THE KINGSBURY
COLOMBO-SRI LANKA

Company Registration PQ 203
No:48, Janadhipathi Mawatha
Colombo-01

Interim Financial Statements

For the Six months ended 30th September 2025

THE KINGSBURY PLC
Statement of Financial Position

(All amounts in Sri Lanka Rupees thousands)

	Unaudited	Unaudited	Audited
	As at 30.09.2025	As at 30.09.2024	As at 31.03.2025
ASSETS			
Non-current assets			
Property Plant and Equipment	4,454,662	4,448,512	4,431,681
Intangible assets	13,172	18,432	15,742
Right-of-use asset	10,807	11,055	10,931
Total non-current assets	**4,478,641**	**4,477,999**	**4,458,354**
Current assets			
Inventories	155,053	154,943	145,076
Trade receivables	145,427	170,012	202,747
Other receivables	968,087	813,208	983,685
Other current assets	90,349	119,603	85,626
Tax Receivable	9,310	7,494	9,310
Cash and cash equivalents	317,601	46,978	95,743
Total current assets	**1,685,827**	**1,312,238**	**1,522,187**
Total Assets	**6,164,468**	**5,790,237**	**5,980,541**
EQUITY AND LIABILITIES			
Capital and reserves			
Stated capital	836,000	836,000	836,000
Reserves	1,305,446	1,342,225	1,327,106
Retained earnings	(49,064)	(766,561)	(247,942)
Total Equity	**2,092,382**	**1,411,664**	**1,915,164**
Non- current liabilities			
Interest-bearing borrowings	752,987	1,068,760	910,873
Post employment benefit obligation	139,865	127,737	128,935
Deferred tax liability	675,173	649,064	594,885
Lease liability	16,635	16,646	16,640
Other liabilities	3,600	1,600	3,600
Other payables	465,214	411,448	447,252
Total non-current liabilities	**2,053,474**	**2,275,255**	**2,102,185**
Current Liabilities			
Trade payables	322,879	372,524	271,699
Other payables	819,110	787,743	796,466
Interest-bearing borrowings	315,773	389,993	349,493
Other current liabilities	173,897	163,555	154,912
Bank Overdraft	384,567	387,117	388,236
Lease liability	2,386	2,386	2,386
Total current liabilities	**2,018,612**	**2,103,318**	**1,963,192**
Total liabilities	**4,072,086**	**4,378,573**	**4,065,377**
Total equity and liabilities	**6,164,468**	**5,790,237**	**5,980,541**

I certify that these Financial Statements have been prepared 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 & presentation of these Financial statements.

Signed for and on behalf of the Board of Directors;

Signed
A M Pandithage
Executive Chairman

Signed
R.J.Karunarajah
Managing Director

27th October 2025
Colombo

THE KINGSBURY PLC
Statement of Profit or Loss

(All amounts in Sri Lanka Rupees thousands)

		Unaudited 6 Months ended 30.09.2025	**Unaudited 6 Months ended 30.09.2024**	**Change %**	Unaudited Quarter ended 30.09.2025	Unaudited Quarter ended 30.09.2024		Audited Year ended 31.03.2025
Turnover		2,612,582	2,452,094	7	1,414,143	1,302,330	9	5,327,046
Cost of sales		(1,327,105)	(1,319,360)	(1)	(692,197)	(672,430)	(3)	(2,771,802)
Gross profit		**1,285,477**	**1,132,734**	**13**	**721,946**	**629,900**	**15**	**2,555,244**
Other income	**(Note 04)**	(11,224)	4,789	>(100)	(11,939)	1,399	>(100)	20,352
Administrative expenses		(904,157)	(914,667)	1	(468,801)	(463,162)	(1)	(1,777,934)
Marketing expenses		(49,285)	(43,535)	(13)	(29,119)	(21,521)	(35)	(92,160)
Results from operating activities		**320,811**	**179,321**	**79**	**212,087**	**146,616**	**45**	**705,502**
Finance income		6,079	2,261	>100	1,952	498	>100	13,994
Finance expenses		(69,384)	(91,906)	25	(32,070)	(45,310)	29	(179,909)
Profit / (Loss) before tax		**257,506**	**89,676**	**>100**	**181,969**	**101,804**	**79**	**539,587**
Income Tax (Charge) / Reversal		(80,288)	(35,288)	>(100)	(55,072)	(41,404)	(33)	11,566
Profit / (Loss) for the period		**177,218**	**54,388**	**>100**	**126,897**	**60,400**	**>100**	**551,153**
Basic Earnings per share (Rs.)		**0.37**	**0.11**		**0.26**	**0.12**		**1.14**

The notes on page 6 forms an integral part of these Financial Statements.

