THE Signature OF WEALTH



WealthTrust Securities PLC
Annual Report 2025/26

Contents

Overview

02 About the Report
04 About the Company
05 Our Operating Structure
06 Key Milestones
08 Financial Highlights
09 Non-Financial Highlights

Stewardship

12 Chairperson's Message
14 Managing Director/CEO's Review
16 Board of Directors
20 Executive Management
26 Annual Report of the Board of Directors on the Affairs of WealthTrust
30 Responsibility Statement of Chairperson, MD/CEO and GM Finance & Planning/Business Processing

Management Discussion and Analysis

34 Operating Environment
38 Value Creation and Strategy
42 Stakeholder Engagement
44 Performance Review

Our People and Corporate Sustainability

48 Human Capital
52 CSR Review

Risk and Governance

60 Enterprise Risk Management
67 Corporate Governance
90 Board Audit Committee Report
94 Nominations and Governance Committee Report
96 Related Party Transactions Review Committee
98 Remuneration Committee Report
100 Risk Management Committee Report
103 Report on Asset and Liability Management Committee (ALCO)
105 The Board of Directors' Statement on Internal Controls
107 Statement of Directors' Responsibilities
109 Statement of Compliance

Financial Reports

129 Financial Calendar
130 Independent Auditor's Report
134 Statement of Profit or Loss and Other Comprehensive Income
135 Statement of Financial Position
136 Statement of Changes in Equity
137 Statement of Cash Flows
138 Notes to the Financial Statements

Supplementary Information

175 Investor Information
177 Five-Year Summary
179 Value Added Statement
180 Basis of Ratios
181 Acronyms and Abbreviations
182 Glossary of Financial Terms
190 Circular to Shareholders
191 Notice of Meeting
192 Instructions for Participating in the Annual General Meeting
193 Form of Proxy
195 Registration Form for Participation
197 Form of Request
200 Corporate Information

THE *Signature* OF WEALTH & TRUST

WEALTH is often measured by financial value, but its true significance lies in what it represents—security, opportunity, achievement, and the ability to plan for the future with confidence. Behind every investment decision is a desire to preserve value, manage risk, and build a stronger tomorrow. The signature of **WEALTH**, therefore, is not simply prosperity, but the **TRUST** that what matters most is protected.

At **WealthTrust Securities PLC**, we understand the responsibility that comes with being entrusted with our clients' investments. As a premier standalone Primary Dealer in Sri Lanka and **Your Trusted Partner in Government Security Investments**, we combine market expertise, prudent risk management, and unwavering integrity to provide a secure and reliable gateway for investment in Government Securities. Through changing market conditions, we remain committed to fostering confidence, stability, and long-term value for our clients and stakeholders.

As we look ahead, we continue to build on the **TRUST** that has defined our journey. By maintaining the highest standards of professionalism, governance, and stewardship, we strive to leave a lasting mark on the financial landscape—one characterised by resilience, confidence, and enduring value. In doing so, we continue to embody what we believe is the true signature of **WEALTH**.

Because the true signature of **WEALTH** is not only what is accumulated, but the **TRUST** that endures.

About the Report

"We are delighted to establish this comprehensive foundation of transparency and governance, setting the reporting boundaries that will guide our financial and operational disclosures in this exciting new chapter as a listed entity."

This Annual Report presents the financial and non-financial performance of WealthTrust Securities PLC for the financial year ended 31 March 2026.

The report has been prepared to provide shareholders, investors, regulators, clients and other stakeholders with a balanced and comprehensive overview of the Company's operating environment, strategy, governance, performance and future outlook. It seeks to explain how WealthTrust creates value through its participation in Sri Lanka's Government Securities market while maintaining sound governance, prudent risk management and strong stakeholder relationships.

The 2025/26 Annual Report represents the first phase of the Company's transition towards a more integrated and stakeholder-focused reporting approach. While continuing to meet statutory reporting requirements, the report has been structured to provide greater insight into the interrelationships between the Company's operating environment, strategic priorities, resource allocation, stakeholder engagement, governance practices and financial performance. This approach reflects the Board's commitment to enhancing transparency and strengthening communication with stakeholders.



Annual Report 2025/26

Board Responsibility



The Board of Directors acknowledges its responsibility for the integrity and objectivity of the information presented in this Annual Report and confirms that, to the best of its knowledge, the report provides a fair and balanced representation of the Company's performance, position and prospects

REPORTING FRAMEWORKS

In preparing this report, the Company has considered the principles of integrated thinking and value creation promoted by the International Integrated Reporting Framework (IIRF) and has complied with the applicable reporting and disclosure requirements of the Colombo Stock Exchange Listing Rules.

Financial Reporting

The Sri Lanka Financial Reporting Standards (SLFRS) and Sri Lanka Accounting Standards

(LKAS) issued by the Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka)

Financial Transactions Reporting Act No. 6 of 2006 (FTRA)

Corporate governance, compliance & risk reporting

- Laws and Regulations of the Companies Act No. 7 of 2007
- Rules and guidelines stipulated by the Central Bank of Sri Lanka
- Securities and Exchange Commission of Sri Lanka (SEC) Act No. 19 of 2021 including Directives and Circulars
- Listing Rules of the Colombo Stock Exchange
- Code of Best Practices on Corporate Governance issued by CA Sri Lanka

Independent Assurance

The Company has engaged Messrs. Ernst & Young to obtain an independent assurance in respect of their audit opinion on the financials given on pages 130 to 133 of this Annual Report.

REPORTING BOUNDARY

Unless otherwise stated, the information contained in this report relates to WealthTrust Securities PLC and covers activities undertaken during the financial year from 1 April 2025 to 31 March 2026.

FORWARD-LOOKING STATEMENTS

Certain sections of this report contain forward-looking statements relating to the Company's future plans, expectations and prospects. These statements are based on information available to Management at the time of publication and are subject to risks and uncertainties that may cause actual outcomes to differ materially from those anticipated.



Feedback
AND SUGGESTIONS

The Company welcomes your comments, suggestions, and inquiries on this Report.

Contact Us:
Mr. Ajith Athukoralage
General Manager – Finance & Planning/Business Processing
WealthTrust Securities PLC
No. 102/1, Dr. N M Perera Mawatha
Colombo 08
Sri Lanka.

