

# **WEALTHTRUST SECURITIES LIMITED**

Central Bank appointed Primary Dealer

## **INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2025**



## **WEALTHTRUST SECURITIES LIMITED**

**No. 102/1, Dr. N.M. Perera Mawatha, Colombo 08.  
Tel: 011 2675091-4 Fax: 011 2689605**

## CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE	Note	QUARTER ENDED		NINE MONTHS ENDED	
		31-Dec-25 Rs. (Unaudited)	31-Dec-24 Rs. (Unaudited)	31-Dec-25 Rs. (Unaudited)	31-Dec-24 Rs. (Unaudited)
Interest Income	2	992,151,825	858,735,143	2,868,692,236	2,550,976,917
Interest Expense	3	(653,401,371)	(549,350,650)	(1,854,142,507)	(1,504,148,884)
<b>Net Interest Income</b>		<b>338,750,454</b>	<b>309,384,493</b>	<b>1,014,549,728</b>	<b>1,046,828,033</b>
Net gains/(losses) from financial assets recognised through profit or loss/ he	4	(39,920,736)	829,503,818	324,946,592	1,004,661,407
Brokerage Income on Dex trading		75,750	-	75,750	-
Direct Expenses		(5,126,327)	(7,382,226)	(15,744,115)	(17,346,741)
<b>Income From Trading Activities</b>		<b>293,779,141</b>	<b>1,131,506,085</b>	<b>1,323,827,956</b>	<b>2,034,142,698</b>
Other Income	5	120,040	1,176,580	1,742,817	4,765,899
Marketing Expenses		(1,167,515)	(6,588,440)	(2,988,452)	(8,865,001)
Administrative and General Expenses		(98,317,690)	(214,400,088)	(349,581,367)	(442,499,577)
Other Operating Expenses	6	(47,602,282)	(86,764,363)	(151,443,853)	(165,055,543)
<b>Profit/ (Loss) from Operating Activities</b>		<b>146,811,693</b>	<b>824,929,774</b>	<b>821,557,100</b>	<b>1,422,488,477</b>
Finance Expenses		(5,954,110)	(5,601,346)	(17,475,901)	(11,248,131)
<b>Profit/ (Loss) Before Tax</b>		<b>140,857,583</b>	<b>819,328,428</b>	<b>804,081,200</b>	<b>1,411,240,346</b>
Income Tax Expense	7	(55,269,338)	(274,266,513)	(281,372,104)	(471,406,238)
<b>Profit/ (Loss) for the Period</b>		<b>85,588,245</b>	<b>545,061,915</b>	<b>522,709,096</b>	<b>939,834,108</b>
<b>Other Comprehensive Income for the Period</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the Period</b>		<b>85,588,245</b>	<b>545,061,915</b>	<b>522,709,096</b>	<b>939,834,108</b>
<b>Earnings/ (Loss) Per Ordinary Share (Rs.)</b>	8	<b>0.07</b>	<b>0.47</b>	<b>0.45</b>	<b>0.81</b>

Figures in brackets indicate deductions.

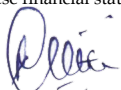


**WEALTHTRUST SECURITIES LIMITED**
**STATEMENT OF FINANCIAL POSITION**

	Note	As At 31-Dec-25 Rs. (Unaudited)	As At 31-Mar-25 Rs. (Audited)
<b>ASSETS</b>			
Balance with Central Bank of Sri Lanka		174,071	125,758
Cash and Cash Equivalents		3,960,089	5,093,367
Derivative Financial Instruments		1,330,600	5,917,613
Securities purchased under Resale Agreements		6,478,044,823	1,194,882,662
Financial assets recognised through profit or loss/ held for trading - measured at fair value		34,204,041,253	21,555,797,956
Property, Plant and Equipment		42,343,942	19,067,579
Intangible Assets		2,375,991	3,489,561
Right-of-use assets		18,066,868	22,145,691
Deferred Tax Assets		9,814,291	9,814,291
Other Assets		169,537,232	130,117,353
<b>Total Assets</b>		<b>40,929,689,160</b>	<b>22,946,451,831</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Liabilities</b>			
Bank Overdraft		1,319,099,831	596,388,811
Derivative Financial Instruments		339,900	-
Securities sold under Repurchase Agreements		32,808,657,055	15,648,175,642
Income Tax		187,245,085	429,889,710
Post Employment Benefit Obligations		30,975,366	29,529,700
Lease Liabilities		20,141,466	23,526,271
Other Liabilities		221,193,950	399,614,285
<b>Total Liabilities</b>		<b>34,587,652,653</b>	<b>17,127,124,419</b>
<b>Capital and Reserves</b>			
Stated Capital	9	329,572,770	329,572,770
Special Risk Reserve		1,326,319,394	1,274,048,485
General Reserve		-	-
Retained Earnings		4,686,144,343	4,215,706,157
<b>Total Equity</b>		<b>6,342,036,507</b>	<b>5,819,327,412</b>
<b>Total Equity and Liabilities</b>		<b>40,929,689,160</b>	<b>22,946,451,831</b>
<b>Net Assets per Ordinary Share (Rs.)</b>	<b>11</b>	<b>5.50</b>	<b>5.04</b>

