citrus

CITRUS LEISURE PLC

Interim Financial Statements
For the Year Ended 31 Mar 2026

Citrus Leisure PLC and Its Subsidiaries

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Group					
	Quarter ended 31 March			Year Ended 31 March		
	2026 Unaudited Rs.'000	2025 Unaudited Restated Rs.'000	Variance %	2026 Unaudited Rs.'000	2025 Unaudited Restated Rs.'000	Variance %
Revenue from contracts with customers	784,053	707,477	11%	2,286,520	2,282,887	0%
Cost of sales	(209,232)	(206,568)	1%	(750,541)	(794,722)	(6%)
Gross profit	574,821	500,909	15%	1,535,979	1,488,165	3%
Other operating income	10,654	42,065	(75%)	21,985	96,433	(77%)
Administrative expenses	(240,468)	(175,030)	37%	(873,754)	(681,439)	28%
Operating expenses	(195,998)	(159,720)	23%	(661,864)	(687,244)	(4%)
Selling and marketing expenses	(20,535)	(12,069)	70%	(66,039)	(85,762)	(23%)
Operating profit/(loss)	128,474	196,155	(35%)	(43,693)	130,153	(134%)
Finance expenses	(77,085)	(91,005)	(15%)	(307,257)	(426,827)	(28%)
Finance income	2,375	8,199	(71%)	10,258	18,221	(44%)
Share of associate company's profit/(loss), (net of tax)*	(1,034)	30,533	(103%)	40,696	24,755	64%
Profit/ (Loss) before tax	52,730	143,882	(63%)	(299,996)	(253,698)	18%
Income tax reversal / (Expenses)	(26,758)	5,649	(574%)	157,802	4,800	3188%
Profit/ (Loss) for the period/ year	25,972	149,531	(83%)	(142,194)	(248,898)	(43%)
Attributable to:						
Equity holders of the parent company	8,951	54,964	(84%)	(102,753)	(198,016)	(48%)
Non-controlling interests	17,021	94,568	(82%)	(39,441)	(50,881)	(22%)
	25,972	149,532	(83%)	(142,194)	(248,897)	(43%)
Other comprehensive income/(loss)						
Other comprehensive income not to be reclassified to income statement in subsequent periods						
Revaluation gain on lands and buildings	261,599	135,769		261,599	135,769	
Income tax effect on revaluation of land and buildings	(78,480)	(40,731)		(78,480)	(40,731)	
Actuarial losses on defined benefit plan	(10,536)	920		(10,536)	920	
Income tax effect on defined benefit plan	1,304	(209)		1,304	(209)	
Share of other comprehensive income of associate	4,127	1,131		5,359	1,131	
Total Other Comprehensive Income/ (Loss) for the period/ year, net of tax	178,014	96,880		179,246	96,880	
Total comprehensive loss for the period/ year net of tax	203,986	246,412		37,052	(152,017)	
Attributable to:						
Equity holders of the parent company	3,250	102,201		(107,668)	(150,781)	
Non-controlling interests	200,735	144,213		144,719	(1,236)	
	203,985	246,412		37,051	(152,017)	
Basic profit/(loss) per share - Basic (Rs.)	0.01	0.03		(0.16)	(0.36)	

*Only the published numbers of share of associate profit/(loss) as at date has been considered.

