THE NUWARA ELIYA HOTELS COMPANY PLC
STATEMENT OF FINANCIAL POSITION

	Company			Group		
	Unaudited		Audited	Unaudited		Audited
As At	**30.09.2026**	**30.09.2025**	**31.03.2026**	**30.09.2026**	**30.09.2025**	**31.03.2026**
	Rs. '000	**Rs. '000**	**Rs. '000**	**Rs. '000**	**Rs. '000**	**Rs. '000**
ASSETS						
Non Current Assets						
Property, Plant and Equipment	4,141,603	3,983,315	4,153,013	4,863,027	4,712,599	4,877,910
Right-of-use assets	17,885	-	-	20,085	3,400	2,800
Intangible Assets	14,995	17,345	15,809	14,995	17,347	15,809
Biological Assets	2,284	2,064	2,824	2,284	2,064	2,824
Investment in Subsidiary	444,996	444,996	444,996	-	-	-
Non-Current Financial Assets	378,944	539,230	403,509	378,944	539,230	403,509
	5,000,707	**4,986,950**	**5,020,151**	**5,279,335**	**5,274,640**	**5,302,852**
Current Assets						
Inventories	64,169	52,765	71,468	70,661	58,569	77,433
Trade and Other Receivables	68,704	69,578	152,389	71,823	72,497	156,469
Prepayments	51,585	105,117	16,343	55,070	109,526	17,483
Other Current Financial Assets	79,415	89,053	72,948	79,415	89,053	72,948
Short-Term Investments - Fixed Deposits	3,314,175	2,589,614	3,060,313	3,678,111	2,883,066	3,401,549
Cash and Cash Equivalents	77,963	63,260	88,246	87,710	74,557	97,954
	3,656,011	**2,969,387**	**3,461,707**	**4,042,790**	**3,287,268**	**3,823,836**
Total Assets	**8,656,718**	**7,956,337**	**8,481,858**	**9,322,125**	**8,561,908**	**9,126,688**
EQUITY AND LIABILITIES						
Equity						
Stated Capital	335,210	335,210	335,210	335,210	335,210	335,210
Revaluation Reserve	1,958,084	2,051,664	1,992,103	2,127,626	2,221,206	2,161,645
Fair value reserve of financial assets at FVOCI	87,681	247,967	112,246	87,681	247,967	112,246
Retained Earnings	4,875,884	3,997,401	4,508,571	4,958,499	4,037,528	4,571,924
Non Controlling Interest	-	-	-	242,518	227,719	235,809
	7,256,859	**6,632,242**	**6,948,130**	**7,751,534**	**7,069,630**	**7,416,833**
Non Current Liabilities						
Non-Current Lease Liability	15,771	-	-	15,771	-	-
Deferred Taxation	993,245	992,149	1,000,837	1,132,568	1,133,666	1,140,396
Retirement Benefit Obligations	54,433	60,714	52,332	60,402	65,383	58,011
	1,063,449	**1,052,863**	**1,053,169**	**1,208,741**	**1,199,049**	**1,198,407**
Current Liabilities						
Bank Overdraft	51,162	28,921	43,028	53,514	29,040	43,028
Trade and Other Payables	211,082	157,284	291,309	231,975	176,750	312,417
Contract Liability	26,773	23,426	37,388	27,036	23,938	37,921
Tax Liability	45,828	61,601	108,834	47,760	63,502	118,082
Current Lease Liability	1,565	-	-	1,565	-	-
	336,410	**271,232**	**480,559**	**361,850**	**293,230**	**511,448**
Total Equity and Liabilities	**8,656,718**	**7,956,337**	**8,481,858**	**9,322,125**	**8,561,908**	**9,126,688**
Net Asset per Share (Rs.)	**3,320**	**3,034**	**3,178**	**3,435**	**3,130**	**3,285**

The above figures are provisional and subject to audit.

The Notes 1 to 8 form an integral part of these Financial Statements.

