



CAPITAL ALLIANCE HOLDINGS PLC

INTERIM FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
30<sup>TH</sup> SEPTEMBER 2025

**CAPITAL ALLIANCE HOLDINGS PLC**  
**CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE,**

|   | QUARTER ENDED                   |                                 | PERIOD ENDED                    |                                 |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
|   | 30-Sep-25<br>Rs.<br>(Unaudited) | 30-Sep-24<br>Rs.<br>(Unaudited) | 30-Sep-25<br>Rs.<br>(Unaudited) | 30-Sep-24<br>Rs.<br>(Unaudited) |
| <b>Income</b>   | <b>3,778,255,877</b>            | 2,915,271,206                   | <b>8,825,837,688</b>            | 6,414,890,522                   |
| Interest Income   | 2,513,183,468                   | 2,177,873,760                   | 5,121,731,060                   | 4,212,547,826                   |
| Interest Expense  | (1,706,166,905)                 | (1,418,750,514)                 | (3,525,559,348)                 | (2,542,050,275)                 |
| <b>Net Interest Income</b>                                    | <b>807,016,563</b>              | 759,123,246                     | <b>1,596,171,712</b>            | 1,670,497,551                   |
| Fee Based Income  | 900,168,619                     | 530,572,028                     | 1,628,991,796                   | 1,054,776,628                   |
| Net Gains/ (Losses) from Trading                              | 831,791,600                     | (481,663,064)                   | 2,575,999,714                   | 3,178,589,984                   |
| Net Fair Value gains/ (Losses) from Financial Assets at FVTPL | (500,757,592)                   | 676,616,470                     | (562,344,833)                   | (2,072,079,217)                 |
| Direct Expenses   | (20,195,990)                    | (8,351,363)                     | (36,125,345)                    | (25,058,245)                    |
| Other Income  | 33,869,782                      | 11,872,012                      | 61,459,951                      | 41,055,301                      |
| <b>Total Operating Income</b>                                 | <b>2,051,892,982</b>            | 1,488,169,329                   | <b>5,264,152,995</b>            | 3,847,782,002                   |
| Personnel Expenses  | (453,693,193)                   | (444,607,650)                   | (849,036,622)                   | (677,904,455)                   |
| Depreciation & Amortization                                   | (28,362,411)                    | (33,638,620)                    | (55,413,145)                    | (51,393,551)                    |
| Other Operating Expenses                                      | (457,027,929)                   | (413,187,712)                   | (755,157,788)                   | (1,278,110,611)                 |
| <b>Profit Before Income Tax</b>                               | <b>1,112,809,449</b>            | 596,735,348                     | <b>3,604,545,440</b>            | 1,840,373,385                   |
| Income Tax Expense  | (335,236,048)                   | (250,741,229)                   | (1,040,908,775)                 | (815,167,605)                   |
| <b>Profit for the period</b>                                  | <b>777,573,401</b>              | 345,994,119                     | <b>2,563,636,665</b>            | 1,025,205,780                   |
| <b>Profit attributable to:</b>                                |                                 |                                 |                                 |                                 |
| Equity Holders of the Parent Company                          | 692,758,052                     | 311,791,407                     | 2,283,455,972                   | 844,892,667                     |
| Non-Controlling Interests                                     | 84,815,349                      | 34,202,712                      | 280,180,693                     | 180,313,113                     |
| <b>Profit for the period</b>                                  | <b>777,573,401</b>              | 345,994,119                     | <b>2,563,636,665</b>            | 1,025,205,780                   |
| <b>Basic Earnings per Share (Rs.)</b>                         | <b>3.1</b>                      | 0.35                            | 0.17                            | 1.16                            |
|   |                                 |                                 |                                 | 0.46                            |

Figures in brackets indicate deductions.

**CAPITAL ALLIANCE HOLDINGS PLC**

**CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE,**

|  | QUARTER ENDED                   |                                 | PERIOD ENDED                    |                                 |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
|  | 30-Sep-25<br>Rs.<br>(Unaudited) | 30-Sep-24<br>Rs.<br>(Unaudited) | 30-Sep-25<br>Rs.<br>(Unaudited) | 30-Sep-24<br>Rs.<br>(Unaudited) |
| <b>Profit for the period</b>                                   | <b>777,573,401</b>              | 345,994,119                     | <b>2,563,636,665</b>            | 1,025,205,780                   |
| <b>Other Comprehensive Income/ (Expense)</b>                   |                                 |                                 |                                 |                                 |
| <b>Items that are or may be reclassified to Profit or Loss</b> |                                 |                                 |                                 |                                 |
| Foreign currency translation differences of foreign operations | <b>18,939,691</b>               | (71,415,732)                    | <b>26,565,610</b>               | (131,695,578)                   |
|  | -                               |                                 |                                 |                                 |
| <b>Other Comprehensive Income/ (Expense) for the period</b>    | <b>18,939,691</b>               | (71,415,732)                    | <b>26,565,610</b>               | (131,695,578)                   |
|  | -                               |                                 |                                 |                                 |
| <b>Total Comprehensive Income for the period</b>               | <b>796,513,092</b>              | 274,578,387                     | <b>2,590,202,275</b>            | 893,510,202                     |
| <b>Total Comprehensive Income attributable to:</b>             |                                 |                                 |                                 |                                 |
| Equity Holders of the Parent Company                           | <b>703,791,132</b>              | 267,966,729                     | <b>2,300,875,473</b>            | 768,620,340                     |
| Non-Controlling Interests                                      | <b>92,721,960</b>               | 6,611,658                       | <b>289,326,802</b>              | 124,889,862                     |
| <b>Total Comprehensive Income for the period</b>               | <b>796,513,092</b>              | 274,578,387                     | <b>2,590,202,275</b>            | 893,510,202                     |

*Figures in brackets indicate deductions.*

**CAPITAL ALLIANCE HOLDINGS PLC**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE,**

|   | Note | QUARTER ENDED                   |                                 | PERIOD ENDED                    |                                 |
|---|------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
|   |      | 30-Sep-25<br>Rs.<br>(Unaudited) | 30-Sep-24<br>Rs.<br>(Unaudited) | 30-Sep-25<br>Rs.<br>(Unaudited) | 30-Sep-24<br>Rs.<br>(Unaudited) |
| <b>Income</b>                                       |      | <b>1,108,073,691</b>            | 1,110,588,289                   | <b>1,198,963,034</b>            | 4,796,193,072                   |
| Interest Income                                     |      | 548,996                         | -                               | 1,100,704                       | -                               |
| Interest Expense                                    |      | (10,230,717)                    | (13,946,741)                    | (24,412,977)                    | (15,522,698)                    |
| <b>Net Interest Expense</b>                         |      | <b>(9,681,721)</b>              | (13,946,741)                    | <b>(23,312,273)</b>             | (15,522,698)                    |
| Fee Based Income                                    |      | 786,369                         | 786,365                         | 1,563,902                       | 786,365                         |
| Net Gains from Trading                              |      | 72,646,800                      | 8,449,797                       | 88,175,603                      | 17,736,821                      |
| Net Fair Value Gains from Financial Assets at FVTPL |      | 63,129,924                      | 16,396,607                      | 135,514,076                     | 16,255,710                      |
| Other Income  |      | 970,961,602                     | 1,084,955,520                   | 972,608,749                     | 4,761,414,176                   |
| <b>Total Operating Income</b>                       |      | <b>1,097,842,974</b>            | 1,096,641,548                   | <b>1,174,550,057</b>            | 4,780,670,374                   |
| Personnel Expenses                                  |      | (25,093,690)                    | (10,654,476)                    | (49,830,617)                    | (21,268,416)                    |
| Depreciation & Amortization                         |      | (306,431)                       | (912,637)                       | (616,962)                       | (2,458,217)                     |
| Other Operating Expenses                            |      | (20,534,591)                    | (8,227,372)                     | (44,710,247)                    | (4,408,814)                     |
| Reversals of Impairment of Subsidiaries             |      | -                               | -                               | -                               | 24,041,587                      |
| <b>Profit Before Income Tax</b>                     |      | <b>1,051,908,262</b>            | 1,076,847,063                   | <b>1,079,392,231</b>            | 4,776,576,514                   |
| Income Tax Reversal                                 |      | -                               | -                               | -                               | 1,665,488                       |
| <b>Profit for the period</b>                        |      | <b>1,051,908,262</b>            | 1,076,847,063                   | <b>1,079,392,231</b>            | 4,778,242,002                   |
| <b>Basic Earnings per Share (Rs.)</b>               | 3.2  | <b>0.55</b>                     | 2.57                            | <b>0.55</b>                     | 2.57                            |

Figures in brackets indicate deductions.

