RENUKA CITY HOTELS PLC

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STATEMENT OF FINANCIAL POSITION	Unaudited As At 30-Sep-26 Rs.'000	As At 30-Sep-25 Rs.'000	Audited 31-Mar-26 Rs.'000
ASSETS			
Non Current Assets			
Property, plant & equipment	327,279	258,816	340,304
Investments in financial assets	2,117,912	2,666,800	2,288,836
Total Non Current Assets	**2,445,192**	**2,925,616**	**2,629,140**
Current Assets			
Inventories	123	782	690
Other receivables	4,870	4,165	4,891
Deposits & pre-payments	10,622	15,352	8,531
Income tax receivable	84		5,734
Amount due from related parties	7,468	302	-
Financial assets - amortized cost	9,331,525	6,719,813	7,058,198
Cash & cash equivalents	1,478,270	2,418,603	2,928,429
Total Current Assets	**10,832,963**	**9,159,017**	**10,006,473**
TOTAL ASSETS	**13,278,154**	**12,084,633**	**12,635,613**
EQUITY & LIABILITIES			
Equity			
Stated capital	110,000	110,000	110,000
Fair value reserve of financial assets at	1,065,459	1,545,847	1,233,467
Retained earnings	11,995,376	10,319,537	11,144,489
Total Equity	**13,170,835**	**11,975,384**	**12,487,956**
Non-Current Liabilities			
Employee benefits	13,511	4,673	13,643
Deferred taxation	59,587	64,954	59,587
Total Non-Current Liabilities	**73,098**	**69,627**	**73,230**
Current Liabilities			
Trade & other payables	25,513	17,808	44,843
Current taxation	-	4,844	-
Amount due to related parties	3,002	15,082	22,314
Bank overdraft	5,706	1,888	7,270
Total Current Liabilities	**34,221**	**39,622**	**74,427**
TOTAL EQUITY & LIABILITIES	**13,278,154**	**12,084,633**	**12,635,613**
Net Assets per share (Rs)	1,881.55	1,710.77	1,783.99

STATEMENT OF PROFIT & LOSS AND OTHER COMPREHENSIVE INCOME	Unaudited Quarter Ended 30-Sep-26 Rs.'000	30-Sep-25 Rs.'000	Change %	Unaudited Six Months Ended 30-Sep-26 Rs.'000	30-Sep-25 Rs.'000	Change %	Audited 31-Mar-26 Rs.'000
Revenue	**73,504**	**50,507**	46	**137,055**	**94,330**	45	**233,191**
Cost of sales	(15,194)	(9,469)	60	(27,183)	(18,759)	45	(55,663)
Gross Profit	**58,311**	**41,038**	42	**109,872**	**75,572**	45	**177,528**
Other operating income	1,228	15,832	(92)	61,180	52,001	18	162,474
	59,539	**56,870**	5	**171,051**	**127,573**	34	**340,002**
Salaries & related expenses	(9,223)	(10,531)	(12)	(20,294)	(21,160)	(4)	(108,398)
Administrative expenses	(21,150)	(15,527)	36	(41,844)	(30,084)	39	(69,721)
Marketing expenses	(3,330)	(1,535)	117	(8,134)	(3,487)	133	(7,530)
Profit from operations	**25,836**	**29,277**	(12)	**100,779**	**72,841**	38	**154,353**
Net finance income	(10,825)	226,528		784,908	471,754	66	1,170,236
Profit before taxation	**15,011**	**255,806**	(94)	**885,687**	**544,596**	63	**1,324,589**
Tax expense	(4,800)	(5,500)		(6,800)	(9,500)		(826)
Profit for the period	**10,211**	**250,306**	(96)	**878,887**	**535,096**	64	**1,323,763**
Other Comprehansive Income							
Items that will not be reclassified to profit or loss							
Remeasurement of retirement benefit obligatio	-	-		-	-	-	2,150
Related tax on remeasurement of retirement benefit obligations	-	-		-	-	-	(7,168)
Equity investments at FVTOCI - Net change in fair value	(122,677)	(86,134)	42	(168,008)	812,878	(121)	541,800
Total other comprehensive income / (expense) for the period	**(122,677)**	**(86,134)**	42	**(168,008)**	**812,878**	121	**536,782**
Total comprehensive income / (expense) for the period	**(112,465)**	**164,172**	(169)	**710,879**	**1,347,974**	(47)	**1,860,545**
Earnings per share (Rs)	1.46	35.76		125.56	76.44		189.11

STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED	30-Sep-26 Rs.'000	30-Sep-25 Rs.'000
Cash Flow from Operating Activities		
Profit / (Loss) Before Taxation	885,687	544,596
Adjustment for:		
Depreciation on Property, Plant & Equipment	13,024	5,119
Disposal Of Fixed Assets	(7,500)	-
Interest Income	(323,768)	(273,228)
Dividend Income	(34,748)	(36,194)
Profit on Sale of Shares	(18,932)	(15,808)
Cash generated from Operating Activities before Working Capital Changes	**513,764**	**224,486**
Changes in Working Capital		
(Increase) / Decrease in Inventories	567	(148)
(Increase) / Decrease in Other Receivables	(9,538)	(7,003)
(Decrease) / Increase in Trade Payables	(38,642)	(12,182)
Cash Flow from Operating Activities	**466,152**	**205,152**
Tax Paid	(1,150)	(22,817)
Employee Benefit Paid	(132)	(96)
Net Cash Flow from Operating Activities	**464,870**	**182,239**
Cash Flow from Investing Activities		
Proceeds from sale of financial assets -FVTOCI	30,540	33,640
Disposal of property, plant and equipment	7,500	
Purchase of financial assets -FVTOCI	346	(12,329)
Dividend Received	25,710	27,898
Interest Received	323,768	273,228
Net Proceeds from Investment in Fixed Deposits	(2,273,327)	(2,378,780)
Acquisition of Property, Plant and Equipment	-	(187)
Net Cash (used) / from Investing Activities	**(1,885,464)**	**(2,056,531)**
Cash Flow from Financing Activities		
Dividend Paid	(28,000)	(28,000)
Net Cash Flow from Financing Activities	**(28,000)**	**(28,000)**
Cash & Cash Equivalents at the Beginning of the period		
Increase\(Decrease) in Cash & Cash Equivalents	**(1,448,595)**	**(1,902,292)**
Cash & Cash Equivalents at the Beginning of the period	**2,921,159**	**4,319,006**
Cash & Cash Equivalents at the End of the Period	**1,472,565**	**2,416,714**