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

Sgd.
J P K Karunarathna
Chief Financial Officer

Sgd.
Gerard G. Ondaatjie
Deputy Chairman

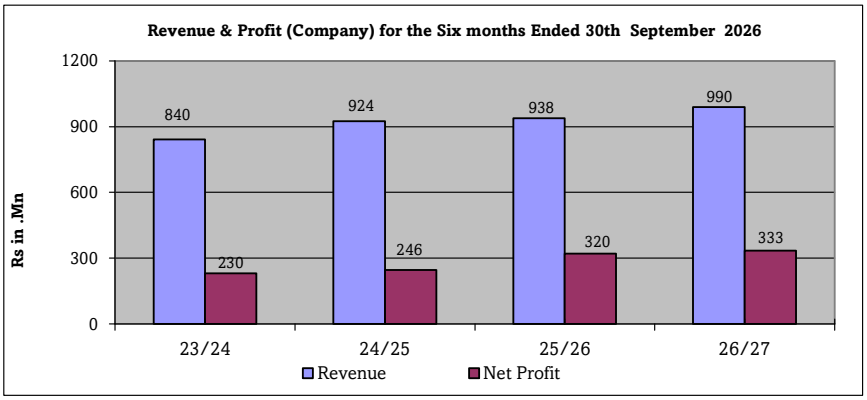
Sgd.
T.J. Ondaatjie
Director

09th November 2026

THE NUWARA ELIYA HOTELS COMPANY PLC (COMPANY)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	Company						
	FOR THE SIX MONTHS ENDED				FOR THE THREE MONTHS ENDED		
	Unaudited			Audited			
	30.09.2026	30.09.2025	Var.	31.03.2026	30.09.2026	30.09.2025	Var.
	Rs.'000	*Rs.'000*		*Rs.'000*	Rs.'000	Rs.'000	
Revenue	**989,537**	**938,496**	***5%***	**2,263,230**	**523,321**	**531,356**	***-2%***
Cost of Sales	(185,698)	(170,214)	*9%*	(390,796)	(98,744)	(91,602)	*8%*
Gross Profit	**803,839**	**768,282**	***5%***	**1,872,434**	**424,577**	**439,754**	***-3%***
Other Income	23,806	12,356	*93%*	27,961	9,203	6,820	*35%*
Selling & Distribution Expenses	(80,451)	(81,119)	*-1%*	(168,165)	(43,020)	(42,517)	*1%*
Administrative Expenses	(266,023)	(231,372)	*15%*	(534,840)	(133,412)	(118,083)	*13%*
Other Operating Expenses	(119,728)	(107,695)	*11%*	(221,159)	(62,470)	(54,491)	*15%*
Profit /(Loss) from Operations (EBITDA)	**361,443**	**360,453**	***0%***	**976,231**	**194,878**	**231,484**	***-16%***
Depreciation & Amortization	(80,459)	(68,748)	*17%*	(140,129)	(40,030)	(35,277)	*13%*
Finance Income	175,760	144,921	*21%*	263,454	54,090	79,851	*-32%*
Finance Cost	(1,146)	(286)	*300%*	(540)	(560)	(128)	*336%*
Profit /(Loss) Before Tax	**455,598**	**436,340**	***4%***	**1,099,016**	**208,378**	**275,930**	***-24%***
Income Tax Reversal/(Expenses)	(122,306)	(116,211)	*5%*	(337,308)	(71,909)	(69,785)	*3%*
Profit/(Loss) for the Period	**333,292**	**320,129**	***4%***	**761,709**	**136,469**	**206,145**	***-34%***
Profit /(Loss) Attributable to :							
Owners of the Company	333,292	320,129		761,709	136,469	206,145	*-34%*
Profit/ (Loss) For the Period	**333,292**	**320,130**	***4%***	761,709	**136,469**	**206,145**	***-34%***
Other Comprehensive Income /(Loss)							
Gain/(Loss) on Equity Instruments Designated at FVTOCI	(24,565)	158,260	*-116%*	22,539	(54,276)	110,303	*-149%*
Actuarial Gain/(Loss) on Retirement Benefit Obligation	-	-		14,325	-	-	
Income Tax Effect on Actuarial Gain (Loss)	-	-		(4,298)	-	-	
Other Comprehensive Income/ (Loss) for the Period	(24,565)	158,260		32,566	(54,276)	110,303	
Total Comprehensive Income /(Loss)	**308,727**	**478,389**	***-35%***	**794,275**	**82,193**	**316,448**	***-74%***
Total Comprehensive Income/(Loss) Attributable to :							
Owners of the Company	308,727	478,389		794,275	82,193	316,448	
Total Comprehensive Income /(Loss) for the Period	**308,727**	**478,389**	***-35%***	**794,275**	**82,193**	**316,448**	***-74%***
Basic Earnings per Share	**152.46**	**146.44**	***4%***	**348.44**	62.43	94.30	***-34%***

