HOTEL SIGIRIYA PLC

CONDENSED INTERIM FINANCIAL STATEMENTS
PERIOD ENDED 30TH JUNE 2026

HOTEL SIGIRIYA PLC
PERIOD ENDED 30TH JUNE 2026

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HOTEL SIGIRIYA PLC
STATEMENT OF FINANCIAL POSITION

As at	30.06.2026 (Unaudited) Rs.'000	31.03.2026 (Unaudited) Rs.'000	30.06.2025 (Unaudited) Rs.'000
ASSETS			
Non-current assets			
Property, plant and equipment	**725,034**	732,552	731,753
Right-of-use assets	**134,713**	139,239	136,876
Intangible assets	**178**	203	696
Other financial assets	**634**	634	2,000
Total non-current assets	**860,559**	872,628	871,325
Current assets			
Inventories	**20,871**	19,488	15,611
Trade and other receivables	**1,009,460**	946,763	518,791
Taxation recoverable	**4,365**	4,349	3,909
Cash and cash equivalents	**53,951**	53,799	258,967
Total current assets	**1,088,647**	1,024,399	797,278
Total assets	**1,949,206**	1,897,027	1,668,603
EQUITY AND LIABILITIES			
Equity			
Stated capital	**449,190**	449,190	449,190
Capital reserve	**483,317**	483,317	484,684
Retained earnings	**318,436**	314,550	256,099
Total equity	**1,250,943**	1,247,057	1,189,973
Non-current liabilities			
Lease liabilities	**16,436**	16,121	14,370
Deferred tax liabilities	**202,408**	202,408	196,797
Retirement benefit obligations	**12,701**	12,790	12,599
Total non-current liabilities	**231,545**	231,319	223,766
Current liabilities			
Trade and other payables	**385,815**	327,247	213,335
Income tax liability	**56,000**	54,335	23,217
Lease liabilities	**935**	935	2,641
Bank overdraft	**23,968**	36,134	15,671
Total current liabilities	**466,718**	418,651	254,864
Total equity and liabilities	**1,949,206**	1,897,027	1,668,603
Net assets per share (Rs.)	**71.17**	**70.95**	**67.70**

These financial statements are in compliance with the requirements of the Companies act No.07 of 2007.

Sgd.
Jeewantha Perera
Head of Finance

The board of directors is responsible for these financial statements.
Signed for and on behalf of the board by,

Sgd.
W.D.K. Jayawardena
Director

Sgd.
T.Dharmarajah
Director

Colombo
13th August 2026

HOTEL SIGIRIYA PLC
STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME

	03 Months ended		
	30.06.2026 Unaudited Rs. '000	**30.06.2025 Unaudited Rs. '000**	**Variance %**
Revenue	**149,741**	150,641	-1%
Cost of sales	**(41,194)**	(44,280)	7%
Gross profit	**108,547**	106,361	2%
Other operating income	**396**	333	19%
Personnel costs	**(32,470)**	(29,761)	-9%
Depreciation and amortization	**(14,150)**	(7,903)	-79%
Other operating expenses	**(41,795)**	(38,133)	-10%
Operating profit	**20,527**	30,897	-34%
Net finance (expense)/income	**(14,976)**	16,268	>100%
Profit before tax	**5,551**	47,165	-88%
Income tax expense	**(1,665)**	-	>100%
Profit after tax	**3,886**	47,165	-92%
Other comprehensive income			
Other comprehensive income for the period, net of tax	-	-	
Total comprehensive income for the period, net of tax	**3,886**	47,165	-92%
Earnings per share (Rs.)	0.22	2.68	

HOTEL SIGIRIYA PLC
STATEMENT OF CHANGES IN EQUITY

		Other Reserves			
	Stated Capital	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Balance as at 01.04.2025	**449,190**	**486,684**	**(2,000)**	**208,934**	**1,142,808**
Net profit for the period	-	-	-	47,165	**47,165**
Balance as at 30.06.2025	**449,190**	**486,684**	**(2,000)**	**256,099**	**1,189,973**
Balance as at 01.04.2026	**449,190**	**486,683**	**(3,366)**	**314,550**	**1,247,057**
Net profit for the period	-	-	-	3,886	**3,886**
Balance as at 30.06.2026	**449,190**	**486,683**	**(3,366)**	**318,436**	**1,250,943**