The above are unaudited financial statements unless indicated as audited.

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



**Mr. D A Athukoralage**  
General Manager  
Finance & Planning/Business Processing

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.



**Mr. W S Weerasooria**  
Chairman



**Mr. R R Gomez**  
Managing Director/CEO

11<sup>th</sup> February 2026  
Colombo, Sri Lanka



## WEALTHTRUST SECURITIES LIMITED

STATEMENT OF CHANGES IN EQUITY  
For the period ended 31-Dec-25

	Stated Capital Rs.	Retained Earnings Rs.	Special Risk Reserve Rs.	General Reserve Rs.	Total Equity Rs.
Balance as at 01-Apr-24 (Audited)	329,572,770	5,142,048,848	1,154,696,927	-	6,626,318,545
Final Dividend for the year 2023/2024		(2,000,506,714)			(2,000,506,714)
Net Profit/(Loss) for the period		939,834,108			939,834,108
Transferred to Special Risk Reserve during the period		(93,983,411)	93,983,411		-
Balance as at 31-Dec-24 (Unaudited)	<u>329,572,770</u>	<u>3,987,392,831</u>	<u>1,248,680,338</u>	<u>-</u>	<u>5,565,645,939</u>
Balance as at 01-Apr-25 (Audited)	329,572,770	4,215,706,157	1,274,048,484	-	5,819,327,411
Net Profit/(Loss) for the period		522,709,096			522,709,096
Transferred to Special Risk Reserve during the period		(52,270,910)	52,270,910		-
Balance as at 31-Dec-25 (Unaudited)	<u>329,572,770</u>	<u>4,686,144,343</u>	<u>1,326,319,394</u>	<u>-</u>	<u>6,342,036,507</u>

Figures in brackets indicate deductions.



## WEALTHTRUST SECURITIES LIMITED

STATEMENT OF CASH FLOWS  
For the period ended

	31-Dec-25 Rs. (Unaudited)	31-Dec-24 Rs. (Unaudited)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit/ (Loss) Before Taxation	804,081,200	1,411,240,346
<b>Adjustments for:</b>		
Depreciation	16,600,478	13,772,899
Lease Interest on Right-of-use assets	2,048,730	1,149,265
Disposal (gain)/ loss on Property, Plant & Equipment	(711,500)	-
Provision for Gratuity	2,557,667	2,343,083
Net fair value (gains)/ losses from financial assets recognised through profit or loss/ held for trading - measured at fair value	(192,975,007)	(28,444,110)
<b>Operating Profit Before Working Capital Changes</b>	<b>631,601,567</b>	<b>1,400,061,482</b>
<b>Changes In Working Capital</b>		
(Increase)/ Decrease in Financial assets recognised through profit or loss/ held for trading - measured at fair value	(12,450,341,377)	(3,581,216,189)
(Increase)/ Decrease in Financial assets - measured at amortised cost	-	-
(Increase)/Decrease in Securities purchased under Resale Agreements	(5,283,162,161)	669,945,967
(Increase)/Decrease in Other Assets	(39,419,879)	28,639,310
Increase/(Decrease) in Other Liabilities	(178,672,958)	(1,603,414,557)
Increase/(Decrease) in Securities sold under Repurchase Agreements	17,160,481,413	7,510,755,689
	(159,513,394)	4,424,771,702
Lease Interest Paid on Right-of-use assets	(2,048,730)	(1,149,265)
Income Tax Paid	(524,016,729)	(1,869,627,870)
Gratuity Paid	(1,112,000)	-
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>(686,690,853)</b>	<b>2,553,994,567</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of Property, Plant & Equipment	(34,684,448)	(13,774,016)
Proceeds from disposal of Property, Plant & Equipment	711,500	-
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>(33,972,948)</b>	<b>(13,774,016)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Capital Infusion	-	-
Lease Principal Paid on Right-of-use assets	(3,132,181)	(3,754,295)
Dividends Paid	-	(2,000,506,714)
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>(3,132,181)</b>	<b>(2,004,261,009)</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(723,795,984)</b>	<b>535,959,539</b>
Cash and Cash Equivalents at the beginning of the period	(591,169,686)	(1,449,863,655)
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (Note A)</b>	<b>(1,314,965,670)</b>	<b>(913,904,116)</b>
<b>Note A:</b>		
<b>Analysis of Cash and Cash equivalents at the end of the period</b>		
Cash at Banks (Favourable balances)	4,104,161	1,829,579
Cash at Banks (Overdrawn balances)	(1,319,099,831)	(915,763,695)
Cash in Hand (Petty Cash Float)	30,000	30,000
	(1,314,965,670)	(913,904,116)

