

SIGIRIYA VILLAGE HOTELS PLC

INTERIM RESULTS

For the Three Months Ended

30th June - 2026

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

Colombo - 01

	SIGIRIYA VILLAGE HOTELS PLC SIGIRIYA VILLAGE STATEMENT OF COMPREHENSIVE INCOME						
For the year Ended		For the Quarter ended 30th June			For Three Months ended 30th June		
31.03.2026		2026	2025	Change	2026	2025	Change
Audited		Unaudited	Unaudited		Unaudited	Unaudited	
Rs.'000		Rs.'000	Rs.'000	%	Rs.'000	Rs.'000	%
669,322	Revenue	96,256	104,228	(8)	96,256	104,228	(8)
(174,440)	Cost of Sales	(36,810)	(39,556)	7	(36,810)	(39,556)	7
494,881	Gross Profit	59,446	64,672	(8)	59,446	64,672	(8)
23,851	Other Operating Income	2	9,344	(100)	2	9,344	(100)
(370,629)	Administrative & Operating Expenses	(91,445)	(68,807)	(33)	(91,445)	(68,807)	(33)
(31,397)	Promotional & Marketing Expenses	(2,852)	(1,171)	(144)	(2,852)	(1,171)	(144)
116,705	Profit from Operating Activities	(34,849)	4,039	(963)	(34,849)	4,039	(963)
(27,864)	Finance Cost	(4,631)	(6,265)	26	(4,631)	(6,265)	26
88,841		(39,480)	(2,226)	(1,673)	(39,480)	(2,226)	(1,673)
(6,217)	Share of Profit/(Loss) of Equity Accounted Investee	-	-	-	-	-	-
82,623	Profit /(Loss) before Taxation	(39,480)	(2,226)	(1,673)	(39,480)	(2,226)	(1,673)
(39,190)	Taxation	(815)	-	-	(815)	-	-
43,433	Net Profit /(Loss) for the Period	(40,296)	(2,226)	(1,710)	(40,296)	(2,226)	(1,710)
	Other Comprehensive Income						
237	Actuarial Gain /(Loss) on defined benefit plans	-	-	-	-	-	-
(20,650)	Gain / (Loss) on Available for Sale - Financial Assets	350	-	-	350	-	-
(71)	Deferred Tax on Actuarial Gain	-	-	-	-	-	-
22,949	Total Comprehensive Income for the Period	(39,946)	(2,226)	(1,694)	(39,946)	(2,226)	(1,694)
0.48	Earnings Per Share	(0.45)	(0.25)		(0.45)	(0.25)	

	SIGIRIYA VILLAGE HOTELS PLC SIGIRIYA VILLAGE STATEMENT OF FINANCIAL POSITION		
31.03.2026	As at 30th June	2026	2025
Audited		Unaudited	Unaudited
Rs.'000		Rs.'000	Rs.'000
	ASSETS		
	NON CURRENT ASSETS		
513,020	Property Plant & Equipment	544,648	487,533
16,793	Right of Use Asset	16,793	18,045
24,407	Investments Properties	24,407	24,407
192,607	Investments In Associate	192,607	86,791
106,919	Financial Assets	107,269	129,769
853,746		885,723	746,545
	CURRENT ASSETS		
21,201	Inventories	19,312	14,131
53,500	Trade Debtors & Other receivables	31,204	22,962
21,336	Pre-payments & Advance	35,498	13,951
170,545	Amounts Owed by Related Companies	161,886	231,368
79	Term Deposit	81	81,591
13,393	Cash & Cash Equivalents	16,233	23,895
280,054		264,214	387,898
1,133,799	Total Assets	1,149,937	1,134,442
	EQUITY & LIABILITIES		
	CAPITAL & RESERVES		
363,722	Stated Capital	363,722	363,722
38,536	Revenue Reserves	38,536	38,536
52,312	Fair Value Gain on Available for Sale Financial Assets	52,662	72,962
268,187	Retained Earnings	227,892	249,362
722,757		682,811	724,582
	NON CURRENT LIABILITIES		
106,568	Interest Bearing Borrowings	103,368	136,588
23,690	Retirement Benefit Obligations	23,503	22,058
21,149	Lease Liability	20,540	25,426
30,651	Deferred Taxation	30,651	5,038
182,059		178,063	189,111
	CURRENT LIABILITIES		
123,357	Trade Creditors & Other Payables	128,300	136,519
3,960	Lease Liability	3,960	161
393	Amounts Owed to Related Companies	21,642	13,182
530	Taxation	530	530
41,900	Interest Bearing Borrowings	41,900	32,380
58,843	Bank Overdrafts	92,731	37,978
228,983		289,063	220,750
1,133,799	Total Equity & Liabilities	1,149,937	1,134,442
8.03	Net Assets Per Share	7.59	80.51

