



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

Interim Financial Statements

For the Six months ended 30th September 2026

THE KINGSBURY PLC

Statement of Financial Position

(All amounts in Sri Lanka Rupees thousands)

	Unaudited As at 30.09.2026	Unaudited As at 30.09.2025	Audited As at 31.03.2026
ASSETS			
Non-current assets			
Property Plant and Equipment	5,115,553	4,454,662	5,110,458
Intangible assets	8,456	13,172	10,841
Right-of-use asset	10,560	10,807	10,683
Total non-current assets	5,134,569	4,478,641	5,131,982
Current assets			
Inventories	155,747	155,053	222,508
Trade receivables	153,977	145,427	180,360
Other receivables	60,930	968,087	180,009
Other current assets	146,960	90,349	105,331
Tax Receivable	9,310	9,310	9,310
Short term deposits	200,000	-	394,250
Cash and cash equivalents	37,095	317,601	17,490
Total current assets	764,019	1,685,827	1,109,258
Total Assets	5,898,588	6,164,468	6,241,240
EQUITY AND LIABILITIES			
Capital and reserves			
Stated capital	836,000	836,000	836,000
Reserves	1,665,633	1,305,446	1,698,226
Retained earnings	343,279	(49,064)	157,166
Total Equity	2,844,912	2,092,382	2,691,392
Non-current liabilities			
Interest-bearing borrowings	476,080	752,987	595,100
Post employment benefit obligation	162,205	139,865	154,123
Deferred tax liability	1,022,319	675,173	949,334
Lease liability	18,997	19,010	19,004
Other liabilities	4,200	3,600	4,200
Other payables	-	465,214	-
Total non-current liabilities	1,683,801	2,055,849	1,721,761
Current Liabilities			
Trade payables	338,005	322,879	353,254
Other payables	581,580	819,110	622,647
Interest-bearing borrowings	276,907	315,773	315,773
Other current liabilities	173,370	173,897	167,687
Bank Overdraft	-	384,567	368,714
Lease liability	13	11	12
Total current liabilities	1,369,875	2,016,237	1,828,087
Total liabilities	3,053,676	4,072,086	3,549,848
Total equity and liabilities	5,898,588	6,164,468	6,241,240

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

28th October 2026
Colombo

THE KINGSBURY PLC

Statement of Profit or Loss

(All amounts in Sri Lanka Rupees thousands)

	Unaudited 06 Months ended 30.09.2026	Unaudited 06 Months ended 30.09.2025	Change %	Unaudited Quarter ended 30.09.2026	Unaudited Quarter ended 30.09.2025	Change %	Audited Year ended 31.03.2026
Revenue	2,717,608	2,612,582	4	1,500,003	1,414,143	6	5,562,090
Cost of sales	(1,396,582)	(1,327,105)	(5)	(744,980)	(692,197)	(8)	(2,792,459)
Gross profit	1,321,026	1,285,477	3	755,023	721,946	5	2,769,631
Other income (Note 04)	7,542	(11,224)	>100	(4,778)	(11,939)	60	6,937
Administrative expenses	(1,017,936)	(904,157)	(13)	(530,574)	(468,801)	(13)	(2,009,834)
Marketing expenses	(50,010)	(49,285)	(1)	(24,864)	(29,119)	15	(119,482)
Results from operating activities	260,622	320,811	(19)	194,807	212,087	(8)	647,252
Finance income	48,640	6,079	>100	14,342	1,952	>100	36,054
Finance expenses	(82,757)	(69,384)	(19)	(42,972)	(32,070)	(34)	(140,395)
Profit before tax	226,505	257,506	(12)	166,177	181,969	(9)	542,911
Tax expense	(72,985)	(80,288)	9	(55,990)	(55,072)	(2)	(178,119)
Profit for the period	153,520	177,218	(13)	110,187	126,897	(13)	364,792
Basic Earnings per share (Rs.)	0.32	0.37		0.23	0.26		0.75

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 06 Months ended 30.09.2026	Unaudited 06 Months ended 30.09.2025	Change %	Audited Year ended 31.03.2026
Profit for the period	153,520	177,218	(13)	364,792
Other Comprehensive Income not to be reclassified to profit or loss in subsequent periods				
Revaluation of building and building integrals	-	-		591,973
Deferred tax effect on building and building integrals	-	-		(177,592)
Re-measurement loss on defined benefit plans	-	-		(4,207)
Deferred tax effect on defined benefit plans	-	-		1,262
Other Comprehensive Income for the period, net of tax	-	-		411,436
Total Comprehensive Income for the period, net of tax	153,520	177,218	(13)	776,228

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 01.04.2025	836,000	1,327,106	(247,942)	1,915,164
Profit 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
Balance as at 01.04.2026	836,000	1,698,226	157,166	2,691,392
Profit for the six months	-	-	153,520	153,520
Total comprehensive income	-	-	153,520	153,520
Transfer to retained earnings from revaluation reserve	-	(28,569)	28,569	-
Derecognition of revaluation surplus on disposal of assets	-	(4,024)	4,024	-
Balance as at 30.09.2026	836,000	1,665,633	343,279	2,844,912