**CAPITAL ALLIANCE HOLDINGS PLC****STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE,**

|   | <b>QUARTER ENDED</b> |                    | <b>PERIOD ENDED</b>  |                    |
|---|----------------------|--------------------|----------------------|--------------------|
|   | <b>30-Sep-25</b>     | <b>30-Sep-24</b>   | <b>30-Sep-25</b>     | <b>30-Sep-24</b>   |
|   | <b>Rs.</b>           | <b>Rs.</b>         | <b>Rs.</b>           | <b>Rs.</b>         |
|   | <b>(Unaudited)</b>   | <b>(Unaudited)</b> | <b>(Unaudited)</b>   | <b>(Unaudited)</b> |
| <b>Profit for the period</b>                      | <b>1,051,908,262</b> | 1,076,847,063      | <b>1,079,392,231</b> | 4,778,242,002      |
| <b>Other Comprehensive Expense for the period</b> | -                    | -                  | -                    | -                  |
| <b>Total Comprehensive Income for the period</b>  | <b>1,051,908,262</b> | 1,076,847,063      | <b>1,079,392,231</b> | 4,778,242,002      |

*Figures in brackets indicate deductions.*

**CAPITAL ALLIANCE HOLDINGS PLC**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT**

|   | <b>GROUP</b>   |  | <b>COMPANY</b>                                       |  |
|---|--|--|--|--|
|   | <b>30-Sep-25</b><br><b>Rs.</b><br><b>(Unaudited)</b> | <b>31-Mar-25</b><br><b>Rs.</b><br><b>(Audited)</b> | <b>30-Sep-25</b><br><b>Rs.</b><br><b>(Unaudited)</b> | <b>31-Mar-25</b><br><b>Rs.</b><br><b>(Audited)</b> |
| <b>ASSETS</b>   |  |  |  |  |
| Cash and Cash Equivalents                                   | 2,087,181,809  | 561,190,530  | 5,009,838  | 5,629,523  |
| Financial Assets Measured at FVTPL                          | 87,637,662,208                                       | 103,816,703,137                                    | 3,509,514,427  | 845,794,332  |
| Financial Assets Measured at FVOCI                          | -  | -  | 325,000,000  | 325,000,000  |
| Financial Assets Measured at Amortised Cost                 | 9,055,676,380  | 3,406,286,250                                      | -  | 2,535,206,833                                      |
| Trade and Other Receivables                                 | 3,849,591,583  | 3,529,198,751                                      | 2,565,260,443  | 60,920,481   |
| Amounts Due from Related Entities                           | -  | -  | 119,129,723  | 74,535,641   |
| Other Investments   | 206,001,937  | -  | -  | -  |
| Investment in Subsidiaries                                  | -  | -  | 1,897,304,850  | 1,897,304,850                                      |
| Intangible Assets   | 155,929,077  | 160,655,969  | 1,506,607  | 2,060,064  |
| Right-of-use Assets   | 87,969,751   | 109,600,246  | -  | -  |
| Property, Plant and Equipment                               | 133,284,597  | 140,221,323  | 123,173  | 186,681  |
| Deferred Tax Assets   | 38,515,754   | 47,467,193   | 2,708,355  | 2,708,355  |
| Income Tax Receivable                                       | -  | -  | 9,656,037  | 9,656,037  |
| <b>Total Assets</b>   | <b>103,251,813,096</b>                               | <b>111,771,323,399</b>                             | <b>8,435,213,453</b>                                 | <b>5,759,002,797</b>                               |
| <b>EQUITY AND LIABILITIES</b>                               |  |  |  |  |
| <b>Liabilities</b>  |  |  |  |  |
| Bank Overdrafts   | 534,347,936  | 402,067,475  | 26,878,689   | 57,392,533   |
| Financial Liabilities Measured at Amortised Cost            | 74,055,464,159                                       | 85,982,586,274                                     | 225,474,521  | 125,315,308  |
| Trade and Other Payables                                    | 2,035,415,833  | 2,337,251,245                                      | 22,088,404   | 71,515,348   |
| Income Tax Payable  | 1,806,236,467  | 2,164,313,288                                      | -  | -  |
| Lease Liability   | 99,904,199   | 118,763,535  | -  | -  |
| Deferred Tax Liability                                      | 263,837  | -  | -  | -  |
| Retirement Benefit Obligations                              | 144,960,131  | 171,840,395  | 11,348,290   | 9,748,290  |
| <b>Total Liabilities</b>                                    | <b>78,676,592,562</b>                                | <b>91,176,822,212</b>                              | <b>285,789,904</b>                                   | <b>263,971,479</b>                                 |
| <b>Equity</b>   |  |  |  |  |
| Stated Capital  | 4,107,798,096  | 2,532,798,096                                      | 4,107,798,096  | 2,532,798,096                                      |
| Special Risk Reserve  | 3,031,107,256  | 2,839,074,701                                      | -  | -  |
| Retained Earnings   | 14,948,838,367                                       | 12,857,414,950                                     | 4,041,625,453  | 2,962,233,222                                      |
| Foreign Currency Translation Reserve                        | (146,278,980)  | (163,698,481)                                      | -  | -  |
| <b>Equity attributable to Equity Holders of the Company</b> | <b>21,941,464,739</b>                                | <b>18,065,589,266</b>                              | <b>8,149,423,549</b>                                 | <b>5,495,031,318</b>                               |
| Non-Controlling Interests                                   | 2,633,755,795  | 2,528,911,921                                      | -  | -  |
| <b>Total Equity</b>   | <b>24,575,220,534</b>                                | <b>20,594,501,187</b>                              | <b>8,149,423,549</b>                                 | <b>5,495,031,318</b>                               |
| <b>Total Liabilities and Equity</b>                         | <b>103,251,813,096</b>                               | <b>111,771,323,399</b>                             | <b>8,435,213,453</b>                                 | <b>5,759,002,797</b>                               |
| Net Assets Value per Share (Rs.)                            | 10.59  | 9.44   | 3.93   | 2.87   |

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

*Signed*

.....  
**Mr. A M N Adhikari**

Vice President - Finance

The Board of Directors is responsible for the preparation and presentation of these financial statements.

These Financial Statements were approved and signed for and on behalf of the Directors of Capital Alliance Holdings PLC.

