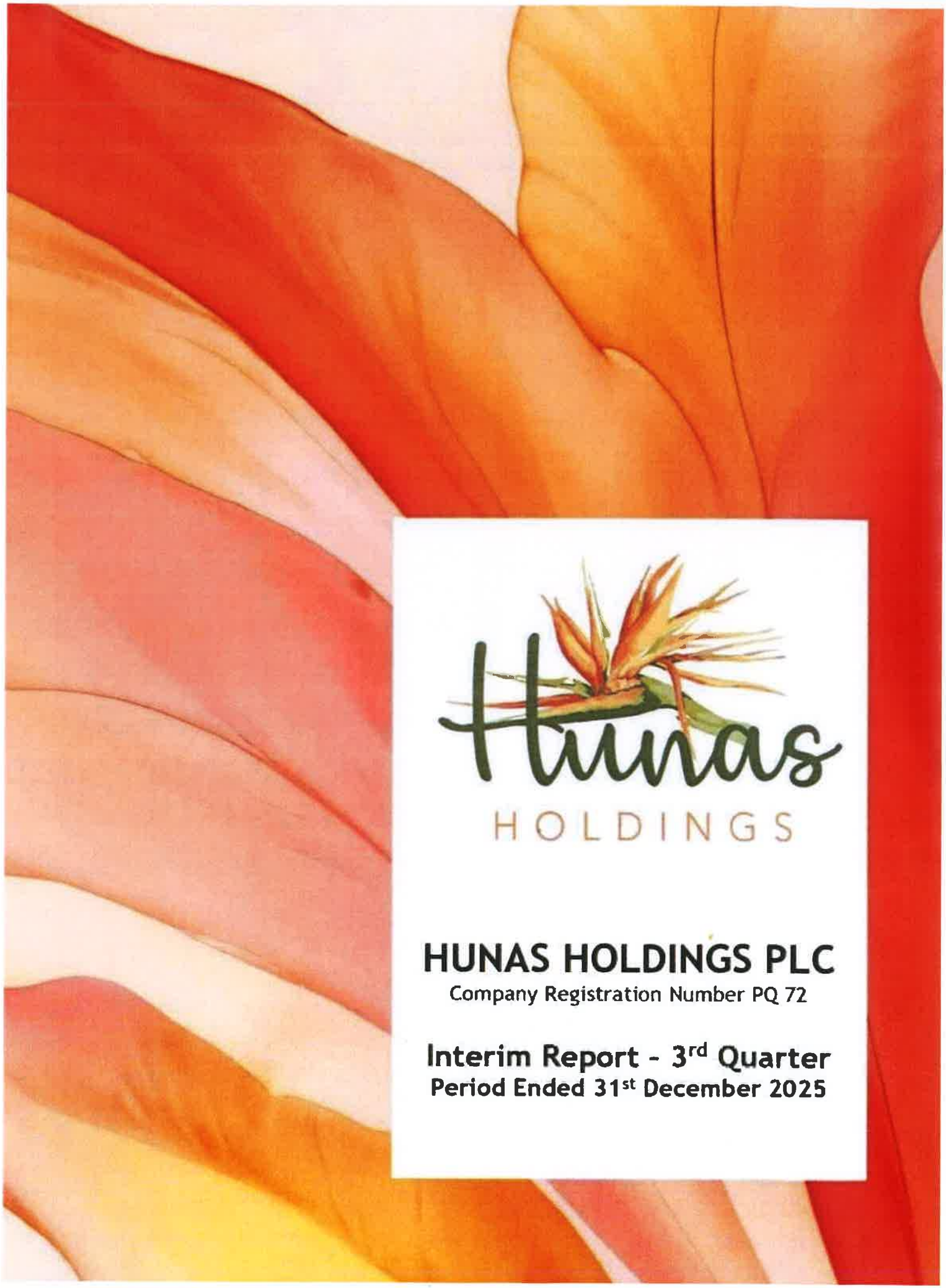


HUNAS HOLDINGS PLC

Company Registration Number PQ 72

Interim Report - 3rd Quarter

Period Ended 31st December 2025

HUNAS HOLDINGS PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE PERIOD ENDED 31ST DECEMBER	GROUP				COMPANY			
	QUARTER ENDED		PERIOD ENDED		QUARTER ENDED		PERIOD ENDED	
	31.12.2025 UNAUDITED Rs.	31.12.2024 UNAUDITED Rs.	31.12.2025 UNAUDITED Rs.	31.12.2024 UNAUDITED Rs.	31.12.2025 UNAUDITED Rs.	31.12.2024 UNAUDITED Rs.	31.12.2025 UNAUDITED Rs.	31.12.2024 UNAUDITED Rs.
Revenue	236,427,739	370,530,587	707,072,632	1,106,564,462	13,315,674	26,862,337	66,352,592	70,699,949
Cost of sale	(153,262,213)	(192,742,159)	(438,791,147)	(723,619,974)	(4,520,767)	(8,017,619)	(16,848,454)	(20,865,294)
Gross profit	83,165,527	177,788,428	268,281,485	382,944,488	8,794,907	18,844,718	49,504,138	49,834,654
Other income	2,730,894	15,862,178	12,666,638	46,970,244	-	9,263,779	-	34,465,226
Marketing and promotional expenses	(1,509,839)	(2,231,694)	(4,722,402)	(8,093,590)	(1,285,876)	(591,175)	(4,145,590)	(2,999,723)
Administrative expenses	(93,284,500)	(148,163,208)	(290,073,954)	(532,847,248)	(55,332,442)	(32,196,732)	(152,105,382)	(102,865,977)
Finance cost	(35,320,922)	(71,572,001)	(107,731,468)	(185,259,561)	(15,097,492)	(17,431,913)	(42,120,382)	(49,346,381)
Finance income	14,784,702	17,335,523	41,629,340	49,043,363	14,784,702	17,335,523	41,629,340	49,043,363
