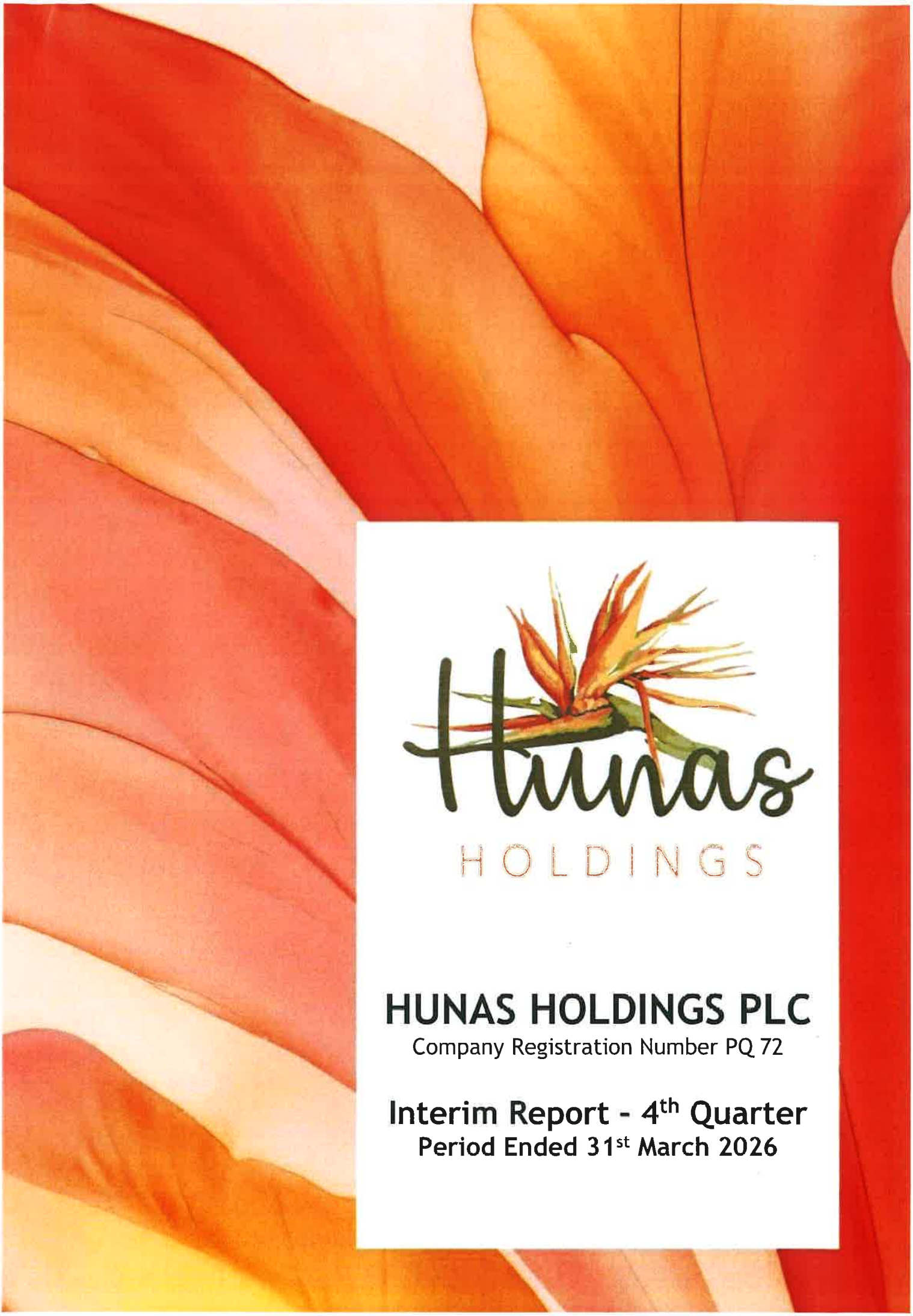


HUNAS HOLDINGS

HUNAS HOLDINGS PLC

Company Registration Number PQ 72

Interim Report - 4th Quarter

Period Ended 31st March 2026

HUNAS HOLDINGS PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31ST MARCH	GROUP				COMPANY			
	QUARTER ENDED		YEAR ENDED		QUARTER ENDED		YEAR ENDED	
	31.03.2026 UNAUDITED Rs.	31.03.2025 UNAUDITED Rs.	31.03.2026 UNAUDITED Rs.	31.03.2025 AUDITED Rs.	31.03.2026 UNAUDITED Rs.	31.03.2025 UNAUDITED Rs.	31.03.2026 UNAUDITED Rs.	31.03.2025 AUDITED Rs.
Revenue	213,186,047	231,606,732	920,258,679	1,334,737,635	21,108,012	27,963,744	87,460,604	98,486,714
Cost of sale	(152,341,785)	(137,812,548)	(591,132,933)	(948,930,085)	(5,122,171)	(7,954,899)	(21,970,625)	(29,349,469)
Gross profit	60,844,262	93,794,184	329,125,746	385,807,550	15,985,841	20,008,845	65,489,979	69,137,245
Other income	7,573,918	17,400,808	20,240,556	142,785,091	39,289,704	(22,802,281)	39,289,704	55,455,924
Marketing and promotional expenses	(1,730,868)	(2,708,617)	(6,453,270)	(12,618,332)	(1,436,213)	(805,695)	(5,581,803)	(4,838,199)
Administrative expenses	(115,300,481)	(106,290,037)	(405,374,434)	(577,050,620)	(53,160,730)	(73,906,639)	(205,266,112)	(276,431,700)
Finance cost	(31,711,910)	(42,466,495)	(139,443,378)	(251,080,231)	(13,044,805)	(17,678,827)	(55,165,187)	(71,190,239)
Finance income	12,646,504	17,676,861	54,275,844	74,991,720	12,646,504	17,676,861	54,275,844	70,885,256
Share of Profit / (loss) from associates	(2,160,854)	10,625,010	(377,677)	19,946,819	-	-	-	-
