SIGIRIYA VILLAGE HOTELS PLC

INTERIM RESULTS

For the Nine Months Ended

31st December - 2025

53 - 1/1, Sir Baron Jayatilaka Mawatha,

Colombo - 1

SIGIRIYA VILLAGE HOTELS PLC
SIGIRIYA VILLAGE
STATEMENT OF COMPREHENSIVE INCOME

For the year Ended		For the Quarter ended 31st December			For Nine Months ended 31st December		
31.03.2025		2025	2024	Change	2025	2024	Change
Audited		Unaudited	Unaudited		Unaudited	Unaudited	
Rs.'000		Rs.'000	Rs.'000	%	Rs.'000	Rs.'000	%
522,228	Revenue	171,869	141,002	22	453,005	345,962	31
(179,379)	Cost of Sales	(57,016)	(48,842)	(17)	(158,268)	(129,378)	(22)
342,849	Gross Profit	114,853	92,160	25	294,737	216,585	36
15,340	Other Operating Income	4,108	2,556	61	23,568	8,141	189
(257,115)	Administrative & Operating Expenses	(87,616)	(65,192)	(34)	(239,910)	(189,268)	(27)
(4,182)	Promotional & Marketing Expenses	(1,942)	(778)	(150)	(4,669)	(2,586)	(81)
96,892	Profit from Operating Activities	29,403	28,746	2	73,727	32,872	124
(55,000)	Finance Cost	(5,245)	(7,942)	34	(16,475)	(24,471)	33
41,892		24,158	20,804	16	57,252	8,401	581
2,361	Share of Profit/(Loss) of Equity Accounted Investee	-	-	-	-	-	-
44,253	Profit /(Loss) before Taxation	24,158	20,804	16	57,252	8,401	581
(13,098)	Taxation	-	-	-	-	-	-
31,154	Net Profit /(Loss) for the Period	24,158	20,804	16	57,252	8,401	581
	Other Comprehensive Income						
(624)	Actuarial Gain /(Loss) on defined benefit plans	-	-		-	-	
280,416	Gain / (Loss) on Available for Sale - Financial Assets	(19,601)	278,327	(107)	7,421	278,327	(97)
187	Deferred Tax on Acturial Gain	-	-		-	-	
311,134	Total Comprehensive Income for the Period	4,557	299,131	(98)	64,673	286,728	(77)
3.46	Earnings Per Share	2.68	2.31		6.36	0.93	

SIGIRIYA VILLAGE HOTELS PLC
SIGIRIYA VILLAGE
STATEMENT OF FINANCIAL POSITION

31.03.2025	As at 31st December	2025	2024
Audited		Unaudited	Unaudited
Rs.'000		Rs.'000	Rs.'000
	ASSETS		
	NON CURRENT ASSETS		
426,256	Property Plant & Equipment	505,518	354,020
18,045	Right of Use Asset	18,045	19,296
24,407	Investments Properties	24,407	24,407
86,791	Investments In Associate	86,791	84,430
129,769	Financial Assets	135,015	210,480
-	Deferred Tax Asset	-	7,873
685,268		769,775	700,506
	CURRENT ASSETS		
14,302	Inventories	19,126	16,834
47,243	Trade Debtors & Other receivables	41,399	31,122
17,623	Pre-payments & Advance	42,550	10,494
217,380	Amounts Owed by Related Companies	279,475	233,992
193,976	Term Deposit	14,100	165,000
9,960	Cash & Cash Equivalents	11,663	57,224
500,483		408,313	514,666
1,185,751	**Total Assets**	1,178,088	1,215,172
	EQUITY & LIABILITIES		
	CAPITAL & RESERVES		
363,722	Stated Capital	363,722	363,722
38,536	Revenue Reserves	38,536	38,536
72,962	Fair Value Gain on Available for Sale Financial Assets	78,708	135,960
251,588	Retained Earnings	283,515	164,185
726,808		764,481	702,402
	NON CURRENT LIABILITIES		
112,258	Interest Bearing Borrowings	131,531	100,970
21,594	Retirement Benefit Obligations	21,230	18,653
25,756	Lease Liability	23,446	23,691
5,038	Deferred Taxation	5,038	-
164,646		181,245	143,314
	CURRENT LIABILITIES		
151,007	Trade Creditors & Other Payables	131,174	173,668
161	Lease Liability	161	161
13,687	Amounts Owed to Related Companies	3,994	11,438
530	Taxation	530	-
32,380	Interest Bearing Borrowings	27,137	31,268
96,532	Bank Overdrafts	69,366	152,921
294,297		232,361	369,456
1,185,751	**Total Equity & Liabilities**	1,178,088	1,215,172
80.76	**Net Assets Per Share**	84.94	78.04

