

HUNAS HOLDINGS PLC

Company Registration Number PQ 72

Interim Report – 1st Quarter

Period Ended 30th June 2026

HUNAS HOLDINGS PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE PERIOD ENDED 30TH JUNE	GROUP		COMPANY	
	QUARTER ENDED		QUARTER ENDED	
	30.06.2026 UNAUDITED Rs.	30.06.2025 UNAUDITED Rs.	30.06.2026 UNAUDITED Rs.	30.06.2025 UNAUDITED Rs.
Revenue	190,333,168	264,662,971	19,174,940	25,469,851
Cost of sale	(140,688,580)	(148,088,622)	(5,794,091)	(7,659,972)
Gross profit	49,644,588	116,574,350	13,380,849	17,809,879
Other income	1,895,892	1,484,594	210,316	327,861
Marketing and promotional expenses	(2,257,369)	(2,309,663)	(1,623,357)	(1,038,767)
Administrative expenses	(87,561,057)	(87,453,416)	(49,738,954)	(46,717,983)
Finance cost	(32,547,751)	(44,125,521)	(13,296,387)	(20,518,368)
Finance income	12,684,405	17,638,325	12,684,405	17,638,325
Share of Profit / (loss) from associates	1,029,902	1,708,281	-	-
(Loss)/Profit before tax	(57,111,389)	3,516,948	(38,383,129)	(32,499,053)
Income tax (expense)/reversal	(5,050,637)	(931,478)	-	-
(Loss)/Profit for the period	(62,162,025)	2,585,470	(38,383,129)	(32,499,053)
Other comprehensive income	-	-	-	-
Total Other comprehensive income	-	-	-	-
Total Comprehensive loss for the year	(62,162,025)	2,585,470	(38,383,129)	(32,499,053)
Basic Earning per share / (Loss per share)	(0.07)	0.00	(0.05)	(0.04)
Loss attributable to:				
Equity Holders of the owners of the parent	(67,318,302)	(1,968,706)	(38,383,129)	(32,499,053)
Non-Controlling Interest	5,156,277	4,554,176	-	-
	(62,162,025)	2,585,470	(38,383,129)	(32,499,053)
Total comprehensive income attributable to attributable to:				
Equity Holders of the owners of the parent	(67,318,302)	(1,968,706)	(38,383,129)	(32,499,053)
Non-Controlling Interest	5,156,277	4,554,176	-	-
	(62,162,025)	2,585,470	(38,383,129)	(32,499,053)

HUNAS HOLDINGS PLC

STATEMENT OF FINANCIAL POSITION

As at 30th June	Group		Company	
	As at 30-June-26 Rs. UNAUDITED	As at 31-March-26 Rs. UNAUDITED	As at 30-June-26 Rs. UNAUDITED	As at 31-March-26 Rs. UNAUDITED
ASSETS				
Non current assets				
Property, plant and equipment	3,721,881,435	3,754,474,180	1,122,626,714	1,125,978,408
Right of use assets	141,633,037	143,521,478	-	-
Bearer Biological assets	914,198,424	923,610,701	-	-
Consumable biological assets	113,200,000	113,200,000	-	-
Investment in subsidiaries	-	-	1,832,152,161	1,832,152,161
Investment in equity accounted investees	25,561,571	24,531,669	52,006,000	52,006,000
	4,916,474,469	**4,959,338,027**	**3,006,784,876**	**3,010,136,569**
Current assets				
Inventories	40,104,608	34,360,513	3,645,429	3,961,546
Trade and other receivables	145,455,473	115,706,753	36,265,713	12,231,284
Amount due from related parties	255,920,639	227,410,586	560,723,543	648,092,881
Advance, deposits and prepayments	22,960,846	25,657,643	18,078,774	17,715,572
Tax recoverable	771,452	759,408	311,702	311,702
Current financial assets	21,683,497	21,683,497	-	-
Cash and cash equivalents	53,974,541	67,198,049	1,126,737	8,603,245
	540,871,056	**492,776,448**	**620,151,898**	**690,916,231**
Total Assets	**5,457,345,525**	**5,452,114,475**	**3,626,936,774**	**3,701,052,800**
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	737,966,860	737,966,860	612,429,284	612,429,284
Retained Earnings	(2,677,482,232)	(2,610,163,930)	(2,041,072,936)	(2,002,689,808)
Equity attributable to equity holders of the parent	**2,529,057,628**	**2,596,375,931**	**3,039,929,348**	**3,078,312,476**
Non controlling interest	387,529,297	382,373,020	-	-
Total equity	**2,916,586,926**	**2,978,748,951**	**3,039,929,348**	**3,078,312,476**
Non current liabilities				
Interest bearing loans and borrowings	1,043,852,896	1,090,190,162	299,784,172	309,368,314
Deferred tax liability	406,815,162	406,815,162	125,012,230	125,012,230
Employee benefit liability	39,275,089	40,745,901	4,443,691	4,921,506
	1,489,943,146	**1,537,751,225**	**429,240,093**	**439,302,050**
Current liabilities				
Interest bearing loans and borrowings	311,818,013	300,703,683	50,911,541	46,126,143
Trade and other payables	431,674,476	357,239,945	92,704,488	61,666,183
Amounts due to related parties	294,969,187	272,626,705	1,797,528	70,601,979
Reservation Advance	12,353,777	5,043,967	12,353,777	5,043,967
	1,050,815,453	**935,614,299**	**157,767,333**	**183,438,273**
Total Equity and Liabilities	**5,457,345,525**	**5,452,114,475**	**3,626,936,774**	**3,701,052,800**