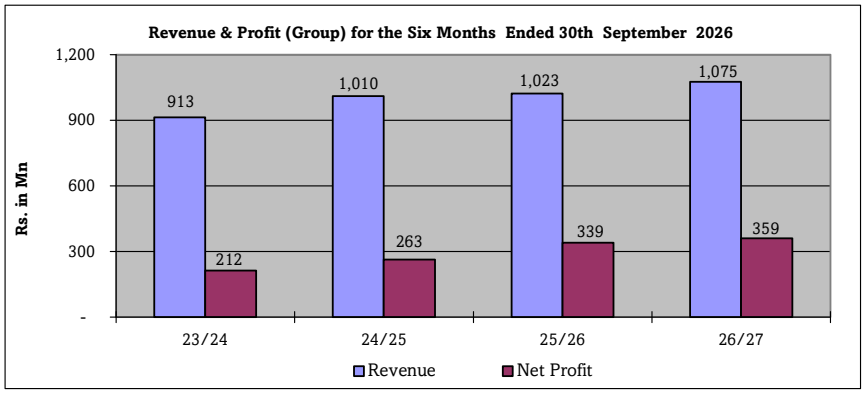
The above figures are provisional and subject to audit.
Figures in brackets indicate deductions.
The Notes 1 to 8 form an integral part of these Financial Statements.



THE NUWARA ELIYA HOTELS COMPANY PLC (GROUP)
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	Group						
	FOR THE SIX MONTHS ENDED				FOR THE THREE MONTHS ENDED		
	Unaudited			Audited			
	30.09.2026	30.09.2025	Var.	31.03.2026	30.09.2026	30.09.2025	Var.
	Rs.'000	*Rs.'000*		*Rs.'000*	Rs.'000	Rs.'000	
Revenue	**1,074,970**	**1,022,508**	***5%***	**2,450,197**	**571,328**	**577,843**	***-1%***
Cost of Sales	(197,139)	(181,583)	*9%*	(415,222)	(105,109)	(97,600)	*8%*
Gross Profit	**877,831**	**840,925**	***4%***	**2,034,975**	**466,219**	**480,243**	***-3%***
Other Income	23,824	12,382	*92%*	28,024	9,214	6,829	*35%*
Selling & Distribution Expenses	(86,655)	(89,165)	*-3%*	(187,213)	(46,266)	(47,874)	*-3%*
Administrative Expenses	(296,162)	(256,733)	*15%*	(589,697)	(148,585)	(130,888)	*14%*
Other Operating Expenses	(136,441)	(127,566)	*7%*	(260,608)	(71,079)	(64,115)	*11%*
Profit /(Loss) from Operations (EBITDA)	**382,397**	**379,842**	***1%***	**1,025,480**	**209,503**	**244,194**	***-14%***
Depreciation & Amortization	(88,042)	(76,037)	*16%*	(153,687)	(43,745)	(39,086)	*12%*
Finance Income	195,447	157,236	*24%*	292,254	60,268	85,738	*-30%*
Finance Cost	(1,227)	(339)	*262%*	(636)	(609)	(152)	*300%*
Profit /(Loss) Before Tax	**488,575**	**460,701**	***6%***	**1,163,410**	**225,417**	**290,694**	***-22%***
Income Tax Reversal/(Expenses)	(129,310)	(121,240)	*7%*	(351,002)	(76,474)	(72,335)	*6%*
Profit/(Loss) for the Period	**359,265**	**339,462**	***6%***	**812,408**	**148,943**	**218,359**	***-32%***
Profit /(Loss) Attributable to :							
Owners of the Company	352,556	334,467	*5%*	799,311	145,721	215,203	*-32%*
Non Controlling Interest	6,710	4,995	*34%*	13,098	3,223	3,156	*2%*
Profit/ (Loss) For the Period	**359,265**	**339,462**	***6%***	**812,408**	**148,943**	**218,359**	***-32%***
Other Comprehensive Income /(Loss)							
Gain/(Loss) on Equity Instruments Designated at FVTOCI	(24,565)	158,260	*-116%*	22,539	(54,276)	110,303	*-149%*
Actuarial Gain/(Loss) on Retirement Benefit Obligation	-	-		14,264	-	-	
Income Tax Effect on Actuarial Gain (Loss)	-	-		(4,285)	-	-	
Other Comprehensive Income/ (Loss) for the Period	(24,565)	158,260		32,518	(54,276)	110,303	
Total Comprehensive Income /(Loss)	**334,700**	**497,721**	***-33%***	**844,926**	**94,667**	**328,662**	***-71%***
Total Comprehensive Income/(Loss) Attributable to :							
Owners of the Company	327,991	492,726		831,841	91,445	325,507	
Non Controlling Interest	6,710	4,995		13,085	3,223	3,156	
Total Comprehensive Income /(Loss) for the Period	**334,700**	**497,721**	***-33%***	**844,926**	**94,667**	**328,662**	***-71%***
Basic Earnings per Share	**161.28**	**153.00**	***6%***	**365.64**	66.66	98.44	***-32%***