Citrus Leisure PLC and Its Subsidiaries

STATEMENT OF COMPREHENSIVE INCOME

	Company					
	Quarter ended 31 March			Year Ended 31 March		
	2026 Unaudited Rs.'000	2025 Audited Rs.'000	Variance %	2026 Unaudited Rs.'000	2025 Audited Rs.'000	Variance %
Revenue	47,795	52,819	(10%)	136,452	125,782	8%
Cost of sales	-	-		-	-	
Gross profit	47,795	52,819	(10%)	136,452	125,782	8%
Other income	2,040	2,119	(4%)	8,970	7,494	20%
Administrative expenses	(30,149)	(36,334)	(17%)	(134,562)	(104,148)	29%
Operating expenses	(14,817)	(10,303)	44%	(57,045)	(65,321)	(13%)
Selling and marketing expenses	-	-		(143)	(57)	
Operating Profit/ (Loss)	4,869	8,301	(41%)	(46,328)	(36,250)	28%
Finance cost	(1,556)	(7,051)	(78%)	(12,010)	(51,805)	(77%)
Finance income	8,165	17,749	(54%)	32,170	79,169	(59%)
Loss before Tax	11,478	18,999	(40%)	(26,168)	(8,886)	194%
Income tax reversal / (Expenses)	-	-		-	-	
Profit/ (Loss) for the period/ year	11,478	18,999	(40%)	(26,168)	(8,886)	194%
Other comprehensive income/(loss)						
Items that will never be reclassified to profit or loss						
Actuarial losses on defined benefit plan	(6,190)	224		(6,190)	224	
Deferred tax effect on actuarial gains on defined benefit pl	-	-		-	-	
Other comprehensive income/(loss) for the period/year, net of tax	(6,190)	224		(6,190)	224	
Total comprehensive loss for the period/year, net of tax	5,288	19,223	(72%)	(32,358)	(8,662)	274%
Basic profit/(loss) per share - Basic (Rs.)	0.02	(0.03)		(0.04)	(0.01)	

Citrus Leisure PLC and Its Subsidiaries

STATEMENT OF FINANCIAL POSITION

As at	Group		Company	
	31 Mar 2026	31 Mar 2025	31 Mar 2026	31 Mar 2025
	Unaudited	Unaudited Restated	Unaudited	Audited
	Rs.'000	Rs.'000	Rs.'000	Rs.'000
ASSETS				
Non-current assets				
Property, plant and equipment	7,312,118	7,154,684	4,733	4,213
Investment properties	639,267	639,267	-	-
Right-of-use assets	193,986	77,486	64,041	50,231
Investments in subsidiaries	-	-	4,340,765	4,559,515
Investment in associate	2,315,612	2,269,557	-	-
Other receivables - related parties	-	-	115,930	325,514
Deferred tax assests	53,199	31,087	-	-
	10,514,182	10,172,080	4,525,469	4,939,472
Current assets				
Inventories	68,420	59,884	-	-
Trade and other receivables	279,383	369,321	470,480	194,069
Advances and prepayments	144,918	54,042	5,113	4,057
Other current financial assets	15,908	13,501	-	-
Tax receivables	17,389	16,703	11,294	11,153
Cash and bank balances	115,699	232,625	26,596	44,259
	641,717	746,078	513,483	253,538
Total assets	11,155,899	10,918,158	5,038,952	5,193,011
EQUITY AND LIABILITIES				
Capital and reserves				
Stated capital	4,845,263	4,845,263	4,845,263	4,845,263
Revaluation reserve	1,996,542	1,876,190	-	-
Retained earnings/(loss)	(4,077,530)	(3,589,690)	(197,735)	(165,378)
Equity attributable to equity holders of the parent	2,764,275	3,131,764	4,647,528	4,679,885
Non-controlling interest	2,840,004	2,126,832	-	-
Total equity	5,604,279	5,258,595	4,647,528	4,679,885
Non-current liabilities				
Deferred tax liability	1,233,198	1,292,533	-	-
Retirement benefit obligation	84,175	63,257	30,870	21,514
Interest bearing loans and borrowings	2,526,757	2,406,929	-	-
Advance received for leasehold rights	-	-	148,813	150,606
Lease liabilities	70,515	-	14,682	-
Other payables - related parties	1,404	-	19,561	19,327
	3,916,049	3,762,719	213,926	191,447
Current liabilities				
Trade and other payables	1,051,907	1,030,294	164,764	321,678
Interest bearing loans and borrowings	481,294	772,522	12,734	-
Lease liabilities	75,630	4,062	-	-
Contract liabilities	26,740	87,509	-	-
Other payables - related parties	-	-	-	-
Tax payables	-	2,457	-	-
	1,635,571	1,896,843	177,498	321,678
Total equity and liabilities	11,155,899	10,918,158	5,038,952	5,193,011

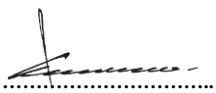
These Financial Statements are in compliance with the requirements of the Companies Act No. 7 of 2007.