Tel : (94) 11 2675091-94
Fax : (94) 11 2689605
Email : ajith@wealthtrust.lk

About the Company

WealthTrust Securities PLC is a licensed Primary Dealer in Government Securities and a trusted participant in Sri Lanka's debt capital market. As an authorised intermediary in the Government Securities market, the Company plays an important role in supporting the Government's domestic financing requirements and facilitating investment opportunities for a broad range of market participants. Established in 2010 and regulated by the Central Bank of Sri Lanka, the Company plays a critical role in facilitating the Government's funding requirements while supporting liquidity, transparency and efficiency within the domestic government securities market.

As a Primary Dealer, WealthTrust participates directly in Treasury Bill and Treasury Bond auctions conducted by the Central Bank of Sri Lanka and actively engages in secondary market trading. Through these activities, the Company contributes to the effective functioning of the public debt market while creating value for investors, counterparties, regulators and shareholders.

Over the years, WealthTrust has evolved from a specialised government securities intermediary into a recognised fixed-income market participant offering a broad range of services, including Treasury Bill and Treasury Bond trading, repurchase and reverse repurchase transactions, portfolio management and investment advisory services. Supported by a team of experienced professionals, disciplined risk management practices and strong regulatory compliance standards, the Company seeks to generate sustainable returns while maintaining the highest standards of governance and market integrity.

The Company's commitment to prudent financial management and sound governance is reflected in its credit rating of A- (Stable Outlook) by LRA, which demonstrates confidence in its financial strength and operational resilience.

A significant milestone in the Company's journey was achieved during the year under review with the successful completion of its Initial Public Offering (IPO) and subsequent listing on the Colombo Stock Exchange. The listing strengthened the Company's capital base, broadened its shareholder profile, enhanced corporate visibility and reinforced its commitment to transparency, accountability and long-term value creation.

Today, WealthTrust remains focused on supporting the development of Sri Lanka's debt capital market through responsible market participation, prudent capital management and a client-centric approach. As the country's economic recovery continues and financial markets evolve, the Company is well positioned to capitalise on emerging opportunities while contributing to the stability and resilience of the broader financial system.

WEALTHTRUST AT A GLANCE

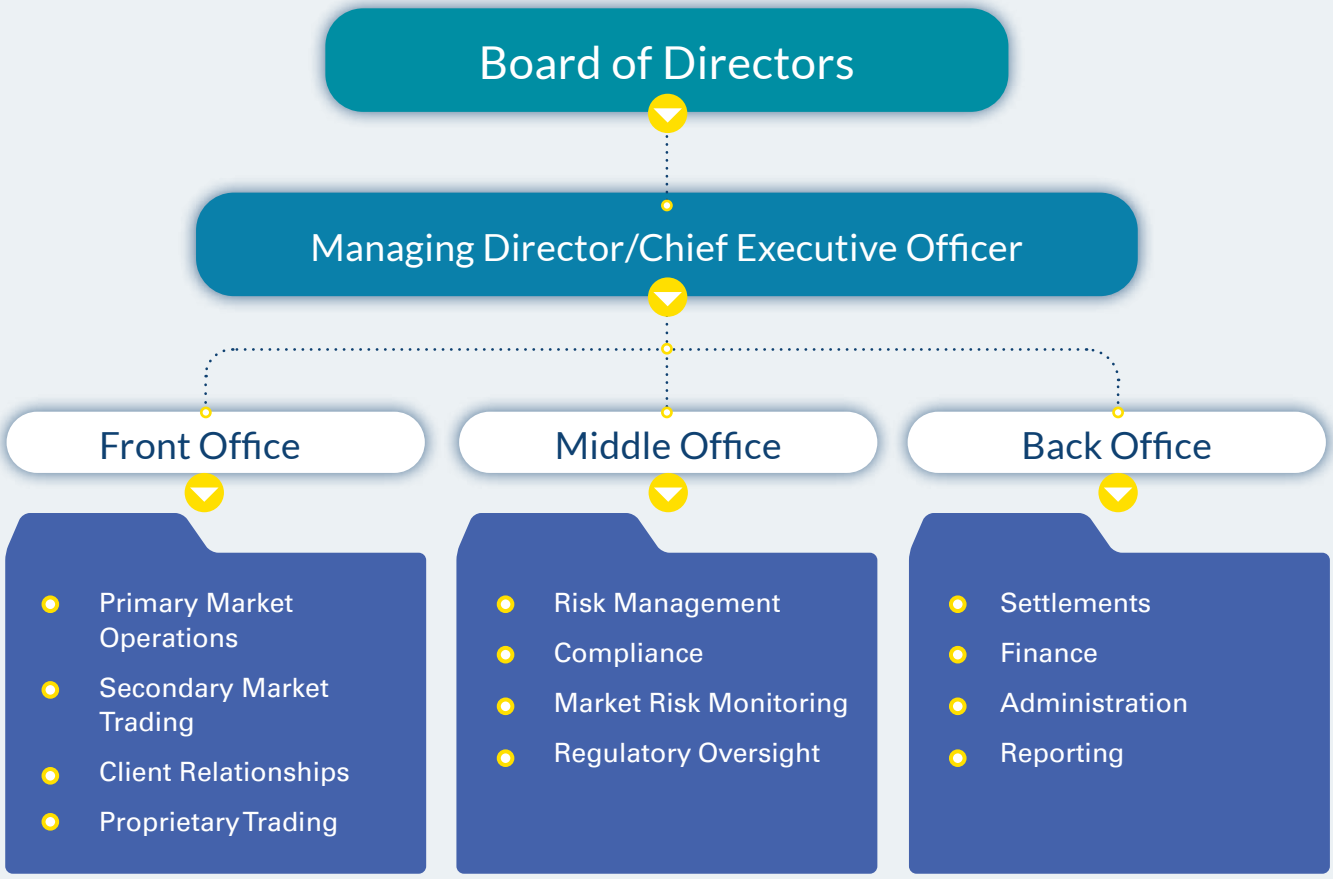
ITEM	DESCRIPTION
Established	2010
Regulatory Status	Licensed Primary Dealer
Principal Regulator	Central Bank of Sri Lanka
Listed Status	Colombo Stock Exchange
Core Business	Government Securities Trading
Products & Services	Treasury Bills, Treasury Bonds, Repos, Reverse Repos, Portfolio Management, Advisory Services
Credit Rating	LRA A- (Stable Outlook)
Client Base	Financial Institutions, Corporates, Fund Managers, Insurance Companies, High-Net-Worth Individuals and Other Investors

WHAT WE DO

BUSINESS ACTIVITY	DESCRIPTION
Primary Market Operations	Participation in Treasury Bill and Treasury Bond auctions
Secondary Market Trading	Trading Government Securities and providing market liquidity
Repo Transactions	Funding and liquidity management
Reverse Repo Transactions	Short-term investment opportunities
Portfolio Management	Fixed-income investment management
Advisory Services	Debt market and investment advisory solutions

Our Operating Structure

To support its business activities and maintain effective governance, risk management and operational efficiency, WTS operates through a clearly defined organisational structure comprising Front Office, Middle Office and Back Office functions.



