RENUKA CITY HOTELS PLC

STATEMENT OF FINANCIAL POSITION		Audited
	31-Mar-26 Rs.'000	31-Mar-25 Rs.'000
ASSETS		
Non Current Assets		
Property, plant & equipment	340,304	263,748
Investments In financial assets	2,288,380	1,851,130
Total Non Current Assets	**2,628,684**	**2,114,878**
Current Assets		
Inventories	690	635
Other Receivables	4,891	4,086
Deposits & Pre-payments	8,531	8,729
Financial Assets at Amortised cost	7,058,198	4,341,032
Cash & Cash Equivalents	2,928,431	4,320,790
Total Current Assets	**10,000,741**	**8,675,273**
TOTAL ASSETS	**12,629,424**	**10,790,151**
EQUITY & LIABILITIES		
Equity		
Stated capital	110,000	110,000
Fair value reserve	1,233,011	732,969
Retained earnings	11,142,295	9,812,441
Total Equity	**12,485,306**	**10,655,410**
Non-Current Liabilities		
Employee benefits	4,553	4,769
Deferred taxation	64,954	64,954
Total Non-Current Liabilities	**69,507**	**69,723**
Current Liabilities		
Trade & other payables	44,804	43,099
Current taxation	224	18,161
Amount due to related parties	22,314	1,974
Bank overdraft	7,270	1,784
Total Current Liabilities	**74,612**	**65,018**
TOTAL EQUITY & LIABILITIES	**12,629,424**	**10,790,151**
Net Assets per share	1,783.62	1,522.20

RENUKA CITY HOTELS PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME	Quarter Ended			12 Months to		Audited
	31-Mar-26 Rs.'000	31-Mar-25 Rs.'000	Change %	31-Mar-26 Rs.'000	31-Mar-25 Rs.'000	Change %
Revenue	**88,491**	**65,835**	34	**233,191**	**261,590**	(11)
Cost of sales	(17,124)	(17,451)	(2)	(55,663)	(58,701)	(5)
Gross Profit	**71,367**	**48,383**	48	**177,528**	**202,889**	(12)
Other operating income	78,060	61,153	28	203,777	168,604	21
	149,426	**109,536**	36	**381,305**	**371,493**	3
Salaries & related expenses	(46,449)	(34,824)	33	(106,476)	(69,477)	53
Administrative expenses	(20,243)	(17,138)	18	(69,675)	(63,902)	9
Marketing expenses	(1,670)	(2,491)	(33)	(7,530)	(10,875)	(31)
Profit from operations	**81,065**	**55,083**	47	**197,623**	**227,238**	(13)
Net finance income	321,751	213,497	51	1,170,231	482,278	143
Profit before taxation	**402,816**	**268,580**	50	**1,367,854**	**709,517**	93
Tax expense	4,250	(10,152)	-	(10,000)	(19,687)	(49)
Profit for the period	**407,066**	**258,428**	58	**1,357,854**	**689,830**	97
Other Comprehansive Income						
Items that will not be reclassified to profit or loss						
Remeasurement of retirement benefit obligations	-	-		-	2,294	(100)
Related tax on remeasurement of defined benefit obligation	-	-		-	(688)	(100)
Realised Gain/(Loss) on sale of equity instruments at FVOCI	-	-	#DIV/0!	-	-	100
Net Gain/(Loss) on Equity Investments at FVTOCI	(144,600)	(81,821)	77	500,042	477,735	5
Total Other Comprehensive Income / (Expense) for the period	**(144,600)**	**(81,821)**	77	**500,042**	**479,341**	4
Total Comprehensive Income / (Expense) for the period	**262,466**	**176,607**	49	**1,857,896**	**1,169,171**	59
Earnings per share	58.15	36.92		193.98	99.00	96

