		(800,375)	(2,112,284)		-	-		-	-	
Profit/(loss) attributable to:												
Equity holders of the parent	**(37,373)**	814,878	>100%	**(1,892,524)**	(1,404,772)	-35%	**(190,953)**	**576,409**	>100%	**(442,219)**	**239,249**	>100%
Non controlling Interest	181,430	(121,578)	>100%	(864,894)	(1,342,930)	36%	-	-		-	-	
	144,058	**693,300**		**(2,757,418)**	**(2,747,702)**		**(190,953)**	**576,409**	>100%	**(442,219)**	**239,249**	>100%
Earnings / (Loss) per share (Rs)	(0.02)	0.51		(1.19)	(0.89)		(0.12)	0.36		(0.28)	0.15	
Earnings / (Loss) per share from continuing operations (Rs)	(0.20)	0.60		(0.97)	0.45		(0.12)	0.36		(0.28)	0.15	

EDEN HOTEL LANKA PLC
STATEMENT OF OTHER COMPREHENSIVE INCOME

	GROUP						COMPANY					
	Three months ended			Year ended			Three months ended			Year ended		
	2026 Rs.'000	2025 Rs.'000	Variance %	2026 Rs.'000	2025 Rs.'000	Variance %	2026 Rs.'000	2025 Rs.'000	Variance %	2026 Rs.'000	2025 Rs.'000	Variance %
	(Un-audited)	(Un-audited)		(Un-audited)	(Audited)		(Un-audited)	(Un-audited)		(Un-audited)	(Audited)	
Profit/(loss) after tax from continuing operations	**(481,150)**	824,959	>100%	**(1,957,043)**	(635,418)	->100%	**(190,953)**	**576,409**	>100%	**(442,219)**	**239,249**	>100%
Loss after tax for the period from discontinued operations	**625,207**	(131,660)	>100%	**(800,375)**	(2,112,284)	62%	-	-		-	-	
Profit/(loss) after tax	**144,058**	693,300		**(2,757,418)**	(2,747,702)		**(190,953)**	**576,409**		**(442,219)**	**239,249**	
Defined benefit plan actuarial gains (losses) for the year	(3,648)	4,429	->100%	**(3,648)**	4,429	>100%	**(4,785)**	(4,428)	-8%	**(4,785)**	(4,428)	-8%
Deferred tax charge/(reversal) on actuarial gains/(losses)	1,095	(1,329)	>100%	**1,095**	(1,329)	>100%	**1,436**	1,328	-8%	**1,436**	1,328	-8%
Fair value gains/(losses) that arose during the year	(4,225)	(2,112)	-100%	**(4,225)**	(2,112)	-100%	**(126)**	(63)	-100%	**(126)**	(63)	-100%
Revaluation gain on property, plant and equipments	-	11,945,558	100%	-	11,945,558	100%	-	1,244,450	100%	-	1,244,450	100%
Deferred tax charge/(reversal) on property, plant and equipments	-	(2,631,345)	100%	-	(2,631,345)	100%	-	(373,335)	100%	-	(373,335)	100%
Exchange gain/(loss) on translation of foreign operations	241,787	149,466	62%	**909,837**	(203,389)	>100%	-	-		-	-	
Total other comprehensive income from continuing operations	**235,008**	**9,464,667**		**903,058**	**9,111,812**		**(3,476)**	**867,953**		**(3,476)**	**867,953**	
Total comprehensive income/(expenses) from continuing operations	**(246,141)**	**10,289,627**		**(1,053,985)**	**8,476,394**		**(194,430)**	**1,444,362**		**(445,695)**	**1,107,202**	
Profit/(loss) after tax from discontinued operations	625,207	(131,660)	>100%	(800,375)	(2,112,284)	62%	-	-		-	-	
Deferred tax charge/(reversal) on revaluation surplus	(555,946)	-	100%	(555,946)	-	100%	-	-		-	-	
Exchange gain/(loss) on translation of discontinued foreign operations	93,607	31,210	->100%	283,927	(64,813)	>100%	-	-		-	-	
Total comprehensive income/(expenses) from discontinued operations	**162,868**	**(100,450)**		**(1,072,394)**	**(2,177,097)**		-	-		-	-	
Profit/(Loss) after tax	**144,058**	**693,300**	>100%	**(2,757,418)**	**(2,747,702)**	0%	**(194,430)**	**1,444,362**	>100%	**(445,695)**	**1,107,202**	>100%
Total other comprehensive income/(expenses)	(562,724)	9,315,201	>100%	(562,724)	9,315,201	>100%	-	-		-	-	
Exchange gain/(loss) on translation of foreign operations	335,394	180,676	>100%	1,193,764	(268,202)	>100%	-	-	-	-	-	
Total comprehensive income/(expenses)	**(83,273)**	**10,189,177**		**(2,126,379)**	**6,299,297**		**(194,430)**	**1,444,362**		**(445,695)**	**1,107,202**	
(Profit) / Loss attributable to:												
Equity holders of the parent	(37,373)	814,878	>100%	(1,892,524)	(1,404,772)	-35%	(190,953)	576,409	>100%	(442,219)	239,249	>100%
Non controlling Interest	181,430	(121,578)	->100%	(864,894)	(1,342,930)	36%	-	-	-		-	
	144,058	**693,300**		**(2,757,418)**	**(2,747,702)**		**(190,953)**	**576,409**		**(442,219)**	**239,249**	
Total comprehensive income/(expenses) attributable to:												
Equity holders of the parent	(96,541)	6,819,822	>100%	(1,439,056)	4,326,487	>100%	(194,430)	1,444,362	>100%	(445,695)	1,107,202	>100%
Non controlling Interest	13,267	3,369,355	100%	(687,324)	1,972,810	>100%	-	-			-	
	(83,273)	**10,189,177**		**(2,126,379)**	**6,299,297**		**(194,430)**	**1,444,362**		**(445,695)**	**1,107,202**	>100%