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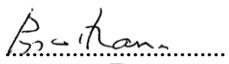
Kaushika Ranasinghe
Group Head of Finance

The Board of Directors is responsible for these Financial Statements. Signed for and on behalf of the Board by;



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P C B Talwatte
Director/ Group CEO



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P L P Withana
Director

31 May 2026
Colombo

Citrus Leisure PLC and Its Subsidiaries

STATEMENT OF CHANGES IN EQUITY

GROUP	Attributable to equity holders of the parent				Non-controlling Interest	Total Equity
	Stated capital	Revaluation Reserve	Retained Earnings	Total		
	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Balance as at 01 April 2024	3,256,173	1,829,640	(3,236,783)	1,849,030	943,274	2,792,304
Prior period correction — Deferred Tax (Unaudited Restated)	-	-	100,066	100,066	14,862	114,928
Adjusted Balance 01 April 2024 (Unaudited Restated)	3,256,173	1,829,640	(3,136,717)	1,949,096	958,136	2,907,232
Loss for the period	-	-	(198,016)	(198,016)	(50,881)	(248,897)
Other Comprehensive Income, Net of Tax	-	46,550	685	47,235	49,645	96,880
Total comprehensive loss for the period, net of tax	-	46,550	(197,331)	(150,781)	(1,236)	(152,017)
Transactions with Equity Holders, Recognised Directly in Equity						
Issue of shares	1,589,090	-	-	1,589,090	-	1,589,090
Share issue to non-controlling interest	-	-	-	-	250,032	250,032
Adjustment on changes to non-controlling interest in subsidiaries	-	-	(255,642)	(255,642)	919,900	664,258
Total Transactions with Equity Holders	1,589,090	-	(255,642)	1,333,448	1,169,932	2,503,380
Balance as at 31 March 2025 (Unaudited Restated)	**4,845,263**	**1,876,190**	**(3,589,690)**	**3,131,763**	**2,126,832**	**5,258,595**
Balance as at 01 April 2025	4,845,263	1,876,190	(3,589,690)	3,131,763	2,126,832	5,258,595
Loss for the period	-	-	(102,753)	(102,753)	(39,441)	(142,194)
Other Comprehensive Income , Net of Tax		120,353	(9,030)	111,323	67,923	179,246
Total comprehensive loss for the period, net of tax	-	120,353	(111,783)	8,570	28,482	37,052
Transactions with Equity Holders, Recognised Directly in Equity						
Share of other comprehensive income of associate	-			-		-
Adjustment on changes to non-controlling interest in subsidiaries	-	-	(376,057)	(376,057)	684,690	308,633
Total Transactions with Equity Holders	-	-	(376,057)	(376,057)	684,690	308,633
Balance as at 31 March 2026	**4,845,263**	**1,996,543**	**(4,077,530)**	**2,764,276**	**2,840,004**	**5,604,280**

COMPANY	Stated Capital	Retained Earnings	Total Equity
	Rs.'000	Rs.'000	Rs.'000
Balance as at 01 April 2024	3,256,173	(156,716)	3,099,457
Total comprehensive loss for the period, net of tax	-	(8,662)	(8,662)
Issue of shares	1,589,090	-	1,589,090
Balance as at 31 March 2025	**4,845,263**	**(165,378)**	**4,679,885**
Balance as at 01 April 2025	4,845,263	(165,378)	4,679,885
Total comprehensive loss for the period, net of tax	-	(32,358)	(32,358)
Balance as at 31 March 2026	**4,845,263**	**(197,736)**	**4,647,527**

Note: The above figures are not audited.