RENUKA CITY HOTELS PLC

STATEMENT OF CASH FLOWS FOR THE 12 MONTHS ENDED	31-Mar-26 Rs.'000	Audited 31-Mar-25 Rs.'000
Cash Flow from Operating Activities		
Profit / (Loss) Before Taxation	1,367,854	709,517
Adjustment for:		
Depreciation on Property, Plant & Equipment	12,614	10,318
Interest Income	(564,432)	(610,692)
Dividend Income	(104,287)	(93,711)
Profit on disposals of shares	(99,489)	(74,019)
Fair value gain on investment in unit trust	1	873
Provision for employee benefits excluding actuarial loss	-	699
Cash Flow (used in) / from Operating Activities before	**612,261**	**(57,016)**
Changes in Working Capital		
(Increase) / Decrease in Inventories	(55)	169
(Increase) / Decrease in Other Receivables	(607)	(315)
(Decrease) / Increase in in other payables & amount due	22,046	(4,860)
Cash Flow (used in) / from Operating Activities	633,645	(62,022)
Tax Paid	(27,937)	(190)
Employee Benefit Paid	(216)	(130)
Net Cash Flow from Operating Activities	605,492	(62,342)
Cash Flow from Investing Activities		
Net proceeds from investments in shares	189,192.12	5,836
Net proceeds from investment in fixed deposits	(2,717,165)	(1,667,176)
Investment in unit trust	-	24,724
Dividend Received	77,374	66,798
Interest Received	564,432	610,692
Aquisition of Property, Plant & Equipment	(89,170)	(155)
Net Cash (used) / from Investing Activities	**(1,975,337)**	**(959,280)**
Cash Flow from Financing Activities		
Dividend Paid	(28,000)	(14,000)
Net Cash Flow from Financing Activities	**(28,000)**	**(14,000)**
Increase\(Decrease) in Cash & Cash Equivalents	**(1,397,845)**	**(1,035,623)**
Cash & Cash Equivalents at the Beginning of the Period	4,319,006	5,354,628
Cash & Cash Equivalents at the End of the Period	**2,921,161**	**4,319,006**

The Head of Finance certifies that the financial statements have been prepared in compliance with the requirements of the Companies Act No.7 of 2007.

Approved and signed for and on behalf of the Board

Sgd

.....

Mr. R.B. Thambiayah

Chairman

Colombo, 27th May 2026

Sgd

.....

Ms. A.L.Thambiayah

Jt. Managing Director

STATEMENT OF CHANGES IN EQUITY

	Stated Capital	Fair Value Reserve	Retained Earnings	Total
	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Balance as at 01st April 2024	**110,000**	**255,234**	**9,135,006**	**9,500,239**
Comprehensive Income for the year				
Net Profit for the period	-	-	689,830	689,830
Other comprehensive income	-	477,735	1,606	479,341
Other Comprehensive Income for the year	-	477,735	691,436	**1,169,171**
Contributions by and distributions to owners				
Dividend paid	-	-	(14,000)	(14,000)
Total contributions by and distributions to owners	-	-	(14,000)	**(14,000)**
Balance as at 31st March 2025	**110,000**	**732,969**	**9,812,441**	**10,655,410**
Balance as at 01st April 2025	**110,000**	**732,969**	**9,812,441**	**10,655,410**
Comprehensive Income for the year				
Net Profit for the period	-		1,357,854	1,357,854
Other comprehensive income		500,042	-	500,042
Other Comprehensive Income for the year	-	500,042	1,357,854	**1,857,896**
Contributions by and distributions to owners				
Dividend paid	-	-	(28,000)	(28,000)
Total contributions by and distributions to owners	-	-	(28,000)	**(28,000)**
Balance as at 31st March 2026	**110,000**	**1,233,011**	**11,142,295**	**12,485,306**

NOTES TO THE FINANCIAL STATEMENTS

1) The financial statements are provisional and subject to audit.
The Company has followed the same Accounting Policies and methods of Computation as disclosed in the Annual Report for the financial year ended 31st March 2025.
These Interim Financial Statements have been prepared based on the Sri Lanka Accounting Standards that came into effect from January 01, 2012 (SLFRS / LKAS). Further, these Interim Financial Statements have been prepared in compliance with the requirements of the Sri Lanka Accounting Standard - LKAS 34 on 'Interim Financial Reporting'. Previous year figures have been re-arranged wherever necessary to confirm to the current presentation.
Fair value measurement and related fair value disclosures
Financial assets and liabilities with shorter maturities are considered having a reasonable approximation to its fair value. There were no transfers between Level 1, Level 2 and/or Level 3 categories as per the fair value hierarchy, during the period. Financial assets classified as Available for Sale mainly consist of listed securities and are carried at fair value.
The fair value changes on financial instruments, where applicable, were properly recorded in the statement of other comprehensive income.

2) There were no contingent liabilities and contingent assets as at 31st March 2026.

3) All known expenditure items have been provided for.

4) A Final dividend of Rs.4/- per share for the financial year ended 31st March 2025 was paid on the 13th October 2025

5) There have been no events subsequent to the interim report period which require disclosure in the provisional financial statements.

