Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01



CAL

# CAPITAL ALLIANCE HOLDINGS PLC

## INTERIM FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

30TH JUNE 2026

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01

# Group Chief Executive Officer's Review - Interim Financial Statements

Dear stakeholder,

I am pleased to present the Quarterly Financial Review of Capital Alliance Holdings PLC (CALH) for the period ended 30th June 2026.

The Group recorded a loss of LKR 2.3bn for the quarter, of which LKR 1.9bn is attributable to the shareholders of CALH. This translates to a loss per share of LKR 0.90. The loss in the past quarter is almost entirely an outcome of the ongoing war in Iran and its consequences for interest rates in Sri Lanka, which resulted in mark-to-market losses on CAL's portfolio of Sri Lankan Government Securities held in the books of its primary dealing business.

In response to heavy currency fluctuations arising from the geopolitical tensions, the Central Bank of Sri Lanka (CBSL) increased policy rates by 100 basis points (bps) in May-a larger increase than we, or the market, had expected. CAL's primary dealing business derives most of its revenue from trading Government securities. Although very lucrative in the long term, this business is adversely affected by shocks such as this, as its entire portfolio is marked to market on a daily basis. As a result, the loss recorded on the primary dealing business amounted to LKR 2.8bn for the quarter, versus a pre-tax profit of LKR 2bn in the corresponding quarter last year. At a Group level, the net loss to equity holders of CALH amounted to a lower LKR 1.9bn for the quarter, mainly on account of profits made in the other business lines.

Interest rates don't stay high forever. What goes up must also come down. The mechanism which resulted in a loss in the past quarter works in reverse when interest rates fall.

CAL's balance sheet remains strong, liquid, and of a high quality. The Group's total equity stood at just over LKR 20bn as of 30th June 2026.

The long-term macroeconomic outlook for Sri Lanka remains strong. Government finances are in good shape, underpinned by a strong primary surplus. The inflation we are seeing is a result of higher energy prices and appears to be transitory. It is worth noting that energy prices do not need to come down for inflation to reduce. They simply need to stop increasing. All signs point to a recovery in the domestic economy when geopolitical tensions ease.

The outlook for Bangladesh is also good-both at a macro and micro level. The Bangladesh National Party (BNP) secured a strong mandate in elections held earlier this year, and the Government has announced sound, coherent plans to significantly strengthen the local economy as well as the capital markets. The Government appears to have enlisted the services of extremely well qualified Bangladeshis to execute its vision. Combined with the mandate and power it has been given, we expect the Bangladeshi economy to perform well in the coming quarters. At a micro level, CAL's presence in Bangladesh over the past four years is gaining traction-we were recently judged the best Investment Bank for Markets in Bangladesh by Euromoney. FY27 looks set to be a good year for Bangladesh.

Apart from primary dealing, CAL's other business units are, on balance, performing well.

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01

The asset management business is growing rapidly in both Sri Lanka and Bangladesh, with net operating income growing 24% YoY, and Assets Under Management (AUM) between Sri Lanka and Bangladesh increasing to over LKR 350bn.

Our investment banking pipeline is extremely strong. We raised over LKR 30bn in the capital markets in the quarter under review, with significant transactions on track for the remainder of the year. The reported results for investment banking are an outcome of the billing cycle rather than of business activity, as deal flow remains strong across both Sri Lanka and Bangladesh.

Significant profits are also being generated by leveraging on the Group's balance sheet outside the primary dealing business. Reported under Eliminations/Unallocated in our segmental disclosures, this unit recorded a profit before tax of LKR 405mn for the quarter, versus LKR 37mn a year ago.

The picture for stockbroking is mixed. The Dhaka Stock Exchange (DSE) is performing well, with daily turnover of close to USD 100mn. CAL Securities Bangladesh is benefiting from this activity, and has successfully increased market share, currently ranking in the top quintile of stockbrokers in Bangladesh. Daily trading volumes in the Colombo Stock Exchange (CSE) have fallen considerably, from a high of USD 25-30mn before the war, to as low as USD 5mn in past weeks. CAL Securities in Sri Lanka, despite being one of the largest stockbrokers on the CSE, has seen lower volumes as a result. Taken as a whole, the Stock Broking segment recorded a profit before tax of LKR 100mn, against LKR 209mn in the corresponding quarter last year. We expect this to pick up once geopolitical tensions ease, and the CSE becomes more active once again.

Business highlights for the quarter include the operationalisation of CAL Global Pte Ltd in Singapore, which will act as a key distribution hub for CAL's transactions in the future, helping unlock large pools of capital for clients in frontier markets like Sri Lanka and Bangladesh. CAL now serves over 60,000 clients through its online portals, growing strongly and on track to double YoY. CAL's client portals-apps, client interfaces as well as the core back-end systems are developed in-house by our developers. The value of IP we have created in this area is significant, and will be a key asset as we roll out our global expansion plans in the coming quarters. The quarter under review also saw the launch of CAL's first Sharia compliant investment product-the first in a line of Sharia compliant products we aim to launch to serve the community of Islamic finance investors in Sri Lanka, and which will subsequently be rolled out to Bangladesh.

CAL's long-term strategy is on track, and our business outlook is strong. We are looking aggressively to expand overseas, to use our balance sheet to create new products and grow revenue, and to leverage on technology to build platforms that can improve access to investment banking products across the frontier markets we operate in.

I would like to take this opportunity to thank you all for your continued support as we work towards achieving our purpose of using the power of capital markets to create prosperity for the communities we serve.

Signed by:
Kanishke Mannakkara
8F64D6E628CB41E...