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

12th August 2026
Colombo

HUNAS HOLDINGS PLC

STATEMENT OF CHANGES IN EQUITY

Year Ended 30th June 2026

Group	Stated Capital Rs.	Revaluation Reserve Rs.	Retained Earnings Rs.	Non Controlling Interest Rs.	Total Rs.
Balance as at 01st April 2025	4,468,573,000	531,929,285	(2,539,834,924)	406,278,146	2,866,945,507
(Loss)/Profit for the period	-	-	(1,968,706)	4,554,175	2,585,469
Balance as at 30th June 2025	**4,468,573,000**	**531,929,285**	**(2,541,803,630)**	**410,832,321**	**2,869,530,977**
Balance as at 01st April 2026	4,468,573,000	737,966,860	(2,610,163,930)	382,373,020	2,978,748,951
(Loss)/Profit for the period	-	-	(67,318,302)	5,156,277	(62,162,025)
Balance as at 30th June 2026	**4,468,573,000**	**737,966,860**	**(2,677,482,232)**	**387,529,297**	**2,916,586,926**

Company	Stated Capital Rs.	Revaluation Reserve Rs.	Retained Earnings Rs.	Total Rs.
Balance as at 01st April 2025	4,468,573,000	531,929,285	(1,938,399,659)	3,062,102,626
Loss for the period	-	-	(32,499,053)	(32,499,053)
Balance as at 30th June 2025	**4,468,573,000**	**531,929,285**	**(1,970,898,712)**	**3,029,603,573**
Balance as at 01st April 2026	4,468,573,000	612,429,284	(2,002,689,808)	3,078,312,476
Loss for the period	-	-	(38,383,129)	(38,383,129)
Balance as at 30th June 2026	**4,468,573,000**	**612,429,284**	**(2,041,072,936)**	**3,039,929,348**

