SIGIRIYA VILLAGE HOTELS PLC

INTERIM RESULTS

For the Six Months Ended

30th September - 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 September			For Six Months ended 30th September		
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	169,057	176,908	(4)	265,313	281,136	(6)
(174,440)	Cost of Sales	(56,063)	(61,696)	9	(92,873)	(101,252)	8
494,881	Gross Profit	112,994	115,212	(2)	172,440	179,884	(4)
23,851	Other Operating Income	425	10,116	(96)	426	19,460	(98)
(370,629)	Administrative & Operating Expenses	(104,802)	(83,487)	(26)	(196,247)	(152,294)	(29)
(31,397)	Promotional & Marketing Expenses	(2,923)	(1,556)	(88)	(5,775)	(2,727)	(112)
116,705	Profit from Operating Activities	5,694	40,285	(86)	(29,156)	44,324	(166)
(27,864)	Finance Cost	(7,498)	(4,990)	(50)	(12,129)	(11,230)	(8)
88,841		(1,804)	35,295	(105)	(41,284)	33,093	225
(6,217)	Share of Profit/(Loss) of Equity Accounted Investee	-	-	-		-	-
82,623	Profit /(Loss) before Taxation	(1,804)	35,295	(105)	(41,284)	33,093	225
(39,190)	Taxation	(16,490)	-	-	(17,305)	-	-
43,433	Net Profit /(Loss) for the Period	(18,294)	35,295	(152)	(58,589)	33,093	277
	Other Comprehensive Income						
237	Actuarial Gain /(Loss) on defined benefit plans	-	-	-	-	-	
(20,650)	Gain / (Loss) on Available for Sale - Financial Assets	(5,759)	27,022	-	(5,409)	27,022	
(71)	Deferred Tax on Actuarial Gain	-	-	-	-	-	
22,949	Total Comprehensive Income for the Period	(24,053)	62,317	(139)	(63,999)	60,116	(206)
0.48	Earnings Per Share	(0.20)	3.92		(0.65)	3.68	

	SIGIRIYA VILLAGE HOTELS PLC SIGIRIYA VILLAGE STATEMENT OF FINANCIAL POSITION		
31.03.2026	As at 30th September	2026	2025
Audited		Unaudited	Unaudited
Rs.'000		Rs.'000	Rs.'000
	ASSETS		
	NON CURRENT ASSETS		
513,020	Property Plant & Equipment	542,638	504,449
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	101,510	154,616
853,746		877,954	788,307
	CURRENT ASSETS		
21,201	Inventories	25,198	21,181
53,500	Trade Debtors & Other receivables	30,031	28,283
21,336	Pre-payments & Advance	41,314	23,250
170,545	Amounts Owed by Related Companies	196,437	257,520
79	Term Deposit	82	57,082
13,393	Cash & Cash Equivalents	19,238	13,854
280,054		312,300	401,171
1,133,799	**Total Assets**	1,190,254	1,189,478
	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	46,903	98,309
268,187	Retained Earnings	209,598	259,357
722,757		658,758	759,924
	NON CURRENT LIABILITIES		
106,568	Interest Bearing Borrowings	96,568	137,131
23,690	Retirement Benefit Obligations	22,221	21,875
21,149	Lease Liability	19,220	24,436
30,651	Deferred Taxation	41,705	5,038
182,059		179,714	188,480
	CURRENT LIABILITIES		
123,357	Trade Creditors & Other Payables	154,006	149,100
3,960	Lease Liability	3,960	161
393	Amounts Owed to Related Companies	22,201	4,183
530	Taxation	530	530
41,900	Interest Bearing Borrowings	41,900	27,137
58,843	Bank Overdrafts	129,185	59,963
228,983		351,781	241,074
1,133,799	**Total Equity & Liabilities**	1,190,254	1,189,478
8.03	**Net Assets Per Share**	7.32	84.44