**Kanishke Mannakkara**
Director /Group CEO

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01

**CAPITAL ALLIANCE HOLDINGS PLC**

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

| | | QUARTER ENDED | |
|---|---|---|---|
| | | **30-Jun-26** | 30-Jun-25 |
| | | **Rs.** | Rs. |
| | | **(Unaudited)** | (Unaudited) |
| **Income** | | **284,104,494** | 5,047,581,811 |
| Interest Income | | **2,062,027,803** | 2,608,547,592 |
| Interest Expense | | **(1,620,128,837)** | (1,819,392,443) |
| **Net Interest Income** | | **441,898,966** | 789,155,149 |
| Fee Based Income | | **738,068,039** | 728,823,177 |
| Net Gains /(Loss) from Trading | | **(3,005,047,413)** | 1,744,208,114 |
| Net Fair Value Gains / (Losses) from Financial Assets at FVTPL | | **376,501,012** | (61,587,241) |
| Direct Expenses | | **(36,575,884)** | (15,929,355) |
| Other Income | | **112,555,054** | 27,590,169 |
| **Total Operating Income / ( Expense)** | | **(1,372,600,226)** | 3,212,260,013 |
| Personnel Expenses | | **(565,451,852)** | (395,343,429) |
| Depreciation & Amortization | | **(39,323,524)** | (27,050,734) |
| Other Operating Expenses | **2** | **(100,790,855)** | (298,129,859) |
| **Operating Profit / (Loss)** | | **(2,078,166,458)** | 2,491,735,991 |
| Share of Profit/Loss from Equity accounted Investee (Net of Tax) | | **(15,507,336)** | - |
| **Profit Before Income Tax** | | **(2,093,673,793)** | 2,491,735,991 |
| Income Tax Expense | | **(178,216,260)** | (705,672,727) |
| **Profit for the period** | | **(2,271,890,053)** | 1,786,063,264 |
| **Profit attributable to:** | | | |
| Owners of the Company | | **(1,873,382,695)** | 1,590,697,920 |
| Non-Controlling Interests | | **(398,507,358)** | 195,365,344 |
| **Profit for the period** | | **(2,271,890,053)** | 1,786,063,264 |
| **Basic Earnings per Share (Rs.)** | **3.1** | **(0.90)** | 0.83 |

*Figures in brackets indicate deductions.*

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01

**CAPITAL ALLIANCE HOLDINGS PLC**

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

| | QUARTER ENDED | |
|---|---|---|
| | **30-Jun-26** | 30-Jun-25 |
| | **Rs.** | Rs. |
| | **(Unaudited)** | (Unaudited) |
| **Profit for the period** | **(2,271,890,053)** | 1,786,063,264 |
| **Other Comprehensive Income/ (Expense)** | | |
| **Items that are or may be reclassified to Profit or Loss** | | |
| Foreign currency translation differences of foreign operations | **206,720,450** | 7,625,919 |
| **Other Comprehensive Income/ (Expense) for the period** | **206,720,450** | 7,625,919 |
| **Total Comprehensive Income for the period** | **(2,065,169,603)** | 1,793,689,183 |
| **Total Comprehensive Income attributable to:** | | |
| Owners of the Company | **(1,720,827,489)** | 1,597,084,341 |
| Non-Controlling Interests | **(344,342,114)** | 196,604,842 |
| **Total Comprehensive Income for the period** | **(2,065,169,603)** | 1,793,689,183 |

*Figures in brackets indicate deductions.*

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01

**CAPITAL ALLIANCE HOLDINGS PLC**

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

| | Note | COMPANY QUARTER ENDED 30-Jun-26 Rs. (Unaudited) | COMPANY QUARTER ENDED 30-Jun-25 Rs. (Unaudited) |
|---|---|---|---|
| **Income** | | **149,854,284** | 90,889,342 |
| Interest Income | | **47,914,034** | 551,708 |
| Interest Expense | | **(27,971,667)** | (14,182,259) |
| **Net Interest Expense** | | **19,942,367** | (13,630,551) |
| Fee Based Income | | **2,968,763** | 777,533 |
| Net Gains from Trading | | **68,572,619** | 15,528,803 |
| Net Fair Value Gains/ (Losses) from Financial Assets at FVTPL | | **26,288,443** | 72,384,151 |
| Other Income | | **4,110,425** | 1,647,147 |
| **Total Operating Income** | | **121,882,616** | 76,707,083 |
| Personnel Expenses | | **(37,632,228)** | (24,736,927) |
| Depreciation & Amortization | | **(254,086)** | (310,531) |
| Other Operating Expenses | | **(7,924,976)** | (24,175,656) |
| **Profit Before Income Tax** | | **76,071,326** | 27,483,969 |
| Income Tax Expense | | **(18,314,177)** | - |
| **Profit for the period** | | **57,757,149** | 27,483,969 |
| **Basic Earnings per Share (Rs.)** | **3.2** | **0.03** | 0.01 |

*Figures in brackets indicate deductions.*

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01

**CAPITAL ALLIANCE HOLDINGS PLC**

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

| | COMPANY | |
|---|---|---|
| | QUARTER ENDED | |
| | **30-Jun-26** | 30-Jun-25 |
| | **Rs.** | Rs. |
| | **(Unaudited)** | (Unaudited) |
| **Profit for the period** | **57,757,149** | 27,483,969 |
| **Total Comprehensive Income for the period** | **57,757,149** | 27,483,969 |