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

Sgd.
Ms A.L.Thambiayah
Jt Managing Director

Colombo, 13th November 2026

	Stated Capital	FVTOCI Reserve	Retained Earnings	Total
Balance as at 01st April 2025	**110,000**	**732,969**	**9,812,441**	**10,655,410**
Total comprehensive income for the period				
Net profit for the period	-	-	535,096	535,096
Dividend paid			(28,000)	(28,000)
Other comprehensive income for the period				
Equity Ivestments at FVTOCI - Net Change in Fair Value	-	812,878	-	812,878
Balance as at 30th September 2025	**110,000**	**1,545,847**	**10,319,537**	**11,975,384**
Balance as at 01st April 2026	**110,000**	**1,233,467**	**11,144,489**	**12,487,956**
Total comprehensive income for the period				
Net profit for the period	-	-	878,887	878,887
Dividend paid			(28,000)	(28,000)
Other comprehensive income for the period				
Equity Ivestments at FVTOCI - Net Change in Fair Value	-	(168,008)	-	(168,008)
Balance as at 30th September 2026	**110,000**	**1,065,459**	**11,995,376**	**13,170,835**

NOTES TO THE FINANCIAL STATEMENTS

1) The interim 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 2026.

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 30th September 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 2026 was paid on the 12th October 2026.

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 Ms.N.R.Thambiayah Mr. T Dharmarajah Mr. C.V Cabraal Dr. D. Senathirajah Mr.N.A. Bandaranaike (w.e.f. 20.07.2026)
Secretary	Ms. A. Withana
Auditors	BDO Partners Chartered Accountants, 65/2,Sir Chittampalam A.Gardiner Mawatha, Colombo - 2
Bankers	DFCC Bank Commercial Bank Of Ceylon Hatton National Bank National Development Bank Seylan Bank

RENUKA CITY HOTELS PLC

Interim Financial Statements
for the six months ended 30th September 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	30-Sep-26 Rs.	30-Sep-25 Rs.
- Highest	900.00	895.00
- Lowest	750.00	515.00
- Last Traded	750.50	825.25

8) The Number of shares held by the Directors as at 30th September 2026.

	Number
Mr R.B.Thambiayah - Individual	NIL
- 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	NIL
- 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. 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
Mr. N.A. Bandaranaike	NIL

9) The Percentage of shares held by the public as at 30th September 2026 : 27.87%
Number of Public shareholders: 1,325

10) Public Shareholdings
Percentage of shares held by the public and the number of public shareholders is as given below :

As at	**30/09/26**
Public Shareholding (%)	27.86%
Public Shareholders	1,325
Compliant under option 5 - Float adjusted market capitalization (LKR Mn)	1,463.63

11) Names and the Number of shares held by the 20 largest shareholders as at 30th September 2026.

	Name of Share holder	No of shares	%
1	Renuka Hotels PLC	5,031,808	71.88
2	J.B. Cocoshell (Pvt) Ltd	215,018	3.07
3	Mr. Yusuf Husseinally Abdulhussein	147,667	2.11
4	Miss. Rukaiya Husseinally Abdulhussein	144,232	2.06
5	Mr. Ravindra Amarasinghe /Mr. Upali Amarasinghe	101,000	1.44
6	Mr. Murtaza Ali Jafferjee	63,134	0.90
7	Mr. Dilhan Crishantha Fernando	59,710	0.85
8	Mr. Muthusamy Asokan	57,300	0.82
9	Mr. Husseinally Mohsinally Abdulhussein / Mrs. Saema Enayat Lokhandwalla	54,442	0.78
10	Mr. Malik Joseph Fernando	43,140	0.62
11	People's Leasing and Finance Plc/P.Tillakaratne	43,000	0.61
12	Est.of Late Kangasu Chelvadurai Vignarajah	36,477	0.52
13	Merrill J Fernando & Sons (Pvt) Limited	33,750	0.48
14	Mr. Thelge Ajith Peiris /Mr. Premjit Rajeev Nicholas	30,000	0.43
15	Sampath Bank Plc/A.Sithampalam	29,742	0.42
16	JB Capital (Private) Limited	26,268	0.38
17	Sakuvi Investment Trust (Pvt) Ltd	25,000	0.36
18	N. Vaitilingam & Company (Private) Limited	22,588	0.32
19	Ceylon Galvanising Industries Limited	21,250	0.30
20	Essajee Carimjee Insurance Brokers (Pvt) Ltd	20,000	0.29
	TOTAL	**6,205,526**	**88.64**