Share of Profit / (loss) from associates	409,337	5,206,756	1,783,176	2,856,335	-	-	-	-
(Loss)/Profit before tax	(29,024,803)	(5,774,018)	(78,167,184)	(244,385,970)	(48,136,203)	(4,775,801)	(107,237,877)	(21,868,837)
Income tax (expense)/reversal	(4,235,077)	(10,884,638)	(11,019,532)	(17,592,893)	-	-	-	-
(Loss)/Profit for the period	(33,259,880)	(16,658,657)	(89,186,716)	(261,978,863)	(48,136,203)	(4,775,801)	(107,237,877)	(21,868,837)
Other comprehensive income	-	-	-	-	-	-	-	-
Total Other comprehensive income	-	-	-	-	-	-	-	-
Total Comprehensive loss for the year	(33,259,880)	(16,658,657)	(89,186,716)	(261,978,863)	(48,136,203)	(4,775,801)	(107,237,877)	(21,868,837)
Basic Earning per share / (Loss per share)	(0.04)	(0.02)	(0.11)	(0.31)	(0.06)	(0.01)	(0.13)	(0.03)
Loss attributable to:								
Equity Holders of the owners of the parent	(37,093,176)	(13,120,756)	(99,180,022)	(282,194,738)	(48,136,203)	(4,775,801)	(107,237,877)	(21,868,837)
Non-Controlling Interest	3,833,296	(3,537,901)	9,993,306	20,215,875	-	-	-	-
	(33,259,880)	(16,658,657)	(89,186,716)	(261,978,863)	(48,136,203)	(4,775,801)	(107,237,877)	(21,868,837)
Total comprehensive income attributable to								
Equity Holders of the owners of the parent	(37,093,176)	(13,120,756)	(99,180,022)	(282,194,738)	(48,136,203)	(4,775,801)	(107,237,877)	(21,868,837)
Non-Controlling Interest	3,833,296	(3,537,901)	9,993,306	20,215,875	-	-	-	-
	(33,259,880)	(16,658,657)	(89,186,716)	(261,978,863)	(48,136,203)	(4,775,801)	(107,237,877)	(21,868,837)