Gain/(Loss) on Disposal of Subsidiaries & Associates	50,067,840	568,643,882	50,067,840	565,848,238	-	(39,982,139)	-	(39,982,139)
(Loss)/Profit before tax	(19,771,589)	556,675,596	(97,938,773)	348,630,234	280,301	(117,489,875)	(106,957,576)	(196,963,851)
Income tax (expense)/reversal	(2,274,505)	(4,474,110)	(13,294,037)	(125,440,973)	-	-	-	19,616,383
(Loss)/Profit for the period	(22,046,094)	552,201,485	(111,232,810)	223,189,261	280,301	(117,489,875)	(106,957,576)	(177,347,468)
Other comprehensive income	-	-	-	346,851	-	-	-	442,506
Total Other comprehensive income	-	-	-	346,851	-	-	-	442,506
Total Comprehensive loss for the year	(22,046,094)	552,201,485	(111,232,810)	223,536,112	280,301	(117,489,875)	(106,957,576)	(176,904,962)
Basic Earning per share / (Loss per share)	(0.03)	0.65	(0.13)	0.25	0.00	(0.14)	(0.13)	(0.21)
Loss attributable to:								
Equity Holders of the owners of the parent	(17,111,005)	563,055,865	(116,291,027)	214,462,077	280,301	(117,489,875)	(106,957,576)	(176,904,962)
Non-Controlling Interest	(4,935,089)	(10,854,380)	5,058,217	8,727,184	-	-	-	-
	(22,046,094)	552,201,485	(111,232,810)	223,189,261	280,301	(117,489,875)	(106,957,576)	(176,904,962)
Total comprehensive income attributable to attributable to:								
Equity Holders of the owners of the parent	(17,111,005)	563,055,865	(116,291,027)	214,808,928	280,301	(117,489,875)	(106,957,576)	(176,904,962)
Non-Controlling Interest	(4,935,089)	(10,854,380)	5,058,217	8,727,184	-	-	-	-
	(22,046,094)	552,201,485	(111,232,810)	223,536,112	280,301	(117,489,875)	(106,957,576)	(176,904,962)