Figures in brackets indicate deductions or losses.

THE KINGSBURY PLC
Statement of Comprehensive Income

(All amounts in Sri Lanka Rupees thousands)

	Unaudited 6 Months ended 30.09.2025	Unaudited 6 Months ended 30.09.2024	Change %	Audited Year ended 31.03.2025
Profit / (Loss) for the period	**177,218**	**54,388**	**>100**	**551,153**
Other Comprehensive Income not to be reclassified to profit or loss in subsequent periods				
Deferred tax on transfers	-	6,496	**100**	12,978
Re-measurement loss on defined benefit plans	-	-		(2,817)
Deferred tax effect on defined benefit plans	-	-		845
Other Comprehensive Income for the period, net of tax	**-**	**6,496**	**100**	**11,006**
Total Comprehensive Income/(loss) for the year, net of tax	**177,218**	**60,884**	**>100**	**562,159**

The notes on page 6 forms an integral part of these Financial Statements.

Figures in brackets indicate deductions or losses.

THE KINGSBURY PLC
Statement of Changes in Equity

(All amounts in Sri Lanka Rupees thousands)

	Stated Capital	Revaluation Reserve	Retained Earnings	Total
Balance as at 01.04.2024	**836,000**	**1,357,389**	**(842,609)**	**1,350,780**
Profit / (Loss) for the six months	**-**	-	54,388	54,388
Total comprehensive income	**-**	**-**	**54,388**	**54,388**
Transfer to retained earnings from Revaluation Reserves	-	(21,660)	21,660	-
Deferred tax on transfer	-	6,496	-	6,496
Balance as at 30.09.2024	**836,000**	**1,342,225**	**(766,561)**	**1,411,664**
Balance as at 01.04.2025	**836,000**	**1,327,106**	**(247,942)**	**1,915,164**
Profit / (Loss) for the six months	-	-	177,218	177,218
Total comprehensive income	**-**	**-**	**177,218**	**177,218**
Transfer to retained earnings from Revaluation Reserves	-	(21,660)	21,660	-
Balance as at 30.09.2025	**836,000**	**1,305,446**	**(49,064)**	**2,092,382**

The notes on page 6 forms an integral part of these Financial Statements.

Figures in brackets indicate deductions or losses.

THE KINGSBURY PLC
Statement of Cash Flows

(All amounts in Sri Lanka Rupees thousands)

	Unaudited 6 Months ended 30.09.2025	Unaudited 6 Months ended 30.09.2024	Audited Year ended 31.03.2025
Operating activities			
Cash generated from operations **(Note A)**	634,462	174,437	593,806
Interest paid	(64,724)	(89,612)	(163,532)
Retirement benefits paid	(7,237)	(6,525)	(12,138)
Net cash generated from /(used in) operating activities	**562,501**	**78,300**	**418,136**
Investing activities			
Purchase of property plant & equipment	(147,506)	(59,717)	(151,587)
Purchase of intangible assets	-	(612)	(762)
Proceeds from disposal of property plant & equipment	2,057	1,666	2,065
Interest received	2,644	2,261	4,731
Net cash generated from/(used in) investing activities	**(142,805)**	**(56,402)**	**(145,553)**
Financing activities			
Payments on interest-bearing borrowings	(191,606)	(204,417)	(402,804)
Payments on lease rent - capital portion	(5)	(4)	(10)
Net cash used in financing activities	**(191,611)**	**(204,421)**	**(402,814)**
Effect of exchange rate changes on cash & cash equivalents	**(2,558)**	**(3,734)**	**(8,379)**
Net increase/(decrease) in cash and cash equivalents	**225,527**	**(186,257)**	**(138,611)**
Movement in cash and cash equivalents (Note B)			
At the begining	(292,493)	(153,882)	(153,882)
Net increase/(decrease) in cash and cash equivalents	225,527	(186,257)	(138,611)
At end of the Period	**(66,966)**	**(340,139)**	**(292,493)**