*Figures in brackets indicate deductions.*

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01

**CAPITAL ALLIANCE HOLDINGS PLC**

| **STATEMENT OF FINANCIAL POSITION** | **GROUP** | | **COMPANY** | |
|---|---|---|---|---|
| **AS AT** | **30-Jun-26** | 31-Mar-26 | **30-Jun-26** | 31-Mar-26 |
| | **Rs.** | Rs. | **Rs.** | Rs. |
| | **(Unaudited)** | (Unaudited) | **(Unaudited)** | (Unaudited) |
| **ASSETS** | | | | |
| Cash and Cash Equivalents | **1,037,165,129** | 1,366,416,446 | **18,008,909** | 4,556,541 |
| Financial Assets Measured at FVTPL | **69,336,388,411** | 92,084,928,831 | **2,488,404,269** | 4,619,657,379 |
| Financial Assets Measured at FVOCI | **-** | - | **5,360,000,000** | 2,860,000,000 |
| Financial Assets Measured at Amortised Cost | **14,430,028,731** | 2,854,598,937 | **-** | - |
| Trade and Other Receivables | **5,319,583,509** | 5,045,198,553 | **29,661,470** | 65,768,001 |
| Amounts Due from Related Entities | **(0.00)** | - | **2,463,334,079** | 86,043,327 |
| Loan given to Related Company | **-** | - | **1,193,000,100** | 100,000,000 |
| Investment in Subsidiaries | **0** | - | **1,897,304,850** | 1,897,304,850 |
| Investment in Associate | **315,927,400** | 273,177,616 | **-** | |
| Intangible Assets | **160,011,692** | 161,063,210 | **778,557** | 1,002,810 |
| Right-of-use Assets | **303,132,064** | 358,657,947 | **-** | - |
| Property, Plant and Equipment | **117,485,397** | 121,441,604 | **29,833** | 59,667 |
| Deferred Tax Assets | **28,593,514** | 51,460,083 | **2,708,355** | 2,708,355 |
| Income Tax Receivable | **0** | - | **-** | 9,656,037 |
| **Total Assets** | **91,048,315,847** | 102,316,943,226 | **13,453,230,422** | 9,646,756,967 |
| **EQUITY AND LIABILITIES** | | | | |
| **Liabilities** | | | | |
| Bank Overdrafts | **605,115,890** | 645,505,889 | **-** | 91,981,774 |
| Financial Liabilities Measured at Amortised Cost | **66,983,483,496** | 75,658,170,576 | **4,324,283,443** | 500,150,685 |
| Trade and Other Payables | **2,029,943,750** | 2,557,370,183 | **25,979,807** | 18,890,520 |
| Income Tax Payable | **857,467,713** | 777,641,642 | **8,658,140** | - |
| Amounts Due to Related Entities | **(0)** | - | | - |
| Loan from to Related Company | **-** | - | **-** | - |
| Lease Liability | **270,847,686** | 316,544,260 | **-** | - |
| Deferred Tax Liability | **(0)** | 393,233 | **-** | - |
| Retirement Benefit Obligations | **185,208,118** | 179,898,646 | **17,229,967** | 16,412,071 |
| **Total Liabilities** | **70,932,066,653** | 80,135,524,429 | **4,376,151,357** | 627,435,050 |
| **Equity** | | | | |
| Stated Capital | **4,107,798,096** | 4,107,798,096 | **4,107,798,096** | 4,107,798,096 |
| Special Risk Reserve | **3,041,608,783** | 3,041,608,783 | **-** | - |
| Retained Earnings | **11,176,062,640** | 13,049,445,336 | **4,969,280,969** | 4,911,523,820 |
| Foreign Currency Translation Reserve | **61,817,060** | (90,738,147) | **-** | - |
| **Equity attributable to owners of the Company** | **18,387,286,579** | 20,108,114,068 | **9,077,079,065** | 9,019,321,916 |
| Non-Controlling Interests | **1,728,962,616** | 2,073,304,730 | **-** | - |
| **Total Equity** | **20,116,249,194** | 22,181,418,798 | **9,077,079,065** | 9,019,321,916 |
| **Total Liabilities and Equity** | **91,048,315,848** | 102,316,943,227 | **13,453,230,422** | 9,646,756,966 |
| Net Assets Value per Share (Rs.) | **8.87** | 9.70 | **4.38** | 4.35 |

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

Signed by:
81ED65C2C98F4FF...

**Mr. C. P. A. Gunasekara**
Chief Financial Officer

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 by:
Kanishka Mannakkara
8F64D6E628CB41F...

Mr. K. P. Mannakkara
**Director**

DocuSigned by:
0B91BDEC217845C...

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

**14th August 2026**
**Colombo**

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01

**CAPITAL ALLIANCE HOLDINGS PLC**
**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**
**FOR THE QUARTER ENDED 30TH JUNE 2026**

| | Attributable to owners of the Company | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Stated Capital Rs. | Fair Value Reserve Rs. | Foreign currency Translation reserve Rs. | Special Risk Reserve Rs. | Retained Earnings Rs. | Total Rs. | Non-Controlling Interests Rs. | Total Equity Rs. |
| **Balance as at 01st April 2025 (Audited)** | 2,532,798,096 | - | (163,698,481) | 2,839,074,701 | 12,861,824,303 | 18,069,998,619 | 2,528,911,921 | 20,598,910,540 |
| Shares issued during the period | 1,575,000,000 | - | - | - | - | 1,575,000,000 | - | 1,575,000,000 |
| **Total comprehensive income for the period** | | | | | | | | |
| Profit for the period | - | - | - | - | 1,590,697,920 | 1,590,697,920 | 195,365,344 | 1,786,063,264 |
| Other comprehensive expense for the period | - | - | 6,386,421 | - | - | 6,386,421 | 1,239,498 | 7,625,919 |
| **Total comprehensive Income** | **-** | **-** | **6,386,421** | **-** | **1,590,697,920** | **1,597,084,341** | **196,604,842** | **1,793,689,183** |
| Transferred to the Special Risk Reserve | - | - | - | 141,026,866 | (141,026,866) | - | - | - |
| Dividend paid during the period | - | - | - | - | - | - | - | - |
| **Balance as at 30th June 2025 (Unaudited)** | **4,107,798,096** | **-** | **(157,312,060)** | **2,980,101,567** | **14,311,495,357** | **21,242,082,960** | **2,725,516,764** | **23,967,599,724** |
| **Balance as at 01st April 2026 (Unaudited)** | **4,107,798,096** | **-** | **(90,738,147)** | **3,041,608,783** | **13,049,445,336** | **20,108,114,068** | **2,073,304,730** | **22,181,418,798** |
| **Total comprehensive income for the period** | | | | | | | | |
| **Profit for the period** | **-** | **-** | **-** | **-** | **(1,873,382,695)** | **(1,873,382,695)** | **(398,507,358)** | **(2,271,890,053)** |
| **Other comprehensive income for the period** | **-** | **-** | **152,555,207** | **-** | **(1)** | **152,555,206** | **54,165,244** | **206,720,450** |
| **Total comprehensive Income** | **-** | **-** | **152,555,207** | **-** | **(1,873,382,696)** | **(1,720,827,489)** | **(344,342,114)** | **(2,065,169,603)** |
| Transferred to the Special Risk Reserve | - | - | - | - | - | - | - | - |
| **Balance as at 30th June 2026 (Unaudited)** | **4,107,798,096** | **-** | **61,817,060** | **3,041,608,783** | **11,176,062,640** | **18,387,286,579** | **1,728,962,616** | **20,116,249,194** |