HUNAS HOLDINGS PLC

STATEMENT OF FINANCIAL POSITION

As at 31st March	Group		Company	
	As at 31-March-26 Rs. UN-AUDITED	As at 31-March-25 Rs. AUDITED	As at 31-March-26 Rs. UN-AUDITED	As at 31-March-25 Rs. AUDITED
ASSETS				
Non current assets				
Property, plant and equipment	3,512,589,856	3,667,486,874	1,003,266,543	14,827,001
Right of use assets	145,887,342	73,203,384	-	-
Intangible assets	131,531	25,226,865	-	-
Bearer Biological assets	1,207,328,004	1,244,977,111	-	-
Consumable biological assets	112,250,001	112,250,000	-	-
Investment properties	-	1,705,192	-	999,000,000
Amount due from related parties	-	40,000,000	-	40,000,000
Investment in subsidiaries	-	-	1,832,152,161	2,102,152,161
Investment in equity accounted investees	28,603,218	47,396,014	52,006,000	67,816,000
	5,006,789,951	5,212,245,440	2,887,424,705	3,223,795,162
Current assets				
Inventories	34,269,417	43,654,970	3,949,846	3,191,059
Trade and other receivables	114,771,433	57,770,981	8,804,078	10,347,017
Amount due from related parties	115,105,966	33,157,625	589,303,270	673,303,797
Advance, deposits and prepayments	29,349,405	42,759,985	17,697,484	19,681,964
Tax recoverable	771,338	614,509	311,702	37,802
Current financial assets	22,145,604	50,725,196	-	-
Cash and cash equivalents	65,038,795	86,374,604	8,458,237	12,887,903
	381,451,959	315,057,870	628,524,616	719,449,542
Total Assets	5,388,241,910	5,527,303,310	3,515,949,320	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	(2,727,284,846)	(2,610,993,819)	(2,120,902,475)	(2,013,944,899)
Equity attributable to equity holders of the parent	2,273,217,438	2,389,508,466	2,879,599,810	2,986,557,386
Non controlling interest	381,356,866	406,278,146	-	-
Total equity	2,654,574,304	2,795,786,612	2,879,599,810	2,986,557,386
Non current liabilities				
Interest bearing loans and borrowings	797,961,196	840,510,822	-	-
Deferred tax liability	411,166,887	411,166,886	207,726,943	207,726,941
Employee benefit liability	36,496,480	30,288,848	3,000,795	3,890,784
	1,245,624,563	1,281,966,556	210,727,738	211,617,725
Current liabilities				
Interest bearing loans and borrowings	592,483,421	569,646,596	354,840,916	408,664,058
Trade and other payables	451,027,159	387,486,589	65,688,910	52,145,921
Amounts due to related parties	442,134,795	487,443,605	2,694,279	279,286,262
Contract liabilities	2,397,667	4,973,352	2,397,667	4,973,352
	1,488,043,043	1,449,550,142	425,621,772	745,069,593
Total Equity and Liabilities	5,388,241,910	5,527,303,310	3,515,949,320	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.

.....

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

26th May 2026
Colombo

HUNAS HOLDINGS PLC

STATEMENT OF CHANGES IN EQUITY

Year Ended 31st March 2026

Group	Stated Capital Rs.	Revaluation Reserve Rs.	Retained Earnings Rs.	Non Controlling Interest Rs.	Total Rs.
Balance as at 01st 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	-	-	214,462,077	8,727,184	223,189,261
Acquisition/(Disposal) of Subsidiaries	-	-	12,517,154	(21,308,968)	(8,791,814)
Deferred tax of actuarial gain on defined benefit obligation	-	-	(148,651)	-	(148,651)
Actuarial gain on defined benefit obligation	-	-	495,502	-	495,502
Balance as at 31st March 2025	**4,468,573,000**	**531,929,285**	**(2,610,993,819)**	**406,278,146**	**2,795,786,612**
Balance as at 01st 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	-	-	(116,291,027)	5,058,217	(111,232,810)
Acquisition, disposal and changes in non controlling interest	-	-	-	(29,979,497)	(29,979,497)
Balance as at 31st March 2026	**4,468,573,000**	**531,929,285**	**(2,727,284,846)**	**381,356,866**	**2,654,574,304**