HOTEL SIGIRIYA PLC

STATEMENT OF CASH FLOWS

For the Period ended	Three Months Ended 30.06.2026 Unaudited Rs. '000	Three Months Ended 30.06.2025 Unaudited Rs. '000
Cash flows generated from operating activities		
Profit before tax	**5,551**	47,165
Adjustments for		
Depreciation	**9,598**	7,903
Amortisation of intangible assets	**25**	3,124
Amortisation of right-of-use assets	**4,527**	-
Finance income	**(17,293)**	(17,007)
Finance expense	**26,486**	712
Provision for retirement benefit obligations	**518**	442
	29,412	42,339
Working capital adjustments		
Increase in inventories	**(1,383)**	(247)
Increase in trade and other receivables	**(44,168)**	(1,928)
Increase. in trade and other payables	**32,141**	741
Cash from operations	**16,002**	40,905
Interest paid	**(58)**	-
Gratuity paid	**(607)**	-
Net cash from operating activities	**15,337**	40,905
Cash flows from / (used in) investing activities		
Purchase of property, plant & equipment	**(2,081)**	(9,211)
Net cash flows used in investing activities	**(2,081)**	(9,211)
Net cash flows from / (used in) financing activity		
Repayment of lease liability	**(937)**	(1,228)
Net cash flows used in financing activity	**(937)**	(1,228)
Net increase in cash and cash equivalents	**12,319**	30,466
Cash and cash equivalents at the beginning of the period	**17,664**	212,830
Cash and cash equivalents at the end of the period	**29,983**	243,296
Analysis of cash & cash equivalents		
Cash at bank and in hand	**53,951**	258,967
Bank overdraft	**(23,968)**	(15,671)
	29,983	243,296

HOTEL SIGIRIYA PLC
NOTES TO THE FINANCIAL STATEMENTS

1 General

The Statement of Financial Position, the Statement of Profit or Loss and Other Comprehensive Income , Cash Flow Statement and Statement of Changes in Equity for the company as at and for the period ended 30th June 2026 that are drawn up from unaudited accounts of the company and provide information as required by Colombo Stock Exchange and LKAS 34, "Interim Financial Reporting". Furthermore, provisions of the Companies act No 7 of 2007 has been considered in preparing these interim financial statements.

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

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.

2 Basis of preparation

Accounting policies and method of computations as stated in the audited financial statements for the financial year ended 31st March 2025 are followed in the preparation of these interim financial statements.

3 Revenue and other income

Revenue includes accommodation sales for rooms occupied on daily basis, together with outlet sales from hotel operations.
Other income represents other sources of income not shown under revenue.

4 Management fees

All expenses related to management expenditure are fully provided for in these financial statements.

5 Valuation of financial assets and liabilities

	Level 1 Rs.'000	Level 2 Rs.'000	Level 3 Rs.'000
As at 30th June 2026			
Other Financial Assets	-	-	634
	-	-	634
As at 30th June 2025			
Other Financial Assets	-	-	2,000
	-	-	2,000

6 Earnings per share

Basic earnings per share amounts are calculated by dividing the profit for the period attributable to ordinary equity holders of the company by the weighted average number of ordinary shares outstanding during the period.

The following reflects the income and share data used in the basic earnings per share computation.

	3 Months Ended	
	30.06.2026 Rs.'000	**30.06.2025 Rs.'000**
Amounts used as the numerator:		
Profit attributable to ordinary shareholders	3,886	47,165
Number of ordinary shares used as the denominator:	**Number of Shares**	**Number of Shares**
Weighted average number of ordinary shares in issue - applicable to basic earnings per share	17,577,000	17,577,000
Basic earnings per share	0.22	2.68

7 Going concern

In determining the basis of preparing the interim financial statements for the period ended 30th June 2026, based on available information the management has formed reasonable judgement that the company has adequate resources to continue its business operations for the foreseeable future monitoring its business performance and continuity by adopting risk mitigation initiatives at each company level.

8 Events occurring after reporting date

There have been no material events occurring after the reporting date that require adjustment to or disclosure in these interim financial statements.