Citrus Leisure PLC and Its Subsidiaries

STATEMENT OF CASH FLOW

	Group		Company	
	Year Ended 31 March		Year Ended 31 March	
	2026 Unaudited Rs.'000	2025 Audited Rs.'000	2026 Unaudited Rs.'000	2025 Audited Rs.'000
Cash flows from/(used in) operating activities				
Loss before income tax expense	(299,996)	(253,698)	(26,168)	(8,886)
Adjustments for :				
Depreciation	193,285	199,173	1,376	1,396
Amortization of intangible assets	-	1,420	-	-
Depreciation of right-of-use assets	53,402	71,061	5,141	4,626
Deferred income on amortization of lease right	-	-	(1,793)	(1,793)
Fair value (gain)/ loss on financial assets at fair value	(2,396)	(4,956)	-	(2,033)
Finance costs	309,207	426,827	12,010	51,805
Finance income	(8,803)	(12,727)	(32,170)	(77,136)
Provision for defined benefit plans	15,661	14,576	5,127	4,720
Gain on disposal of property, plant & equipment	202	(26,638)	(5)	-
Impairment of trade receivables	(1,312)	6,268	-	161
Dividend Income	(1,010)	(538)	-	-
(Gain)/ Loss on disposal of shares	-	(46,831)	1,095	1,235
Share of (profit)/ loss from investment in associate	(40,696)	(24,755)	-	-
Operating loss before working capital changes	217,544	349,182	(35,387)	(25,905)
(Increase)/decrease in inventories	(8,536)	8,286	-	-
(Increase)/decrease in trade and other receivables	124,210	(32,244)	(245,746)	(81,770)
(Increase)/decrease in advances & prepayments	(91,017)	(14,780)	(1,196)	(620)
Increase/(decrease) in contract liabilities	(60,769)	62,149	-	-
(Increase)/decrease in trade tax	-	(5,365)	-	(6,850)
Increase/(decrease) in trade and other payables	(197,693)	(1,550,888)	(167,400)	(1,125,960)
Cash generated from /(used in) operations	(16,261)	(1,183,660)	(449,729)	(1,241,105)
Finance cost paid	(288,977)	(418,899)	(754)	(51,805)
Tax paid	(2,559)	-	-	-
Defined benefit plan cost paid	(5,279)	(10,148)	(1,960)	(3,480)
Net cash flow from/(used in) operating activities	(313,076)	(1,612,707)	(452,443)	(1,296,390)
Cash flows from/(used in) investing activities				
Purchase and constructions of property, plant & equipment	(89,355)	(23,875)	(1,924)	(2,284)
Proceeds from disposal of property, plant and equipment	33	38,303	33	-
Invesment in subsidiary	-	-	-	(1,172,220)
Net proceed from disposal of subsidiary's shares	308,633	664,258	217,655	163,265
Finance income received	4,749	12,726	1,504	79,169
Dividend received	1,010	538	-	-
Net cash flows from/(used in) investing activities	225,070	691,950	217,268	(932,070)
Cash flows from/(used in) financing activities				
Proceeds from interest bearing loans and borrowings	266,500	371,811	-	-
Repayment of interest bearing loans and borrowings	(299,380)	(1,008,658)	-	-
Net Finance from/(to) related parties	177,841	-	209,818	680,575
Payments under lease liabilities	(35,362)	(61,725)	(5,040)	(4,954)
Proceed from issue of shares	-	1,589,091	-	1,589,091
Proceeds from shares issue to non-controlling shareholders	-	250,032	-	-
Net cash flows used in financing activities	109,599	1,140,551	204,778	2,264,712
Net increase / (decrease) in cash and cash equivalents	21,593	219,794	(30,397)	36,252
Cash and cash equivelents at the beginning of the year	(54,883)	(274,677)	44,259	8,006
Cash and cash equivelents at the end of the period (Note A)	(33,290)	(54,883)	13,862	44,258
Note A				
Analysis of Cash and cash equivalents				
Cash in hand and cash at bank	73,175	161,333	4,307	23,331
Short term deposits with original maturity less than three months	42,525	71,292	22,289	20,927
Bank overdrafts	(148,990)	(287,508)	(12,734)	-
Total cash and cash equivalents	(33,290)	(54,883)	13,862	44,258

1 Corporate Information

Citrus Leisure PLC, is a public limited liability company incorporated and domiciled in Sri Lanka and whose shares are listed in the Colombo Stock Exchange and publicly traded.

2 Interim Condensed Financial Statements

The financial statements for the twelve months ended 31 March 2026, includes “the Company” referring to Citrus Leisure PLC, as the holding company and “the Group” referring to the companies whose accounts have been consolidated therein.

3 Approval of Financial Statements

The interim condensed financial statements of the Group and the Company for the twelve months ended 31 March 2026 were authorised for issue by the Board of Directors on 31 May 2026.

4 Basis of preparation and Group's accounting policies

The interim condensed consolidated financial statements for the twelve months ended 31 March 2026 have been prepared in accordance with LKAS 34 Interim Financial Reporting.

The interim condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual consolidated financial statements as at 31 March 2026.

The presentation and classification of the financial statements of the previous period have been amended, where relevant, for better presentation and to be comparable with those of the current period.

The interim condensed financial statements are presented in Sri Lankan Rupees (LKR) and all values are rounded to the nearest thousand except when otherwise indicated.