Company	Stated Capital Rs.	Revaluation Reserve Rs.	Retained Earnings Rs.	Total Rs.
Balance as at 01st April 2024	4,468,573,000	531,929,285	(1,837,039,937)	3,163,462,348
Loss for the period	-	-	(177,347,468)	(177,347,468)
Deferred tax of actuarial gain on defined benefit obligation	-	-	632,151	632,151
Actuarial gain on defined benefit obligation	-	-	(189,645)	(189,645)
Balance as at 31st March 2025	**4,468,573,000**	**531,929,285**	**(2,013,944,899)**	**2,986,557,386**
Balance as at 01st April 2025	4,468,573,000	531,929,285	(2,013,944,899)	2,986,557,386
Loss for the period	-	-	(106,957,576)	(106,957,576)
Balance as at 31st March 2026	**4,468,573,000**	**531,929,285**	**(2,120,902,475)**	**2,879,599,810**

HUNAS HOLDINGS PLC

STATEMENT OF CASH FLOWS

For the year ended 31st March 2026	Group		Company	
	2026 Rs.	2025 Rs.	2026 Rs.	2025 Rs.
Cash flows from / (used in) operating activities				
Net loss before income tax expense	(97,938,773)	348,630,234	(106,957,576)	(196,963,851)
Adjustments for:				
Depreciation of property, plant and equipment	174,695,088	279,156,711	14,087,000	5,872,523
Depreciation of right of use asset	(72,683,957)	4,902,864	-	(43,792,980)
Amortization of intangible assets	85,334	658,689	-	-
Depreciation of Bearer Biological assets	37,649,107	51,199,780	-	-
Share of (profit) / loss from associates	377,677	(19,946,819)	-	-
Profit from disposal of property, plant & equipment	-	(1,300,000)	-	-
Gain from Disposal of Subsidiary/Associates	(50,067,840)	(565,848,239)	-	39,982,139
Impairment of Subsidiaries	-	-	-	110,081,151
Provision for defined benefit liability	10,058,099	18,975,215	719,394	498,001
Provision for bad debts	-	2,627,490	-	2,627,489
Finance cost	139,443,378	251,080,231	55,165,187	49,346,381
Finance income	(54,275,844)	(74,948,019)	(54,275,844)	(49,043,363)
Operating Profit/(Loss) before working capital changes	**87,342,270**	**295,188,137**	**(91,261,839)**	**(81,392,511)**
Working capital changes				
(Increase)/decrease in inventories	9,385,553	96,034,022	(758,787)	(1,775,516)
(Increase)/decrease in advances & deposits	13,410,580	(260,763,607)	1,984,480	(3,075,635)
(Increase)/decrease in trade and other receivables	(57,005,369)	(10,364,059)	1,542,939	(5,611,560)
(Increase)/decrease in amounts due from related parties	(20,982,688)	233,841,998	409,810,527	(437,072,679)
Increase/(decrease) in amounts due to related parties	(7,231,521)	(340,405,017)	(276,591,983)	264,286,262
Increase/(decrease) in contract liabilities	(2,575,685)	-	(2,575,685)	-
Increase/(decrease) Trade & other payables	50,437,967	(216,736,936)	13,542,989	13,752,606
Cash generated from/ (used in) operations	**72,781,109**	**(203,205,460)**	**55,692,642**	**(250,889,033)**
Gratuity paid	(3,850,467)	(5,203,790)	(1,609,382)	(705,690)
Tax paid	(156,829)	-	(273,900)	-
Finance cost paid	(139,443,378)	(245,877,683)	(55,165,187)	(49,346,381)
Net cash flows from/ (used in) operating activities	**(70,669,565)**	**(454,286,932)**	**(1,355,827)**	**(300,941,103)**
Cash flows from /(used in) investing activities				
Acquisition and construction of property, plant and equipment	(18,092,878)	(71,713,295)	(3,526,543)	(2,288,559)
Proceeds from disposal of property, plant and equipment	-	1,300,000	-	-
Cost incurred on bearer biological assets	-	(116,425,000)	-	-
Proceeds Sales of Subsidiary	-	255,568,029	-	255,568,029
Withdrawals/(Investments) fixed deposits	28,579,592	(5,032,475)	-	-
Dividend received	4,284,000	10,080,000	-	-
Interest income received	54,275,844	74,948,019	54,275,844	49,043,363
Net cash flows from/ (used in) investing activities	**69,046,557**	**148,725,278**	**50,749,301**	**302,322,833**
Net cash flows from / (used in) financing activities				
Repayment of interest bearing loans and borrowings	(187,814,614)	(252,420,288)	(66,056,720)	-
Proceeds from interest bearing loans and borrowings	57,671,835	694,247,637	-	6,000,000
Net cash flows used in financing activities	**(130,142,778)**	**441,827,349**	**(66,056,720)**	**6,000,000**
Net increase/ (decrease) in cash and cash equivalents	(131,765,786)	136,265,695	(16,663,246)	7,381,730
Cash and cash equivalents at the beginning of the period	62,493,626	(73,772,068)	10,223,847	2,842,115
Cash and cash equivalents at the end of the year	**(69,272,160)**	**62,493,626**	**(6,439,399)**	**10,223,847**