*Signed*

.....  
**Mr. C S R S Anthony**

Director

06<sup>th</sup> November 2025

Colombo

*Signed*

.....  
**Mr. W A T Fernando**

Director

**CAPITAL ALLIANCE HOLDINGS PLC**  
**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD ENDED 30TH SEPTEMBER 2025**

|   | Attributable to Equity Holders of the Parent Company |  |                          |                       |                       | Non-Controlling Interests | Total Equity          |
|---|--|--|--------------------------|-----------------------|-----------------------|---------------------------|-----------------------|
|   | Stated Capital Rs.                                   | Foreign currency Translation reserve Rs. | Special Risk Reserve Rs. | Retained Earnings Rs. | Total Rs.             |                           |                       |
| Balance as at 01 <sup>st</sup> April 2024 (Audited)             | 2,532,798,096  | (67,506,497)                             | 2,316,818,030            | 11,808,827,473        | 16,590,937,102        | 2,917,351,867             | 19,508,288,969        |
| Total comprehensive income for the period                       |  |  |                          |                       |                       |                           |                       |
| Profit for the period   | -  | -  | -                        | 844,892,667           | 844,892,667           | 180,313,113               | 1,025,205,780         |
| Other comprehensive expense for the period                      | -  | (76,272,327)                             | -                        | -                     | (76,272,327)          | (55,423,251)              | (131,695,578)         |
| Total comprehensive Income/ (Expense)                           | -  | (76,272,327)                             | -                        | 844,892,667           | 768,620,340           | 124,889,862               | 893,510,202           |
| Transferred to the Special Risk Reserve                         | -  | -  | 195,418,679              | (195,418,679)         | -                     | -                         | -                     |
| Dividend paid during the period                                 | -  | -  | -                        | (2,042,187,568)       | (2,042,187,568)       | (924,191,203)             | (2,966,378,771)       |
| Balance as at 30 <sup>th</sup> September 2024 (Unaudited)       | 2,532,798,096  | (143,778,824)                            | 2,512,236,709            | 10,416,113,893        | 15,317,369,874        | 2,118,050,526             | 17,435,420,400        |
| <b>Balance as at 01<sup>st</sup> April 2025 (Audited)</b>       | <b>2,532,798,096</b>                                 | <b>(163,698,481)</b>                     | <b>2,839,074,701</b>     | <b>12,857,414,950</b> | <b>18,065,589,266</b> | <b>2,528,911,921</b>      | <b>20,594,501,187</b> |
| <b>Shares issued during the period</b>                          | <b>1,575,000,000</b>                                 | <b>-</b>                                 | <b>-</b>                 | <b>-</b>              | <b>1,575,000,000</b>  | <b>-</b>                  | <b>1,575,000,000</b>  |
| <b>Total comprehensive income for the period</b>                |  |  |                          |                       |                       |                           |                       |
| <b>Profit for the period</b>                                    | <b>-</b>   | <b>-</b>                                 | <b>-</b>                 | <b>2,283,455,972</b>  | <b>2,283,455,972</b>  | <b>280,180,693</b>        | <b>2,563,636,665</b>  |
| <b>Other comprehensive income for the period</b>                | <b>-</b>   | <b>17,419,501</b>                        | <b>-</b>                 | <b>-</b>              | <b>17,419,501</b>     | <b>9,146,109</b>          | <b>26,565,610</b>     |
| <b>Total comprehensive Income</b>                               | <b>-</b>   | <b>17,419,501</b>                        | <b>-</b>                 | <b>2,283,455,972</b>  | <b>2,300,875,473</b>  | <b>289,326,802</b>        | <b>2,590,202,275</b>  |
| <b>Transferred to the Special Risk Reserve</b>                  | <b>-</b>   | <b>-</b>                                 | <b>192,032,555</b>       | <b>(192,032,555)</b>  | <b>-</b>              | <b>-</b>                  | <b>-</b>              |
| <b>Dividend paid during the period</b>                          | <b>-</b>   | <b>-</b>                                 | <b>-</b>                 | <b>-</b>              | <b>-</b>              | <b>(184,482,928)</b>      | <b>(184,482,928)</b>  |
| <b>Balance as at 30<sup>th</sup> September 2025 (Unaudited)</b> | <b>4,107,798,096</b>                                 | <b>(146,278,980)</b>                     | <b>3,031,107,256</b>     | <b>14,948,838,367</b> | <b>21,941,464,739</b> | <b>2,633,755,795</b>      | <b>24,575,220,534</b> |

Figures in brackets indicate deductions.

**CAPITAL ALLIANCE HOLDINGS PLC**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD ENDED 30TH SEPTEMBER 2025**

| <b>COMPANY</b>  | <b>Stated<br/>Capital<br/>Rs.</b> | <b>Retained<br/>Earnings<br/>Rs.</b> | <b>Total<br/>Rs.</b> |
|---|-----------------------------------|--------------------------------------|----------------------|
| Balance as at 01 <sup>st</sup> April 2024 (Audited)       | 2,532,798,096                     | 405,803,671                          | 2,938,601,767        |
| Total comprehensive income for the period                 |                                   |                                      |                      |
| Profit for the period                                     | -                                 | 4,778,242,002                        | 4,778,242,002        |
| Other comprehensive Income for the period                 | -                                 | -                                    | -                    |
| Total Comprehensive Income for the period                 | -                                 | 4,778,242,002                        | 4,778,242,002        |
| Dividend Paid during the period                           |                                   | (2,042,187,568)                      | (2,042,187,568)      |
| Balance as at 30 <sup>th</sup> September 2024 (Unaudited) | 2,532,798,096                     | 3,141,858,105                        | 5,674,656,201        |
| <b>Balance as at 01<sup>st</sup> April 2025 (Audited)</b> | <b>2,532,798,096</b>              | <b>2,962,233,222</b>                 | <b>5,495,031,318</b> |
| Shares issued during the period                           | 1,575,000,000                     | -                                    | 1,575,000,000        |
| Total comprehensive income for the period                 |                                   |                                      |                      |
| Profit for the period                                     | -                                 | 1,079,392,231                        | 1,079,392,231        |
| Other comprehensive Income for the period                 | -                                 | -                                    | -                    |
| Total Comprehensive Income for the period                 | -                                 | 1,079,392,231                        | 1,079,392,231        |
| Balance as at 30 <sup>th</sup> September 2025 (Unaudited) | 4,107,798,096                     | 4,041,625,453                        | 8,149,423,549        |