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 06 Months ended 30.09.2026	Unaudited 06 Months ended 30.09.2025	Audited Year ended 31.03.2026
Operating activities			
Cash generated from operations (Note A)	552,087	634,462	1,118,376
Interest paid	(57,489)	(64,724)	(124,479)
Retirement benefits paid	(6,627)	(7,237)	(12,048)
Net cash generated from / (used in) operating activities	487,971	562,501	981,849
Investing activities			
Purchase of property plant & equipment	(151,853)	(147,506)	(325,066)
Purchase of intangible assets	-	-	(56)
Placement of fixed deposit (Short-term)	(200,000)	-	-
Proceeds from insurance claims	195	-	-
Proceeds from disposal of property plant & equipment	1,703	2,057	4,716
Interest received	12,876	2,644	8,266
Net cash generated from / (used in) investing activities	(337,079)	(142,805)	(312,140)
Financing activities			
Payments on interest-bearing borrowings	(157,886)	(191,606)	(349,493)
Payments on lease rent - capital portion	(6)	(5)	(10)
Net cash used in financing activities	(157,892)	(191,611)	(349,503)
Effect of exchange rate changes on cash & cash equivalents	1,069	(2,558)	15,313
Net increase / (decrease) in cash and cash equivalents	(5,931)	225,527	335,519
Movement in cash and cash equivalents (Note B)			
At the beginning	43,026	(292,493)	(292,493)
Net increase / (decrease) in cash and cash equivalents	(5,931)	225,527	335,519
At end of the Period	37,095	(66,966)	43,026

Note A

	Unaudited 06 Months ended 30.09.2026	Unaudited 06 Months ended 30.09.2025	Audited Year ended 31.03.2026
Cash flows from operating activities			
Profit before tax	226,505	257,506	542,911
Adjustments for:			
Finance Expenses	57,489	64,230	125,260
Finance Income	(12,499)	(3,483)	(12,643)
Net Foreign exchange (gain) / loss	(1,069)	2,558	(15,313)
Depreciation on property, plant & equipment	129,592	108,422	221,839
Amortization of Rights of use Asset	124	124	247
Amortization of intangible assets	2,385	2,569	4,957
Post employment benefit plans	14,710	18,167	33,029
Net Impairment on trade and other receivables	379	(741)	113,021
Write-down of Inventories	-	-	434
Loss on disposal of property, plant & equipment	15,269	12,957	10,483
Operating profit before working capital changes	432,885	462,309	1,024,225
(Increase) / Decrease in trade and other receivables	103,833	69,763	699,278
(Increase) / Decrease in inventories	66,761	(9,977)	(77,432)
Increase / (Decrease) in trade and other payables	(51,392)	112,367	(527,695)
Net Cash generated from / (used in) operations	552,087	634,462	1,118,376

Note B

Analysis of cash and cash equivalents			
Cash at Bank & In Hand	37,095	317,601	17,490
Short term deposits less than 03 months	-	-	394,250
Bank Overdraft	-	(384,567)	(368,714)
	37,095	(66,966)	43,026

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 2026.

2 The accounting policies have been consistently applied by the Company and are consistent with those used in the financial year ended 31st March 2026. 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 the listing rule 8 of the Colombo Stock Exchange.

4 Other income	<u>30.09.2026</u>	<u>31.03.2026</u>
	(Rs.000)	(Rs.000)
Loss on disposal of property, plant and equipment	(15,269)	(10,483)
Sundry Income	22,811	17,420
	<u>7,542</u>	<u>6,937</u>

5 No circumstances have arisen since the date of Statement of Financial Position, 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 ended 30th September 2026

7 Stated Capital	<u>No. of Shares</u>	<u>Stated Capital</u>
	<u>('000)</u>	<u>Rs '000</u>
As At 31st March 2026	484,000	836,000
As At 30th September 2026	484,000	836,000

THE KINGSBURY PLC

Investor Information as at 30th September 2026

The market value of an Ordinary share recorded during the quarter	30.09.2026	30.09.2025
Highest price (Rs.)	15.10	23.50
Lowest price (Rs.)	13.50	12.10
Last Traded Price (Rs.)	13.80	22.60

Ratios	30.09.2026	30.09.2025
Basic Earnings per share (Rs.)	0.32	0.37
Net assets per share (Rs.)	5.88	4.32
Price earning ratio (Times)	43.51	61.72

Share trading information for the quarter	30.09.2026
No: of transactions	2,500
No: of shares traded	4,233,254
Value of shares traded (Rs.)	59,807,441

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	21,547,794	4.45
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. Kulappu Arachchige 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	Renuka Consultants & Services Limited	3,670,200	0.76
11	Mr. Narawala Gamage Mahinda	3,403,529	0.70
12	Seylan Bank PLC/W.G.U.I. Ranaweera	3,356,030	0.69
13	Mr. Amarakoon Mudiyanseelage Weerasinghe	2,507,771	0.52
14	People's Leasing And Finance PLC/L.P.Hapangama	2,455,400	0.51
15	Cargo Boat Development Company PLC	2,020,200	0.42
16	Mrs. Fathima Rizwana Buhardeen	2,000,000	0.41
17	Merchant Bank Of Sri Lanka & Finance PLC/C. Sathkumara	1,936,663	0.40
18	Mr. Shiran Harsha Amarasekera	1,934,989	0.40
19	Seylan Bank PLC/Andaradeniya Estate (Pvt) Ltd	1,700,000	0.35
20	Mr. Chitra Sathkumara	1,690,016	0.35
		387,225,171	80.01

Percentage of Public Shareholding	39.17%
Total No. of shareholders represent in the public holding	8,231
Float adjusted Market Capitalization (Rs)	2,597,226,738

The Company complies with option 4 of the listing Rules 7.13.1 (i) (a) which requires a minimum public holding of 10% for a Company having a float adjusted market capitalization of more than Rs. 2.5 Bn.

Directors' shareholding as at 30th September 2026

	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. Karunarahah	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	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. Karunarahah (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
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 Pan Asia Banking Corporation PLC
Investor Relations	Please contact Sector Chief Financial Officer : Mr. Piyal Senadeera +94 77 108 7703 Piya.s@hayleysleisure.com