*Figures in brackets indicate deductions.*

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01

**CAPITAL ALLIANCE HOLDINGS PLC**
**STATEMENT OF CHANGES IN EQUITY**
**FOR THE QUARTER ENDED 30TH JUNE 2026**

| COMPANY | Stated Capital Rs. | Fair Value Reserve Rs. | Retained Earnings Rs. | Total Rs. |
|---|---|---|---|---|
| Balance as at 01st April 2025 (Audited) | 2,532,798,096 | - | 2,964,897,268 | 5,497,695,364 |
| Shares issued during the period | 1,575,000,000 | - | - | 1,575,000,000 |
| Total comprehensive income for the period | | | | |
| Profit for the period | - | - | 27,483,969 | 27,483,969 |
| Other comprehensive Income/ (Expenses) for the period | - | - | - | - |
| Total Comprehensive Income for the period | - | - | 27,483,969 | 27,483,969 |
| Balance as at 30th June 2025 (Unaudited) | 4,107,798,096 | - | 2,992,381,237 | 7,100,179,333 |
| **Balance as at 01st April 2026 (Unaudited)** | **4,107,798,096** | **-** | **4,911,523,820** | **9,019,321,916** |
| **Shares issued during the period** | **-** | **-** | **-** | **-** |
| **Total comprehensive income for the period** | | | | |
| **Profit for the period** | **-** | **-** | **57,757,149** | **57,757,149** |
| **Other comprehensive Income/ (Expenses) for the period** | **-** | **-** | **-** | **-** |
| **Total Comprehensive Income for the period** | **-** | **-** | **57,757,149** | **57,757,149** |
| **Balance as at 30th June 2026 (Unaudited)** | **4,107,798,096** | **-** | **4,969,280,969** | **9,077,079,065** |

*Figures in brackets indicate deductions.*

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01

**CAPITAL ALLIANCE HOLDINGS PLC**

**CONSOLIDATED STATEMENT OF CASH FLOWS**
**FOR THE QUARTER ENDED 30TH JUNE**

| | GROUP | | COMPANY | |
|---|---|---|---|---|
| | **2026** | 2025 | **2026** | 2025 |
| | **Rs.** | Rs. | **Rs.** | Rs. |
| | **(Unaudited)** | (Unaudited) | **(Unaudited)** | (Unaudited) |
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | |
| Profit before Income Tax Expense | **(2,093,673,793)** | 2,491,735,991 | **76,071,326** | 27,483,969 |
| ***Adjustments For,*** | | | | |
| Depreciation of Property Plant & Equipment | **12,118,962** | 12,397,538 | **29,833** | 31,753 |
| Amortization of Intangible Assets | **3,835,352** | 2,870,256 | **224,253** | 278,778 |
| Provision for Retiring Gratuity | **5,309,472** | 6,592,866 | **817,896** | 800,000 |
| Gain on Disposals of Property Plant & Equipment | **(1,680,008)** | - | **-** | - |
| Provision for Impairment of Trade Receivables | **256,233** | 18,455,776 | **256,233** | 4,153,807 |
| Share of Loss of Equity Accounted Investee (net of tax) | **15,507,336** | - | **-** | - |
| Depreciation of ROU Assets | **23,345,152** | 11,782,943 | **-** | - |
| Finance Cost on ROU Assets | **6,640,318** | 4,034,964 | **-** | - |
| Net Fair Value (Gains)/ Loss from Financial Assets at FVTPL | **(376,501,012)** | 61,587,241 | **(26,288,443)** | (72,384,151) |
| Net Capital (Gain)/ Losses on sale Investment in Shares | **(137,444,517)** | (60,640,002) | **(14,970,769)** | (626,361) |
| Net Capital Gains on Investment in Unit Trusts | **(75,309,206)** | (43,701,806) | **(53,618,378)** | (14,902,442) |
| Net Capital Gains on Treasury Bills, and Bonds | **3,218,919,271** | (1,639,866,306) | **16,528** | - |
| Dividend Income | **(22,132,576)** | (14,358,537) | **(3,639,344)** | (1,258,977) |
| Interest Income | **(2,062,027,803)** | (2,608,547,592) | **(47,914,034)** | (551,708) |
| Interest Expense | **1,613,488,519** | 1,815,357,479 | **27,971,667** | 14,182,259 |
| **Operating profit/ (Loss) before Changes in Operating Activities** | **130,651,701** | 57,700,811 | **(41,043,231)** | (42,793,073) |
| (Increase) / Decrease in Securities Purchase under Resale Agreements | **(9,602,601,551)** | (5,072,301) | **-** | - |
| (Increase) / Decrease in government securities measured at FVTPL | **21,090,123,563** | 4,481,757,213 | **-** | - |
| (Increase) / Decrease in Trade and Other Receivables | **(188,320,991)** | (18,455,776) | **35,850,298** | (2,499,805,193) |
| (Increase) / Decrease in Amounts Due from Related Entities | **-** | - | **(2,377,290,749)** | 9,261,661 |
| (Increase) / Decrease in Loan from Related Company | **-** | - | **(1,093,000,100)** | - |
| Increase / (Decrease) in Securities Sold Under Repurchase Agreements | **(12,835,486,314)** | (1,274,564,959) | **-** | 2,535,206,833 |
| Increase / (Decrease) in Amounts Due to Related Entities | **-** | - | **-** | 1,780,061 |
| Increase / (Decrease) in Trade & Other Payables | **(527,426,433)** | - | **7,089,287** | (39,649,046) |
| | **(1,933,060,026)** | 3,241,364,988 | **(3,468,394,495)** | (35,998,757) |
| Tax Paid | **(205,000,000)** | (71,114,379) | **-** | - |
| Gratuity Paid | **-** | (37,253,500) | **-** | - |
| **Net cash Generated from /(Used in) Operating Activities** | **(2,138,060,026)** | 3,132,997,109 | **(3,468,394,495)** | (35,998,757) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| Net Investment in Shares | **318,173,917** | (526,950,549) | **121,673,018** | (523,821,627) |
| Net Investment in Commercial Papers | **(500,000,000)** | - | **-** | - |
| Investment in Debentures | **(1,005,030,000)** | - | **-** | - |
| Sale Proceeds from Disposal of Property, Plant & Equipment | **1,680,008** | - | **-** | - |
| Acquisition of Property, Plant and Equipment | **(23,290,735)** | (9,335,158) | **-** | - |
| Acquisition of Software | **(2,381,187)** | (71,750) | **-** | - |
| Investment in Preferance Shares | **-** | | **(2,500,000,000)** | - |
| Investment in Associate | **(20,925,000)** | | | |
| Net Investment in Unit Trust Funds | **(415,367,207)** | (2,023,915,606) | **2,104,441,152** | (1,492,466,291) |
| Dividend Received | **22,132,576** | 14,358,537 | **3,639,344** | 1,258,977 |
| Interest Income Received | **720,175,171** | 2,365,349,708 | **47,914,034** | 551,708 |
| **Net cash Generated/ (Used) from Investing Activities** | **(904,832,458)** | (180,564,818) | **(222,332,453)** | (2,014,477,233) |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | |
| Net Term Loans obtained | **3,150,000,000** | 1,100,000,000 | **3,800,000,000** | 499,684,692 |
| Interest Paid | **(602,689,284)** | (1,640,792,520) | **(3,838,910)** | (11,438,937) |
| Lease rental Paid | **-** | (15,099,995) | **-** | - |
| Shares Issued | **-** | 1,575,000,000 | **-** | 1,575,000,000 |
| **Net cash Generated in Financing Activities** | **2,547,310,716** | 1,019,107,485 | **3,796,161,090** | 2,063,245,755 |
| **Net Increase/ (Decrease) in Cash and Cash equivalents** | **(495,581,768)** | 3,971,539,776 | **105,434,142** | 12,769,765 |
| **Cash and Cash equivalents at the beginning of the period** | **720,910,557** | 695,734,091 | **(87,425,233)** | (51,763,010) |
| **Effect of movement in exchange rates** | **206,720,450** | 3,793,243 | **-** | - |
| **Cash and Cash equivalents at the end of the period** | **432,049,239** | 4,671,067,110 | **18,008,909** | (38,993,245) |