EDEN HOTEL LANKA PLC
STATEMENT OF CHANGES IN EQUITY

GROUP	Stated capital	Other reserves: Revaluation reserve	Other reserves: Fair Value reserve	Other reserves: Foreign currency translation reserve	Retained Earning /(losses)	Non Controlling interest	Total equity
	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Balance as at 01.04.2024	16,368,000	10,212,628	1,030	5,928,623	(15,721,509)	9,675,724	26,464,497
Comprehensive income for the period							
Loss for the period	-	-	-	-	(1,404,772)	(1,342,930)	(2,747,702)
Other comprehensive income							
Revaluation of Property, Plant and Equipment	-	7,654,830	-	-	-	4,290,728	11,945,558
Deferred tax reversal on revaluation	-	(1,763,091)	-	-	-	(868,254)	(2,631,345)
Actuarial gains on defined benefit obligations	-	-	-	-	(362)	4,790	4,429
Deferred tax charge on actuarial gains	-	-	-	-	108	(1,437)	(1,329)
Fair value losses that arose during the year	-	-	(992)	-	-	(1,120)	(2,112)
Exchange loss on translation of foreign operations	-	-	-	(159,236)	-	(108,967)	(268,204)
Total Comprehensive Income	**-**	**5,891,739**	**(992)**	**(159,236)**	**(1,405,025)**	**1,972,810**	**6,299,297**
Other Movement in Equity							
Further Issue of Shares	-	-	-	-	-	132,052	132,052
Changes in ownership that do not resulted in change in control	-	(295,196)	-	(135,849)	185,193	245,851	-
Balance as at 31.03.2025	**16,368,000**	**15,809,172**	**38**	**5,633,539**	**(16,941,340)**	**12,026,438**	**32,895,847**
Balance as at 01.04.2025	16,368,000	15,809,172	38	5,633,539	(16,941,340)	12,026,438	32,895,847
Comprehensive income for the period							
Loss for the period	-	-	-	-	(1,892,524)	(864,894)	(2,757,418)
Other comprehensive income							
Deferred tax reversal on revaluation	-	-	-	-	(250,342)	(305,604)	(555,946)
Actuarial losses on defined benefit obligations	-	-	-	-	(5,047)	1,398	(3,648)
Deferred tax reversal on actuarial losses	-	-	-	-	1,514	(419)	1,095
Fair value losses that arose during the year	-	-	(1,985)	-	-	(2,240)	(4,225)
Exchange gain on translation of foreign operations	-	-	-	709,329	-	484,435	1,193,764
Total comprehensive income	**-**	**-**	**(1,985)**	**709,329**	**(2,146,399)**	**(687,324)**	**(2,126,379)**
Other Movement in Equity							
Net impact on realization of revalued assets	-	(3,831,496)	-	-	2,159,514	(2,041,058)	(3,713,041)
Dividend Forfeited	-	-	-	-	4,250	5,051	9,301
Prior year adjustment	-	-	-	-	(7)	-	(7)
Transfer in	-	(130)	-	-	130	-	-
Balance as at 31.03.2026	**16,368,000**	**11,977,545**	**(1,947)**	**6,342,867**	**(16,923,852)**	**9,303,107**	**27,065,721**