9 Commitments and contingencies

There are no commitments & contingent liabilities as at the reporting date that require disclosures in these interim financial statements.

HOTEL SIGIRIYA PLC
INVESTOR INFORMATION

A. Names and the number of shares held by the 25 largest shareholders and the percentage (%) as at 30.06.2026

		30.06.2026	
No	**Name**	**No. of Shares**	**%**
1	Serendib Hotels PLC	11,300,770	64.29
2	LOLC Finance PLC/R.C.J.Goonewardene	263,000	1.50
3	Sampath Bank PLC/S.Vasudevan	166,715	0.95
4	Mr. B.Y. Edirisuriya	155,158	0.88
5	Hatton National Bank PLC/Dawi Investment Trust (Pvt) Ltd	153,197	0.87
6	Sampath Bank PLC/L.T.R.S.L.Jayawardhana	151,000	0.86
7	Mr. G.D.H. Philip	146,000	0.83
8	People'S Leasing & Finance PLC/Dr.H.S.D .Soysa & Mrs.G.Soysa	132,235	0.75
9	Dialog Finance PLC/Fors Investment (Private) Limited	119,505	0.68
10	Mr. W.A. Kelum Kumara	102,037	0.58
11	Mrs. L.K. Goonewardene	100,250	0.57
12	Hatton National Bank PLC/Weththinge Jinadasa	100,000	0.57
13	Mrs. S. Vasudevan	100,000	0.57
14	Mr. M.C. Gamage	92,532	0.53
15	People'S Leasing & Finance PLC/Mr. K.K.Shujeevan	88,788	0.51
16	Dawi Investment Trust (Pvt) Ltd	85,000	0.48
17	Mr. P.R.C. Fernando	78,000	0.44
18	Mr. A.M.E. Fernando	75,000	0.43
19	LOLC Finance PLC/Guardian Insurance Brokers (Pvt) Ltd	70,680	0.40
20	Mr C.R. Hapuwala	70,200	0.40
21	Mr. E.J. De Soysa	70,000	0.40
22	Sampath Bank Plc/Mr. H.U.A.Senevirathna	69,000	0.39
23	Freudenberg Shipping Agencies Limited	60,199	0.34
24	Senkadagala Finance PLC/B.D.P.Dilrukshi	57,490	0.33
25	Mr. N. Balasingam	52,100	0.30
		13,858,856	78.85
	Shares held by the balance shareholders	3,718,144	21.15
		17,577,000	**100.00**

B. Minimum public holding requirement as per section 7.13.1 (A) of CSE listing rules as at 30.06.2026

Category	**Float Adjusted Market Capitalization(Rs.)**	**Public Holding Percentage**	**No. of Shareholders**	**Option**
Ordinary (Voting) shares	460,085,533	35.71%	2146	5

C. Directors' Shareholding as at 30th June 2026

	No. of Shares	**%**
Mr. W.D.K. Jayawardena	Nil	Nil
Mrs. K.U. Amarasinghe	Nil	Nil
Mr. D.S.K. Amarasekera	Nil	Nil
Dr. J.M. Swaminathan	Nil	Nil
Mr. S Furkan	Nil	Nil
Mr. T. Dharmarajah	Nil	Nil

D. Number of Shares representing the Company's Stated Capital 17,577,000 Ordinary Shares.

E. Market price of shares recorded during the quarter ended

	30.06.2026	**30.06.2025**
Earnings per share (Rs.)	0.22	2.68
Net assets per share (Rs.)	71.17	67.70
Highest market price (Rs.)	81.90	88.00
Lowest market price (Rs.)	57.30	66.00
Last traded price (Rs.)	73.30	73.00
Closing market price (Rs.)	73.30	73.00

HOTEL SIGIRIYA PLC
CORPORATE INFORMATION

Legal Form
A quoted public company with limited liability
Incorporated in Sri Lanka in 1971
Company registration No. PQ 81

Directors
Mr. W.D.K. Jayawardena
Mrs. K.U. Amarasinghe
Mr. D.S.K. Amarasekera
Dr. J.M. Swaminathan
Mr. S Furkan
Mr. T. Dharmarajah

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Managing Agent
Serendib Leisure Management Ltd.