Note A

	Unaudited 6 Months ended 30.09.2025	Unaudited 6 Months ended 30.09.2024	Audited Year ended 31.03.2025
Cash flows from operating activities			
Profit / (Loss) before tax	257,506	89,676	539,587
Adjustments for:			
Finance Expenses	64,230	88,172	162,267
Finance Income	(3,483)	(2,261)	(4,731)
Net Foreign exchange (gain) / loss	2,558	3,734	8,379
Depreciation on property, plant & equipment	108,422	96,128	214,111
Amortization of Rights of use Asset	124	124	247
Amortization of intangible assets	2,569	2,819	5,660
Post employment benefit plans	18,167	25,082	29,419
Provision for Bad & Doubtful Debts	(741)	(881)	(2,309)
Loss on disposal of property, plant & equipment	12,957	2,434	1,524
Operating profit before working capital changes	**462,309**	**305,027**	**954,154**
(Increase)/Decrease in trade and other receivables	69,763	(133,663)	(300,297)
(Increase)/Decrease in inventories	(9,977)	15,467	25,334
Increase/(Decrease) in trade and other payables	112,367	(12,394)	(85,386)
Net Cash generated from/(used in) operations	**634,462**	**174,437**	**593,806**

Note B

Analysis of cash and cash equivalents			
Cash & cash equivalents	317,601	46,978	95,743
Bank Overdraft	(384,567)	(387,117)	(388,236)
	(66,966)	**(340,139)**	**(292,493)**

The notes on page 6 forms an integral part of these Financial Statements.

Figures in brackets indicate deductions.

THE KINGSBURY PLC
Notes to the Financial Statements

1 The Interim 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 2025.

2 The accounting policies have been consistently applied by the Company and are consistent with those used in the financial year ended 31st March 2025. 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 2025 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 Other income	**30.09.2025**	**31.03.2025**
	(Rs.000)	**(Rs.000)**
Loss on disposal of property, plant and equipment	(15,014)	(1,524)
Sundry Income	3,790	21,876
	(11,224)	**20,352**

5 No circumstances have arisen since the Statement of Financial Position date, which would require adjustments to the Interim Financial statements.

6 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 2025.

7 Stated Capital	**No. of Shares ('000)**	**Stated Capital Rs '000**
As At 31st March 2025	484,000	836,000
As At 30th September 2025	484,000	836,000

THE KINGSBURY PLC
Investor Information as at 30th September 2025

The market value of an Ordinary share recorded during the quarter	30.09.2025	30.09.2024
Highest price (Rs.)	**23.50**	10.90
Lowest price (Rs.)	**12.10**	8.90
Last Traded Price (Rs.)	**22.60**	10.40

Ratios	30.09.2025	30.09.2024
Basic Earnings per share (Rs.)	**0.37**	0.11
Net assets per share (Rs.)	**4.32**	2.92
Price earning ratio (Times)	**61.72**	92.55

Share trading information for the quarter	30.09.2025
No: of transactions	13,013
No: of shares traded	89,411,568
Value of shares traded (Rs.)	1,530,186,178