COMPANY	Stated capital	Other reserves: Revaluation Reserve	Other reserves: Fair Value reserve	Retained losses	Total equity
	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Balance as at 01.04.2024	16,368,000	3,063,904	(122)	(9,036,789)	10,394,994
Comprehensive income for the period					
Profit for the period	-	-	-	239,249	239,249
Other comprehensive income					
Revaluation of Property, Plant and Equipment	-	1,244,450	-	-	1,244,450
Deferred tax charge on revaluation	-	(373,335)	-	-	(373,335)
Actuarial losses on defined benefit obligations	-	-	-	(4,428)	(4,428)
Deferred tax reversal on actuarial losses	-	-	-	1,328	1,328
Fair value losses that arose during the year	-	-	(63)	-	(63)
Total comprehensive income for the year	**-**	**871,115**	**(63)**	**236,150**	**1,107,202**
Balance as at 31.03.2025	**16,368,000**	**3,935,020**	**(185)**	**(8,800,639)**	**11,502,196**
Balance as at 01.04.2025	16,368,000	3,935,020	(185)	(8,800,639)	11,502,196
Comprehensive income for the period					
Loss for the period	-	-	-	(442,219)	(442,219)
Other comprehensive income					
Actuarial losses on defined benefit obligations	-	-	-	(4,785)	(4,785)
Deferred tax reversal on actuarial losses	-	-	-	1,436	1,436
Fair value losses that arose during the year	-	-	(126)	-	(126)
					-
Total comprehensive income for the year	**-**	**-**	**(126)**	**(445,568)**	**(445,695)**
Balance as at 31.03.2026	**16,368,000**	**3,935,020**	**(311)**	**(9,246,208)**	**11,056,501**

EDEN HOTEL LANKA PLC
STATEMENT OF CASH FLOWS

For the year ended 31st March	GROUP		COMPANY	
	2026	**2025**	**2026**	**2025**
	Rs.'000	**Rs.'000**	**Rs.'000**	**Rs.'000**
CASH FLOW FROM OPERATING ACTIVITIES				
Loss before taxation from continuing operations	(1,624,389)	(1,616,250)	(440,783)	(304,128)
Loss before taxation from discontinued operations	(1,337,209)	(2,190,265)	-	-
Loss before income tax expense	(2,961,598)	(3,806,515)	(440,783)	(304,128)
Adjustment for:				
Depreciation and amortization	1,860,169	1,802,194	210,938	215,486
Loss on disposal of property, plant and equipment	-	29	-	-
Provision for gratuity	22,793	22,477	4,716	4,391
Interest cost	3,609,712	4,368,554	536,776	572,893
Interest income	-	(300,465)	(26,212)	(97,576)
Provision for impairment of trade receivables	27,738	15,923	12,391	(1,050)
Change in fair value of investment properties	(8,000)	(5,000)	(8,000)	(5,000)
Provision for impairment for investment in subsidiaries	-	-	260,732	
Dividend income	(217)	-	(217)	-
Gain on fair valuation of other FVTPL instruments	(3,714)	(1,409)	(3,714)	(1,409)
Operating profit before working capital changes	**2,546,882**	**2,095,788**	**546,627**	**383,606**
Working capital changes				
Increase/decrease in accounts receivables & others	(13,566,414)	(457,325)	(41,388)	596,030
Decrease/(Increase) in inventories	81,434	(7,499)	(13,595)	(5,531)
Decrease in accounts payables	(5,442,139)	(1,444,995)	(424,194)	(853,464)
Cash generated (used in)/from operations	**(16,380,238)**	**185,969**	**67,449**	**120,641**
Interest paid	-	(75,114)	-	-
Tax paid	(95,625)	-	-	-
Gratuity paid	(8,638)	(14,795)	(1,741)	(7,691)
Net cash (used in)/from operating activities	**(16,484,500)**	**96,060**	**65,708**	**112,950**
CASH FLOW FROM INVESTING ACTIVITIES				
Acquisition of property, plant and equipment	(665,606)	(1,026,626)	(125,969)	(118,615)
Dividend received	217	-	217	-
Issue of shares by Subsidiaries to NCI	-	132,052	-	-
Net cash used in investing activities	**(665,389)**	**(894,574)**	**(125,752)**	**(118,615)**
CASH FLOW FROM FINANCING ACTIVITIES				
Repayment of finance lease obligations	(35,165)	(53,046)		
Repayments of long term loans	(5,580,085)	(2,974,540)	-	(1,311,130)
Proceeds from the disposal of property, plant and equipment	18,112,500	-	-	-
Proceeds of loans & borrowings	4,838,445	1,899,929	1,099,421	-
Funds received from/payment made to ultimate parent company	(914,399)	1,250,000	(914,399)	1,250,000
Net cash generated from/(used in) financing activities	**16,421,296**	**122,343**	**185,021**	**(61,130)**
Net (decrease)/increase in cash & cash equivalents during the period	(728,593)	(676,171)	124,977	(66,796)
Cash & cash equivalents at the beginning of the period	2,000,254	2,676,424	150,237	217,123
Cash & cash equivalents at the end of the period	**1,271,661**	**2,000,254**	**275,214**	**150,327**
Analysis of cash & cash equivalents at the end of the period				
Cash at bank and in hand	1,346,630	2,091,336	275,214	150,327
Unfavorable bank balances used for cash management purposes	(74,969)	(91,082)	-	-
	1,271,661	**2,000,254**	**275,214**	**150,327**