For and on behalf of the Board ,

Sgd.
Director
Amrit Rajaratnam

Sgd
Director
Anushman Rajaratnam

Colombo
9th November 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 01.04.2025	363,722	72,962	38,536	251,588	726,808
Profit for the Period	-	-	-	33,093	33,093
Other comprehensive Income for the year	-	27,022	-	-	27,022
Re-Classification of fair value reserve on disposal of share	-	(1,675)	-	1,675	-
Dividend	-	-	-	(27,000)	(27,000)
Balance as at 30.09.2025	**363,722**	**98,309**	**38,536**	**259,356**	**759,924**
Balance as at 01.04.2026	363,722	52,312	38,536	268,187	722,757
Profit for the Period	-	-	-	(58,589)	(58,589)
Disposal Gain on Available for Sale - Financial Assets	-	-	-	-	-
Other comprehensive Income/(Expense)	-	(5,409)	-	-	(5,409)
Balance as at 30.09.2026	**363,722**	**46,903**	**38,536**	**209,598**	**658,758**

SIGIRIYA VILLAGE HOTELS PLC
SIGIRIYA VILLAGE
STATEMENT OF CASH FLOWS

31.03.2026	For the period ended 30th September	2026	2025
Audited		Unaudited	Unaudited
Rs.'000		Rs.'000	Rs.'000
82,623	Net Profit/(Loss) before Taxation	(41,284)	33,093
	Adjustment for Non-Cash Items		
19,635	Depreciation	13,867	8,629
1,252	Amortization	-	-
(2,862)	Impairment	-	-
22,804	Interest Expenses	12,047	10,426
4,194	Asset Disposal Loss	-	-
	other income		(3,200)
365	Exchange loss	-	-
6,217	Share of Associate Company's Profit	-	-
	Dividend Income		(1,785)
5,091	Provision for Gratuity	929	929
139,320	**Operating Profit/(Loss) Before Working Capital Changes**	(14,441)	48,093
(6,899)	(Increase)/Decrease in Inventories	(3,998)	(6,880)
(6,614)	(Increase)/Decrease in Debtors & Receivables	3,490	13,307
33,541	(Increase)/Decrease in Related Party Balances	(4,084)	(49,644)
(27,650)	Increase /(Decrease) in Creditors & Accruals	30,649	(1,907)
(7,623)		26,058	(45,123)
131,699	**Cash Generated from Operations**	11,616	2,970
	Dividend Paid		(27,000)
(19,982)	Interest Paid	(12,047)	(10,426)
	Taxes Paid	(6,252)	-
(576)	Value Added Tax Paid on Asset Disposal	-	-
(2,758)	Gratuity Paid	(2,398)	(648)
108,381	**Net Cash Flow From / (Used in) Operating Activities**	(9,080)	(35,105)
	Cash Flows From / (Used in) Investing Activities		
(113,217)	Acquisition of Property Plant & Equipment	(82,322)	(120,000)
	Capitalization / Transfer of Capital Work-in-Progress	38,837	33,177
2,175	Disposal / (Investment) in Financial Assets	-	2,200
(112,033)	Acquisition of Shares of Associate	-	
193,897	Redemption / (Investment) on Term Deposit	(3)	136,894
-	Dividend Income Received		1,785
3,200	Proceeds from Disposal of Property, Plant & Equipment	-	3,200
(25,978)	**Net Cash Flows From / (Used in) Investing Activities**	(43,488)	57,256
	Cash Flows From / (Used in) Financing Activities		
(3,630)	Repayment Leases	(1,929)	(1,320)
(43,953)	Capitalization/Repayment for Interest Bearing Borrowings	(10,000)	19,630
33,300	Restructuring of Interest Bearing Borrowings	-	-
(27,000)	Dividend Paid	-	-
(41,283)	**Net Cash Flows From / (Used in) Financing Activities**	(11,929)	18,310
41,120	Net Change in Cash & Cash Equivalents during the year	(64,497)	40,462
(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**	(109,948)	(46,109)
	Analysis of Cash & Cash Equivalents at the end of the Period		
13,393	Cash & Cash Equivalents	19,238	13,854
(58,843)	Bank Overdraft	(129,185)	(59,963)
(45,451)		(109,948)	(46,109)

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

	30.09.2026	**30.09.2025**
	Rs.	**Rs.**
Highest	14.10	148.00
Lowest	12.40	101.50
Last Traded Price	12.40	120.00

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 7.12.1.A.1 on minimum public holding is option 5 and the Float Adjusted Market Capitalization as of 30.09.2026 was Rs.380,475,000.00

Public Holding as at 30.09.2026 was 33.82%

8 Public Shareholders

No. of Public Shareholders as at 30.09.2026 were 2,312.

9 Shareholdings of Directors

Directors' direct shareholdings as at 30.09.2026

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 SEPTEMBER 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%**