RENUKA CITY HOTELS PLC

Name of Company	Renuka City Hotels PLC
Reg:No:	PQ 189
Legal Form	A Public Quoted Company with Limited Liability. (Incorporated in Sri Lanka on 6th February 1992)
Registered Office	328, Galle Road, Colombo - 3
Directors	Mr.R.B.Thambiayah - Chairman Mrs.N.A.Thambiayah - Deputy Chairman Ms.S.R.Thambiayah - Jt. Managing Director Ms.A.L.Thambiayah - Jt. Managing Director Mrs.M.A.Jayawardena Ms.N.R.Thambiayah Mr.T Dharmarajah Mr.C.V.Cabraal Dr. D. Senathirajah
Secretary	Ms A. Withana
Auditors	BDO Partners "Charter House" 65/2, Sir Chittampalam A Gardiner Mawatha Colombo 02
Bankers	Hatton National Bank PLC National Development Bank PLC Commercial Bank Of Ceylon PLC DFCC Bank PLC Seylan Bank PLC

RENUKA CITY HOTELS PLC

Interim Financial Statements

for the 12 months ended 31st March 2026



328, Galle Road, Colombo.03, Sri Lanka.
Tel :2573598-602,2577345-8 Fax: 2574137
E-mail : renukaht@renukahotel.com
Website : www.renukahotel.com

RENUKA CITY HOTELS PLC

Notes to the financial statements (Continued)

6) The Stated Capital is represented by 7.0 million Issued Shares.

7) Share Information

Market prices for the quarter	31-Mar-26 Rs.	31-Mar-25 Rs.
- Highest	1,000.00	560.00
- Lowest	750.00	413.00
- Last Traded	811.75	475.50

8) The Number of shares held by the Directors as at 31st March 2026.

	Number
Mr R.B.Thambiayah - Individual	
- Joint with Mrs.N.A.C. Thambiayah/Ms.S.R.Thambiayah	6,452
- Joint with Mrs.N.A.C. Thambiayah/Ms.A.L.Thambiayah	6,452
Mrs.N.A.C. Thambiayah - Individual	
- Joint with Mr R.B.Thambiayah/Ms.S.R.Thambiayah	2,233
- Joint with Mr R.B.Thambiayah/Ms.A.L.Thambiayah	2,234
Mrs.M.A.Jayawardena	NIL
Mrs.S.R.Thambiayah	NIL
Mrs A.L.Thambiayah	NIL
Ms N.R.Thambiayah	NIL
Mr.T.Dharmarajah	NIL
Mr.C.V. Cabraal	NIL
Dr. D. Senathirajah	NIL

9) The Percentage of shares held by the public as at 31st March 2026: 27.86%
Number of Public shareholders: 1268

10) Public Shareholdings

Percentage of shares held by the public and the number of public shareholders is as given below :

As at	**31/03/26**
Public Shareholding (%)	27.86%
Public Shareholders	1,268
Compliant under option 5 - Float adjusted market capitalization (LKR Mn)	1,583.07

11) Names and the Number of shares held by the 20 largest shareholders as at 31st March 2026.

	Name of Share holder	No of shares	%
1	Renuka Hotels PLC	5,031,808	71.88
2	J.B Cocoshell (Private) Limited	217,639	3.11
3	Mr.Yusuf Husseinally Abdulhussein	147,667	2.11
4	Miss. Rukaiya Husseinally Abdulhussein	144,232	2.06
5	Mr. Ravindra / Mr. Upali Amarasinghe	91,500	1.31
6	Mr. Husseinally Mohsinally Abdulhussein/Mrs.Saema Enayal Lokhandwalla	84,884	1.21
7	Mr . Murtaza Ali Jafferjee	63,134	0.90
8	Mr. Dilhan Crishantha Fernando	59,710	0.85
9	Mr. Muthusamy Asokan	56,935	0.81
10	Mr. Malik Joseph Fernando	43,140	0.62
11	Mr. Kangasu Chelvadurai Vignarajah	36,477	0.52
12	Merrill J Fernando & Sons (Pvt) Limited	33,750	0.48
13	Peoples Leasing And Finance PLC /P.Tillakaratne	31,616	0.45
14	Mr. Thelge Ajith Peiris / Mr. Premjit Rajeev Nicholas	30,000	0.43
15	Mr. Arunasalam Sithampalam	29,742	0.42
16	JB Capital (Private) Limited	26,268	0.38
17	Mr. Joseph Antony Gerard Motha	25,000	0.36
18	Sakuvi Investment Trust (Private) Limited	25,000	0.36
19	Essajee Carimjee Insurance Brokers (Pvt) Ltd	24,485	0.35
20	N. Vaitilingam & Co. Ltd	22,588	0.32
	TOTAL	**6,225,575**	**88.93**