EDEN HOTEL LANKA PLC
NOTES TO THE FINANCIAL STATEMENTS

1 General

The Statement of Financial Position, the Statement of Profit or Loss and Other Comprehensive Income , Cash Flow Statement and Statement of Changes in Equity for the Group and the Company as at and for the year ended 31st March 2026 are drawn up from unaudited accounts of the company and its' subsidiary companies and provide information as required by Colombo Stock Exchange and LKAS 34, "Interim Financial Reporting". Further , provisions of the Companies Act No 7 of 2007 has been considered in preparing these interim financial statements.

The interim financial statements are presented in Sri Lanka Rupees (LKR) and all values are rounded to the nearest thousand except when otherwise indicated.

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.

2 Basis of preparation

Accounting policies and methods of computation as stated in the Financial Statements for 2024/25 are followed in the preparation of these interim financial statements.

There were no changes to the accounting policies and methods of computation since the publication of the annual report for the year ended 31 March 2025.

3 Revenue and other income

Revenue includes accommodation sales for rooms occupied on daily basis, together with outlet sales and other income from hotel operations. Other income represents other sources of income not shown under revenue.

4 Management fee

All expenses related to management expenditure are fully provided for in these financial statements.

5 Valuation of financial assets and liabilities

	Group			Company		
	Level 1	**Level 2**	**Level 3**	**Level 1**	**Level 2**	**Level 3**
	Rs.'000'	Rs.'000'	Rs.'000'	Rs.'000'	Rs.'000'	Rs.'000'
Fair Value hierarchy						
As at 31st March 2026						
Trading assets - fair value through profit or loss	8,828	-	-	8,828	-	-
Investment securities	-	-	158,853	-	-	34,730
	8,828	-	158,853	8,828	-	34,730

	Group			Company		
	Level 1	**Level 2**	**Level 3**	**Level 1**	**Level 2**	**Level 3**
	Rs.'000'	Rs.'000'	Rs.'000'	Rs.'000'	Rs.'000'	Rs.'000'
Fair Value hierarchy						
As at 31st March 2025						
Trading assets - Fair value through profit or loss	5,113	-	-	5,113	-	-
Investment securities	-	-	161,004	-	-	32,783
	5,113	-	161,004	5,113	-	32,783

6 Going concern

In determining the basis of preparing the financial statements for the year ended 31st March 2026, based on available information, the management has formed reasonable judgement that the Group companies have adequate resources to continue its business operations for the foreseeable future monitoring its business performance and continuity by adopting risk mitigation initiatives at each company level.

7 Earnings/(loss) per share

Basic earnings / (loss) per share amounts are calculated by dividing the earnings / (loss) for the period attributable to ordinary equity holders of the Parent / Company by the number of ordinary shares outstanding during the period.

The following reflects the income and share data used in the basic earnings /(loss) per share computation.