The **Front Office** drives revenue-generating activities and client engagement, the **Middle Office** provides independent risk management and compliance oversight, while the **Back Office** ensures the efficient settlement, administration and reporting of transactions. Together, these functions support the Company's participation in the government securities market while ensuring effective risk management, regulatory compliance, operational resilience and robust governance controls.

OUR VISION

To empower every Sri Lankan citizen by ensuring easy and equitable access to Government Securities and listed Corporate Debt, fostering financial inclusion, economic growth, and long-term wealth creation for all.

OUR MISSION

To achieve sustainable profitability through dynamic investment and trading strategies while using digital innovation to improve market access, transparency, and stakeholder value.

OUR VALUES

Customer Centricity:
Focus on catering the diverse needs of its clients, rather than being fixated on competition.

Integrity:
Place emphasis on ethical operations and treat the stewardship responsibility bestowed on the Company with respect.

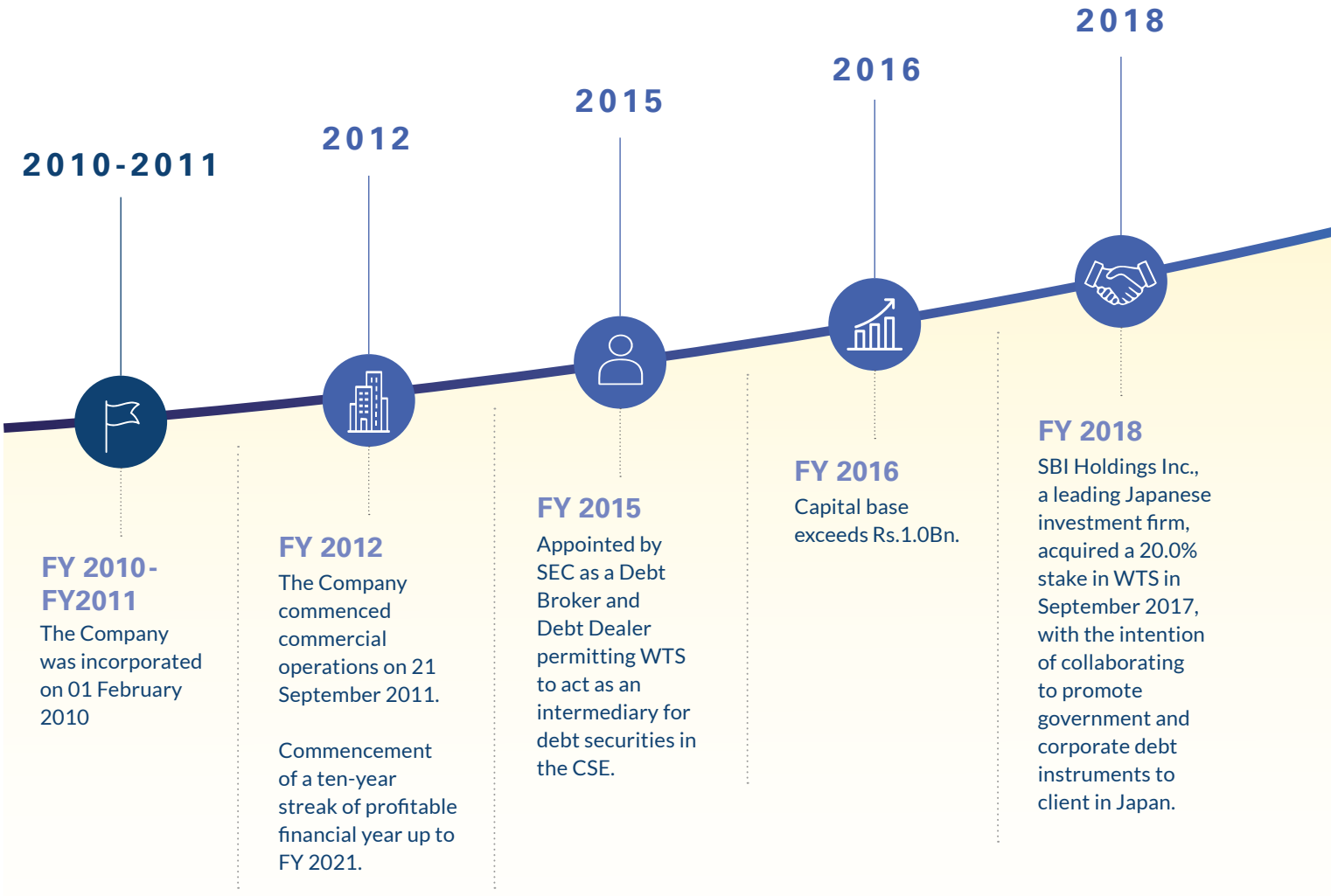
Innovation:
Constantly seek novel mechanisms to optimise operations.

Unanimity:
An inclusive culture which values and promotes teamwork and team achievement.