HUNAS HOLDINGS PLC

STATEMENT OF FINANCIAL POSITION

As at 31st December 2025	Group		Company	
	As at 31-December-25 Rs. UN-AUDITED	As at 31-March-25 Rs. AUDITED	As at 31-December-25 Rs. UN-AUDITED	As at 31-March-25 Rs. AUDITED
ASSETS				
Non current assets				
Property, plant and equipment	3,545,613,114	3,667,486,874	11,726,513	14,827,001
Right of use assets	70,122,971	73,203,384	-	-
Intangible assets	25,155,364	25,226,865	-	-
Bearer Biological assets	1,220,814,637	1,244,977,111	-	-
Consumable biological assets	112,250,001	112,250,000	-	-
Investment properties	1,705,192	1,705,192	989,544,106	999,000,000
Amount due from related parties	40,000,000	40,000,000	40,000,000	40,000,000
Investment in subsidiaries	-	-	2,102,152,161	2,102,152,161
Investment in equity accounted investees	49,179,190	47,396,014	67,816,000	67,816,000
	5,064,840,470	5,212,245,440	3,211,238,780	3,223,795,162
Current assets				
Inventories	44,490,285	43,654,970	3,203,833	3,191,059
Trade and other receivables	94,870,961	57,770,981	5,325,272	10,347,017
Amount due from related parties	40,726,593	33,157,625	560,167,266	673,303,797
Advance, deposits and prepayments	31,763,312	42,759,985	18,157,236	19,681,964
Tax recoverable	744,536	614,509	311,702	37,802
Current financial assets	22,145,604	50,725,196	-	-
Cash and cash equivalents	76,600,316	86,374,604	6,529,931	12,887,903
	311,341,607	315,057,870	593,695,240	719,449,542
Total Assets	5,376,182,077	5,527,303,310	3,804,934,020	3,943,244,704
EQUITY AND LIABILITIES				
Capital and reserves				
Stated capital	4,468,573,000	4,468,573,000	4,468,573,000	4,468,573,000
Revaluation reserve	531,929,285	531,929,285	531,929,285	531,929,285
Retained Earnings	(2,710,173,841)	(2,610,993,819)	(2,121,182,776)	(2,013,944,899)
Equity attributable to equity holders of the parent	2,290,328,443	2,389,508,466	2,879,319,509	2,986,557,386
Non controlling interest	416,271,452	406,278,146	-	-
Total equity	2,706,599,896	2,795,786,612	2,879,319,509	2,986,557,386
Non current liabilities				
Interest bearing loans and borrowings	759,479,518	840,510,822	-	-
Deferred tax liability	411,166,886	411,166,886	207,726,941	207,726,941
Employee benefit liability	33,691,403	30,288,848	3,105,678	3,890,784
	1,204,337,806	1,281,966,556	210,832,619	211,617,725
Current liabilities				
Interest bearing loans and borrowings	506,710,108	569,646,596	361,784,132	408,664,058
Trade and other payables	427,439,097	387,486,589	57,282,521	52,145,921
Amounts due to related parties	528,386,993	487,443,605	293,007,060	279,286,262
Contract liabilities	2,708,178	4,973,352	2,708,178	4,973,352
	1,465,244,375	1,449,550,142	714,781,891	745,069,593
Total Equity and Liabilities	5,376,182,077	5,527,303,310	3,804,934,020	3,943,244,704

The above figures are provisional & subject to audit.

It is certified that the Financial Statements have been prepared in accordance with the requirements of the Companies Act No.7 of 2007.

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D S Hasantha Rupasinghe
Group 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 by ;

.....

M A A Atheeq
Managing Director

.....