Figures in brackets indicate deductions.



## NOTES TO THE CONDENSED FINANCIAL STATEMENTS

## For the period ended 31-Dec-25

## 1 Basis of Preparation

These condensed 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 Company's financial position and performance since the last annual audited financial statements as at and for the year ended 31-Mar-2025.

The same accounting policies as in the last annual audited financial statements for the year ended 31-Mar-2025, have been followed in the preparation of these financial statements.

	QUARTER ENDED		NINE MONTHS ENDED	
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
	Rs.	Rs.	Rs.	Rs.
<b>2 Interest Income</b>				
<b>Financial assets recognised through profit or loss / held for trading - measured at fair value</b>				
Securities Income on Government Securities	897,199,028	815,847,905	2,596,627,337	2,345,540,323
Securities Income on Fixed Deposits	-	20,811	-	1,938,826
<b>Financial Assets measured at Amortised cost</b>				
Reverse Repo Interest Income	94,952,798	42,866,427	272,064,898	203,497,768
	<u>992,151,825</u>	<u>858,735,143</u>	<u>2,868,692,236</u>	<u>2,550,976,917</u>

## 3 Interest Expenses

Repo Interest Expenses	<u>653,401,371</u>	<u>549,350,650</u>	<u>1,854,142,507</u>	<u>1,504,148,884</u>
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## 4 Net gains/(losses) from financial assets recognised through profit or loss/ held for trading - measured at fair value

Net gains/(losses) from Government Securities trading	11,061,782	386,457,944	131,971,585	976,217,296
Net gains/(losses) from Dex Securities trading	-	-	-	-
Net fair value gains / (losses) from valuation of Government Securities	(51,312,318)	404,720,669	197,901,919	4,574,321
Net fair value gains / (losses) from valuation of Derivative Financial Instruments	329,800	38,325,205	(4,926,913)	23,869,790
Net fair value gains / (losses) from valuation of Dex Securities	-	-	-	-
	<u>(39,920,736)</u>	<u>829,503,818</u>	<u>324,946,592</u>	<u>1,004,661,407</u>

## 5 Other Income

Profit/ (Loss) on sale of Fixed Assets	-	-	711,500	-
Auction Processing fees	120,000	1,175,000	1,030,000	4,760,000
Miscellaneous Income	40	1,580	1,317	5,899
	<u>120,040</u>	<u>1,176,580</u>	<u>1,742,817</u>	<u>4,765,899</u>

## 6 Other Operating Expenses

Value Added Tax on Financial Services	41,797,125	76,183,343	132,975,090	144,926,818
Social Security Contribution Levy on Financial Services	5,805,157	10,581,020	18,468,763	20,128,725
	<u>47,602,282</u>	<u>86,764,363</u>	<u>151,443,853</u>	<u>165,055,543</u>

	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
	Rs.	Rs.	Rs.	Rs.
<b>7 Income Tax Expense</b>				
<b>Recognised in profit or loss</b>				
Current Tax Expense for the period	55,269,338	274,266,513	281,372,104	471,406,238
Deferred Tax Charge/ (Reversal) for the period	-	-	-	-
	<u>55,269,338</u>	<u>274,266,513</u>	<u>281,372,104</u>	<u>471,406,238</u>

## 8 Earnings/ (Loss) Per Ordinary Share

Earnings per share has been calculated by dividing the net profit attributable to equity holders of the Company by the weighted average number of ordinary shares in issue during the period and calculated as follows.