HUNAS HOLDINGS PLC

NOTES

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

2 Figures for the quarter ended 31st March 2026 are provisional and subject to Audit.

3 The Interim Condensed Financial Statements of the Group and the Company for the period ended 31st March 2026 were authorised for issue by the Board of Directors on 26th May 2026.

4 The Stated Capital as at 31st March 2026 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 March 2026, 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 March 2026 (Rs)	2025 (Rs)
Highest	21.30	28.90
Lowest	16.00	23.50
Closing	18.00	23.90
Ratios		
Net Assets Per Share (Rs.)	2.68	3.36
Share Trading During the Period		
Number of Transactions	1,812	1,345
Number of Share Traded	4,391,060	2,145,880
Value of Share Traded (Rs)	85,611,521	55,060,714

List of 20 Major Shareholders as at 31st March

No	Name of the Shareholder	2026 No of Shares	%	2025 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	158,992,782	18.73	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. A.L.F. DE MEL	1,000,000	0.12	1,000,000	0.12
15	MR. N.G.R. DHARMASIRI	992,800	0.12	587,890	0.07
16	MR. S.A. OBEYESEKERE	946,320	0.11	1,465,585	0.17
17	MRS. C.P. GUNAWARDENA	901,680	0.11	-	0.00
18	MRS. D.P.K. PANAMALDENIYA	750,001	0.09	750,000	0.09
19	RANAVAV HOLDINGS (PVT) LTD	750,000	0.09	-	0.00
20	TANGERINE TOURS (PVT) LIMITED	660,000	0.08	660,000	0.08
	TOTAL	798,642,332	94.07	805,783,076	94.91

Public Holding as at 31st March	2026	2025
Issued Share Capital (No. of Shares)	849,030,000	849,030,000
Public Holding as a % of Issued Share Capital	10.09%	8.8%
Total Number of Shareholders	2,901	2,387
Number of Shareholders representing the Public Holding	2,898	2,384

Note : There were No Non Voting Shares as at 31st March 2026

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 March 2026	**1,542,757,104**	**10.09%**	**2,898**	**Complied / Option 1**

Directors Direct Shareholding as at 31st March	No. of Shares 2026	2025
Mr. W.S.L.A.D.R. Samarasinghe	-	-
Mr. M.A.A. Atheeq		
Ms. G.S.M. Irugalbandara	-	-
Ms. P. Wicramanayake	-	-
Mr. G. Vinothan	-	-
Mr. T. Tanaka	-	-
Ms. M. Tanaka	-	-
MR. K. Sugimoto	-	-
Mr. A.M.M.D. De Lanerolle	-	-

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 Mr. T. Tanaka Ms. M. Tanaka Mr. K. Sugimoto Mr. A.M.M.D. De Lanerolle
SECRETARIES	S S P Corporate Services (Pvt) Ltd No: 101, Inner Flower Road, Colombo 03. Phone: +94 11 2573894
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