G S M Irugalbandara
Director

12th February 2026
Colombo

HUNAS HOLDINGS PLC

STATEMENT OF CHANGES IN EQUITY

Period ended 31st December 2025

Group	Stated Capital Rs.	Revaluation Reserve Rs.	Retained Earnings Rs.	Non Controlling Interest Rs.	Total Rs.
Balance as at 01 April 2024	4,468,573,000	531,929,285	(2,838,319,901)	418,859,930	2,581,042,314
(Loss)/Profit for the period	-	-	(282,194,738)	20,215,875	(261,978,863)
Balance as at 31st December 2024	**4,468,573,000**	**531,929,285**	**(3,120,514,639)**	**439,075,805**	**2,319,063,451**
Balance as at 01 April 2025	4,468,573,000	531,929,285	(2,610,993,819)	406,278,146	2,795,786,612
(Loss)/Profit for the period	-	-	(99,180,022)	9,993,306	(89,186,716)
Balance as at 31st December 2025	**4,468,573,000**	**531,929,285**	**(2,710,173,841)**	**416,271,452**	**2,706,599,896**

Company	Stated Capital Rs.	Revaluation Reserve Rs.	Retained Earnings Rs.	Total Rs.
Balance as at 01 April 2024	4,468,573,000	531,929,285	(1,837,039,937)	3,163,462,348
Loss for the period	-	-	(21,868,837)	(21,868,837)
Balance as at 31st December 2024	**4,468,573,000**	**531,929,285**	**(1,858,908,774)**	**3,141,593,511**
Balance as at 01 April 2025	4,468,573,000	531,929,285	(2,013,944,899)	2,986,557,386
Loss for the period	-	-	(107,237,877)	(107,237,877)
Balance as at 31st December 2025	**4,468,573,000**	**531,929,285**	**(2,121,182,776)**	**2,879,319,509**

HUNAS HOLDINGS PLC

STATEMENT OF CASH FLOWS

For the period ended 31st December 2025	Group		Company	
	2025 Rs.	2024 Rs.	2025 Rs.	2024 Rs.
Cash flows from / (used in) operating activities				
Net loss before income tax expense	(78,167,184)	(244,385,970)	(107,237,877)	(21,868,837)
Adjustments for:				
Depreciation of property, plant and equipment	134,981,210	98,509,346	15,926,111	7,301,261
Depreciation of right of use asset	3,080,413	1,046,201	-	-
Amortization of intangible assets	71,501	-	-	-
Depreciation of Bearer Biological assets	24,162,474	8,054,158	-	-
Share of (profit) / loss from associates	(1,783,176)	(2,856,335)	-	-
Provision for defined benefit liability	6,444,527	6,369,055	659,697	440,064
Provision for bad debts	360,041	-	360,041	-
Finance cost	107,731,468	185,259,561	42,120,382	49,346,381
Finance income	(41,629,340)	(49,043,363)	(41,629,340)	(49,043,363)
Operating Profit/(Loss) before working capital changes	**155,251,934**	**2,952,653**	**(89,800,986)**	**(13,824,495)**
Working capital changes				
(Increase)/decrease in inventories	(835,315)	45,695,325	(12,774)	(371,763)
(Increase)/decrease in advances & deposits	10,996,674	(173,171)	1,524,728	(2,066,431)
(Increase)/decrease in trade and other receivables	(37,170,764)	(33,987,059)	4,661,704	(490,711)
(Increase)/decrease in amounts due from related parties	(7,568,968)	(678,304,007)	113,136,531	3,542,995
Increase/(decrease) in amounts due to related parties	40,943,388	928,523,887	13,720,799	206,532
Increase/(decrease) in contract liabilities	(2,265,174)	2,387,181	(2,265,174)	294,178
Increase/(decrease) Trade & other payables	28,932,974	(150,321,074)	5,136,600	20,395,483
Cash generated from/ (used in) operations	**188,284,748**	**116,773,735**	**46,101,427**	**7,685,788**
Gratuity paid	(3,041,973)	(4,467,584)	(1,444,802)	(165,690)
Tax paid	(419,284)	(17,592,893)	(273,900)	-
Finance cost paid	(107,731,468)	(185,259,561)	(42,120,382)	(49,346,381)
Net cash flows from/ (used in) operating activities	**77,092,025**	**(90,546,303)**	**2,262,343**	**(41,826,283)**
Cash flows from /(used in) investing activities				
Acquisition and construction of property, plant and equipment	(13,107,451)	(77,870,054)	(3,369,730)	(1,687,258)
Cost incurred on bearer biological assets	-	(81,651,021)	-	-
(Investments in) / withdrawals from fixed deposits	28,579,592	(791,433)	-	(100,000)
Interest income received	41,629,340	49,043,363	41,629,340	49,043,363
Net cash flows from/ (used in) investing activities	**57,101,481**	**(111,269,145)**	**38,259,610**	**47,256,105**
Net cash flows from / (used in) financing activities				
Repayment of interest bearing loans and borrowings	(309,850,993)	(78,525,321)	(146,879,926)	-
Proceeds from interest bearing loans and borrowings	145,000,000	328,379,228	100,000,000	-
Net cash flows used in financing activities	**(164,850,993)**	**249,853,907**	**(46,879,926)**	**-**
Net increase/ (decrease) in cash and cash equivalents	(30,657,488)	48,038,459	(6,357,972)	5,429,822
Cash and cash equivalents at the beginning of the period	86,374,604	(73,772,069)	12,887,903	2,842,115
Cash and cash equivalents at the end of the period	**55,717,116**	**(25,733,610)**	**6,529,931**	**8,271,939**