*Figures in brackets indicate deductions.*

**CAPITAL ALLIANCE HOLDINGS PLC**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD ENDED 30TH SEPTEMBER**

|  | GROUP                      |                            | COMPANY                    |                            |
|--|----------------------------|----------------------------|----------------------------|----------------------------|
|  | 2025<br>Rs.<br>(Unaudited) | 2024<br>Rs.<br>(Unaudited) | 2025<br>Rs.<br>(Unaudited) | 2024<br>Rs.<br>(Unaudited) |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                            |                            |                            |                            |                            |
| Profit before Income Tax Expense                                       | 3,604,545,440              | 1,840,373,385              | 1,079,392,231              | 4,776,576,514              |
| <i>Adjustments For,</i>  |                            |                            |                            |                            |
| Depreciation of Property Plant & Equipment                             | 27,924,974                 | 22,365,000                 | 557,296                    | 1,527,726                  |
| Amortization of Intangible Assets                                      | 4,702,288                  | 5,493,048                  | 59,667                     | 930,491                    |
| Provision for Retiring Gratuity  | 13,413,236                 | 11,931,141                 | 1,600,000                  | 652,792                    |
| Gain on Disposals of Property Plant & Equipment                        | -                          | (2,500,000)                | -                          | (2,500,000)                |
| Reversals of Impairment of Subsidiaries                                | -                          | -                          | -                          | (24,041,587)               |
| Provision for Impairment of Trade Receivables                          | 25,876,487                 | 3,035,275                  | (2,041,670)                | -                          |
| Depreciation of ROU Assets   | 22,785,883                 | 23,535,503                 | -                          | -                          |
| Finance Cost on ROU Assets   | 7,269,251                  | 4,040,030                  | -                          | -                          |
| Net Fair Value (Gains)/ Loss from Financial Assets at FVTPL            | 562,344,833                | 2,072,079,217              | (135,514,076)              | (16,255,710)               |
| Net Capital (Gain)/ Losses on sale Investment in Shares                | (200,312,735)              | 83,674,058                 | (44,962,868)               | 11,748,479                 |
| Net Capital Gains on Investment in Unit Trusts                         | (109,501,292)              | (183,116,968)              | (43,212,735)               | (29,485,300)               |
| Net Capital Gains on Treasury Bills, and Bonds                         | (2,266,185,687)            | (3,079,147,074)            | -                          | -                          |
| Dividend Income  | (36,613,300)               | (34,968,631)               | (971,824,590)              | (4,758,409,084)            |
| Interest Income  | (5,121,731,060)            | (4,212,547,826)            | (1,100,704)                | -                          |
| Interest Expense   | 3,518,290,097              | 2,538,010,245              | 24,412,977                 | (15,522,698)               |
| <b>Operating profit/ (Loss) before Changes in Operating Activities</b> | <b>52,808,415</b>          | <b>(907,743,597)</b>       | <b>(92,634,472)</b>        | <b>(54,778,377)</b>        |
| (Increase) / Decrease in Securities Purchase under Resale Agreements   | (5,272,506,006)            | (2,194,554,676)            | -                          | -                          |
| (Increase) / Decrease in government securities measured at FVTPL       | 22,046,911,673             | (14,238,527,105)           | -                          | -                          |
| (Increase) / Decrease in Trade and Other Receivables                   | (346,269,319)              | 359,408,205                | (2,502,298,292)            | (2,521,769,141)            |
| (Increase) / Decrease in Amounts Due from Related Entities             | -                          | -                          | (44,594,079)               | 6,294,149                  |
| Increase / (Decrease) in Securities Sold Under Repurchase Agreements   | (13,978,302,923)           | 22,524,337,022             | 2,535,206,833              | -                          |
| Increase / (Decrease) in Amounts Due to Related Entities               | -                          | -                          | -                          | (3,169,499)                |
| Increase / (Decrease) in Trade & Other Payables                        | (301,835,412)              | (1,718,571,407)            | (49,426,944)               | (24,410,039)               |
|  | 2,200,806,428              | 3,824,348,442              | (153,746,954)              | (2,597,832,907)            |
| Tax Paid   | (1,388,230,405)            | (4,995,020,322)            | -                          | -                          |
| Gratuity Paid  | (40,293,500)               | (5,913,125)                | -                          | -                          |
| <b>Net cash Generated from / (Used in) Operating Activities</b>        | <b>772,282,523</b>         | <b>(1,176,585,005)</b>     | <b>(153,746,954)</b>       | <b>(2,597,832,907)</b>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                            |                            |                            |                            |                            |
| Net Investment in Shares   | (628,603,624)              | 443,168,023                | (582,467,500)              | 45,971,837                 |
| Sale Proceeds from Disposal of Property, Plant & Equipment             | -                          | 2,500,000                  | -                          | 2,500,000                  |
| Acquisition of Property, Plant and Equipment                           | (18,798,808)               | (28,773,101)               | -                          | -                          |
| Acquisition of Software  | (207,872)                  | (4,600,433)                | -                          | -                          |
| Net change in Other Investment   | (206,001,937)              | -                          | -                          | -                          |
| Net Investment in withdrawal of Placement with Banks                   | (379,148,686)              | -                          | -                          | -                          |
| Net Investment in Unit Trust Funds                                     | (3,589,663,536)            | (696,100,406)              | (1,857,562,917)            | (615,461,673)              |
| Dividend Received  | 36,613,300                 | 34,968,631                 | 971,824,590                | 4,758,409,084              |
| Interest Income Received   | 5,488,046,919              | 4,870,863,146              | 1,100,704                  | -                          |
| <b>Net cash Generated from/ (Used in) Investing Activities</b>         | <b>702,235,756</b>         | <b>4,622,025,860</b>       | <b>(1,467,105,123)</b>     | <b>4,191,419,248</b>       |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                            |                            |                            |                            |                            |
| Net Term Loans obtained  | 2,000,000,000              | 2,130,000,000              | 100,000,000                | 425,000,000                |
| Interest Paid  | (3,467,109,289)            | (2,369,651,664)            | (24,253,764)               | 18,950,136                 |
| Lease rental Paid  | (29,479,496)               | (25,623,064)               | -                          | -                          |
| Shares Issued  | 1,575,000,000              | -                          | 1,575,000,000              | -                          |
| Dividend Paid  | (184,482,928)              | (2,966,378,771)            | -                          | (2,042,187,568)            |
| <b>Net cash Generated in/ (Used in) Financing Activities</b>           | <b>(106,071,713)</b>       | <b>(3,231,653,499)</b>     | <b>1,650,746,236</b>       | <b>(1,598,237,432)</b>     |
| <b>Net Increase/ (Decrease) in Cash and Cash equivalents</b>           | <b>1,368,446,566</b>       | <b>213,787,356</b>         | <b>29,894,159</b>          | <b>(4,651,091)</b>         |
| <b>Cash and Cash equivalents at the beginning of the period</b>        | <b>159,123,055</b>         | <b>1,136,890,360</b>       | <b>(51,763,010)</b>        | <b>11,399,645</b>          |
| <b>Effect of movement in exchange rates</b>                            | <b>25,264,252</b>          | <b>(146,171,192)</b>       | <b>-</b>                   | <b>-</b>                   |
| <b>Cash and Cash equivalents at the end of the period</b>              | <b>1,552,833,873</b>       | <b>1,204,506,524</b>       | <b>(21,868,851)</b>        | <b>6,748,554</b>           |

Figures in brackets indicate deductions.

**CAPITAL ALLIANCE HOLDINGS PLC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30TH SEPTEMBER 2025**

**1 BASIS OF PREPARATION**

These interim financial statements have been prepared in accordance with LKAS 34 “Interim Financial Reporting”. They do not include all the information required for a complete set of SLFRS/LKAS financial statements. However, selected explanatory notes are included to explain the events and transactions that are significant to an understanding of the changes in the financial position and performance of the Company and Group since the last annual financial statements as at and for the year ended 31<sup>st</sup> March 2025.

In preparing these consolidated condensed financial statements, the management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

The significant judgments made by management in applying the Group’s accounting policies and the key sources of estimation uncertainty were the same as those applied to the audited financial statements for the year ended 31<sup>st</sup> March 2025.

**2 Other operating expenses**

Other operating expenses for the period ended 30 September 2024 include withholding tax (WHT) on intercompany dividends amounting to Rs. 896,400,305, of which Rs. 238,170,298 pertains to the quarter ended 30 September 2024. In comparison, the WHT on intercompany dividends recognized for the quarter and the period ended 30 September 2025 amounts to Rs. 169,978,291.

**3 BASIC EARNINGS PER SHARE**

**3.1 GROUP**

The Earnings Per Share is computed on the profit for the period attributable to equity holders of the Parent Company divided by the weighted average number of ordinary shares outstanding.

|   | QUARTER ENDED                   |                                 | PERIOD ENDED                    |                                 |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
|   | 30-Sep-25<br>Rs.<br>(Unaudited) | 30-Sep-24<br>Rs.<br>(Unaudited) | 30-Sep-25<br>Rs.<br>(Unaudited) | 30-Sep-24<br>Rs.<br>(Unaudited) |
| Profit attributable to Equity Holders of the Parent Company | 692,758,052                     | 311,791,407                     | 2,283,455,972                   | 844,892,667                     |
| Weighted average number of Ordinary Shares                  | 1,967,624,687                   | 1,856,629,167                   | 1,967,624,687                   | 1,856,629,167                   |
| Basic Earnings per share - (Rs.)                            | 0.35                            | 0.17                            | 1.16                            | 0.46                            |

**3.2 COMPANY**

|   |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| Profit attributable to Equity Holders of the Parent Company   | 1,051,908,262 | 1,076,847,063 | 1,079,392,231 | 4,778,242,002 |
| Weighted average number of Ordinary Shares                    | 1,967,624,687 | 1,856,629,167 | 1,967,624,687 | 1,856,629,167 |
| Basic Earnings per share - (Rs.)                              | 0.53          | 0.58          | 0.55          | 2.57          |
| Total number of shares outstanding as at - after share split  | 2,072,049,345 | 1,914,549,345 | 2,072,049,345 | 1,914,549,345 |
| Total number of shares outstanding as at - before share split | -             | 127,636,623   | -             | 127,636,623   |

As at 30<sup>th</sup> September 2024, the total number of shares outstanding was 127,636,623. Pursuant to the approval of a share split in the ratio of 15:1 on 23<sup>rd</sup> December 2024, each existing share was subdivided into fifteen (15) shares. Consequently, the weighted average number of shares has been adjusted from 123,775,278 to 1,856,629,167 for the purpose of calculating the earnings per share for the quarter ended 30<sup>th</sup> September 2024.

The Company issued 157,500,000 new ordinary shares during the period under review.

**3.3 Diluted Earnings Per Share**

There were no potentially dilutive ordinary shares outstanding at anytime during the period, hence diluted earnings per share is equal to the Basic Earnings Per Share.