For and on behalf of the Board ,

Sgd.
Chairman
S D R Arudpragasam

Sgd.
Director
Sanjeev Rajaratnam

Colombo
11th February 2026

SIGIRIYA VILLAGE HOTELS PLC
SIGIRIYA VILLAGE
STATEMENT OF CHANGES IN EQUITY

	Stated Capital	Fair Value Gain on Available For Sale Financial Assets	Revaluation Reserves	Retained Earnings	Total
	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Balance as at 01.04.2024	363,722	38,827	38,536	(25,410)	415,675
Profit for the Period	-	-	-	8,401	8,401
Other comprehensive Income for the year	-	278,327	-	-	278,327
Disposal Gain/(Loss) on Available for Sale - Financial Assets	-	(181,194)	-	181,194	-
Tax Impact on Acturial Loss / (Gain) on Retirement Benefit	-	-	-	-	-
Balance as at 31.12.2024	**363,722**	**135,959**	**38,536**	**164,185**	**702,402**
Balance as at 01.04.2025	363,722	72,962	38,536	251,588	726,808
Profit for the Period	-	-	-	57,252	57,252
Other comprehensive Income/(Expense)	-	7,421	-	-	7,421
Re-Classification of fair value reserve on disposal of share	-	(1,675)	-	1,675	-
Dividend	-			(27,000)	(27,000)
Tax Impact on Acturial Loss / (Gain) on Retirement Benefit	-	-	-	-	-
Balance as at 31.12.2025	**363,722**	**78,708**	**38,536**	**283,515**	**791,481**

	SIGIRIYA VILLAGE HOTELS PLC SIGIRIYA VILLAGE STATEMENT OF CASH FLOWS		
31.03.2025	**For the period ended 31st December**	**2025**	**2024**
Audited		**Unaudited**	**Unaudited**
Rs.'000		**Rs.'000**	**Rs.'000**
44,253	Net Profit/(Loss) before Taxation	57,252	8,401
	Adjustment for Non-Cash Items		
13,523	Depreciation	14,100	12,439
1,252	Amortization	-	-
	Impairment	-	-
54,023	Interest Expenses	15,290	24,157
	other income	(3,200)	-
(2,361)	Share of Associate Company's Profit	-	51,674
	Dividend Income	(1,785)	-
3,981	Provision for Gratuity	1,394	1,664
114,672	**Operating Profit/(Loss) Before Working Capital Changes**	83,051	98,336
(2,781)	(Increase)/Decrease in Inventories	(4,824)	(5,313)
(34,787)	(Increase)/Decrease in Debtors & Receivables	(19,083)	(11,538)
18,414	(Increase)/Decrease in Related Party Balances	(71,789)	(447)
(3,333)	Increase /(Decrease) in Creditors & Accruals	(19,833)	10,257
(22,487)		(115,529)	(7,041)
92,186	**Cash Generated from Operations**	(32,478)	91,295
-	Dividend Paid	(27,000)	-
(18,127)	Interest Paid	(15,290)	(3,091)
(8,541)	Taxes Paid	(0)	(10,674)
(405)	Gratuity Paid	(1,757)	(405)
65,111	**Net Cash Flow From / (Used in) Operating Activities**	(76,527)	77,125
	Cash Flows From / (Used in) Investing Activities		
(11,733)	Acquisition of Property Plant & Equipment	(128,782)	(3,448)
(74,172)	Capitalization / Transfer of Capital Work-in-Progress	35,420	(9,136)
323,616	Disposal / (Investment) in Financial Assets	2,175	203,483
(193,976)	Redemption / (Investment) on Term Deposit	179,876	-
-	Dividend Income Received	1,785	-
-	Proceeds from Disposal of Property, Plant & Equipment	3,200	-
43,736	**Net Cash Flows From / (Used in) Investing Activities**	93,674	190,899
	Cash Flows From / (Used in) Financing Activities		
(3,857)	Repayment Leases	(2,310)	(2,877)
(112,128)	Capitalization/Repayment for Interest Bearing Borrowings	14,030	(116,409)
(115,985)	**Net Cash Flows From / (Used in) Financing Activities**	11,720	(119,286)
(7,137)	Net Change in Cash & Cash Equivalents during the year	28,869	148,738
(79,434)	Cash & Cash Equivalents at the beginning of the year	(86,571)	(79,434)
(86,571)	**Cash & Cash Equivalents at the end of the year**	(57,702)	69,304
	Analysis of Cash & Cash Equivalents at the end of the Period		
9,960	Cash & Cash Equivalents	11,663	222,224
(96,532)	Bank Overdraft	(69,366)	(152,921)
(86,571)		(57,702)	69,304

SIGIRIYA VILLAGE HOTELS PLC
SIGIRIYA VILLAGE
NOTES TO THE ACCOUNTS

1 Account Status

The Financial Statements of the company for the interim period have been prepared on the same accounting policies and methods of computations as in the most recent audited financial statements and are in compliance with LKAS 34 - Interim Financial Reporting.