HUNAS HOLDINGS PLC

NOTES

1 Financial year of the company ends on 31st March .

2 Figures for the quarter ended 31st December 2025 are provisional and subject to Audit.

3 The Interim Condensed Financial Statements of the Group and the Company for the period ended 31st December 2025 were authorised for issue by the Board of Directors on 12th February 2026.

4 The Stated Capital as at 31st December 2025 is Rs. 4,468,573,000/- comprising 849,030,000 fully paid Ordinary shares.

5 The Statement of Financial position of the Company as at 31st December 2025, Statement of Profit or Loss & Comprehensive income, Statement of Changes in Equity and Statement of Cash Flow for the period then ended have been prepared in accordance with Sri Lanka Accounting Standards (SLFRSs/LKASs) and are in agreement with the books of accounts maintained by the Company and have provided the information required by the Colombo Stock Exchange.

6 No circumstances have arisen since the reporting date, which would require adjustments to or disclosure in the financial statements.

7 There has not been a significant change in the nature of the commitments and Contingencies, which were disclosed in the Annual Report for the year ended 31st March 2025.

8 **Basis of Preparation of Summarized Financial Report**

The Interim Condensed Financial Statements have been prepared in compliance with Sri Lanka Accounting Standard LKAS 34- Interim Financial Reporting. These Interim Condensed Financial Statements should be read in conjunction with the Financial Statements for the period ended 31st March 2025. The Interim Condensed Financial Statements have been prepared on a historical cost basis, except for, land and financial instruments. These Statements also provide information required by the Colombo Stock Exchange.

The accounting policies adopted in the preparation of the Interim Condensed Consolidated Financial Statements are consistent with those followed in the preparation of the Annual Financial Statements for the year ended 31st March 2025.

HUNAS HOLDINGS PLC

INVESTOR INFORMATION

Market Value of Shares Quarter Ended	Period Ended 31st December 2025 (Rs)	2024 (Rs)
Highest	**27.70**	30.90
Lowest	**19.50**	23.10
Closing	**20.30**	27.90
Ratios		
Net Assets Per Share (Rs.)	**2.70**	2.73
Share Trading During the Period		
Number of Transactions	5,018	1,031
Number of Share Traded	17,112,522	7,967,752
Value of Share Traded (Rs)	443,760,125	232,986,505