The above figures are provisional and subject to audit.
Figures in brackets indicate deductions.
The Notes 1 to 8 form an integral part of these Financial Statements.



THE NUWARA ELIYA HOTELS CO. PLC
STATEMENT OF CHANGES IN EQUITY
For the period ended 30th September 2026

COMPANY

	Stated Capital Rs '000	Revaluation Reserve Rs '000	Fair value reserve of Financial Assets at FVOCI Rs '000	Retained Earnings Rs '000	Total Equity Rs '000
Balance as at 1st April 2025	**335,210**	**2,051,665**	**89,708**	**3,677,271**	**6,153,854**
Profit/(Loss) for the Period	-	-	-	761,709	761,709
Other Comprehensive Income					
Gain (Loss) on Equity Instruments Designated at FVTOCI	-	-	22,539	-	22,539
Actuarial Gain/(Loss) on Retirement Benefit Obligation	-	-	-	14,325	14,325
Income Tax Effect on Actuarial Gain (Loss)	-	-	-	(4,298)	(4,298)
Total Comprehensive Income /(Loss)	**-**	**-**	**22,539**	**771,736**	**794,275**
Transferred to Retained Earnings		(59,562)		59,562	-
	-	**(59,562)**	**-**	**59,562**	**-**
Balance as at 31st March 2026	**335,210**	**1,992,103**	**112,246**	**4,508,571**	**6,948,130**
Balance as at 1st April 2026	**335,210**	**1,992,103**	**112,246**	**4,508,571**	**6,948,130**
Profit/(Loss) for the Period	-	-	-	333,292	333,292
Other Comprehensive Income					
Gain (Loss) on Equity Instruments Designated at FVTOCI	-	-	(24,565)	-	(24,565)
Total Comprehensive Income /(Loss)	**-**	**-**	**(24,565)**	**333,292**	**308,728**
Transferred to Retained Earnings	-	(34,019)	-	34,019	-
	-	**(34,019)**	**-**	**34,019**	**-**
Balance as at 30th September 2026	**335,210**	**1,958,084**	**87,681**	**4,875,884**	**7,256,859**