*Figures in brackets indicate deductions.*

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01



## 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 31st March 2026.

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 31st March 2026.

## 2 Other operating expenses

There is no withholding tax (WHT) on inter company dividends for the quarter.

## 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 | |
|---|---|---|
| | **30-Jun-26** | 30-Jun-25 |
| | **Rs.** | Rs. |
| | **(Unaudited)** | (Unaudited) |
| Profit attributable to Equity Holders of the Company | **(1,873,382,695)** | 1,590,697,920 |
| Weighted average number of Ordinary Shares | **2,072,049,345** | 1,927,926,057 |
| Basic Earnings per share - (Rs.) | **(0.90)** | 0.83 |

### 3.2 COMPANY

| | | |
|---|---|---|
| Profit attributable to Equity Holders of the Company | **57,757,149** | 27,483,969 |
| Weighted average number of Ordinary Shares | **2,072,049,345** | 1,927,926,057 |
| Basic Earnings per share - (Rs.) | **0.03** | 0.01 |
| Total number of shares outstanding | **2,072,049,345** | 2,072,049,345 |

### 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.

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01



## 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.

| | GROUP | | COMPANY | |
|---|---|---|---|---|
| As at | **30-Jun-26 Rs. (Unaudited)** | 31-Mar-26 Rs. (Unaudited) | **30-Jun-26 Rs. (Unaudited)** | 31-Mar-26 Rs. (Unaudited) |
| Interest bearing borrowing | **67,588,599,386** | 76,303,676,465 | **4,324,283,443** | 592,132,459 |
| (-) Cash and Cash Equivalents | **(1,037,165,129)** | (1,366,416,446) | **(18,008,909)** | (4,556,541) |
| | **66,551,434,257** | 74,937,260,019 | **4,306,274,534** | 587,575,918 |
| Total Equity | **20,116,249,194** | 22,181,418,798 | **9,077,079,065** | 9,019,321,916 |
| Gearing ratio | **3.31** | 3.38 | **0.47** | 0.07 |

## 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.

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01



**5 FINANCIAL INSTRUMENTS (CONTD…)**

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

**GROUP**

| **As at 30th June 2026** | **Fair Value** | | | **Total** |
|---|---|---|---|---|
| | **Level 1** | **Level 2** | **Level 3** | |
| **Financial Assets measured Fair value Through Profit or Loss** | | | | |
| Investment in Government Treasury Bills | **20,212,071,333** | **-** | **-** | **20,212,071,333** |
| Investment in Government Treasury Bonds | **40,121,857,647** | **-** | **-** | **40,121,857,647** |
| Investment in Unit Trust Funds | **-** | **7,383,319,789** | **-** | **7,383,319,789** |
| Investment in Quoted Shares | **1,619,139,641** | **-** | **-** | **1,619,139,641** |
| | **61,953,068,621** | **7,383,319,789** | **-** | **69,336,388,411** |
| **Financial Assets measured at Amortised Cost** | | | | |
| Securities Purchased Under Resale Agreements | **-** | **-** | **9,944,783,202** | **9,944,783,202** |
| Placement with Bank (Term Deposits) | **-** | **-** | **1,195,911,740** | **1,195,911,740** |
| Investment in Corporate Debt | | | **3,289,333,789** | **3,289,333,789** |
| Trade and Other Receivables | **-** | **-** | **5,319,583,509** | **5,319,583,509** |
| | **-** | **-** | **19,749,612,239** | **19,749,612,239** |
| **Financial Liabilities not Measured at Fair Value** | | | | |
| Securities Sold Under Repurchase Agreements | **-** | **-** | **53,897,470,756** | **53,897,470,756** |
| Short Term Loan | **-** | **-** | **12,869,199,379** | **12,869,199,379** |
| Commercial Paper liabilities | **-** | **-** | **216,813,361** | **216,813,361** |
| Trade and Other Payables | **-** | **-** | **2,029,943,750** | **2,029,943,750** |
| Bank Overdrafts | **-** | **-** | **605,115,890** | **605,115,890** |
| | **-** | **-** | **69,618,543,136** | **69,618,543,136** |