**CAPITAL ALLIANCE HOLDINGS PLC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT 30TH SEPTEMBER 2025**

**4 CAPITAL MANAGEMENT**

The policy of the Company and the Group is to retain a strong capital base so as to maintain investor, creditor & market confidence and to sustain future development of the business. Capital consists of stated capital, reserves and retained earnings. The Board of Directors monitors the return on capital, gearing ratio, dividend pay-out to ordinary shareholders.

The gearing ratio at the reporting date is as follows.

| As at                         | GROUP                           |                               | COMPANY                         |                               |
|-------------------------------|---------------------------------|-------------------------------|---------------------------------|-------------------------------|
|                               | 30-Sep-25<br>Rs.<br>(Unaudited) | 31-Mar-25<br>Rs.<br>(Audited) | 30-Sep-25<br>Rs.<br>(Unaudited) | 31-Mar-25<br>Rs.<br>(Audited) |
| Interest bearing borrowing    | 74,589,812,095                  | 86,384,653,749                | 252,353,210                     | 182,707,841                   |
| (-) Cash and Cash Equivalents | (2,087,181,809)                 | (561,190,530)                 | (5,009,838)                     | (5,629,523)                   |
|                               | <b>72,502,630,286</b>           | 85,823,463,219                | <b>247,343,372</b>              | 177,078,318                   |
| Total Equity                  | 24,575,220,534                  | 20,594,501,187                | 8,149,423,549                   | 5,495,031,318                 |
| Gearing ratio                 | 2.95                            | 4.17                          | 0.03                            | 0.03                          |

**5 FINANCIAL INSTRUMENTS**

**5.1 FAIR VALUE OF ASSETS AND LIABILITIES**

**Accounting classification and fair value of financial instruments**

Financial instruments measured subsequently on the ongoing basis either at fair value or amortized cost. The summary of significant accounting policies describes how the classes of financial instruments are measured, and how income and expenses, including fair value gains and losses, are recognized.

The group measures fair values using the following fair value hierarchy that reflects the significance of inputs used in making the measurement.

**Level - 1**

Financial instruments that are measured in whole or in part by reference to published quotes in an active market. A financial instrument is regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange and those prices represent actual and regularly occurring market transactions on an arm's length basis.

**Level - 2**

Financial instruments that are measured at fair value on a recurring basis. As market quotes generally are not readily available or accessible for these securities, their fair value measures are determined using relevant information generated by market transactions involving comparable securities.

**Level - 3**

Valuation techniques using significant unobservable inputs. This category includes all instruments where the valuation technique includes inputs not based on observable data and the unobservable inputs have a significant effect on the instrument's valuation. This category includes instruments that are valued based on quoted prices for similar instruments where significant unobservable adjustments or assumptions are required to reflect differences between the instruments.

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. It does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value.

**CAPITAL ALLIANCE HOLDINGS PLC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT 30TH SEPTEMBER 2025**

**5 FINANCIAL INSTRUMENTS (CONTD...)**

**5.1 FAIR VALUE OF ASSETS AND LIABILITIES (CONTD...)**

**GROUP**

As at 30th September 2025 (Unaudited)

|  | Fair Value            |                      |                       | Total                 |
|--|-----------------------|----------------------|-----------------------|-----------------------|
|  | Level 1               | Level 2              | Level 3               |                       |
| <b>Financial Assets measured Fair value Through Profit or Loss</b>             |                       |                      |                       |                       |
| Investment in Government Treasury Bills  | 6,690,580,447         | -                    | -                     | 6,690,580,447         |
| Investment in Government Treasury Bonds  | 73,444,468,343        | -                    | -                     | 73,444,468,343        |
| Investment in Unit Trust Funds   | -                     | 5,187,027,116        | -                     | 5,187,027,116         |
| Investment in Quoted Shares  | 2,315,586,302         | -                    | -                     | 2,315,586,302         |
|  | <u>82,450,635,092</u> | <u>5,187,027,116</u> | <u>-</u>              | <u>87,637,662,208</u> |
| <b>Financial Assets measured Fair value Through Other Comprehensive Income</b> |                       |                      |                       |                       |
| Other Investment   | -                     | -                    | 206,001,937           | 206,001,937           |
|  | <u>-</u>              | <u>-</u>             | <u>206,001,937</u>    | <u>206,001,937</u>    |
| <b>Financial Assets measured at Amortised Cost</b>                             |                       |                      |                       |                       |
| Securities Purchased Under Resale Agreements                                   | -                     | -                    | 8,273,250,434         | 8,273,250,434         |
| Placement with Bank (Term Deposits)  | -                     | -                    | 782,425,946           | 782,425,946           |
| Trade and Other Receivables  | -                     | -                    | 3,621,904,037         | 3,621,904,037         |
|  | <u>-</u>              | <u>-</u>             | <u>12,677,580,417</u> | <u>12,677,580,417</u> |
| <b>Financial Liabilities not Measured at Fair Value</b>                        |                       |                      |                       |                       |
| Securities Sold Under Repurchase Agreements                                    | -                     | -                    | 67,925,934,190        | 67,925,934,190        |
| Short Term Loan  | -                     | -                    | 5,906,580,999         | 5,906,580,999         |
| Commercial Paper liabilities   | -                     | -                    | 222,948,970           | 222,948,970           |
| Trade and Other Payables   | -                     | -                    | 1,823,038,480         | 1,823,038,480         |
| Bank Overdrafts  | -                     | -                    | 534,347,936           | 534,347,936           |
|  | <u>-</u>              | <u>-</u>             | <u>76,412,850,575</u> | <u>76,412,850,575</u> |

**GROUP**

As at 31st March 2025 (Audited)

|  | Fair Value             |                      |                       | Total                  |
|--|------------------------|----------------------|-----------------------|------------------------|
|  | Level 1                | Level 2              | Level 3               |                        |
| <b>Financial Assets measured Fair value Through Profit or Loss</b> |                        |                      |                       |                        |
| Investment in Government Treasury Bills                            | 26,913,638,682         | -                    | -                     | 26,913,638,682         |
| Investment in Government Treasury Bonds                            | 74,251,077,210         | -                    | -                     | 74,251,077,210         |
| Investment in Unit Trust Funds                                     | -                      | 1,437,142,586        | -                     | 1,437,142,586          |
| Investment in Quoted Shares  | 1,214,844,659          | -                    | -                     | 1,214,844,659          |
|  | <u>102,379,560,551</u> | <u>1,437,142,586</u> | <u>-</u>              | <u>103,816,703,137</u> |
| <b>Financial Assets measured at Amortised Cost</b>                 |                        |                      |                       |                        |
| Securities Purchased Under Resale Agreements                       | -                      | -                    | 3,003,008,990         | 3,003,008,990          |
| Placement with Bank (Term Deposits)                                | -                      | -                    | 403,277,260           | 403,277,260            |
| Trade and Other Receivables  | -                      | -                    | 3,329,970,452         | 3,329,970,452          |
|  | <u>-</u>               | <u>-</u>             | <u>6,736,256,702</u>  | <u>6,736,256,702</u>   |
| <b>Financial Liabilities not Measured at Fair Value</b>            |                        |                      |                       |                        |
| Securities Sold Under Repurchase Agreements                        | -                      | -                    | 81,875,927,290        | 81,875,927,290         |
| Short Term Loan  | -                      | -                    | 3,888,731,715         | 3,888,731,715          |
| Commercial Paper Liabilities                                       | -                      | -                    | 217,927,269           | 217,927,269            |
| Trade and Other Payables   | -                      | -                    | 2,262,775,474         | 2,262,775,474          |
| Bank Overdrafts  | -                      | -                    | 402,067,475           | 402,067,475            |
|  | <u>-</u>               | <u>-</u>             | <u>88,647,429,223</u> | <u>88,647,429,223</u>  |