GROUP

	Attributable to the Equity Holders of the Parent Company						
	Stated Capital Rs '000	Revaluatio Reserve Rs '000	FV reserve of Financial Assets at FVOCI Rs '000	Retained Earnings Rs '000	Total Rs '000	Non Controlling Interest Rs '000	Total Equity Rs '000
Balance as at 1st April 2025	**335,210**	**2,221,207**	**89,707**	**3,703,061**	**6,349,185**	**222,724**	**6,571,908**
Profit/(Loss) for the Period	-	-	-	799,311	799,311	13,098	812,408
Other Comprehensive Income							
Gain (Loss) on Equity Instruments Designated at FVTOCI	-	-	22,539	-	22,539	-	22,539
Actuarial Gain/(Loss) on Retirement Benefit Obligation	-	-		14,280	14,280	(16)	14,264
Income Tax Effect on Actuarial Gain (Loss)	-	-		(4,289)	(4,289)	3	(4,285)
Total Comprehensive Income /(Loss)	**-**	**-**	**22,539**	**809,302**	**831,841**	**13,085**	**844,926**
Transferred to Retained Earnings	-	(59,562)	-	59,562	-	-	-
Balance as at 31st March 2026	**335,210**	**2,161,645**	**112,246**	**4,571,924**	**7,181,025**	**235,809**	**7,416,833**
Balance as at 1st April 2026	**335,210**	**2,161,645**	**112,246**	**4,571,924**	**7,181,025**	**235,809**	**7,416,833**
Profit/(Loss) for the Period	-	-	-	352,556	352,556	6,710	359,265
Other Comprehensive Income						-	
Income Tax Effect on Surplus on Revaluation of Land and Buildings	-	-	-	-	-	-	-
Gain (Loss) on Equity Instruments Designated at FVTOCI	-	-	(24,565)	-	(24,565)	-	(24,565)
Total Comprehensive Income /(Loss)	**-**	**-**	**(24,565)**	**352,556**	**327,991**	**6,710**	**334,700**
Transferred to Retained Earnings	-	(34,019)	-	34,019	-	-	-
Balance as at 30th September 2026	**335,210**	**2,127,626**	**87,681**	**4,958,499**	**7,509,016**	**242,518**	**7,751,534**

The Notes 1 to 8 form an integral part of these Financial Statements.

THE NUWARA ELIYA HOTELS CO. PLC
STATEMENT OF CASH FLOWS
For the period ended 30th September 2026

	Company			Group		
	Unaudited		Audited	Unaudited		Audited
	30.09.2026 Rs.'000	30.09.2025 Rs.'000	31.03.2026 Rs. '000	30.09.2026 Rs.'000	30.09.2025 Rs.'000	31.03.2026 Rs. '000
Cash Flows from Operating Activities						
Profit/(Loss) Before Tax	**455,598**	**436,340**	**1,099,016**	**488,575**	**460,701**	**1,163,410**
Adjustments for:						
Depreciation of Property, Plant and Equipment	78,401	67,211	137,056	85,384	73,815	149,740
Amortization of Intangible Assets	1,549	1,537	3,073	1,549	1,621	3,160
Expected Credit Losses on Trade Debtors	(1,652)	831	1,033	(1,652)	831	1,033
Depreciation of Right-of-Use Assets	941	-	-	1,541	600	1,200
Write Back of Unclaimed Dividends	-	-	(974)	-	-	(974)
Provision for Retirement Benefit Obligation	5,611	5,973	12,690	6,073	6,393	14,060
Interest Expenses	1,146	286	540	1,227	339	636
Interest Income	(142,357)	(105,413)	(216,250)	(156,988)	(117,388)	(240,455)
Dividend Income	(3,903)	(3,351)	(6,224)	(3,903)	(3,351)	(6,224)
(Gain)/Loss of Currency Exchange	(26,936)	(8,778)	(33,126)	(31,992)	(8,778)	(37,721)
Fair Value (Gain) / Loss on Biological Assets	539	(61)	(1,444)	539	(61)	(1,444)
(Gain)/ Loss on Equity Investments FVTPL	(6,467)	(30,731)	(14,625)	(6,467)	(30,731)	(14,625)
(Profit)/ Loss from Disposal of Property, Plant and Equipment	(1,374)	-	29	(1,374)	-	29
Operating Profit Before Working Capital Changes	**361,096**	**363,844**	**980,794**	**382,512**	**383,991**	**1,031,825**
Decrease/(Increase) in Inventories	7,299	1,286	(17,416)	6,772	1,603	(17,262)
Decrease/(Increase) in Trade and Other Receivable	50,094	59,022	75,451	49,430	55,994	76,133
Increase/(Decrease) in Contract Liabilities	(10,615)	(8,808)	5,153	(10,805)	(8,743)	5,240
Increase/(Decrease) in Trade and Other Payables	(80,227)	(69,581)	65,417	(80,672)	(66,288)	70,353
Cash Generated From Operations	**327,647**	**345,763**	**1,109,399**	**347,237**	**366,557**	**1,166,288**
Income Tax Paid	(185,312)	(237,942)	(418,081)	(200,423)	(241,501)	(426,526)
Interest Paid	(1,146)	(286)	(540)	(1,227)	(339)	(636)
Retirement Benefit Obligation Paid	(3,464)	(1,127)	(1,901)	(3,636)	(1,127)	(1,901)
Net Cash from Operating Activities	**137,726**	**106,408**	**688,877**	**141,951**	**123,590**	**737,224**
Cash Flows from / (Used in) Investing Activities						
Purchase of Property, Plant & Equipment	(75,414)	(88,270)	(327,844)	(78,940)	(89,925)	(331,175)
Proceeds from Disposal of Property, Plant & Equipment	1,400	-	-	1,400	-	-
Acquisition of Intangible Assets	-	(338)	(338)	-	(338)	(338)
Dividend Received	3,903	3,351	6,224	3,903	3,351	6,224
Interest Received	94,817	100,905	213,468	111,654	117,603	236,408
Purchase of Biological Assets	-	(19)	(19)	-	(19)	(19)
Sale of Biological Assets	26	-	624	26	-	624
Investment in Fixed Deposits	(234,756)	(279,416)	(815,262)	(254,606)	(313,525)	(886,572)
Upliftment of Fixed Deposits	55,370	113,499	201,269	55,370	113,499	201,268
Net Cash Flows Used in Investing Activities	**(154,654)**	**(150,287)**	**(721,878)**	**(161,193)**	**(169,354)**	**(773,580)**
Cash Flows from / (Used in) Financing Activities						
Lease Payment	(1,489)	-	-	(1,489)	-	-
Net Cash from /(Used) in Financing Activities	(1,489)	-	-	(1,489)	-	-
Net (Decrease) / Increase in Cash & Cash Equivalents	**(18,418)**	**(43,879)**	**(33,000)**	**(20,731)**	**(45,764)**	**(36,355)**
Net Cash & Cash Equivalents at the Beginning of the Year	45,218	78,218	78,218	54,926	91,281	91,281
Net Cash & Cash Equivalents at the End of the Period	**26,801**	**34,339**	**45,218**	**34,196**	**45,517**	**54,926**
NET CASH AND CASH EQUIVALENTS						
Components of Cash and Cash Equivalents						
Cash and Cash Equivalents	77,963	63,260	88,246	87,710	74,557	97,954
Bank Overdraft	(51,162)	(28,921)	(43,028)	(53,514)	(29,040)	(43,028)
Net Cash & Cash Equivalents at the End of the Period	**26,801**	**34,339**	**45,218**	**34,196**	**45,517**	**54,926**