**GROUP**

| **As at 31st March 2026** | **Fair Value** | | | **Total** |
|---|---|---|---|---|
| | **Level 1** | **Level 2** | **Level 3** | |
| **Financial Assets measured Fair value Through Profit or Loss** | | | | |
| Investment in Government Treasury Bills | 39,775,104,799 | - | - | 39,775,104,799 |
| Investment in Government Treasury Bonds | 43,542,433,233 | - | - | 43,542,433,233 |
| Investment in Unit Trust Funds | - | 6,847,394,992 | - | 6,847,394,992 |
| Investment in Quoted Shares | 1,919,995,807 | - | - | 1,919,995,807 |
| | 85,237,533,839 | 6,847,394,992 | - | 92,084,928,831 |
| **Financial Assets measured at Amortised Cost** | | | | |
| Securities Purchased Under Resale Agreements | - | - | 342,181,651 | 342,181,651 |
| Placement with Banks (Term Deposits) | - | - | 1,138,269,861 | 1,138,269,861 |
| Investment in Debentures | - | - | 1,274,092,630 | 1,274,092,630 |
| Corporate Loans | | | 100,054,795 | 100,054,795 |
| Trade and Other Receivables | - | - | 4,640,124,981 | 4,640,124,981 |
| | - | - | 7,494,723,917 | 7,494,723,917 |
| **Financial Liabilities not Measured at Fair Value** | | | | |
| Securities Sold Under Repurchase Agreements | - | - | 66,290,107,493 | 66,290,107,493 |
| Short Term Loans | - | - | 9,166,143,165 | 9,166,143,165 |
| Commercial Paper liabilities | - | - | 201,919,918 | 201,919,918 |
| Trade and Other Payables | - | - | 2,495,287,585 | 2,495,287,585 |
| Bank Overdrafts | - | - | 645,505,889 | 645,505,889 |
| | - | - | 78,798,964,050 | 78,798,964,050 |

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01



## 5 FINANCIAL INSTRUMENTS (CONTD…)

### 5.1 FAIR VALUE OF ASSETS AND LIABILITIES (CONTD…)

**COMPANY**
**As at 30th June 2026**

| | Fair Value | | | Total |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | |
| **Financial Assets measured Fair value Through Profit or Loss** | | | | |
| Investment in Unit Trust Funds | - | 2,000,994,586 | - | 2,000,994,586 |
| Investment in Quoted Shares | 487,409,682 | - | - | 487,409,682 |
| | 487,409,682 | 2,000,994,586 | - | 2,488,404,269 |
| **Financial Assets measured Fair value Through Other Comprehensive Income** | | | | |
| Investment in Preference Shares | - | - | 5,360,000,000 | 5,360,000,000 |
| | - | - | 5,360,000,000 | 5,360,000,000 |
| **Financial Assets measured at Amortised Cost** | | | | |
| Trade and Other Receivables | - | - | 29,661,470 | 29,661,470 |
| Amount Due from Related Entities | - | - | 2,463,334,079 | 2,463,334,079 |
| Loan given to Related Entities | - | - | 1,193,000,100 | 1,193,000,100 |
| | - | - | 2,492,995,549 | 3,685,995,649 |
| **Financial Liabilities not Measured at Fair Value** | | | | |
| Short Term Loan | - | - | 4,324,283,443 | 4,324,283,443 |
| Trade and Other Payables | - | - | 25,979,807 | 25,979,807 |
| | - | - | 4,350,263,250 | 4,350,263,250 |

**COMPANY**
**As at 31st March 2026 (Unaudited)**

| | Fair Value | | | Total |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | |
| **Financial Assets measured Fair value Through Profit or Loss** | | | | |
| Investment in Unit Trust Funds | - | 4,036,134,104 | - | 4,036,134,104 |
| Investment in Quoted Shares | 580,478,849 | - | - | 580,478,849 |
| | 580,478,849 | 4,036,134,104 | - | 4,616,612,953 |
| **Financial Assets measured Fair value Through Other Comprehensive Income** | | | | |
| Investment in Preference Shares | - | - | 2,860,000,000 | 2,860,000,000 |
| | - | - | 2,860,000,000 | 2,860,000,000 |
| **Financial Assets measured at Amortised Cost** | | | | |
| Trade and Other Receivables | - | - | 56,430,614 | 56,430,614 |
| Amount Due from Related Entities | - | - | 83,829,765 | 83,829,765 |
| Loan given to Related Entities | - | - | 102,213,562 | 102,213,562 |
| | - | - | 242,473,941 | 242,473,941 |
| **Financial Liabilities not Measured at Fair Value** | | | | |
| Short Term Loan | - | - | 500,150,685 | 500,150,685 |
| Trade and Other Payables | - | - | 19,331,949 | 19,331,949 |
| Bank Overdrafts | - | - | 91,981,774 | 91,981,774 |
| | - | - | 611,464,408 | 611,464,408 |

**Level 1**
The Company uses quoted market prices of Colombo Stock Exchange (CSE) for fair valuing of Shares.

**Level 2**

The Company uses the daily average government security rates issued by Public Debt Department of Central Bank of Sri Lanka for Fair Valuing Government Securities.

**Level 3**
The Company uses Net Assets Value basis in valuing Investment in Unquoted Shares.

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01



## 5 FINANCIAL INSTRUMENTS (CONTD…)

### 5.1 FAIR VALUE OF ASSETS AND LIABILITIES (CONTD…)

#### 5.1.1 Financial Instruments - Statement of Financial Position

| | GROUP | | COMPANY | |
|---|---|---|---|---|
| | **30-Jun-26** | 31-Mar-26 | **30-Jun-26** | 31-Mar-26 |
| | **Rs.** | Rs. | **Rs.** | Rs. |
| **Financial Assets** | **(Unaudited)** | (Unaudited) | **(Unaudited)** | (Unaudited) |
| **Financial assets measured at Fair Value Through Profit or Loss** | | | | |
| Investment in Government Treasury Bills | **20,212,071,333** | 39,775,104,799 | **-** | - |
| Investment in Government Treasury Bonds | **40,121,857,647** | 43,542,433,233 | **-** | - |
| Investment in Unit Trust Funds | **7,383,319,789** | 6,847,394,992 | **2,000,994,586** | 4,036,134,104 |
| Investment in Quoted Shares | **1,619,139,641** | 1,919,995,807 | **487,409,682** | 580,478,849 |
| | **69,336,388,411** | 92,084,928,831 | **2,488,404,269** | 4,616,612,953 |
| **Financial Assets measured Fair value Through Other Comprehensive Income** | | | | |
| Investment in Preference Shares | **-** | - | **5,360,000,000** | 2,860,000,000 |
| | **-** | - | **5,360,000,000** | 2,860,000,000 |
| **Financial Assets Measured at Amortised Cost** | | | | |
| Investment in Commercial Papers | **511,923,942** | - | **-** | - |
| Securities Purchase under Resale Agreements | **9,944,783,202** | 342,181,651 | **-** | - |
| Placement with Bank | **1,195,911,740** | 1,138,269,861 | **-** | - |
| Investment in Debentures | **2,699,142,723** | 1,274,092,630 | | |
| Corporate Loans | **78,267,123** | 100,054,795 | | |
| Trade and other receivables | **5,319,583,509** | 4,640,124,981 | **29,661,470** | 56,430,614 |
| Loan given to Related Company | **-** | - | **1,193,000,100** | 102,213,562 |
| Amount due from related Entities | **-** | - | **2,463,334,079** | 83,829,765 |
| | **19,749,612,239** | 7,494,723,917 | **3,685,995,649** | 242,473,941 |
| | **89,086,000,650** | 99,579,652,748 | **11,534,399,917** | 7,719,086,894 |
| **Non Financial Assets** | | | | |
| Property, Plant and Equipment | **117,485,397** | 121,441,604 | **29,833** | 59,667 |
| Intangible Assets | **160,011,692** | 161,063,210 | **778,557** | 1,002,810 |
| Right-of-use Assets | **303,132,064** | 358,657,947 | **-** | - |
| Investment in Subsidiaries | **-** | - | **1,897,304,850** | 1,897,304,850 |
| Investment in Associate | **315,927,400** | 273,177,616 | **-** | - |
| Income Tax Receivable | **0** | - | **-** | 9,656,037 |
| Advances, Deposits, Prepayments and Other Receivables | **-** | 405,073,572 | **-** | 12,381,820 |
| Deferred Tax Assets | **28,593,514** | 51,460,083 | **2,708,355** | 4,769,460 |
| | **925,150,068** | 1,370,874,032 | **1,900,821,596** | 1,925,174,644 |
| **Cash and Cash Equivalents** | **1,037,165,129** | 1,366,416,446 | | 4,556,541 |
| **Total Assets** | **91,048,315,847** | 102,316,943,226 | **13,435,221,513** | 9,648,818,079 |