7 Earnings/(loss) per share (Cont'd)

	Year ended 31st March 2026			
Basic earnings / (loss) per share - Continuing Operations	**Group**		**Company**	
	31.03.2026 In Rs "000"	31.03.2025 In Rs "000"	31.03.2026 In Rs "000"	31.03.2025 In Rs "000"
Amounts used as the numerator:				
Loss attributable to ordinary shareholders	(1,532,115)	707,512	(442,219)	239,249
Number of ordinary shares used as the denominator	**No of Shares**	**No of Shares**	**No of Shares**	**No of Shares**
Number of ordinary shares in issue - Applicable to basic earnings / (loss) per share	1,584,000,000	1,584,000,000	1,584,000,000	1,584,000,000
Loss per share	**(0.97)**	**0.45**	**(0.28)**	**0.15**

	Three month ended 31st March 2026			
	Group		**Company**	
	31.03.2026 In Rs "000"	31.03.2025 In Rs "000"	31.03.2026 In Rs "000"	31.03.2025 In Rs "000"
Amounts used as the numerator:				
(Loss) / earnings attributable to ordinary shareholders	(318,903)	946,537	(190,953)	576,409
Number of ordinary shares used as the denominator	**No of Shares**	**No of Shares**	**No of Shares**	**No of Shares**
Number of ordinary shares in issue - applicable to basic earnings / (loss) per share	1,584,000,000	1,584,000,000	1,584,000,000	1,584,000,000
Earnings / (loss) per share	**(0.20)**	**0.60**	**(0.12)**	**0.36**

	Year ended 31st March 2026			
Basic earnings / (loss) per share - Discontinued operations	**Group**		**Company**	
	31.03.2026 In Rs "000"	31.03.2025 In Rs "000"	31.03.2026 In Rs "000"	31.03.2025 In Rs "000"
Amounts used as the numerator:				
Loss attributable to ordinary shareholders	(360,409)	(2,112,284)	-	-
Number of ordinary shares used as the denominator	**No of Shares**	**No of Shares**	**No of Shares**	**No of Shares**
Number of ordinary shares in issue - applicable to basic loss per share	1,584,000,000	1,584,000,000	1,584,000,000	1,584,000,000
Loss per share	**(0.23)**	**(1.33)**	**-**	**-**

	Three month ended 31st March 2026			
	Group		**Company**	
	31.03.2026 In Rs "000"	31.03.2025 In Rs "000"	31.03.2026 In Rs "000"	31.03.2025 In Rs "000"
Amounts used as the numerator:				
(Loss) / earnings attributable to ordinary shareholders	281,531	(131,660)	-	-
Number of ordinary shares used as the denominator	**No of Shares**	**No of Shares**	**No of Shares**	**No of Shares**
Number of ordinary shares in issue - Applicable to basic earnings / (loss) per share	1,584,000,000	1,584,000,000	1,584,000,000	1,584,000,000
Loss Per Share	**0.18**	**(0.08)**	**-**	**-**

8 Sale and purchase agreement - Browns Ari Resort (Pvt) Limited

Browns Ari Resorts (Pvt) Limited, a subsidiary of Eden Hotel Lanka PLC, completed the sale of the assets and business of Barcelo Whale Lagoon Maldives Resort to ASB Hotel Properties Maldives in terms of a Sale and Purchase Agreement entered into during the prior period. The transaction was completed on 19th December 2025, following the satisfaction of all conditions precedent set out in the Sale and Purchase Agreement, including the receipt of required regulatory and third-party approvals in the Maldives. The total consideration for the transaction amounted to USD 57,500,000. As a result of the completion of the disposal, results of Barcelo Whale Lagoon Maldives Resort have been classified and presented as a discontinued operation in accordance with SLFRS 5 – Non-current Assets Held for Sale and Discontinued Operations.

9 Commitments and contingencies

There are no commitments and contingent liabilities as at the reporting date that require disclosures in these interim financial statements.

10 Events occurring after the reporting date

No circumstances have arisen since the reporting date which would require adjustments or disclosures in the interim financial statements.