The Interim Financial Statements are provisional and subject to audit.

2 The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year. The presentation and classification of the financial statements of the previous year have been amended where relevant to be comparable with those of the current period.

3 Market Price for the quarter ended

	31.12.2025	31.12.2024
	Rs.	Rs.
Highest	184.00	90.00
Lowest	106.00	34.50
Last Traded Price	140.00	84.00

4 Events subsequent to the Interim Period

There have been no material events subsequent to the interim period which require disclosure in the Interim Financial Statements.

5 Changes in Classification

To facilitate comparison and where relevant balances pertaining to the previous comparative period have been reclassified

6 Stated Capital

The Stated Capital of the Company is Rs. 363,722,215/- represented by 9,000,000 Ordinary shares

7 Subdivision of Shares

Pursuant to a decision of the Board on 12th November 2025 and consequent to an Ordinary Resolution pertaining to the Subdivision of Shares of the Company being carried unanimously by the Shareholders present and voting at the Extraordinary General Meeting held on 6th January 2026, such Subdivision was effected based on the shareholding as at end of trading on 8th January 2026 (record date).

Accordingly, without actuating any increase to the Stated Capital of the Company, every one (01) existing issued ordinary share was subdivided into Ten (10) issued ordinary shares, thereby increasing the number of issued ordinary shares of the Company from Nine Million (9,000,000) to Ninety Million (90,000,000).

8 Public Holding

The applicable option under CSE Rule 7.13.1 (i)(a) on minimum public holding is option 5 and the Float Adjusted Market Capitalization as of 31.12.2025 was Rs. 425,371,050.00

Public Holding as at 31.12.2025 was 33.82%

9 Public Shareholders

No. of Public Shareholders as at 31.12.2025 were 1,534.

10 Shareholdings of Directors

Directors' direct shareholdings as at 31.12.2025

Name of Director	No. of Shares
Mr. Amrit Rajaratnam	23,000

11 Contingent Liabilities

There has not been a significant change in the nature of the Contingent Liabilities which were disclosed in the Annual Report for the period ended 31st March 2025

12 Management Fees

There were no liabilities for management fees or any other similar expenditure not provided for in the Interim Financial Statements.

13 Associate Companies

Investment in Associate Companies accounted in the Interim Financial Statement is based on "Equity Method".

SIGIRIYA VILLAGE HOTELS PLC

TWENTY MAJOR SHAREHOLDERS AS AT 31ST DECEMBER 2025

	MAJOR SHAREHOLDERS	NO OF SHARES	%
1	COLOMBO FORT HOTELS LIMITED	4,590,274	51.00%
2	HNB INVESTMENT BANK (PVT) LTD/UNION INVESTMENTS (PVT) LIMITED	1,194,518	13.27%
3	PEOPLE S LEASING AND FINANCE PLC/SUHADA GAS DISTRIBUTORS (PVT) LTD	1,077,930	11.98%
4	ASSETLINE FINANCE LIMITED/SUHADA GAS DISTRIBUTORS (PVT) LTD	114,704	1.27%
5	MR. NAWALAGE JOSEPH HIRAN MAHINDA COORAY	102,175	1.14%
6	MISS NAWALAGE THERESE MANOURI SHIROMAL COORAY	102,062	1.13%
7	PEOPLE'S LEASING & FINANCE PLC/MR. K.K.SHUJEEVAN	94,975	1.06%
8	NEGOMBO HOTELS LIMITED	91,370	1.02%
9	BLUE OCEANIC BEACH HOTEL (PVT) LTD	81,603	0.91%
10	MR. PITIPANA ARACHIGE SENAKA KUMARA	75,575	0.84%
11	E.B. CREASY CEYLON (PRIVATE) LIMITED	62,162	0.69%
12	MERCHANT BANK OF SRI LANKA & FINANCE PLC/G.K.G.L WIJAYATHILAKE	59,999	0.67%
13	CORPORATE HOLDINGS (PRIVATE)LIMITED A/C NO.01	50,000	0.56%
14	MRS. ALALIYAKANKANAMLAGE MARY JOSEPHINE COORAY	49,658	0.55%
15	COLOMBO INVESTMENT TRUST PLC	44,550	0.50%
16	FINANCIAL TRUST LIMITED	36,000	0.40%
17	SENKADAGALA FINANCE PLC/A.K.G.INDIKA	31,000	0.34%
18	MR. BANDULA SENA MERANCHI ABEYSEKARA	28,325	0.31%
19	MR. MANNAMARAKKALAGE CALLISTUS NIHAL COORAY	27,651	0.31%
20	MRS. LUXSHMI SHERMILA RAJARATNAM	25,000	0.28%
	TOTAL	**7,939,531**	**88.22%**