| | GROUP | | COMPANY | |
|---|---|---|---|---|
| | **30-Jun-26** | 31-Mar-26 | **30-Jun-26** | 31-Mar-26 |
| | **Rs.** | Rs. | **Rs.** | Rs. |
| **Financial Liabilities** | **(Unaudited)** | (Unaudited) | **(Unaudited)** | (Unaudited) |
| **Other Financial Liabilities** | | | | |
| Financial Liability Measured at Amortised Cost | **66,983,483,496** | 75,658,170,576 | **4,324,283,443** | 500,150,685 |
| Trade & Other Payables | **2,029,943,750** | 2,495,287,585 | **25,979,807** | 18,890,520 |
| Amounts Due to Related Entities | **(0)** | - | **-** | - |
| Bank Overdrafts | **605,115,890** | 645,505,889 | **-** | 91,981,774 |
| Lease Liability | | 316,544,260 | | - |
| | **69,618,543,136** | 79,115,508,310 | **4,350,263,250** | 611,022,979 |
| **Other non financial liabilities** | | | | |
| Lease Liability | **270,847,686** | | **-** | - |
| Retirement Benefit Obligations | **185,208,118** | 179,898,646 | **17,229,967** | 16,412,071 |
| Income Tax Payable | **857,467,713** | 777,641,642 | **-** | - |
| Other Payables | **-** | 62,082,598 | **-** | - |
| Deferred Tax Liability | **(0)** | 393,233 | **-** | - |
| | **1,313,523,517** | 1,020,016,119 | **17,229,967** | 16,412,071 |
| **Total Liabilities** | **70,932,066,653** | 80,135,524,429 | **4,367,493,217** | 627,435,050 |

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01



## 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 June 2026.

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 30th June 2026 is Rs. 8,728,691,000 (31st March 2026 - Rs. 5,453,498,500) and the value of forward sales contracts (Government Securities) as at 30th June 2026 is Rs. 7,081,947,035 (31st March 2026 - Rs. 4,061,608,487).