	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
	Rs.	Rs.	Rs.	Rs.
Profit attributable to ordinary shareholders - (Rs.)	85,588,245	545,061,915	522,709,096	939,834,108
Weighted average number of ordinary shares *	1,153,504,695	1,153,504,695	1,153,504,695	1,153,504,695
Earnings/ (Loss) Per Ordinary Share - (Rs.)	0.07	0.47	0.45	0.81
(* adjusted for subdivision of shares 1:35 on 29th September 2025)				

9 The number of shares represented by stated capital as at 31<sup>st</sup> December 2025 is 1,153,504,695 shares (31<sup>st</sup> March 2025 - 32,957,277 shares).



# 10 Financial instruments- Fair Value Measurement

The Company measures fair values using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements in accordance with SLFRS 13.

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.

Fair values versus the Carrying amounts

The fair values of financial assets and liabilities, together with the carrying amounts shown in the Statement of Financial Position, are as follows:

	31-Dec-25 Rs.	31-Mar-25 Rs.
<b>Financial assets measured at fair value</b>		
Derivative Financial Instruments	1,330,600	5,917,613
Financial assets recognised through profit or loss/ held for trading - measured at fair value	34,204,041,253	21,555,797,956
	<u>34,205,371,853</u>	<u>21,561,715,569</u>
<b>Financial assets not measured at fair value</b>		
Cash and Cash Equivalents	4,134,161	5,219,125
Securities purchased under Resale Agreements	6,478,044,823	1,194,882,662
	<u>6,482,178,984</u>	<u>1,200,101,787</u>
<b>Total financial assets</b>	<u>40,687,550,837</u>	<u>22,761,817,356</u>
<b>Financial liabilities measured at fair value</b>		
Derivative Financial Instruments	339,900	-
	<u>339,900</u>	<u>-</u>
<b>Financial liabilities not measured at fair value</b>		
Securities sold under Repurchase Agreements	32,808,657,055	15,648,175,642
Bank Overdraft	1,319,099,831	596,388,811
	<u>34,127,756,886</u>	<u>16,244,564,452</u>
<b>Total financial liabilities</b>	<u>34,128,096,786</u>	<u>16,244,564,452</u>

The following tables show an analysis of financial instruments at fair value and by level of fair value hierarchy.

As at 31-Dec-25	Total Carrying Value (Rs.)	Level 1 (Rs.)	Level 2 (Rs.)	Level 3 (Rs.)	Total Fair Value (Rs.)
<b>Financial assets measured at fair value</b>					
<b>Derivative Financial Instruments</b>					
Forward sale contracts	-	-	-	-	-
Forward purchase contracts	1,330,600	1,330,600	-	-	1,330,600
	<u>1,330,600</u>	<u>1,330,600</u>	<u>-</u>	<u>-</u>	<u>1,330,600</u>
<b>Financial assets recognised through profit or loss/ held for trading - measured at fair value</b>					
Investment in government securities	34,204,041,253	34,204,041,253	-	-	34,204,041,253
	<u>34,204,041,253</u>	<u>34,204,041,253</u>	<u>-</u>	<u>-</u>	<u>34,204,041,253</u>
	<u>34,205,371,853</u>	<u>34,205,371,853</u>	<u>-</u>	<u>-</u>	<u>34,205,371,853</u>
<b>Financial assets not measured at fair value</b>					
Cash and Cash Equivalents	4,134,161	-	-	4,134,161	4,134,161
Securities purchased under Resale Agreements	6,478,044,823	-	-	6,478,044,823	6,478,044,823
	<u>6,482,178,984</u>	<u>-</u>	<u>-</u>	<u>6,482,178,984</u>	<u>6,482,178,984</u>
<b>Total financial assets</b>	<u>40,687,550,837</u>	<u>34,205,371,853</u>	<u>-</u>	<u>6,482,178,984</u>	<u>40,687,550,837</u>
<b>Financial liabilities measured at fair value</b>					
<b>Derivative Financial Instruments</b>					
Forward sale contracts	339,900	339,900	-	-	339,900
Forward purchase contracts	-	-	-	-	-
	<u>339,900</u>	<u>339,900</u>	<u>-</u>	<u>-</u>	<u>339,900</u>
<b>Financial liabilities not measured at fair value</b>					
Securities sold under Repurchase Agreements	32,808,657,055	-	-	32,808,657,055	32,808,657,055
Bank Overdraft	1,319,099,831	-	-	1,319,099,831	1,319,099,831
	<u>34,127,756,886</u>	<u>-</u>	<u>-</u>	<u>34,127,756,886</u>	<u>34,127,756,886</u>
<b>Total financial liabilities</b>	<u>34,128,096,786</u>	<u>339,900</u>	<u>-</u>	<u>34,127,756,886</u>	<u>34,128,096,786</u>