Top 20 Shareholders

	Name of Shareholder	No. of Shares	%
1	Hayleys PLC No 3 Share Investment Account	174,614,114	36.08
2	Carbotels (Pvt) Limited	113,250,000	23.40
3	Employee's Provident Fund	48,165,000	9.95
4	Mr. Kulappuarachchige Don Harindra Perera	15,096,347	3.12
5	Mr. Kulappu Arachchige Don Anurada Perera	13,346,626	2.76
6	Bank Of Ceylon-No2 A/C (BOC PTF)	7,000,000	1.45
7	Mr. Kulappuarachchige Don Dhammika Perera	6,432,292	1.33
8	Renuka Hotels PLC	4,742,600	0.98
9	Renuka City Hotels PLC	4,520,600	0.93
10	Mrs Saumya Amarasekera	4,000,000	0.83
11	Renuka Consultants & Services Limited.	3,670,200	0.76
12	Mr. Narawala Gamage Mahinda	3,403,529	0.70
13	Seylan Bank PLC/W.G.U.I. Ranaweera	3,000,000	0.62
14	People S Leasing And Finance PLC/L.P.Hapangama	2,850,287	0.59
15	Mr. Amarakoon Mudiyanselage Weerasinghe	2,507,771	0.52
16	Mr. Shiran Harsha Amarasekera	2,506,000	0.52
17	Cargo Boat Development Company PLC	2,020,200	0.42
18	Seylan Bank Plc/Andaradeniya Estate (Pvt) Ltd	1,700,000	0.35
19	Citizens Development Business Finance PLC/T.Ruchira	1,500,003	0.31
20	DFCC Bank PLC/W.Jinadasa	1,464,350	0.30
		415,789,919	**85.91**

Percentage of Public Shareholding	**39.17%**
Total No. of shareholders represent in the public holding	**5,558**
Float adjusted Market Capitalization (Rs)	**4,322,391,943**

The Company complies with option 5 of the listing Rules 7.13.1 (i) (a) which requires a minimum public holding of 20% for a Company having a float adjusted market capitalization of less than Rs. 2.5 Bn.

Directors' shareholding as at 30th September 2025

	Name of Director	No. of Shares
1	Mr. A.M. Pandithage	Nil
2	Mr. S.C. Ganegoda	125,000
3	Mrs. R.N. Ponnambalam	Nil
4	Mr. R.J. Karunarajah	Nil
5	Mr. T.A.B. Speldewinde	Nil
6	Ms. K.A. D. B. Perera	Nil
7	Mr. D.T.R. De Silva	Nil
8	Mr.A.J.Alles	Nil
9	Mr. T.M.Hewagama	Nil
10	Ms. K.A.D.S. Perera (Appointed on 01.10.2025)	Nil

THE KINGSBURY PLC

Corporate Information

Name Of Company	The Kingsbury PLC
Company Registration No	PQ 203
Legal Form	A Public Limited Company Incorporated in Sri Lanka on 04th May 1969
Registered Office	No. 48, Janadhipathi Mawatha
	Colombo 01
	Sri Lanka
Board Of Directors	Mr. A. M. Pandithage (Chairman)
	Mr. R. J. Karunarajah (Managing Director)
	Mr. S. C. Ganegoda
	Ms. R. N. Ponnambalam
	Mr. T.A.B. Speldewinde
	Ms. K.A. D. B. Perera
	Mr. D.T.R. De Silva
	Mr. A.J.Alles
	Mr. T.M.Hewagama
	Ms. K.A.D.S. Perera (Appointed on 01.10.2025)
Audit Committee	Mr. T. A. B. Speldewinde (Chairman)
	Mr. D. T. R De Silva
	Mr. A. J. Alles
Remuneration Committee	Mr. T. A. B. Speldewinde (Chairman)
	Mr. D. T. R De Silva
	Mr. A. J. Alles
	Mr. S. C. Ganegoda
Nominations And Governance Committee	Mr. T. A. B. Speldewinde (Chairman)
	Mr. D. T. R De Silva
	Mr. A. J. Alles
	Mr. S. C. Ganegoda
Related Party Transactions Review Committee	Mr. T. A. B. Speldewinde (Chairman)
	Mr. D. T. R De Silva
	Mr. A. J. Alles
	Mr. S. C. Ganegoda
Secretaries	Hayleys Group Services (Private) Limited
	No. 400, Deans Road
	Colombo 10
	+94 112 627 650-3 (4 lines)
Auditors	Ernst & Young
	Chartered Accountants
	Rotunda Towers,No 109,Galle Road, Colombo 03
	Sri Lanka
Bankers	Hatton National Bank PLC
	Bank of Ceylon
	Nations Trust Bank PLC
Investor Relations	Please contact Sector Chief Financial Officer : Mr. Piyal Senadeera
	+94 77 108 7703
	Piyal.s@hayleysleisure.com