SIGIRIYA VILLAGE HOTELS PLC

INTERIM RESULTS

For the Twelve Months Ended

31st March - 2026

8-5/2, Leyden Bastian Road,York Arcade Building,

Colombo - 1

SIGIRIYA VILLAGE HOTELS PLC
SIGIRIYA VILLAGE
STATEMENT OF COMPREHENSIVE INCOME

	For the Quarter ended 31st March			For Twelve Months ended 31st March		
	2026	2025	Change	2026	2025	Change
	Unaudited	Unaudited		Unaudited	Audited	
	Rs.'000		%	Rs.'000	Rs.'000	%
Revenue	216,316	176,266	23	669,322	522,228	28
Cost of Sales	(59,183)	(50,001)	(18)	(174,440)	(148,631)	(17)
Gross Profit	157,133	126,265	24	494,881	373,597	32
Other Operating Income	282	7,198	(96)	23,851	15,340	55
Administrative & Operating Expenses	(115,560)	(67,847)	(70)	(370,629)	(264,581)	(40)
Promotional & Marketing Expenses	(2,936)	(1,596)	(84)	(31,397)	(27,464)	(14)
Profit from Operating Activities	38,920	64,020	(39)	116,705	96,892	20
Finance Cost & Other Expenses	(7,329)	(30,529)	76	(27,864)	(55,000)	49
Profit from Operating Activities after Finance Cost	31,591	33,491	(6)	88,841	41,892	112
Share of Profit/(Loss) of Equity Accounted Investee	(6,218)	2,361	(363)	(6,218)	2,361	(363)
Profit /(Loss) before Taxation	25,373	35,852	(29)	82,623	44,253	87
Taxation	- (39,191)	- (13,098)	(199)	(39,191)	(13,098)	(199)
Net Profit /(Loss) for the Period	(13,818)	22,754	(161)	43,432	31,155	39
Other Comprehensive Income						
Actuarial Gain /(Loss) on defined benefit plans	237	(624)	-	237	(624)	
Gain / (Loss) on Available for Sale - Financial Assets	(28,071)	2,089	-	(20,650)	280,416	
Deferred Tax on Acturial Gain	(71)	187	-	(71)	187	
Total Comprehensive Income for the Period	(41,723)	24,406	(271)	22,949	311,134	(93)
Earnings Per Share	(0.15)	2.53		0.48	3.46	

SIGIRIYA VILLAGE HOTELS PLC
SIGIRIYA VILLAGE
STATEMENT OF FINANCIAL POSITION

As at 31st March	2026	2025
	Unaudited	Audited
	Rs.'000	Rs.'000
ASSETS		
NON CURRENT ASSETS		
Property Plant & Equipment	513,020	426,256
Right of Use Asset	16,793	18,045
Investments Properties	24,407	24,407
Investments In Associate	192,607	86,791
Financial Assets	106,919	129,769
	853,746	685,268
CURRENT ASSETS		
Inventories	21,201	14,302
Trade Debtors & Other receivables	53,500	47,243
Pre-payments & Advance	21,336	17,623
Amounts Owed by Related Companies	170,545	217,381
Term Deposit	79	193,976
Cash & Cash Equivalents	13,393	9,960
	280,053	500,483
Total Assets	1,133,799	1,185,751
EQUITY & LIABILITIES		
CAPITAL & RESERVES		
Stated Capital	363,722	363,722
Revenue Reserves	38,536	38,536
Fair Value Gain on Available for Sale Financial Assets	52,312	72,962
Retained Earnings	268,187	251,588
	722,757	726,808
NON CURRENT LIABILITIES		
Interest Bearing Borrowings	106,568	112,258
Retirement Benefit Obligations	23,690	21,594
Lease Liability	21,149	25,756
Deferred Taxation	30,651	5,038
	182,058	164,646
CURRENT LIABILITIES		
Trade Creditors & Other Payables	123,357	151,007
Lease Liability	3,960	161
Amounts Owed to Related Companies	393	13,687
Taxation	530	530
Interest Bearing Borrowings	41,900	32,380
Bank Overdrafts	58,843	96,532
	228,983	294,296
Total Equity & Liabilities	1,133,799	1,185,751
Net Assets Per Share	8.03	80.76

For and on behalf of the Board ,

Sgd.
Director
Amrit Rajaratnam

Sgd
Director
Anushman Rajaratnam

Colombo
20th May 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	-	-	-	31,155	31,155
Other comprehensive Income for the year	-	280,416	-	(624)	279,792
Re-Classification of fair value reserve on disposal of share		(246,280)		246,280	-
Tax Impact on Acturial Loss / (Gain) on Retirement	-	-	-	187	187
Balance as at 31.03.2025	**363,722**	**72,962**	**38,536**	**251,588**	**726,808**
Balance as at 01.04.2025	363,722	72,962	38,536	251,588	726,808
Profit for the Period	-	-	-	43,432	43,432
Other comprehensive Income/(Expense)	-	(20,650)	-	237	(20,413)
Re-Classification of fair value reserve on disposal of share		-	-	-	-
Dividend	-	-	-	(27,000)	(27,000)
Tax Impact on Acturial Loss / (Gain) on Retirement	-	-	-	(71)	(71)
Balance as at 31.03.2026	**363,722**	**52,312**	**38,536**	**268,187**	**722,757**