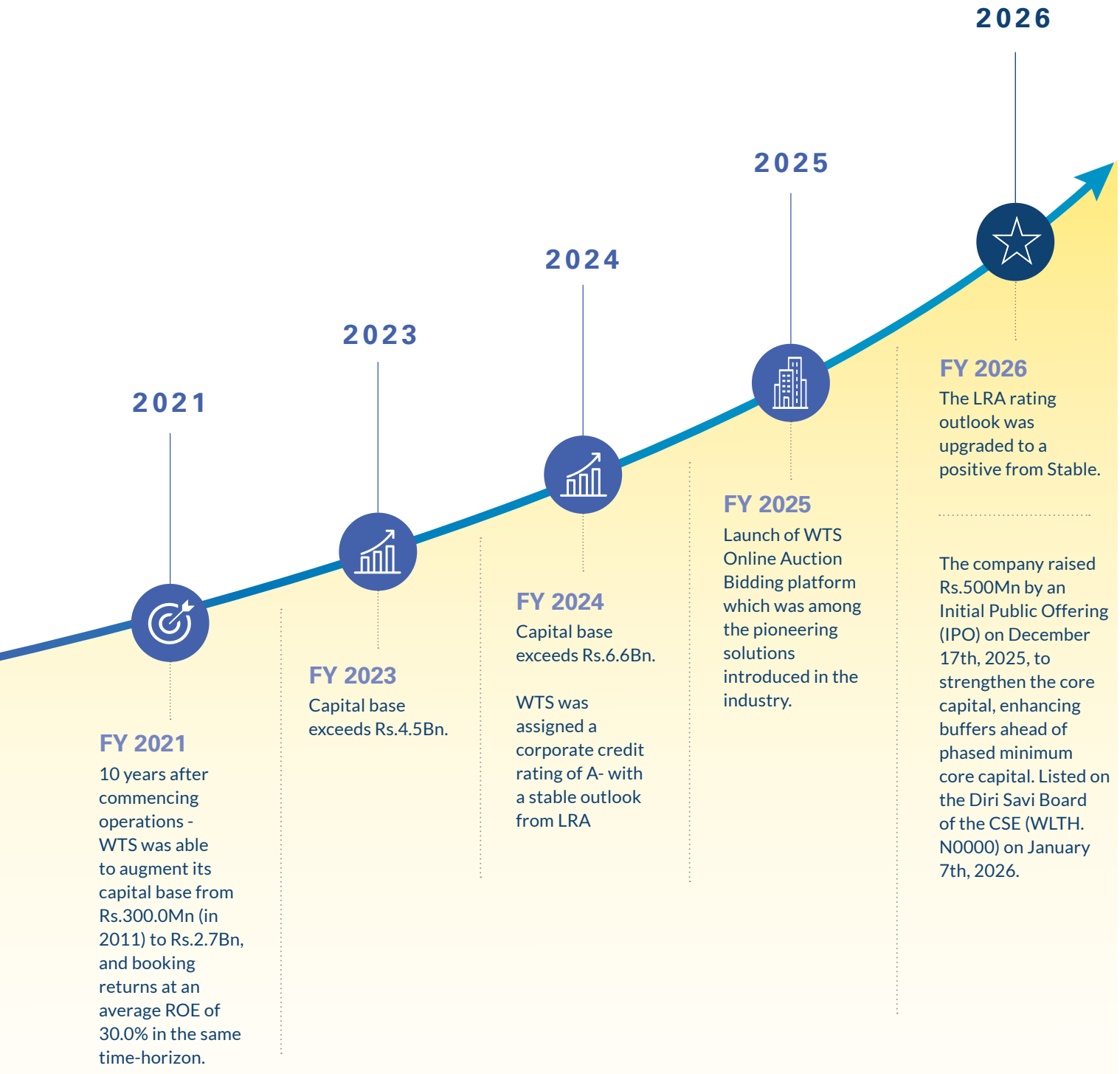
Guided by these values, WealthTrust remains committed to delivering sustainable value to stakeholders while contributing to the development and stability of Sri Lanka's debt capital market.

Key Milestones

From a strong foundation to a future of opportunities, our milestones reflect the progress, trust and value we've built over the years.







FY 2021

10 years after commencing operations - WTS was able to augment its capital base from Rs.300.0Mn (in 2011) to Rs.2.7Bn, and booking returns at an average ROE of 30.0% in the same time-horizon.

FY 2023

Capital base exceeds Rs.4.5Bn.

FY 2024

Capital base exceeds Rs.6.6Bn.

WTS was assigned a corporate credit rating of A- with a stable outlook from LRA

FY 2025

Launch of WTS Online Auction Bidding platform which was among the pioneering solutions introduced in the industry.

FY 2026

The LRA rating outlook was upgraded to a positive from Stable.

The company raised Rs.500Mn by an Initial Public Offering (IPO) on December 17th, 2025, to strengthen the core capital, enhancing buffers ahead of phased minimum core capital. Listed on the Diri Savi Board of the CSE (WLTH. N0000) on January 7th, 2026.

CCELERATION COLLABORATION ACHIEVEMENT LEADERSHIP

Financial Highlights

INDICATOR		FY 2025/26 Rs.	FY2024/25 Rs.	Change (%)
Operating Results:				
Income	Rs.	4,218,014,267	4,555,180,060	-7.4%
Net Interest Income (NII)	Rs.	1,412,690,424	1,337,100,081	5.7%
Net Operating Income before Expenses	Rs.	1,549,312,173	2,579,281,136	-39.9%
Profit Before Tax (PBT)	Rs.	848,730,073	1,785,344,078	-52.5%
Income Tax Expense	Rs.	307,504,850	591,828,496	-48.0%
Profit After Tax (PAT)	Rs.	541,225,223	1,193,515,582	-54.7%
Total Comprehensive Income for the year	Rs.	542,220,624	1,193,515,582	-54.6%
Earnings before Interest and Income Taxes (EBIT)	Rs.	3,516,413,675	3,750,475,333	-6.2%
Earnings before Interest, Income Taxes, Depreciation, and Amortisation (EBITDA)	Rs.	3,539,824,915	3,769,302,913	-6.1%
Financial Position:				
Assets				
Financial Assets	Rs.	43,720,435,215	22,763,319,791	92.1%
Other Assets	Rs.	222,550,260	183,132,041	21.5%
Total Assets	Rs.	43,942,985,474	22,946,451,831	91.5%
Liabilities				
Financial Liabilities	Rs.	36,837,818,691	16,596,771,310	122.0%
Other Liabilities	Rs.	242,781,038	530,353,109	-54.2%
Total Liabilities	Rs.	37,080,599,730	17,127,124,419	116.5%
Stated Capital	Rs.	830,410,478	329,572,770	152.0%
Total Equity (Net Assets)	Rs.	6,862,385,744	5,819,327,412	17.9%
Cash Dividend paid (Gross)*	Rs.	-	2,000,506,714	-100.0%
Retained Earnings	Rs.	4,703,804,258	4,215,706,157	11.6%
Statutory Ratios:				
Capital Adequacy Ratio (CAR)	%	18.59%	37.88%	-50.9%
Investor Ratios/ Information				
Basic/Diluted Earnings Per Share	Rs.	0.46	1.03	-55.3%
Price Earning Ratio	Times	30.26	-	-
Price to Book Value Ratio	Rs.	2.50	-	-
Market Price Per Share	Rs.	14.00	-	-
Net Asset Per Share	Rs.	5.60	5.04	10.9%
Market Capitalisation	Rs.	17,150,741,146	-	-
Number of Shares Issued	Rs.	1,225,052,939	1,153,504,695	6.2%
Other Ratios:				
Net Profit Margin	%	12.83%	26.20%	-51.0%
Return on Average Equity	%	8.54%	19.18%	-55.5%
Return on Average Assets	%	1.62%	4.82%	-66.4%
Debt to Equity Ratio	Times	5.34	2.79	91.3%
Debt to Asset Ratio	Times	0.83	0.71	17.8%
Interest Cover	Times	1.32	1.91	-30.9%