The Notes 1 to 8 form an integral part of these Financial Statements.

THE NUWARA ELIYA HOTELS CO. PLC
NOTES TO THE FINANCIAL STATEMENTS

1. Corporate Information

The Nuwara Eliya Hotels Co. PLC is a public limited liability company incorporated and domiciled in Sri Lanka listed on the Colombo Stock Exchange (CSE). The Interim Financial Statements of the Company and the Group for the 6 months ended 30th September 2026 were authorised for issuing by the Board of Directors on 09th November 2026

2. Basis of Preparation

The Interim Financial Statements of the Company and the Group have been prepared on the basis of the same accounting policies and methods of computation applied for the year ended 31st March 2026 are in compliance with the LKAS 34 - Interim Financial Reporting.

3. Basis of Consolidation

The Group accounts comprise the consolidation of accounts of the Nuwara Eliya Hotels Co. PLC (The Company) and the subsidiary, Fair View Hotel (Pvt) Ltd. Intercompany balances, transactions and any unrealized gains, arising from inter company transactions are eliminated in preparing the Consolidated Financial Statements.

4. Equity Instruments Designated at Fair Value Through OCI

Equity Instrument Designated at Fair Value Through OCI, reflected under Non-Current Financial Assets is stated at market price as at 30th September 2026.

5. Share Information

5.1 The Public Share Holders as at 30th September 2026 was 749 holding 10.76% - (30th September 2025 - 10.76%).The Company is compliant with the minimum public holding requirement under option 1 of 7.13.1(b)

5.2 Float Adjusted Market Capitalisation as at 30th September 2026 was Rs. 1,030,842,464.00

5.3 Directors' Shareholding

As at	30.09.2026	
Ordinary Shares	**No. of Shares held**	**%**
Mr. J H P Ratnayeke	327	0.01%
Mr. G G Ondaatjie	238,088	10.89%
Ms. A M Ondaatjie	219,737	10.05%
Mr. T J Ondaatjie	219,737	10.05%
Mr. M K K K B Galagoda	-	0.00%
Mr. S K Abeysundara	-	0.00%
Mr. G H R Fernando	-	0.00%
Mr. S M S S Bandara	-	0.00%
Ms. H M S Herath	-	0.00%
Mr. A M Iddamalgoda	-	0.00%