For and on behalf of the Board ,

Sgd.
Director
Amrit Rajaratnam
Colombo
10th Aug 2026

Sgd
Director
Anushman Rajaratnam

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 01.04.2025	363,722	72,962	38,536	251,588	726,809
Profit for the Period	-	-	-	-	-
Other comprehensive Income for the year	-	-	-	(2,226)	(2,226)
Balance as at 30.06.2025	363,722	72,962	38,536	249,362	724,582
Balance as at 01.04.2026	363,722	52,312	38,536	268,187	722,757
Profit for the Period	-	-	-	(40,296)	(40,296)
Other comprehensive Income/(Expense)	-	350	-	-	350
Balance as at 30.06.2026	363,722	52,662	38,536	227,892	682,811

	SIGIRIYA VILLAGE HOTELS PLC SIGIRIYA VILLAGE STATEMENT OF CASH FLOWS		
31.03.2026	For the period ended 30th June	2026	2025
Audited		Unaudited	Unaudited
Rs.'000		Rs.'000	Rs.'000
82,623	Net Profit/(Loss) before Taxation	(39,480)	(2,226)
	Adjustment for Non-Cash Items		
19,635	Depreciation	6,407	4,159
1,252	Amortization	-	-
(2,862)	Impairment	-	-
22,804	Interest Expenses	4,716	6,169
4,194	Asset Disposal Loss	-	-
365	Exchange loss	-	-
6,217	Share of Associate Company's Profit	-	-
5,091	Provision for Gratuity	465	465
139,320	Operating Profit/(Loss) Before Working Capital Changes	(27,892)	8,566
(6,899)	(Increase)/Decrease in Inventories	1,889	171
(6,614)	(Increase)/Decrease in Debtors & Receivables	8,133	27,952
33,541	(Increase)/Decrease in Related Party Balances	29,908	(14,493)
(27,650)	Increase /(Decrease) in Creditors & Accruals	4,943	(14,488)
(7,623)		44,874	(858)
131,699	Cash Generated from Operations	16,981	7,708
(19,982)	Interest Paid	(4,716)	(2,460)
	Taxes Paid	(815)	-
(576)	Value Added Tax Paid on Asset Disposal	-	-
(2,758)	Gratuity Paid	(651)	-
108,381	Net Cash Flow From / (Used in) Operating Activities	10,798	5,247
	Cash Flows From / (Used in) Investing Activities		
(113,217)	Acquisition of Property Plant & Equipment	(14,827)	(35,201)
	Capitalization / Transfer of Capital Work-in-Progress	(23,208)	(30,234)
2,175	Disposal / (Investment) in Financial Assets	-	-
(112,033)	Acquisition of Shares of Associate	-	-
193,897	Redemption / (Investment) on Term Deposit	(2)	112,385
3,200	Proceeds from Disposal of Property, Plant & Equipment	-	-
(25,978)	Net Cash Flows From / (Used in) Investing Activities	(38,037)	46,950
	Cash Flows From / (Used in) Financing Activities		
(3,630)	Repayment Leases	(610)	(330)
(43,953)	Capitalization/Repayment for Interest Bearing Borrowings	(3,200)	20,622
33,300	Restructuring of Interest Bearing Borrowings	-	-
(27,000)	Dividend Paid	-	-
(41,283)	Net Cash Flows From / (Used in) Financing Activities	(3,810)	20,292
41,120	Net Change in Cash & Cash Equivalents during the year	(31,047)	72,489
(86,571)	Cash & Cash Equivalents at the beginning of the year	(45,451)	(86,571)
(45,451)	Cash & Cash Equivalents at the end of the year	(76,498)	(14,083)
	Analysis of Cash & Cash Equivalents at the end of the Period		
13,393	Cash & Cash Equivalents	16,233	23,895
(58,843)	Bank Overdraft	(92,731)	(37,978)
(45,451)		(76,498)	(14,083)

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

	30.06.2026	30.06.2025
	Rs.	Rs.
Highest	17.00	109.75
Lowest	13.00	80.00
Last Traded Price	14.10	100.25

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) (1) on minimum public holding is option 5 and the Float Adjusted Market Capitalization as of 30.06.2026 was Rs.432,219,600.00

Public Holding as at 30.06.2026 was 33.82%

8 Public Shareholders

No. of Public Shareholders as at 30.06.2026 were 2,284.

9 Shareholdings of Directors

Directors' direct shareholdings as at 30.06.2026

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 30TH JUNE 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	5,805,816	6.45%
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	MRS. ANNE SHARMALEE DE ALWIS	509,506	0.57%
15	CORPORATE HOLDINGS (PRIVATE)LIMITED A/C NO.01	500,000	0.56%
16	MRS. ALALIYAKANKANAMLAGE MARY JOSEPHINE COORAY	496,580	0.55%
17	COLOMBO INVESTMENT TRUST PLC	445,500	0.50%
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	75,107,194	83.45%