* Final Dividend paid for the year 2023/24



Non-Financial Highlights

Stable Outlook Credit Rating

"A-"

CSR Contributions

Rs.9Mn

Core Capital

Rs.6.9Bn

IPO Oversubscribed by

14.9x

Employee Retention

97%

Capital Adequacy Ratio

18.59%

Market Capitalisation

Rs.17.2Bn



Engineered For Stability

True security requires a foundation built to withstand any environment. By maintaining a careful, long-term approach, we guide our clients safely through shifting market conditions while keeping their investments secure.



Chairperson's Message

"Looking ahead we remain focused on building a stronger, more resilient and more valuable company capable of delivering sustainable returns and creating lasting value for all stakeholders..."

DEAR SHAREHOLDERS,

It is my pleasure to present the Annual Report of WealthTrust Securities PLC for the financial year ended 31 March 2026.

This financial year marked a defining milestone in the Company's journey with the successful completion of our Initial Public Offering (IPO) and subsequent listing on the Colombo Stock Exchange. This achievement strengthened our capital base and marked the beginning of a chapter in our evolution as a publicly listed company, reinforcing our commitment to transparency, accountability and long-term value creation. We are encouraged by the confidence bestowed by investors who subscribed to the IPO, and we welcome our new shareholders to the Company.

Against a backdrop of continued economic recovery in Sri Lanka macroeconomic stability, declining interest rates, stronger fiscal performance and growing investor confidence contributed to a favourable environment for Primary Dealers. The Company robustly participated to support the efficient functioning of the Government Securities market while creating value for investors, counterparties and shareholders.

Profitability was moderate compared to the exceptional performance recorded in the previous year. This was primarily due to diminished trading opportunities arising from the reduction and normalisation of interest rates. WTS delivered a profit after tax of Rs.541Mn, while expanding its Government Securities portfolio and strengthening its market position. The successful completion of the IPO further enhanced shareholder equity and provided additional capacity to pursue future growth opportunities.

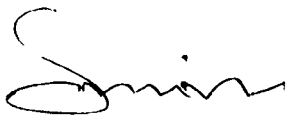
As the Company enters its first year as a listed entity, the Board of Directors recognise the heightened responsibilities that accompany public ownership. Accordingly, we remain committed to maintaining robust governance practices, effective risk management and a culture founded on integrity and accountability. Given the nature of our business, disciplined risk management remains a strategic priority, and we continue to

strengthen our frameworks to effectively manage market dynamics, liquidity and operational risks.

The Government Securities market plays a vital role in Sri Lanka's financial system and economic development. As market conditions continue to normalise and investor participation broadens, we believe our company is well positioned to capitalise on emerging opportunities while contributing to the continued development of the country's debt capital market.

On behalf of the Board, I extend my sincere appreciation to our shareholders for the confidence they have placed in us, to our clients and business partners for their continued support, to the Central Bank of Sri Lanka and regulatory bodies for their guidance, and to our employees whose dedication and professionalism remain central to our success.

Looking ahead we remain focused on building a stronger, more resilient and more valuable company capable of delivering sustainable returns and creating lasting value for all stakeholders while pursuing growth opportunities in an evolving market environment.



W. S. Weerasooria
Chairperson

13 July 2026

Managing Director/CEO's Review

"The successful completion of our IPO represented a landmark achievement for the Company. The capital raised strengthened our regulatory capital position while providing a solid platform for future growth....."

The financial year ended 31 March 2026 was a defining year for WealthTrust Securities PLC, highlighted by the successful completion of our Initial Public Offering and continued expansion of our Government Securities business. Against a backdrop of improving economic conditions and a steadily recovering financial market, we strengthened our capital position while continuing to enhance our market presence.

The operating environment was markedly different from that experienced during the previous year. While declining interest rates, improved liquidity conditions and stronger investor confidence created favourable market conditions, the exceptional trading opportunities that characterised the preceding period gradually moderated as financial markets stabilised. Consequently, profitability normalised during the year, reflecting the transition from a crisis-driven market environment to one characterised by greater stability and lower yields.

Despite these changes, WealthTrust delivered a strong performance. Interest income increased by 23.3% to Rs.4.06Bn, supported by growth in Government Securities investments and reverse repurchase transactions. Net interest income improved to Rs.1.41Bn, reflecting the strength of our core business model and disciplined balance sheet management.

Our Government Securities portfolio expanded significantly during the year, increasing to Rs.40.39Bn from Rs.21.56Bn in the previous year. This growth reflects our confidence in the long-term potential of the Government Securities market and was supported by the strengthening of our capital base following the successful IPO.

INTEREST INCOME

Rs.

4.06

Bn

Profit after tax amounted to Rs.541.2Mn. While this represented a decline from the exceptionally strong performance recorded in the previous year, it should be viewed within the context of a normalising market environment where trading gains and fair value movements moderated as yields stabilised. Importantly, our core earnings remained resilient, supported by strong interest income generation and disciplined cost management.

The successful completion of our IPO represented a landmark achievement for the Company. The capital raised strengthened our regulatory capital position while providing a solid platform for future growth. It also broadened our shareholder base and enhanced our visibility within Sri Lanka's capital market. As a listed company, we are committed to maintaining high standards of transparency, governance and stakeholder engagement.

Risk management remained central to our operating philosophy throughout the year. We continued to strengthen our risk governance framework through rigorous portfolio monitoring, stress testing, counterparty management and disciplined investment practices. These measures enabled us to navigate changing market conditions while maintaining a prudent balance between risk and return. We also continued to strengthen our operational capabilities and internal processes to support sustainable growth and meet the evolving expectations of clients, regulators and investors.

Looking ahead, we remain optimistic regarding the opportunities available within Sri Lanka's debt capital market. Continued economic recovery, strengthening investor confidence and the growing importance of fixed-income investments are expected to support market development in the years ahead. Our priorities will remain focused on expanding our client base, enhancing digital capabilities, strengthening strategic partnerships and maintaining disciplined capital allocation.