HUNAS HOLDINGS PLC

STATEMENT OF CASH FLOWS

For the period ended 30th June 2026	Group		Company	
	2026 Rs.	2025 Rs.	2026 Rs.	2025 Rs.
Cash flows from / (used in) operating activities				
Net loss before income tax expense	(57,111,389)	3,516,947	(38,383,129)	(32,499,053)
Adjustments for:				
Depreciation of property, plant and equipment	33,593,654	44,991,605	4,151,937	11,459,725
Depreciation of right of use asset	1,888,441	2,664,524	-	-
Amortization of intangible assets	-	226,865	-	-
Depreciation of Bearer Biological assets	9,412,277	8,054,158	-	-
Share of (profit) / loss from associates	(1,029,902)	(1,708,282)	-	-
Provision for defined benefit liability	(567,452)	2,274,630	33,545	-
Finance cost	32,547,751	44,125,521	13,296,387	20,518,368
Finance income	(12,684,405)	17,638,325	(12,684,405)	(17,638,325)
Operating Profit/(Loss) before working capital changes	**6,048,974**	**121,784,293**	**(33,585,664)**	**(18,159,285)**
Working capital changes				
(Increase)/decrease in inventories	(5,744,098)	9,772,065	316,117	191,686
(Increase)/decrease in advances & deposits	2,696,797	8,619,708	(363,202)	609,715
(Increase)/decrease in trade and other receivables	(29,748,720)	(91,938,976)	(24,034,430)	(1,579,642)
(Increase)/decrease in amounts due from related parties	(28,510,053)	(18,937,239)	87,369,338	73,631,830
Increase/(decrease) in amounts due to related parties	22,342,482	50,990,670	(68,804,451)	(7,725,605)
Increase/(decrease) in contract liabilities	7,309,810	(2,673,760)	7,309,810	(2,673,760)
Increase/(decrease) Trade & other payables	69,383,895	(28,541,385)	31,038,305	2,912,078
Cash generated from/ (used in) operations	**43,779,087**	**49,075,380**	**(754,177)**	**47,207,017**
Gratuity paid	(903,360)	(477,150)	(511,360)	(177,150)
Tax paid	(12,044)	-	-	-
Finance cost paid	(32,547,751)	(44,125,521)	(13,296,387)	(20,518,368)
Net cash flows from/ (used in) operating activities	**10,315,932**	**4,472,709**	**(14,561,924)**	**26,511,499**
Cash flows from /(used in) investing activities				
Acquisition and construction of property, plant and equipment	(1,000,909)	(7,103,186)	(800,244)	(7,984,215)
Withdrawals/(Investments) fixed deposits	-	-	-	-
Interest income received	12,684,405	(17,638,325)	12,684,405	17,638,325
Net cash flows from/ (used in) investing activities	**11,683,496**	**(24,741,511)**	**11,884,161**	**9,654,110**
Net cash flows from / (used in) financing activities				
Proceeds from interest bearing loans and borrowings	-	112,817,044	-	(150,414,180)
Repayment of interest bearing loans and borrowings	(170,956,451)	(190,179,798)	(21,016,282)	100,000,000
Net cash flows used in financing activities	**(170,956,451)**	**(77,362,754)**	**(21,016,282)**	**(50,414,180)**
Net increase/ (decrease) in cash and cash equivalents	(148,957,023)	(97,631,556)	(23,694,045)	(14,248,571)
Cash and cash equivalents at the beginning of the period	67,198,049	62,493,626	8,603,245	10,223,845
Cash and cash equivalents at the end of the year	**(81,758,974)**	**(35,137,932)**	**(15,090,800)**	**(4,024,724)**

HUNAS HOLDINGS PLC

NOTES

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

2 Figures for the quarter ended 30th June 2026 are provisional and subject to Audit.

3 The Interim Condensed Financial Statements of the Group and the Company for the period ended 30th June 2026 were authorised for issue by the Board of Directors on 12th August 2026.

4 The Stated Capital as at 30th June 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 30th June 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 30th June 2026 (Rs)	2025 (Rs)
Highest	**19.00**	23.90
Lowest	**15.90**	19.30
Closing	**16.50**	20.90
Ratios		
Net Assets Per Share (Rs.)	**2.98**	3.38
Share Trading During the Period		
Number of Transactions	987	1,450
Number of Share Traded	1,601,296	2,329,051
Value of Share Traded (Rs)	27,866,939	49,811,411

List of 20 Major Shareholders as at 30th June

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	158,988,507	18.73	167,579,073	19.74
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	1,685,151	0.20
9	DFCC BANK PLC/S.S.ABEYSINGHE	2,039,661	0.24	-	0.00
10	MR. Y. WATANABE	1,993,750	0.23	1,993,750	0.23
11	MR. K. FURUSATO	1,900,000	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	1,000,000	0.12
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	834,475	0.10
16	MR. S.A. OBEYESEKERE	946,320	0.11	1,146,320	0.14
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	**798,688,057**	**94.07**	**802,416,719**	**94.51**

Public Holding as at 30th June	2026	2025
Issued Share Capital (No. of Shares)	849,030,000	849,030,000
Public Holding as a % of Issued Share Capital	10.10%	8.87%
Total Number of Shareholders	2,927	2,460
Number of Shareholders representing the Public Holding	2,924	2,457

Note : There were No Non Voting Shares as at 30th June 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 30th June 2026	**1,414,264,550**	**10.10%**	**2,924**	**Complied / Option 1**

Directors Direct Shareholding as at 30th June	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