**CAPITAL ALLIANCE HOLDINGS PLC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT 30TH SEPTEMBER 2025**

**5 FINANCIAL INSTRUMENTS (CONTD...)**  
**5.1 FAIR VALUE OF ASSETS AND LIABILITIES (CONTD...)**

**COMPANY**

**As at 30th September 2025 (Unaudited)**

|  | Fair Value         |                      |                      | Total                |
|--|--------------------|----------------------|----------------------|----------------------|
|  | Level 1            | Level 2              | Level 3              |                      |
| <b>Financial Assets measured Fair value Through Profit or Loss</b>             |                    |                      |                      |                      |
| Investment in Unit Trust Funds   | -                  | 2,672,290,365        | -                    | 2,672,290,365        |
| Investment in Quoted Shares  | 837,224,062        | -                    | -                    | 837,224,062          |
|  | <u>837,224,062</u> | <u>2,672,290,365</u> | <u>-</u>             | <u>3,509,514,427</u> |
| <b>Financial Assets measured Fair value Through Other Comprehensive Income</b> |                    |                      |                      |                      |
| Investment in Preference Shares  | -                  | -                    | 325,000,000          | 325,000,000          |
|  | <u>-</u>           | <u>-</u>             | <u>325,000,000</u>   | <u>325,000,000</u>   |
| <b>Financial Assets measured at Amortised Cost</b>                             |                    |                      |                      |                      |
| Trade and Other Receivables  | -                  | -                    | 2,555,513,228        | 2,555,513,228        |
| Amount Due from Related Entities   | -                  | -                    | 119,129,723          | 119,129,723          |
|  | <u>-</u>           | <u>-</u>             | <u>2,674,642,951</u> | <u>2,674,642,951</u> |
| <b>Financial Liabilities not Measured at Fair Value</b>                        |                    |                      |                      |                      |
| Short Term Loan  | -                  | -                    | 225,474,521          | 225,474,521          |
| Trade and Other Payables   | -                  | -                    | 22,088,404           | 22,088,404           |
| Bank Overdrafts  | -                  | -                    | 26,878,689           | 26,878,689           |
|  | <u>-</u>           | <u>-</u>             | <u>274,441,614</u>   | <u>274,441,614</u>   |

**COMPANY**

**As at 31st March 2025 (Audited)**

|  | Fair Value         |                    |                      | Total                |
|--|--------------------|--------------------|----------------------|----------------------|
|  | Level 1            | Level 2            | Level 3              |                      |
| <b>Financial Assets measured Fair value Through Profit or Loss</b>             |                    |                    |                      |                      |
| Investment in Unit Trust Funds   | -                  | 726,959,721        | -                    | 726,959,721          |
| Investment in Quoted Shares  | 118,834,611        | -                  | -                    | 118,834,611          |
|  | <u>118,834,611</u> | <u>726,959,721</u> | <u>-</u>             | <u>845,794,332</u>   |
| <b>Financial Assets measured Fair value Through Other Comprehensive Income</b> |                    |                    |                      |                      |
| Investment in Preference Shares  | -                  | -                  | 325,000,000          | 325,000,000          |
|  | <u>-</u>           | <u>-</u>           | <u>325,000,000</u>   | <u>325,000,000</u>   |
| <b>Financial Assets measured at Amortised Cost</b>                             |                    |                    |                      |                      |
| Trade and Other Receivables  | -                  | -                  | 33,978,856           | 33,978,856           |
| Amount Due from Related Entities   | -                  | -                  | 74,535,641           | 74,535,641           |
| Financial Assets Measured at Amortised Cost                                    | -                  | -                  | 2,535,206,833        | 2,535,206,833        |
|  | <u>-</u>           | <u>-</u>           | <u>2,643,721,330</u> | <u>2,643,721,330</u> |
| <b>Financial Liabilities not Measured at Fair Value</b>                        |                    |                    |                      |                      |
| Short Term Loan  | -                  | -                  | 125,315,308          | 125,315,308          |
| Trade and Other Payables   | -                  | -                  | 66,879,033           | 66,879,033           |
| Bank Overdrafts  | -                  | -                  | 57,392,533           | 57,392,533           |
|  | <u>-</u>           | <u>-</u>           | <u>249,586,874</u>   | <u>249,586,874</u>   |

**Level 1**

The Group uses quoted market prices of Colombo Stock Exchange (CSE) for measuring of fair value of Shares and the daily average government security rates issued by Public Debt Department of Central Bank of Sri Lanka for measuring Fair Value of Government Securities.

**Level 2**

Other techniques for which all inputs which have a significant effect on the recorded fair value are observable, either directly or indirectly.

**Level 3**

Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.

**CAPITAL ALLIANCE HOLDINGS PLC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT 30TH SEPTEMBER 2025**

**5 FINANCIAL INSTRUMENTS (CONTD...)**

**5.1 FAIR VALUE OF ASSETS AND LIABILITIES (CONTD...)**

**5.1.1 Financial Instruments - Statement of Financial Position**

|  | <b>GROUP</b>           |                        | <b>COMPANY</b>       |                      |
|--|------------------------|------------------------|----------------------|----------------------|
|  | <b>30-Sep-25</b>       | <b>31-Mar-25</b>       | <b>30-Sep-25</b>     | <b>31-Mar-25</b>     |
|  | <b>Rs.</b>             | <b>Rs.</b>             | <b>Rs.</b>           | <b>Rs.</b>           |
|  | <b>(Unaudited)</b>     | <b>(Audited)</b>       | <b>(Unaudited)</b>   | <b>(Audited)</b>     |
| <b>Financial Assets</b>  |                        |                        |                      |                      |
| <b>Financial assets measured at Fair Value Through Profit or Loss</b>          |                        |                        |                      |                      |
| Investment in Government Treasury Bills  | 6,690,580,447          | 26,913,638,682         | -                    | -                    |
| Investment in Government Treasury Bonds  | 73,444,468,343         | 74,251,077,210         | -                    | -                    |
| Investment in Unit Trust Funds   | 5,187,027,116          | 1,437,142,586          | 2,672,290,365        | 726,959,721          |
| Investment in Quoted Shares  | 2,315,586,302          | 1,214,844,659          | 837,224,062          | 118,834,611          |
|  | <b>87,637,662,208</b>  | <b>103,816,703,137</b> | <b>3,509,514,427</b> | <b>845,794,332</b>   |
| <b>Financial Assets measured Fair value Through Other Comprehensive Income</b> |                        |                        |                      |                      |
| Investment in Preference Shares  | -                      | -                      | 325,000,000          | 325,000,000          |
| Other Investments  | 206,001,937            | -                      | -                    | -                    |
|  | <b>206,001,937</b>     | <b>-</b>               | <b>325,000,000</b>   | <b>325,000,000</b>   |
| <b>Financial Assets Measured at Amortised Cost</b>                             |                        |                        |                      |                      |
| Securities Purchase under Resale Agreements                                    | 8,273,250,434          | 3,003,008,990          | -                    | 2,535,206,833        |
| Placement with Bank  | 782,425,946            | 403,277,260            | -                    | -                    |
| Trade and other receivables  | 3,621,904,037          | 3,329,970,452          | 2,555,513,228        | 33,978,856           |
| Amount due from related Entities   | -                      | -                      | 119,129,723          | 74,535,641           |
|  | <b>12,677,580,417</b>  | <b>6,736,256,702</b>   | <b>2,674,642,951</b> | <b>2,643,721,330</b> |
|  | <b>100,521,244,562</b> | <b>110,552,959,839</b> | <b>6,509,157,378</b> | <b>3,814,515,662</b> |
| <b>Non Financial Assets</b>  |                        |                        |                      |                      |
| Property, Plant and Equipment  | 133,284,597            | 140,221,323            | 123,173              | 186,681              |
| Intangible assets  | 155,929,077            | 160,655,969            | 1,506,607            | 2,060,064            |
| Right-of-use Assets  | 87,969,751             | 109,600,246            | -                    | -                    |
| Investment in Subsidiaries   | -                      | -                      | 1,897,304,850        | 1,897,304,850        |
| Income Tax Receivable  | -                      | -                      | 9,656,037            | 9,656,037            |
| Advances, Deposits, Prepayments and Other Receivables                          | 227,687,546            | 199,228,299            | 9,747,215            | 26,941,625           |
| Deferred Tax Assets  | 38,515,754             | 47,467,193             | 2,708,355            | 2,708,355            |
|  | <b>643,386,725</b>     | <b>657,173,030</b>     | <b>1,921,046,237</b> | <b>1,938,857,612</b> |
| Cash and cash equivalents  | 2,087,181,809          | 561,190,530            | 5,009,838            | 5,629,523            |
| <b>Total Assets</b>  | <b>103,251,813,096</b> | <b>111,771,323,399</b> | <b>8,435,213,453</b> | <b>5,759,002,797</b> |
|  |                        |                        |                      |                      |
|  | <b>GROUP</b>           |                        | <b>COMPANY</b>       |                      |
|  | <b>30-Sep-25</b>       | <b>31-Mar-25</b>       | <b>30-Sep-25</b>     | <b>31-Mar-25</b>     |
|  | <b>Rs.</b>             | <b>Rs.</b>             | <b>Rs.</b>           | <b>Rs.</b>           |
|  | <b>(Unaudited)</b>     | <b>(Audited)</b>       | <b>(Unaudited)</b>   | <b>(Audited)</b>     |
| <b>Financial Liabilities</b>   |                        |                        |                      |                      |
| <b>Other Financial Liabilities</b>   |                        |                        |                      |                      |
| Financial Liability Measured at Amortised Cost                                 | 74,055,464,159         | 85,982,586,274         | 225,474,521          | 125,315,308          |
| Trade & Other Payables   | 1,823,038,480          | 2,262,775,474          | 22,088,404           | 66,879,033           |
| Amounts Due to Related Entities  | -                      | -                      | -                    | -                    |
| Bank Overdrafts  | 534,347,936            | 402,067,475            | 26,878,689           | 57,392,533           |
| Lease Liability  | 99,904,199             | 118,763,535            | -                    | -                    |
|  | <b>76,512,754,774</b>  | <b>88,766,192,758</b>  | <b>274,441,614</b>   | <b>249,586,874</b>   |
| <b>Other non financial liabilities</b>   |                        |                        |                      |                      |
| Retirement Benefit Obligations   | 144,960,131            | 171,840,395            | 11,348,290           | 9,748,290            |
| Income Tax Payable   | 1,806,236,467          | 2,164,313,288          | -                    | -                    |
| Other Payables   | 212,377,353            | 74,475,771             | -                    | 4,636,315            |
| Deferred Tax Liability   | 263,837                | -                      | -                    | -                    |
|  | <b>2,163,837,788</b>   | <b>2,410,629,454</b>   | <b>11,348,290</b>    | <b>14,384,605</b>    |
| <b>Total Liabilities</b>   | <b>78,676,592,562</b>  | <b>91,176,822,212</b>  | <b>285,789,904</b>   | <b>263,971,479</b>   |