I would like to express my sincere appreciation to our clients, investors, counterparties and regulators for their continued trust and support. I also thank our Board of Directors for their guidance and our employees for their dedication, professionalism and commitment to excellence.

Together, we look forward to building on the strong foundation established during the year and delivering sustainable value for all stakeholders.



Romesh Gomez
Managing Director/ CEO

13 July 2026

Board of Directors

Mr. Wickrema Senaka Weerasooria
Chairperson | Non-Independent Non-Executive Director

Mr. Wickrema Senaka Weerasooria has served on the Board of WealthTrust Securities PLC since its inception in January 2010 and assumed the role of Chairperson in July 2019. With more than three decades of experience spanning information technology, management consulting and strategic leadership, he has built a distinguished career across a range of industries and international markets.

His professional journey includes appointments with the Professional Services Unit of Computer Power Group (Australia), the Australian Quarantine and Inspection Service, and Tarakan Consulting, Australia, where he provided advisory services on business transformation and technology-related initiatives, including World Bank-funded projects.

Mr. Weerasooria holds a Bachelor of Science degree and a Graduate Diploma in Commercial Law from the Australian National University, together with a Master's degree in Information Technology from the University of Canberra. He also contributes to academia as a visiting lecturer at the Postgraduate Institute of Management.

Please refer to the Directorships in Listed and Unlisted Companies on page number 78 under the Corporate Governance Section.

Mr. Romesh Gomez
Managing Director / CEO | Non-Independent Executive Director

Romesh is an accomplished professional with over 26 years of experience in the financial services sector. He currently serves as the Managing Director/Chief Executive Officer of WealthTrust Securities PLC, having previously held the position of Chief Executive Officer. As a seasoned investment banker, his expertise spans treasury management, trading, portfolio management, corporate debt, and corporate finance.

A founding member of company, Romesh has played a pivotal role in its establishment and growth, contributing significantly to its emergence as a leading player in Sri Lanka's debt market. Under his strategic leadership, the company has achieved numerous milestones and continues to strengthen its market position.

He began his career at MB Financial Services Limited, which became First Capital Money Brokers Limited as an inter-bank broker, where he quickly demonstrated strong leadership and industry insight. He subsequently advanced to the role of Senior Manager – Fixed Income Securities at First Capital Treasuries Limited, and later served as Head of Treasury at Asia Capital PLC.

He is a past President of the Association of Primary Dealers, Sri Lanka, and is widely recognised for his contributions to the financial industry. Mr. Gomez is a Member of ACI (Financial Markets Association) and an Associate Member of the Association of Business Executives (ABE), UK, reflecting his ongoing commitment to professional development and excellence.

Please refer to the Directorships in Listed and Unlisted Companies on page number 78 under the Corporate Governance Section.

Ms. Anarkali Moonesinghe
Non-Independent
Non-Executive Director

Ms. Anarkali Moonesinghe joined the Board in January 2020 and brings significant expertise in corporate finance, investment banking and cross-border transaction advisory. Her professional experience encompasses a broad spectrum of equity, debt and equity-linked financing transactions executed across multiple jurisdictions and industries.

Prior to joining WealthTrust Securities PLC, she served as Chief Executive Officer of CIMB Investment Bank (Private) Limited, where she played a key role in advising corporate clients on strategic transactions and capital raising initiatives.

Ms. Moonesinghe holds a Bachelor of Arts (Honours) degree in Politics, Philosophy and Economics from Christ Church College, University of Oxford.

Please refer to the Directorships in Listed and Unlisted Companies on page number 78 under the Corporate Governance Section.

Mr. Timothy A. B. Speldewinde
Independent Non-Executive Director

Mr. Timothy Speldewinde was appointed as an Independent Non-Executive Director in April 2021. He is a seasoned corporate leader with extensive experience in finance, manufacturing, global operations and supply chain management.

Beginning his career in finance, he held senior management positions at Ceylon Brewery PLC and Aitken Spence Garments Ltd before joining Stretchline Group, where he ultimately served as Global Chief Executive Officer. Under his leadership, Stretchline expanded its international footprint and established itself as a leading global manufacturer serving the intimate apparel and performance sportswear industries.

His extensive international leadership experience provides valuable strategic insight to the Board.

Mr. Speldewinde is a Fellow Member of the Chartered Institute of Management Accountants (UK) and a Fellow Member of the Institute of Chartered Accountants of Sri Lanka.

Please refer to the Directorships in Listed and Unlisted Companies on page number 78 under the Corporate Governance Section.

Board of Directors

Ms. Shanti Gnanapragasam
Independent Non-Executive Director

Ms. Shanti Gnanapragasam joined the Board in January 2024, bringing more than four decades of experience in banking, treasury, risk management and financial services operations.

Her distinguished career includes senior appointments at several leading financial institutions, including Hatton National Bank PLC, American Express Bank Limited, People's Bank and NDB Bank PLC. Prior to her retirement, she served as Chief Risk Officer and Vice President – Risk Management at NDB Bank PLC.

Her deep expertise in treasury management, asset and liability management, credit risk and enterprise risk governance strengthens the Board's oversight capabilities in a highly regulated financial services environment.

Ms. Gnanapragasam holds a First-Class Bachelor of Science degree in Zoology from the University of Madras and is a Fellow of the Chartered Institute of Management Accountants (UK). She has also obtained the ACI Foreign Exchange Dealer Certification from The Financial Markets Association, Paris.

Please refer to the Directorships in Listed and Unlisted Companies on page number 78 under the Corporate Governance Section.

Mr. Tarusha Weerasooria
Non-Independent Non-Executive Director

Appointed to the Board in August 2024, Mr. Tarusha Weerasooria brings a blend of international exposure and practical business leadership experience. His professional background spans logistics, business development, operations management and financial strategy across diverse sectors and international markets.

He commenced his career with Sony UK as a Junior Logistics Analyst before taking on a leadership role in new business development at Alpha Industries. Over the years, he has developed expertise in driving commercial growth, operational excellence and strategic expansion initiatives.

Mr. Weerasooria holds a Bachelor of Science degree in Management with Finance and a Master of Science degree in Financial Management from the University of Warwick, United Kingdom.

Please refer to the Directorships in Listed and Unlisted Companies on page number 78 under the Corporate Governance Section.