## 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.

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01



## 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

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 June, | Primary Dealer | | Corporate Finance | | Asset Management | | Stock Brokering | | Eliminations/ Unallocated | | Consolidated | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **2026** | 2025 | **2026** | 2025 | **2026** | 2025 | **2026** | 2025 | **2026** | 2025 | **2026** | 2025 |
| | **(Unaudited)** | (Unaudited) | **(Unaudited)** | (Unaudited) | **(Unaudited)** | (Unaudited) | **(Unaudited)** | (Unaudited) | **(Unaudited)** | (Unaudited) | **(Unaudited)** | (Unaudited) |
| Interest Income | **1,809,733,270** | 2,443,968,528 | **296,792** | - | **37,919,033** | 25,110,892 | **31,589,249** | 73,978,742 | **182,489,459** | **65,489,430** | **2,062,027,803** | 2,608,547,592 |
| Interest Expenses | **(1,481,947,975)** | (1,764,904,465) | **(309,162)** | (325,073) | **(35,706,859)** | (7,198,027) | **(59,912,410)** | (38,223,309) | **(42,252,430)** | **(8,741,569)** | **(1,620,128,837)** | (1,819,392,443) |
| Net Interest Income/ (Expense) | **327,785,295** | 679,064,063 | **(12,369)** | (325,073) | **2,212,173** | 17,912,865 | **(28,323,161)** | 35,755,433 | **140,237,029** | **56,747,861** | **441,898,966** | 789,155,149 |
| Fee Based Income | **-** | - | **24,000,000** | 49,072,096 | **472,088,859** | 396,476,611 | **239,010,416** | 285,765,532 | **2,968,763** | **(2,491,062)** | **738,068,039** | 728,823,177 |
| Net Gain from Trading | **(3,337,415,550)** | 1,700,302,605 | **-** | - | **14,965,463** | 12,721,017 | **(14,875,614)** | 10,297,393 | **332,278,288** | **20,887,099** | **(3,005,047,413)** | 1,744,208,114 |
| Net Gain / (Loss) from remeasurement of Financial Assets at FVTPL | **321,339,514** | (207,899,344) | **-** | - | **40,274,942** | (4,192,832) | **280,976** | 3,015,326 | **14,605,581** | **147,489,609** | **376,501,012** | (61,587,241) |
| Direct Expenses | **(13,492,173)** | (12,962,406) | **-** | - | **(6,760,062)** | - | **(15,518,031)** | (2,966,949) | **(805,617)** | **-** | **(36,575,884)** | (15,929,355) |
| Other Income | **10,542,725** | 12,869,808 | **1,435,136** | 635,980 | **1,689,573** | 156,185 | **90,368,773** | 12,331,049 | **8,518,847** | **1,597,147** | **112,555,054** | 27,590,169 |
| Net Operating Income | **(2,691,240,190)** | 2,171,374,726 | **25,422,767** | 49,383,003 | **524,470,948** | 423,073,846 | **270,943,357** | 344,197,784 | **497,802,891** | **224,230,654** | **(1,372,600,226)** | 3,212,260,013 |
| **Operating Expenses** | **(118,381,145)** | (205,375,596) | **(50,623,102)** | (35,188,793) | **(288,745,226)** | (158,149,666) | **(170,982,233)** | (134,871,660) | **(76,834,525)** | **(186,938,307)** | **(705,566,231)** | (720,524,022) |
| Profit/ (Loss) Before Tax | **(2,809,621,335)** | 1,965,999,130 | **(25,200,335)** | 14,194,210 | **235,725,723** | 264,924,180 | **99,961,124** | 209,326,124 | **405,461,030** | **37,292,347** | **(2,093,673,793)** | 2,491,735,991 |
| Income Tax (Expenses)/ Reversal | **-** | (558,909,013) | **-** | - | **(67,477,581)** | (87,887,764) | **(42,842,333)** | (57,685,657) | **(67,896,346)** | **(1,190,293)** | **(178,216,260)** | (705,672,727) |
| Profit/ (Loss) for the period | **(2,809,621,335)** | 1,407,090,117 | **(25,200,335)** | 14,194,210 | **168,248,142** | 177,036,416 | **57,118,791** | 151,640,467 | **337,564,683** | **36,102,054** | **(2,271,890,053)** | 1,786,063,264 |
| Other Comprehensive Income/ (Expense) for the period | **-** | - | **-** | - | **56,709,311** | 1,584,557 | **71,749,404** | 1,259,409 | **78,261,735** | **4,781,953** | **206,720,450** | 7,625,919 |
| Total Comprehensive Income/ (Expense) for the period | **(2,809,621,335)** | 1,407,090,117 | **(25,200,335)** | 14,194,210 | **224,957,453** | 178,620,973 | **128,868,195** | 152,899,876 | **415,826,418** | **40,884,007** | **(2,065,169,603)** | 1,793,689,183 |
| | **30-Jun-26** | 31-Mar-26 | **30-Jun-26** | 31-Mar-26 | **30-Jun-26** | 31-Mar-26 | **30-Jun-26** | 31-Mar-26 | **30-Jun-26** | 31-Mar-26 | **30-Jun-26** | 31-Mar-26 |
| Total Assets | **69,244,323,173** | 104,544,116,398 | **198,798,936** | 119,303,164 | **4,619,267,886** | 1,922,278,718 | **5,269,207,795** | 4,379,659,776 | **11,716,718,057** | **(8,648,414,830)** | **91,048,315,847** | 102,316,943,226 |
| Total Liabilities | **60,931,518,039** | 88,740,884,457 | **129,541,752** | 56,520,711 | **2,911,771,830** | 928,647,511 | **3,395,645,379** | 3,011,148,552 | **3,563,589,653** | **(12,601,676,802)** | **70,932,066,653** | 80,135,524,429 |
| **Net Assets** | **8,312,805,133** | 15,803,231,941 | **69,257,184** | 62,782,453 | **1,707,496,056** | 993,631,207 | **1,873,562,416** | 1,368,511,224 | **8,153,128,404** | **3,953,261,972** | **20,116,249,194** | **22,181,418,797** |

Docusign Envelope ID: 67052B04-BD3F-8200-8350-B5B549505A01



## 9 INVESTOR INFORMATION

### 9.1 Market Price per Share

| Information on shares of the Company for the quarter ended | 30-Jun-26 |
|---|---|
| Market Price Per Share (Rs.) | **13.90** |
| Highest Price per share during the quarter ended | **17.00** |
| Lowest Price per share during the quarter ended | **13.60** |

### 9.2 List of Shareholders as at 30th June 2026

| | Name of Shareholder/Company | Shareholding | Percentage |
|---|---|---|---|
| 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/Mr. W A T Fernando | 400,855,830 | 19.35% |
| 4 | Ms. N T M S Cooray | 175,310,640 | 8.46% |
| 5 | Nations Trust Bank PLC/Mr. K P Mannakkara | 50,000,000 | 2.41% |
| 6 | Hatton National Bank PLC/ Phantom Investments (Pvt) Ltd | 34,854,334 | 1.68% |
| 7 | Mr. A D Pushparajah | 33,378,720 | 1.61% |
| 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% |
| 10 | Mr. T Kulasinghe | 22,985,025 | 1.11% |
| 11 | Mr. U R Jonas | 13,875,048 | 0.67% |
| 12 | Seylan Bank PLC/Mr. A.C Senaka | 11,576,645 | 0.56% |
| 13 | Mr. K.P Mannakkara | 7,381,925 | 0.36% |
| 14 | Mr. S.D.K Fernando | 5,507,565 | 0.27% |
| 15 | Mr. L.H.S.L. Silva | 5,239,160 | 0.25% |
| 16 | Senkadagala Finance PLC/A.D Rayen | 5,178,290 | 0.25% |
| 17 | J.B Cocoshell (Pvt) LtdJ.B. COCOSHELL (PVT) LTD | 5,065,300 | 0.24% |
| 18 | Mr. H.G.R De Silva | 5,050,260 | 0.24% |
| 19 | Mr. A. Vijayaram | 4,060,260 | 0.20% |
| 20 | Commercial Bank of Ceylon PLC/W.Jinadasa | 3,822,120 | 0.18% |
| | | **1,948,824,232** | **94.05%** |

### 9.3 Shareholding of the Directors

| Name | Designation | Shareholding |
|---|---|---|
| Mr. D A De Zoysa | Chairman – Non-Executive Non-Independent Director | Nil |
| Mr. K. P. Mannakkara | Chief Executive Officer - Non-Independent, Executive Director | 57,381,925 |
| Mr. W A T Fernando | Non-Executive Non-Independent Director | 400,855,830 |
| Ms. N T M S Cooray | Non-Executive Non-Independent Director | 175,310,640 |
| Mr. T J William | Non-Executive Non-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 |

### 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 30th June 2026 (Rs) | 4,248,507,184 |
| Public holding percentage | 14.75% |
| Number of public shareholders | 6,273 |

The Company had complied with the Minimum Public Holding requirement under Option 1 of CSE Listing Rule 7.13.1 (a)