List of 20 Major Shareholders as at 31st December

No	Name of the Shareholder	2025 No of Shares	%	2024 No of Shares	%
1	CARGILLS BANK LIMITED/SERENITY LAKE LEISURE (PVT) LTD	433,005,300	51.00	558,573,000	65.79
2	SERENITY LAKE LEISURE (PVT) LTD	171,323,190	20.18	47,605,490	5.61
3	NATIONAL DEVELOPMENT BANK PLC/SERENITY LAKE LEISURE (PVT) LTD	160,191,997	18.87	169,041,221	19.91
4	MY ROOM CO.LTD	5,280,000	0.62	5,280,000	0.62
5	MR. K.D.A. PERERA	5,176,650	0.61	5,176,650	0.61
6	RELIEF HOLDINGS (PVT) LTD	4,860,500	0.57	4,860,500	0.57
7	BCC CORPORATION	2,472,310	0.29	2,472,310	0.29
8	MR. R.K. MODDER	2,412,388	0.28	1,853,709	0.22
9	DFCC BANK PLC/S.S.ABEYSINGHE	2,039,661	0.24	1,912,971	0.23
10	MR. Y. WATANABE	1,993,750	0.23	1,993,750	0.23
11	MR. K. FURUSATO	1,850,000	0.22	-	0.00
12	FRONTIER WEALTH (PVT) LTD	1,800,000	0.21	1,800,000	0.21
13	MR. M.I.M. RIZLY	1,435,000	0.17	750,000	0.09
14	MR. S.A. OBEYESEKERE	1,046,320	0.12	1,465,585	0.17
15	MR. A.L.F. DE MEL	1,000,000	0.12	1,000,000	0.12
16	MR. N.G.R. DHARMASIRI	944,568	0.11	587,890	0.07
17	MRS. D.P.K. PANAMALDENIYA	750,000	0.09	750,000	0.09
18	TANGERINE TOURS (PVT) LIMITED	660,000	0.08	660,000	0.08
19	MR. A. DISSANAYAKE	615,126	0.07	-	0.00
20	MR. A. KUMARASINGHE	554,250	0.07	554,250	0.07
	TOTAL	**799,411,010**	**94.16**	**806,337,326**	**94.97**

Public Holding as at 31st December	**2025**	**2024**
Issued Share Capital (No. of Shares)	849,030,000	849,030,000
Public Holding as a % of Issued Share Capital	9.95%	8.69%
Total Number of Shareholders	2,880	2,412
Number of Shareholders representing the Public Holding	2,877	2,409

Note : There were No Non Voting Shares as at 31st December 2025

Minimum Public Holding Requirement as per Listing Rules 7.13.1

	Float Adjusted Market Capitalization - (LKR)	Public Holding Percentage	No of Shareholders	Remarks / Option
Minimum Public Holding as at 31st December 2025	**1,715,543,114**	**9.95%**	**2,877**	**Complied / Option 1**

Directors Direct Shareholding as at 31st December	No. of Shares 2025	2024
Mr. W.S.L.A.D.R. Samarasinghe	-	-
Mr. M.A.A. Atheeq	-	-
Ms. G.S.M. Irugalbandara	-	-
Ms. P. Wicramanayake	-	-
Mr. G. Vinothan	-	-
Ms. H.A.D. Senaratne	-	-
Mr. T. Tanaka	-	-
Ms. M. Tanaka	-	-
MR. K. Sugimoto	-	-

HUNAS HOLDINGS PLC

CORPORATE INFORMATION

NAME OF COMPANY	Hunas Holdings PLC Company Number PQ 72
LEGAL FORM	A Public Quoted Company with Limited Liability incorporated in Sri Lanka in 1989
BOARD OF DIRECTORS	Mr. W.S.L.A.D.R. Samarasinghe (Chairman) Mr. M.A.A. Atheeq (Managing Director) Ms. G.S.M. Irugalbandara Ms. P. Wicramanayake Mr. G. Vinothan Ms. H.A.D. Senaratne Mr. T. Tanaka Ms. M. Tanaka Mr. K. Sugimoto
SECRETARIES	S S P Corporate Services (Pvt) Ltd No: 101, Inner Flower Road, Colombo 03. Phone: +94 11 2573894
AUDITORS	Deloitte Partners No:100, Braybrooke Place, Colombo 02
REGISTERED OFFICE	No: 23, Alfred Place, Colombo 03.
BANKERS	Sampath Bank PLC Commercial Bank of Ceylon PLC Nations Trust Bank PLC DFCC Bank PLC HSBC