**CAPITAL ALLIANCE HOLDINGS PLC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30TH SEPTEMBER 2025,**

---

**6 COMMITMENTS AND CONTINGENCIES**

There were no other material litigations or claims that could have a material impact on financial position of the Company or which would lead to a disclosure in the financial statements for the quarter ended 30 September 2025.

There were no material capital commitments as at the reporting date which require disclosures in the financial statements.

**6.1 Other Commitments**

The value of forward purchase contracts (Government Securities) as at 30 September 2025 is Rs. 200,000,000 (31 March 2025 - Rs. 4,636,873,000) and the value of forward sales contracts (Government Securities) as at 30 September 2025 is Rs. 1,103,066,536 (31 March 2025 - Rs. 4,456,559,485).

**7 EVENTS AFTER THE REPORTING PERIOD**

There were no material events after the date of Statement of Financial Position that require adjustments to or disclosures in the financial statements except the below;

**Capital Alliance Holdings PLC**

The Board of Directors of Capital Alliance Holdings PLC (“the Company”) resolved on 1 October 2025 to declare an interim dividend of Rs. 1.00 per share, amounting to a total distribution of Rs. 2,072,049,345 to its shareholders.

**CAPITAL ALLIANCE HOLDINGS PLC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30TH SEPTEMBER 2025**

**8 SEGMENT REPORTING**

**Information about reportable segments**

The Group's activities have been segregated into four different segments (Primary Dealer, Corporate Finance, Asset Management, Stock Brokering) based on the business activities that each unit is engaged for the purpose of reviewing the operating results of the Group as well as to make decisions about resource allocation

The Segment information is presented in respect of the Group's business segments as per SLFRS 8. The Group's primary format for segment reporting is based on business segments.

The business segments are determined based on the Group's management and internal reporting structure.

| For the period ended 30 September,                                | Primary Dealer                   |                                | Corporate Finance                |                                | Asset Management                 |                                | Stock Brokering                  |                                | Eliminations/ Unallocated        |                                | Consolidated                     |                                |
|---|----------------------------------|--------------------------------|----------------------------------|--------------------------------|----------------------------------|--------------------------------|----------------------------------|--------------------------------|----------------------------------|--------------------------------|----------------------------------|--------------------------------|
|   | 2025<br>(Unaudited)              | 2024<br>(Unaudited)            | 2025<br>(Unaudited)              | 2024<br>(Unaudited)            | 2025<br>(Unaudited)              | 2024<br>(Unaudited)            | 2025<br>(Unaudited)              | 2024<br>(Unaudited)            | 2025<br>(Unaudited)              | 2024<br>(Unaudited)            | 2025<br>(Unaudited)              | 2024<br>(Unaudited)            |
| Interest Income   | 4,783,974,182                    | 4,080,071,241                  | -                                | -                              | 50,155,263                       | 40,832,930                     | 151,589,997                      | 86,530,868                     | 136,011,618                      | 5,112,787                      | 5,121,731,060                    | 4,212,547,826                  |
| Interest Expenses   | (3,408,786,970)                  | (2,493,986,525)                | (706,214)                        | (115,885)                      | (32,465,554)                     | (1,569,731)                    | (63,655,697)                     | (32,516,045)                   | (19,944,913)                     | (13,862,089)                   | (3,525,559,348)                  | (2,542,050,275)                |
| Net Interest Income/ (Expense)                                    | 1,375,187,212                    | 1,586,084,716                  | (706,214)                        | (115,885)                      | 17,689,709                       | 39,263,199                     | 87,934,300                       | 54,014,823                     | 116,066,705                      | (8,749,302)                    | 1,596,171,712                    | 1,670,497,551                  |
| Fee Based Income  | -                                | -                              | 88,972,096                       | 97,146,921                     | 833,756,092                      | 609,433,962                    | 712,481,041                      | 297,991,432                    | (6,217,433)                      | 50,204,313                     | 1,628,991,796                    | 1,054,776,628                  |
| Net Gain from Trading   | 2,412,094,682                    | 3,008,786,470                  | -                                | -                              | 27,877,483                       | 29,164,183                     | 22,787,299                       | 2,813,248                      | 113,240,250                      | 137,826,083                    | 2,575,999,714                    | 3,178,589,984                  |
| Net Gain / (Loss) from remeasurement of Financial Assets at FVTPL | (755,394,288)                    | (2,258,182,067)                | -                                | -                              | 17,211,058                       | 1,161,286                      | (2,263,912)                      | 10,727,277                     | 178,102,309                      | 174,214,287                    | (562,344,833)                    | (2,072,079,217)                |
| Direct Expenses   | (22,262,406)                     | (17,177,068)                   | -                                | -                              | -                                | -                              | (13,862,939)                     | (7,881,177)                    | -                                | -                              | (36,125,345)                     | (25,058,245)                   |
| Other Income  | 25,236,437                       | 31,080,050                     | 904,256                          | 414,900                        | 2,400,709                        | 310,822                        | 23,820,117                       | 2,342,417                      | 9,098,432                        | 6,907,112                      | 61,459,951                       | 41,055,301                     |
| Net Operating Income  | 3,034,861,637                    | 2,350,592,101                  | 89,170,138                       | 97,445,936                     | 898,935,051                      | 679,333,452                    | 830,895,906                      | 360,008,020                    | 410,290,263                      | 360,402,493                    | 5,264,152,995                    | 3,847,782,002                  |
| <b>Operating Expenses</b>   | <b>(386,396,343)</b>             | <b>(331,731,239)</b>           | <b>(75,915,473)</b>              | <b>(140,423,167)</b>           | <b>(368,215,980)</b>             | <b>(245,235,179)</b>           | <b>(366,343,089)</b>             | <b>(245,163,492)</b>           | <b>(462,736,670)</b>             | <b>(1,044,855,540)</b>         | <b>(1,659,607,555)</b>           | <b>(2,007,408,617)</b>         |
| Profit/ (Loss) Before Tax   | 2,648,465,294                    | 2,018,860,862                  | 13,254,665                       | (42,977,231)                   | 530,719,071                      | 434,098,273                    | 464,552,817                      | 114,844,528                    | (52,446,407)                     | (684,453,047)                  | 3,604,545,440                    | 1,840,373,385                  |
| Income Tax Expenses   | (734,609,645)                    | (636,661,504)                  | -                                | (595,015)                      | (161,838,317)                    | (116,046,164)                  | (142,282,466)                    | (61,587,573)                   | (2,178,347)                      | (277,349)                      | (1,040,908,775)                  | (815,167,605)                  |
| Profit/ (Loss) for the period                                     | 1,913,855,649                    | 1,382,199,358                  | 13,254,665                       | (43,572,246)                   | 368,880,754                      | 318,052,109                    | 322,270,351                      | 53,256,955                     | (54,624,754)                     | (684,730,396)                  | 2,563,636,665                    | 1,025,205,780                  |
| Other Comprehensive Income/ (Expense) for the period              | -                                | -                              | -                                | -                              | 11,746,448                       | (66,861,168)                   | 9,221,832                        | (60,918,375)                   | 5,597,330                        | (3,916,035)                    | 26,565,610                       | (131,695,578)                  |
| Total Comprehensive Income/ (Expense) for the period              | 1,913,855,649                    | 1,382,199,358                  | 13,254,665                       | (43,572,246)                   | 380,627,202                      | 251,190,941                    | 331,492,183                      | (7,661,420)                    | (49,027,424)                     | (688,646,431)                  | 2,590,202,275                    | 893,510,202                    |
| <b>As at</b>  | <b>30-Sep-25<br/>(Unaudited)</b> | <b>31-Mar-25<br/>(Audited)</b> | <b>30-Sep-25<br/>(Unaudited)</b> | <b>31-Mar-25<br/>(Audited)</b> | <b>30-Sep-25<br/>(Unaudited)</b> | <b>31-Mar-25<br/>(Audited)</b> | <b>30-Sep-25<br/>(Unaudited)</b> | <b>31-Mar-25<br/>(Audited)</b> | <b>30-Sep-25<br/>(Unaudited)</b> | <b>31-Mar-25<br/>(Audited)</b> | <b>30-Sep-25<br/>(Unaudited)</b> | <b>31-Mar-25<br/>(Audited)</b> |
| Total Assets  | 87,918,215,212                   | 105,356,533,738                | 136,720,906                      | 103,538,178                    | 3,789,223,803                    | 1,615,777,409                  | 4,358,169,435                    | 3,049,693,510                  | 7,049,483,740                    | 1,645,780,564                  | 103,251,813,096                  | 111,771,323,399                |
| Total Liabilities   | 72,925,889,275                   | 90,960,391,914                 | 74,877,997                       | 54,949,935                     | 2,593,586,368                    | 800,767,169                    | 2,811,065,904                    | 1,834,082,159                  | 271,173,018                      | (2,473,368,965)                | 78,676,592,562                   | 91,176,822,212                 |
| Net Assets  | 14,992,325,937                   | 14,396,141,824                 | 61,842,909                       | 48,588,243                     | 1,195,637,435                    | 815,010,240                    | 1,547,103,531                    | 1,215,611,351                  | 6,778,310,722                    | 4,119,149,529                  | 24,575,220,534                   | 20,594,501,187                 |