5.4 Twenty Largest Shareholders

As at	30.09.2026	
	No. of Shares held	**%**
Mercantile Investments and Finance PLC	571,068	26.12%
Nilaveli Beach Hotels (Pvt) Ltd	443,390	20.28%
G G Ondaatjie	238,088	10.89%
A M Ondaatjie	219,737	10.05%
T J Ondaatjie	219,737	10.05%
Tangerine Tours (Pvt) Ltd	150,230	6.87%
Security Ceylon (Pvt) Ltd	66,372	3.04%
Mercantile Fortunes (Pvt) Ltd	40,816	1.87%
J B Cocoshell (Pvt) Ltd	40,174	1.84%
The Ceylon Investors (Pvt) Ltd	28,946	1.32%
D Grimshaw	27,797	1.27%
C G Senanayake	24,789	1.13%
G A G Punchihewa	12,860	0.59%
D P Navaratnam	10,965	0.50%
M P D Cooray	8,978	0.41%
A D Dadabhoy	5,646	0.26%
S Abishek	4,254	0.19%
N H V Perera	3,341	0.15%
U I Suriyabandara	3,209	0.15%
E G Negris (Deceased)	2,823	0.13%

5.5 Stated Capital

Stated Capital is represented by shares in issue as given below.

	30.09.2026		30.09.2025	
	Number	**Rs.**	Number	Rs.
Ordinary Shares	**2,186,040**	**335,151,740**	2,186,040	335,151,740
7% Cumulative Participating Preference Shares	**5,800**	**58,000**	5,800	58,000
	2,191,840	**335,209,740**	2,191,840	335,209,740

The holders of Preference shares are entitled to a fixed dividend of 7% per annum.

5.6 Net Assets per Share

Net assets per share have been calculated, for all periods, based on the number of shares in issue as at 30.09.2026.

5.7 Earning per Share

Earnings per share has been calculated by dividing profit attributable to ordinary equity holders by the weighted number of ordinary shares outstanding during the year.

5.8 Market Price of The Nuwara Eliya Hotels Co. PLC for the Six Months Ended

		30.09.2026		30.09.2025
Highest Market Value per Share	Rs.	**4,480.00**	Rs.	4,740.00
Lowest Market Value per Share	Rs.	**4,010.50**	Rs.	2,610.00
Closing Market Value per Share	Rs.	**4,382.50**	Rs.	4,520.00
Last Traded Market Price per Share	Rs.	**4,335.00**	Rs.	4,405.00

6. Seasonality of Operation

There was no seasonality/cyclicality impact on the operations of the company which need to be disclosed.

7. Contingent Liabilities

The Company has contingent liabilities in respect of legal claims arising in the ordinary course of business. Based on currently available information and legal advice, The Directors believe that the ultimate resolution of these matters is unlikely to result in a material adverse impact on the Company's financial position, results of operations, or liquidity Accordingly, no provision has been recognized in the financial statements as of 30th September 2026.

As at the reporting date, there were no material contingent liabilities other than those disclosed below:

Institution	***Nature of the Claim***	***Case Number***
Labour Tribunal	Claim for reinstatement and compensation.	09/NE/05/2025
Labour Tribunal	Claim for reinstatement and compensation.	09/NE/06/2025
Labour Tribunal	Claim for reinstatement and compensation.	09/NE/07/2025

Although the outcomes of the above legal proceedings cannot be predicted with certainty, the Directors are of the opinion that no material liability is likely to arise.

In addition, the Municipal Council has made a claim amounting to 0.6% of the Company's turnover for the issuance of trade licenses for the financial years 2023,2024,2025 and 2026. The Company disputes this claim and legal proceedings are currently ongoing at the Nuwara Eliya Magistrate Court. As of 30th September 2026, the estimated contingent liability in respect of this matter is Rs. 42.83 million.

8. Events Occurring After the Reporting Date

Subsequent to the date of financial position, no circumstances have arisen which would require adjustment to or disclosure in the Financial Statements.