A. Names and the number of shares held by the 25 Largest Shareholders and the Percentage (%) as at 31.03.2026

25 Major shareholders of the Company as at 31.03.2026

No	Name	No of Shares	(%)
1	Palm Garden Hotels Plc	833,308,792	52.61
2	Browns Hotels And Resorts Limited	674,943,435	42.61
3	Dfcc Bank Plc/W.Jinadasa	2,400,718	0.15
4	Senkadagala Finance Plc/S.Gobinath	2,000,000	0.13
5	People'S Leasing & Finance Plc/Mr.D.M.P.Disanayake	1,794,660	0.11
6	Employees Trust Fund Board	1,581,943	0.10
7	Mr. L.T.R.S.L. Jayawardhana	1,574,170	0.10
8	Hatton National Bank Plc/Weththinge Jinadasa	1,169,119	0.07
9	Sampath Bank Plc/Andaradeniya Estate Private Limited	1,090,538	0.07
10	Mr. B. Srikumar	900,000	0.06
11	Merchant Bank Of Sri Lanka & Finance Plc 01	775,040	0.05
12	Dfcc Bank Plc/Weththinge Jinadasa	754,104	0.05
13	Sampath Bank Plc/Mr. R.M.V.W. Weerabahu	658,721	0.04
14	Hatton National Bank Plc/Anuja Chamila Jayasinghe	654,875	0.04
15	Sampath Bank Plc/Mr. Abishek Sithampalam	629,076	0.04
16	Sampath Bank Plc/Rajeepan Raguneethan	600,000	0.04
17	Thread Capital (Private) Limited	591,125	0.04
18	Hatton National Bank Plc/Ruwan Prassana Sugathadasa	525,145	0.03
19	Mr. S.S. De Silva	500,456	0.03
20	Mr. R.R.H. Perera	472,200	0.03
21	Dfcc Bank Plc/G.A.U. Pushpakumar	469,800	0.03
22	Mr. W.B.B. Gayan	462,100	0.03
23	Mr. T.P. Ambagahakumburage	460,448	0.03
24	Mr. S.M. Gallage Don	450,000	0.03
25	Dr. A.A.M. Dharmadasa	413,550	0.03
		1,529,180,015	**96.54**
	Others	54,819,985	3.46
	Total	**1,584,000,000**	**100.00**

B. Minimum public holding requirment as per section 7.13.1 of CSE listing rules as at 31.03.2026.

Category	Float Adjusted Market Capitalization (Rs.)	Public Holding Percentage	No. of Shareholders	Option
Ordinary (Voting) Shares	855,949,824	4.782%	7,678	2

The Company is not compliant with the Minimum Public Holding Requirement stipulated by the CSE Rule 7.13.1(i) (b) Option 2 of the CSE Listing Rules

C. Directors' Shareholding as at 31st March 2026

	No of shares	**(%)**
Mr. W D K Jayawardena	Nil	Nil
Ms. K U Amarasinghe	Nil	Nil
Mr. D S K Amarasekera	Nil	Nil
Mr. Stefan Furkhan	1	-
Mr. J M Swaminathan	Nil	Nil
Mr. T. Dharmarajah	Nil	Nil
Mr. J. Selvaratnam	Nil	Nil

D. Number of Shares representing the Company's Stated Capital 1,584,000,000 Ordinary Shares.

E. Market price of shares recorded during the quarter ended

	31.03.2026 Rs	31.03.2025 Rs
Highest Market Price	14.00	17.40
Lowest Market Price	14.00	13.00
Last Traded Price	11.20	13.50
Closing Market Price	11.30	13.50
Loss per share		
- Group	(1.19)	(0.89)
- Company	(0.28)	0.15
Net Assets per Share		
- Group	11.21	13.18
- Company	6.98	7.26

Eden Hotel Lanka PLC

CORPORATE INFORMATION

LEGAL FORM

A quoted public company with Limited Liability
Incorporated in Sri Lanka in 1992
Company Registration No. PQ 199

SUBSIDIARIES

Serendib Hotels PLC
Dolphin Hotels PLC
Hotel Sigiriya PLC
Dickwella Resorts (Private) Limited
Green Paradise (Private) Limited
Sun & Fun Resorts Limited
Frontier Capital (Private) Limited
Serendib Leisure Management Limited
Sanctuary Resorts (Private) Limited
Bodufaru Beach Resort (Private) Limited
Browns Ari Resort (Private) Limited
Browns Raa Resort (Private) Limited
Browns Kaafu N Resorts (Private) Limited

BOARD OF DIRECTORS

Mr. W D K Jayawardena
Ms. K U Amarasinghe
Mr. D S K Amarasekera
Mr. J M Swaminathan
Mr. S Furkhan
Mr. T Dharmarajah
Mr. J Selvaratnam

REGISTERED OFFICE

100/1, Sri Jayawardenapura Mawatha,
Rajagiriya, Sri Lanka.

Tel : +94 11 7248248
Fax : +94 11 2865606

COMPANY SECRETARIES

LOLC Corporate Services (Pvt) Ltd
100/1, Sri Jayawardenapura Mawatha,
Rajagiriya, Sri Lanka.

Tel: + 94 (11) 588 0880 (Ext - 2355)
Fax: + 94 (11) 286 5612