As at 31-Mar-25	Total Carrying Value (Rs.)	Level 1 (Rs.)	Level 2 (Rs.)	Level 3 (Rs.)	Total Fair Value (Rs.)
<b>Financial assets measured at fair value</b>					
<b>Derivative Financial Instruments</b>					
Forward sale contracts	5,050,911	5,050,911	-	-	5,050,911
Forward purchase contracts	866,702	866,702	-	-	866,702
	<u>5,917,613</u>	<u>5,917,613</u>	<u>-</u>	<u>-</u>	<u>5,917,613</u>
<b>Financial assets recognised through profit or loss/ held for trading - measured at fair value</b>					
Investment in government securities	21,555,797,956	21,555,797,956	-	-	21,555,797,956
	<u>21,555,797,956</u>	<u>21,555,797,956</u>	<u>-</u>	<u>-</u>	<u>21,555,797,956</u>
	<u>21,561,715,569</u>	<u>21,561,715,569</u>	<u>-</u>	<u>-</u>	<u>21,561,715,569</u>
<b>Financial assets not measured at fair value</b>					
Cash and Cash Equivalents	5,219,125	-	-	5,219,125	5,219,125
Securities purchased under Resale Agreements	1,194,882,662	-	-	1,194,882,662	1,194,882,662
	<u>1,200,101,787</u>	<u>-</u>	<u>-</u>	<u>1,200,101,787</u>	<u>1,200,101,787</u>
<b>Total financial assets</b>	<u>22,761,817,356</u>	<u>21,561,715,569</u>	<u>-</u>	<u>1,200,101,787</u>	<u>22,761,817,356</u>
<b>Financial liabilities measured at fair value</b>					
<b>Derivative Financial Instruments</b>					
Forward sale contracts	-	-	-	-	-
Forward purchase contracts	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Financial liabilities not measured at fair value</b>					
Securities sold under Repurchase Agreements	15,648,175,642	-	-	15,648,175,642	15,648,175,642
Bank Overdraft	596,388,811	-	-	596,388,811	596,388,811
	<u>16,244,564,452</u>	<u>-</u>	<u>-</u>	<u>16,244,564,452</u>	<u>16,244,564,452</u>
<b>Total financial liabilities</b>	<u>16,244,564,452</u>	<u>-</u>	<u>-</u>	<u>16,244,564,452</u>	<u>16,244,564,452</u>

	31-Dec-25 Rs.	31-Mar-25 Rs.
<b>11 Net Assets per Ordinary Share - (Rs.)</b>	<b>5.50</b>	<b>5.04</b>

## 12 Market Price per Share

Market value is not available since the shares of the Company are not publicly traded as at 31<sup>st</sup> December 2025.

13 The above are unaudited financial statements unless indicated as audited. The presentation and classification of figures for the corresponding period of the previous year have been reclassified to be comparable with those of the current period where necessary.

14 There have been no significant changes in the nature of commitments and contingent liabilities, which were disclosed in the last annual audited financial statements for the year ended 31st March 2025, other than the following:

The value of forward purchase contracts (Government Securities) as at 31<sup>st</sup> December 2025 is Rs. 198,823,550 (31<sup>st</sup> March 2025 is Rs. 302,838,624) and the value of forward sales contracts (Government Securities) as at 31<sup>st</sup> December 2025 is Rs. 499,590,700 (31<sup>st</sup> March 2025 is Rs. 3,097,775,495).

15 There have been no material events subsequent to the reporting date that require disclosures/adjustments to these financial statements, except for the following:

The Company made an Initial Public Offering of 71,548,244 ordinary shares by opening the issue on 17<sup>th</sup> December 2025, raising Rs. 500,837,708, strengthening the core capital of the Company, and 1,225,052,939 ordinary shares were listed on the Diri Savi Board of the Colombo Stock Exchange with effect from 07<sup>th</sup> January 2026. The listing did not result in any adjustment to the financial statements for the period ended 31<sup>st</sup> December 2025.