SIGIRIYA VILLAGE HOTELS PLC
SIGIRIYA VILLAGE
STATEMENT OF CASH FLOWS

For the period ended 31st March	2026	2025
	Unaudited	Audited
	Rs.'000	Rs.'000
Net Profit/(Loss) before Taxation	82,623	44,253
Adjustment for Non-Cash Items		
Depreciation	19,635	13,523
Amortization	1,252	1,252
Impairment	(2,862)	
Interest Expenses	22,804	54,023
Asset Disposal Loss	4,194	
Exchange Loss	365	-
Share of Associate Company's Profit	6,217	(2,361)
Provision for Gratuity	5,091	3,981
Operating Profit/(Loss) Before Working Capital Changes	139,320	114,672
(Increase)/Decrease in Inventories	(6,899)	(2,781)
(Increase)/Decrease in Debtors & Receivables	(6,614)	(34,787)
(Increase)/Decrease in Related Party Balances	33,540	58,955
Increase /(Decrease) in Creditors & Accruals	(27,650)	(3,333)
	(7,623)	18,054
Cash Generated from Operations	131,697	132,725
Interest Paid	(19,982)	(18,127)
Taxes Paid	-	(8,541)
Value Added Tax Paid on Asset Disposal	(576)	
Gratuity Paid	(2,758)	(405)
Net Cash Flow From / (Used in) Operating Activities	108,380	105,652
Cash Flows From / (Used in) Investing Activities		
Acquisition of Property Plant & Equipment	(113,217)	(11,733)
Capitalization / Transfer of Capital Work-in-Progress	-	(74,172)
Disposal / (Investment) in Financial Assets	2,175	323,616
Redemption / (Investment) on Term Deposit	193,897	(193,976)
Acquisition of Shares of Associate	(112,033)	-
Proceeds from Disposal of Property, Plant & Equipment	3,200	-
Net Cash Flows From / (Used in) Investing Activities	(25,978)	43,736
Cash Flows From / (Used in) Financing Activities		
Repayment Leases	(3,630)	(3,857)
Capitalization/Repayment for Interest Bearing Borrowings	(43,953)	(112,128)
Restructuring of Interest Bearing Borrowings	33,300	
Dividend Paid	(27,000)	
Net Cash Flows From / (Used in) Financing Activities	(41,283)	(115,985)
Net Change in Cash & Cash Equivalents during the year	41,120	(7,137)
Cash & Cash Equivalents at the beginning of the year	(86,571)	(79,434)
Cash & Cash Equivalents at the end of the year	(45,451)	(86,571)
Analysis of Cash & Cash Equivalents at the end of the Period		
Cash & Cash Equivalents	13,393	9,960
Bank Overdraft	(58,843)	(96,532)
	(45,451)	(86,571)

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

	31.03.2026	**31.03.2025**
	Rs.	**Rs.**
Highest	155.00	97.50
Lowest	11.20	75.60
Last Traded Price	13.00	89.00

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 90,000,000 Ordinary shares

7 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 31.03.2026 was Rs.404,825,400.00

Public Holding as at 31.03.2026 was 33.82%

8 Public Shareholders

No. of Public Shareholders as at 31.03.2026 were 2,209.

9 Shareholdings of Directors

Directors' direct shareholdings as at 31.03.2026

Name of Director	**No. of Shares**
Mr. Amrit Rajaratnam	230,000

10 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 2026

11 Management Fees

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

12 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 MARCH 2026

	MAJOR SHAREHOLDERS	NO OF SHARES	%
1	COLOMBO FORT HOTELS LIMITED	45,902,740	51.00%
2	HNB INVESTMENT BANK (PVT) LTD/UNION INVESTMENTS (PVT) LIMITED	11,945,180	13.27%
3	PEOPLE S LEASING AND FINANCE PLC/SUHADA GAS DISTRIBUTORS (PVT) LTD	5,855,845	6.51%
4	MR. NAWALAGE JOSEPH HIRAN MAHINDA COORAY	1,021,750	1.14%
5	MISS NAWALAGE THERESE MANOURI SHIROMAL COORAY	1,020,620	1.13%
6	J.B. COCOSHELL (PVT) LTD	1,000,000	1.11%
7	PEOPLE'S LEASING & FINANCE PLC/MR. K.K.SHUJEEVAN	949,750	1.06%
8	NEGOMBO HOTELS LIMITED	913,700	1.02%
9	INVENCO CAPITAL PRIVATE LIMITED	911,902	1.01%
10	BLUE OCEANIC BEACH HOTEL (PVT) LTD	816,030	0.91%
11	MR. PITIPANA ARACHIGE SENAKA KUMARA	700,000	0.78%
12	E.B. CREASY CEYLON (PRIVATE) LIMITED	621,620	0.69%
13	MERCHANT BANK OF SRI LANKA & FINANCE PLC/G.K.G.L WIJAYATHILAKE	599,990	0.67%
14	CORPORATE HOLDINGS (PRIVATE)LIMITED A/C NO.01	500,000	0.56%
15	MRS. ALALIYAKANKANAMLAGE MARY JOSEPHINE COORAY	496,580	0.55%
16	COLOMBO INVESTMENT TRUST PLC	445,500	0.50%
17	MR. SEMASINGHE NAWARATNA CHANDRASEKARA WANNINAYAKA MUDIYANSELAGE BANDARA CHANDRASEKARA KANDEGEDARA	370,095	0.41%
18	FINANCIAL TRUST LIMITED	360,000	0.40%
19	SENKADAGALA FINANCE PLC/A.K.G.INDIKA	310,000	0.34%
20	MR. MANNAMARAKKALAGE CALLISTUS NIHAL COORAY	276,510	0.31%
	TOTAL	**75,017,812**	**83.35%**