Ms. Shamalie Jayatunge
Independent Non-Executive Director

Ms. Shamalie Jayatunge joined the board in March 2026. She is an accomplished legal professional with extensive expertise in international business law, dispute resolution, and corporate advisory services. She has a proven track record of advising clients on corporate restructuring, public-private partnerships, and high-value transactions across industries.

She holds a Master of Laws in International Business and Economic Law from Georgetown University, where she graduated with distinction and was recognised with multiple academic honors. She also holds a Bachelor of Laws with Honours from the University of Colombo.

Professionally, Shamalie has represented clients in complex litigation and arbitration cases, including intellectual property disputes, shareholder issues, and contract breaches.

She is a certified SIMI Level I Mediator, Member of the Chartered Institute of Arbitrators, Associate Member of the Chartered Institute of Management Accountants (UK) and a Chartered Global Management Accountant. She brings a unique blend of legal acumen and strategic business insight to the Board. She presently serves as an independent director on both listed and unlisted companies in Sri Lanka.

Please refer to the Directorships in Listed and Unlisted Companies on page number 78 under the Corporate Governance Section.

Executive Management

Mr. Romesh Gomez
Managing Director / CEO | Non-Independent Executive Director



Romesh is an accomplished professional with over 26 years of experience in the financial services sector. He currently serves as the Managing Director/ Chief Executive Officer of WealthTrust Securities PLC, having previously held the position of Chief Executive Officer. As a seasoned investment banker, his expertise spans treasury management, trading, portfolio management, corporate debt, and corporate finance.

A founding member of company, Romesh has played a pivotal role in its establishment and growth, contributing significantly to its emergence as a leading player in Sri Lanka's debt market. Under his strategic leadership, the company has achieved numerous milestones and continues to strengthen its market position.

He began his career at MB Financial Services Limited, which became First Capital Money Brokers Limited as an inter-bank broker, where he quickly demonstrated strong leadership and industry insight. He subsequently advanced to the role of Senior Manager – Fixed Income Securities at First Capital Treasuries Limited, and later served as Head of Treasury at Asia Capital PLC.

He is a past President of the Association of Primary Dealers, Sri Lanka, and is widely recognised for his contributions to the financial industry. Mr. Gomez is a Member of ACI (Financial Markets Association) and an Associate Member of the Association of Business Executives (ABE), UK, reflecting his ongoing commitment to professional development and excellence.

Please refer to the Directorships in Listed and Unlisted Companies on page number 78 under the Corporate Governance Section.

Ms. Priyanthi Abeyesekere
Deputy Chief Executive Officer



Priyanthi is a highly accomplished professional with close to three decades of experience in the financial services industry, having made significant contributions to the growth and success of several leading institutions. Her core expertise spans financial markets, investment advisory, as well as sales and marketing.

She began her career at MB Financial Services Limited and later joined First Capital Treasuries Limited, where she gained comprehensive exposure across multiple functions. Her consistent performance and leadership potential saw her rise to the role of Head of Group Sales & Marketing. She is also a professionally qualified Registered Investment Adviser (RIA), reflecting her commitment to regulatory and industry standards. She holds a Bachelor of Science degree in Business Administration and a Graduate Diploma in Management, providing her with a strong academic foundation in business and finance. In 2011, she joined WealthTrust Securities Limited as a founding member, playing an integral role in establishing the Company. She initially held the position of Assistant General Manager, and her leadership capabilities led to subsequent promotions — first to General Manager, and later to her current role as Deputy Chief Executive Officer.

With over a decade of hands-on experience in the dealing room, Priyanthi brings deep expertise in active fixed income trading and portfolio management. Her ability to deliver insightful market analysis and navigate complex financial environments has enabled her to make strategic, well-informed investment decisions, further driving the Company's success.

Mr. Ajith Athukoralage
General Manager – Finance & Planning / Business Processing



Ajith is a highly skilled finance professional with nearly 27 years of experience in accounting and financial management, particularly within the Primary Dealer sector. He holds a Bachelor of Science (Special) Degree in Accountancy from the University of Sri Jayewardenepura, Sri Lanka, and is a member of the Association of Accounting Technicians of Sri Lanka.

Over the course of his career, Ajith has developed a deep expertise in financial operations, regulatory compliance, and strategic financial planning. His broad industry exposure and technical knowledge have enabled him to play a pivotal role in driving financial growth and ensuring sound governance across the organizations he has served.

Prior to joining WealthTrust Securities PLC, he held the position of Group Assistant Manager – Finance at First Capital Limited, where he was responsible for overseeing financial operations and contributing to strategic decision-making. In this role, he demonstrated strong leadership and a meticulous approach to managing complex financial processes, consistently delivering accurate, timely, and insightful reporting.

In his current capacity as General Manager – Finance & Planning/Business Processing, he leverages his extensive experience to design and implement robust financial strategies, optimise resource allocation, and enhance profitability. He is recognised as a results-driven finance leader with a strong track record of success and a comprehensive understanding of the principles of accountancy and business finance.

Mr. W.H. Gayan J. Karunaratne
Assistant General Manager – Head of Trading & Research Development



Gayan holds a Special Degree in Finance with First-Class Honours and a Master's Degree in Applied Finance from the University of Sri Jayewardenepura, Sri Lanka. With over 18 years of experience in the financial markets, he joined WTS in 2011 and currently serves as Assistant General Manager – Head of Trading & Research Development.

He has in-depth expertise in macroeconomic and microeconomic research, interest rate forecasting, active fixed income trading, corporate debt structuring, and cash flow management within a dealing room environment. His comprehensive approach to market analysis and trading has contributed significantly to the Company's performance and strategic development.

Prior to joining WealthTrust Securities PLC, he held roles at Asia Capital PLC as Manager – Treasury Division, and at First Capital Treasuries Ltd as an Executive, gaining valuable hands-on experience in capital markets and treasury operations.

His technical proficiency and commitment to professional development have been formally recognised for receiving the "Badge of Excellence" for successfully completing the Treasury and Foreign Exchange Operations Course conducted by the Central Bank of Sri Lanka.

Executive Management

Mr. Chaminda Kumarasinghe
DGM - Finance & Planning



Chaminda has over 18 years of expertise in the Sri Lankan capital market and financial services industry, specialising in financial planning, investment analysis, operational management and regulatory compliance.