**CAPITAL ALLIANCE HOLDINGS PLC**

**9 INVESTOR INFORMATION**

**9.1 Market Price per Share**

Information on shares of the Company for the quarter ended

**30-Sep-25**

|  |              |
|--|--------------|
| Market Price Per Share (Rs.)                     | <b>17.80</b> |
| Highest Price per share during the quarter ended | <b>20.00</b> |
| Lowest Price per share during the quarter ended  | <b>15.60</b> |

**9.2 List of Shareholders as at 30th September 2025**

|    | <b>Name of Shareholder/ Company</b>                                 | <b>Shareholding</b>  | <b>Percentage</b> |
|----|---|----------------------|-------------------|
| 1  | M/S. Ashthi Holdings (Private) Limited                              | 557,044,530          | 26.88%            |
| 2  | M/S. Jetwing Travels (Pvt) Ltd                                      | 547,846,320          | 26.44%            |
| 3  | Seylan Bank PLC / W.A.T.Fernando                                    | 400,855,830          | 19.35%            |
| 4  | Ms. N T M S Cooray  | 175,310,640          | 8.46%             |
| 5  | Mr. K P Mannakkara  | 57,236,370           | 2.76%             |
| 6  | Seylan Bank PLC/ Phantom Investments (Pvt) Ltd                      | 34,854,334           | 1.68%             |
| 7  | Mr. A D Pushparajah   | 34,748,181           | 1.68%             |
| 8  | Ms. H M S Perera  | 32,596,560           | 1.57%             |
| 9  | Hatton National Bank PLC- Capital Alliance Quantitative Equity Fund | 27,195,700           | 1.31%             |
| 11 | Mr. T Kulasinghe  | 22,985,025           | 1.11%             |
| 12 | Mr. U R Jonas   | 13,467,375           | 0.65%             |
| 13 | Mr. G.B.D. Thilakaratne   | 10,000,000           | 0.48%             |
| 14 | Yehuda Investment Holdings Ltd                                      | 7,694,024            | 0.37%             |
| 15 | Mr. S D K Fernando  | 5,507,565            | 0.27%             |
| 16 | Mr. L.H.S.L. Silva  | 5,239,160            | 0.25%             |
| 17 | Mr. A D Rayen   | 5,178,290            | 0.25%             |
| 18 | J.B. Cocoshell (Pvt) Ltd  | 5,065,300            | 0.24%             |
| 19 | Mr. H G R De Silva  | 5,050,260            | 0.24%             |
| 20 | Mr. A Vijayaram   | 4,060,260            | 0.20%             |
| 21 | Mr. U L B Ariyaratna  | 3,513,420            | 0.17%             |
|    |   | <b>1,955,449,144</b> | <b>94.36%</b>     |

**9.3 Shareholding of the Directors**

| <b>Name</b>           | <b>Designation</b>                                | <b>Shareholding</b> |
|-----------------------|---|---------------------|
| Mr. D A De Zoysa      | Chairman – Non-Executive Non-Independent Director | Nil                 |
| Mr. K. P. Mannakkara* | Non-Independent, Executive Director               | 57,236,370          |
| Mr. W A T Fernando    | Non-Executive Non-Independent Director            | 400,855,830         |
| Mr. R J Arasaratnam   | Non-Executive Non-Independent Director            | Nil                 |
| Ms. N T M S Cooray    | Non-Executive Non-Independent Director            | 175,310,640         |
| Mr. T J William       | Non-Executive Independent Director                | Nil                 |
| Mr. C S R S Anthony   | Non-Executive Non-Independent Director            | Nil                 |
| Ms. R S Jayasuriya    | Non-Executive Independent Director                | Nil                 |
| Ms. K A Chellaraja    | Non-Executive Independent Director                | Nil                 |
| Ms. W T V Perera      | Non-Executive Independent Director                | Nil                 |

*\*The Board of Directors of Capital Alliance Holdings PLC (the Company) resolved on the 24th of July 2025, to appoint Mr. K P Mannakkara, Group CEO, as a Non Independent, Executive Director of the Company, effective 24th July 2025.*

**9.4 Compliance relating to the Public Floating**

Disclosure in accordance with the Section 7.13.1 (a) of CSE Listing Rules

|  |               |
|--|---------------|
| Float adjusted market capitalisation as at 30 <sup>th</sup> September 2025 (Rs)                                    | 4,049,696,122 |
| Public holding percentage  | 10.98%        |
| Number of public shareholders  | 5,367         |
| The Company had complied with the Minimum Public Holding requirement under Option 1 of CSE Listing Rule 7.13.1 (a) |               |