5 Events Subsequent to the Reporting Date

There have been no events subsequent to the reporting date, which require disclosure in the interim condensed financial statements.

6 Contingencies

There has not been a significant change in the nature of the contingent liabilities, which were disclosed in the Annual Report for the year ended 31 March 2025.

7 Comparative Figures

Where necessary, comparative figures have been re-stated to conform with SLFRS/LKAS.

8 Deferred Tax

The Company reviewed the deferred tax position during the quarter and have appropriately adjusted amounts to reflect the position as of the period end.

9 Deferred Tax Adjustment

As at 31 Mar 2026, a computational error was identified in the calculation of the deferred tax liability.
The adjustment has been corrected retrospectively for the financial years 2024 and 2025 in accordance with LKAS 08 – Accounting Policies, Changes in Accounting Estimates and Errors.

10 Share information

10.1 Basic earnings/(loss) per share

For the quarter ended 31st March	Group		Company	
	2026 Rs.	2025 Rs.	2026 Rs.	2025 Rs.
Basic profit/(loss) per share	0.01	0.03	0.02	(0.03)

10.2 Net assets per share

Net assets per share have been calculated, for all periods, based on the number of shares in issue as at 31st March

As at	Group		Company	
	2026 Rs.	2025 Rs.	2026 Rs.	2025 Rs.
Net assets per share	4.28	4.61	7.20	7.25

10.3 Market Price Per Share (Rs.)

The Company's highest, lowest and last traded market price is as given below:

For the quarter ended 31st March	2026		2025	
	Date	Price (Rs.)	Date	Price (Rs.)
Highest	19.01.2026	5.20	02.01.2025	4.60
Lowest	23.03.2026	3.50	28.03.2025	3.90
Last Traded	31.03.2026	3.70	28.03.2025	3.90

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10.4 Stated Capital

Stated capital is represented by the number of shares in issue as given below:

As at	31 Mar 2026		31 Mar 2025	
	Number	Rs.	Number	Rs.
Issued and fully-paid - ordinary shares				
As at the beginning of the year	645,584,677	4,845,263,471	645,584,677	4,845,263,471
Issue of shares	-	-	-	-
Issued and fully-paid - ordinary shares	645,584,677	4,845,263,471	645,584,677	4,845,263,471

10.5 The percentage of the shares held by public as at 31 March 2026 was 32.5177% (As at 31 March 2025 was 27.09%) and the number of public shareholders was 5,506 (As at 31 March 2025 was 5,227).
The Float Adjusted Market Capitalisation of the Company as at 31 March 2026 is Rs. 776,738,121.40 and the Company falls under Option 5 of Rule 7.13.1.(i) (a) of the Listing Rules of the CSE.

10 Share information (cont.)

10.6 Directors' shareholdings

The number of shares held by the Board of Directors and the CEO (including their spouses) are as given below:

Director Name	As at 31 Mar 2026	As at 31 Mar 2025
Ms.V. S. F. Amunugama	30,240	30,240
Mr. S.A. Ameresekere	-	-
Mr. P. C. B. Talwatte (Chief Executive Officer)	-	-
Mr. S. M. A. D. S. Sugathapala	-	-
Mr. Rajinda G Seneviratne - Shares held in the following manner		
Seylan Bank PLC / Mr. R.G Seneviratne	248,665	248,665
Ms. K K Keshini Goonetilleke Seneviratne & Mr. R.G Seneviratne	5,900	5,900
Mr. J. M. B. Pilimatalawwe	-	-
Mr. P.L.P. Withana	-	-
Mr. P.N. Mahawatte	-	-
Mr. S. P. S. Ranatunga	-	-
Mr. S.H.C.D Karunarathne	-	-

10.7 Twenty largest shareholders of the Company is as given below:

Serial No.	Shareholder	As at 31 Mar 2026 Number of Shares	%
1	George Steuart & Co Ltd A/C No 01	433,535,779	67.15%
2	Senkadagala Finance Plc/S.M.D.N.P.Banda	11,000,050	1.70%
3	Vallibel One Plc	8,377,563	1.30%
4	Hatton National Bank Plc/Phantom Investments (Private) Limited	7,063,819	1.09%
5	Mr. S.N.C.W.M.B.C. Kandegedara	6,352,561	0.98%
6	Merchant Bank Of Sri Lanka & Finance Plc 01	5,750,000	0.89%
7	Mr. L.D.N. Nayana	4,975,000	0.77%
8	Seylan Bank Plc/A.C.Senanka	4,589,483	0.71%
9	Mr. B.C.J. Nanayakkara	4,295,114	0.67%
10	Mr. P.W.T.D.D. Fernando	3,700,000	0.57%
11	Royal Ceramics Lanka Plc.	2,768,276	0.43%
12	Commercial Bank Of Ceylon Plc/S.Vasudevan	2,054,436	0.32%
13	Mr. L.H.L.T.D. Haradasa	2,000,223	0.31%
14	Mr. A.N. Handunpathirana	1,961,585	0.30%
15	Dfcc Bank Plc/P. Muralitharan	1,897,012	0.29%
16	Seylan Bank Plc/Jayantha Dewage	1,731,055	0.27%
17	Mr. W.R.S. Young	1,605,053	0.25%
18	Corona T Stores (Private) Limited	1,585,331	0.25%
19	Mr. W.V.N.B. Weragoda	1,547,161	0.24%
20	People S Leasing And Finance Plc/M.K.P.N.A.Perera	1,447,226	0.22%
	Sub Total	**508,236,727**	**78.73%**
	Others	**137,347,950**	**21.27%**
	Total	**645,584,677**	**100.00%**

CORPORATE INFORMATION

NAME OF COMPANY
Citrus Leisure PLC

LEGAL FORM
The shares of the company are listed on the Colombo Stock Exchange of Sri Lanka.

COMPANY REGISTRATION NO.
PQ 211

REGISTERED OFFICE
No: 56/1, Kynsey Road, Colombo 08.
Telephone : 0117 755 388
E-mail : direct@citrusleisure.com
Website : www.citrusleisure.com

BOARD OF DIRECTORS
Mr. S.P.S. Ranathunga (Chairman)
Mr. P. C. B. Talwatte
Mr. S.M.A.D.S. Sugathapala
Ms.V.S.F. Amunugama
Mr. S.A. Ameresekere
Mr. R.G. Seneviratne
Mr. J.M.B. Pilimatalawwe
Mr. P.L.P. Withana
Mr. P.N. Mahawatte
Mr. S.H.C.D Karunarathne

CHIEF EXECUTIVE OFFICER
Mr. P. C. B. Talwatte

AUDIT COMMITTEE
Mr. P.L.P. Withana (Chairman)
Mr. S.P.S. Ranatunga
Mr. P.N. Mahawatte

REMUNERATION COMMITTEE
Mr. P.N. Mahawatte (Chairman)
Mr. P.L.P. Withana
Mr. S.A. Ameresekere

NOMINATION COMMITTEE
Mr. P.N. Mahawatte (Chairman)
Mr. S.P.S. Ranatunga
Mr. J.M.B. Pilimatalawwe

RELATED PARTY TRANSACTIONS REVIEW COMMITTEE
Mr. P.L.P. Withana (Chairman)
Mr. S.P.S. Ranatunga
Mr. S.A. Ameresekere

COMPANY SECRETARIES
P W Corporate Secretarial (Pvt) Ltd.
No.3/17, Kynsey Road, Colombo 08.

COMPANY REGISTRARS
Central Depository Systems (Pvt) Limited
Ground Floor, M & M Center
341/5, Kotte Road, Rajagiriya.

AUDITORS
Ernst & Young
Chartered Accountants
Rotunda Towers, 109, Galle Road Colombo 03.

BANKERS
Sampath Bank PLC
Commercial Bank of Ceylon PLC
Hatton National Bank PLC
Pan Asia Banking Corporation PLC
Nations Trust Bank PLC
National Development Bank PLC
NDB Wealth Management LTD
People's Bank PLC
Seylan Bank PLC

INVESTOR RELATIONS
Please contact Group Head of Finance Ms. Kaushika Ranasinghe
+94775700473
kaushika@citrusleisure.com

SUBSIDIARIES

PUBLIC LISTED
Waskaduwa Beach Resort PLC
Hikkaduwa Beach Resort PLC

NON PUBLIC LISTED
Citrus Vacations Limited
Citrus Aqua Limited
Citrus Silver Ltd
Citrus LT (Pvt) Ltd