He began his career at the Board of Investment of Sri Lanka in 1996, followed by executive positions at Readywear Industries Limited and First Capital Treasuries PLC. He joined WealthTrust Corporation (Pvt) Limited in 2008 as an Accounts Executive and transitioned to WealthTrust Securities Limited in 2011 as an Executive. In addition to his finance and planning responsibilities, he has played a key role in overseeing the Company's core business operations system since its inception, coordinating system enhancements, issue resolution processes, and engaging in new developments to support the continuity and efficiency of business operations. Over his tenure with the Company, he has been steadily elevated through key leadership roles and currently holds the position of Deputy General Manager (DGM) – Finance & Planning.

He holds a Professional Diploma in Treasury Management & Financial Markets, an Advanced Diploma in Computer Software Engineering, and additional qualifications in accounting and software applications.

Ms. Aruni Fernando
Senior Manager – Compliance & Risk



Aruni is a seasoned professional in the financial services industry, bringing over 18 years of experience across compliance, risk management, investment operations, and financial reporting. She joined WealthTrust Securities Limited in September 2025 as Senior Manager – Compliance & Risk, where she leads key governance and operational oversight functions.

She holds a Master of Business Administration from the University of Colombo, where she was awarded two Gold Medals for excellence in Operations Management and Management Accounting. She also holds a Bachelor of Business Administration (Special) in Finance from the same university and is an Associate Member of the Chartered Institute of Management Accountants (ACMA, CGMA – UK). In addition, she is a certified Investment Advisor, accredited by the Colombo Stock Exchange.

Before joining WealthTrust Securities Limited, Aruni served as Manager – Middle Office Investments at Union Assurance PLC, where she was instrumental in establishing the middle-office function. Her responsibilities included compliance reporting, valuation of financial assets, stress testing, corporate governance, and enterprise risk management.

Her career also includes senior roles at Asset Trust Management (Pvt) Limited, Wealth Lanka Management (Pvt) Limited, and WNS Global Services, where she gained extensive experience in fund management, investment back-office operations, and financial accounting. She began her professional career at HSBC as a Statistical Research Analyst, laying the foundation for her strong analytical and operational capabilities.

Ms. Himansi Handunpathiraja
Senior Manager-Corporate/Retail & Trading Desk



Himansi has extensive expertise in the Sri Lankan capital market and financial services industry, specialising in corporate and retail client management, fixed income securities, trading desk operations, and treasury management.

She began her career as a Marketing Representative for Fund Mobilizing at Nations Lanka Finance PLC, followed by her role as Executive – Fixed Income Securities at First Capital Treasuries Limited. She joined WealthTrust Securities Limited in 2012 and has since played a key role in strengthening client relationships and driving the Company's marketing initiatives. Over her long tenure with the company, she has successfully spearheaded trading desk operations and currently holds the position of Senior Manager – Corporate/Retail & Trading Desk.

She holds a Master of Business Administration (MBA) in Finance with a Distinction from Cardiff Metropolitan University, United Kingdom. She also holds a Diploma in Treasury & Risk Management from the Institute of Bankers of Sri Lanka, a Certificate in Treasury & Foreign Exchange Operations conducted by the Central Bank of Sri Lanka and CRISIL, and a Professional Certificate in Marketing (PCM).

Ms. Asha Kirinde Gamage
Senior Manager – Finance & Planning



Asha has over 20 years of expertise in financial planning and budgeting, corporate accounting, treasury operations, and financial markets.

She began her professional career at First Capital Treasuries PLC in 2005, serving as an Executive- Finance & Planning. In 2008, she joined WealthTrust Corporation (Pvt) Limited as an Accounts Executive before transitioning to WealthTrust Securities Limited in 2011. Over a long and successful tenure with the company, she has been progressively elevated through several key leadership tiers, starting her journey as Executive and currently she holds the position of Senior Manager – Finance & Planning.

She holds a BSc. Management (Special) Degree from the University of Sri Jayewardenepura and a Professional Diploma in Treasury Management & Financial Markets. She is also part-qualified from the Institute of Chartered Accountants of Sri Lanka (ICASL).

Executive Management

Mr. Hetti Arachchige Sujeewa
Senior Manager - Business Processing



Sujeewa has over 20 years of expertise in the Sri Lankan capital market and financial services industry, specialising in business process management, regulatory compliance, operational controls, and continuous process improvement.

He began his career at First Capital Treasuries Limited in 2005, where he acquired over six years of experience in the capacities of Executive and Senior Executive in Back-office Operations. He joined WealthTrust Securities Limited in 2011, and has played a pivotal role in driving operational efficiency and managing back-office systems. Over his long tenure with the company, he has successfully spearheaded back-office workflows and currently holds the position of Senior Manager – Backoffice Operations.

He holds a Master of Business Administration (MBA) from Brittany Université & Vern University. He also holds a BSc. Management (Public) Special Degree from the University of Sri Jayewardenepura.

“Together, we look forward to building on the strong foundation established during the year and delivering sustainable value for all stakeholders.”



Annual Report of the Board of Directors on the Affairs of WealthTrust

The Board of Directors of WealthTrust Securities PLC is pleased to present its Annual Report together with the Audited Financial Statements for the financial year ended 31 March 2026, which were approved by the Board on 13 July 2026.

REVIEW OF OPERATIONS

During the financial year under review, the Company recorded a net interest income of Rs.1,413Mn compared to Rs.1,337Mn in the previous financial year.

Profit before tax amounted to Rs.849Mn, while profit after tax stood at Rs.541Mn, compared with Rs.1,785Mn and Rs.1,193Mn, respectively, in the preceding year. The decline in profitability was primarily attributable to the moderation in interest rate movements during the year, compared with the significant rate reductions experienced in the previous year.

FUTURE OUTLOOK

The Company's strategic direction and future prospects are discussed in the Chairperson's Message on pages 12 to 13, the Managing Director/ CEO's Review on pages 14 to 15, and the Operating Environment section on pages 34 to 37 of this Annual Report.

PRINCIPAL ACTIVITIES

The Company's principal activity is operating as a Primary Dealer in Government Securities, appointed by the Central Bank of Sri Lanka. The Company is also licensed by the Securities and Exchange Commission of Sri Lanka to act as a Stock Dealer (Debt) and Stockbroker (Debt), facilitating trading and market intermediation in debt securities.

CORPORATE INFORMATION

WealthTrust Securities PLC was incorporated on 01 February 2010 under the provisions of the Companies Act, No. 07 of 2007 and domiciled in Sri Lanka. Commercial operations of the company were commenced on 21 September 2011. The Company's ordinary shares were listed on the Diri Savi Board of the Colombo Stock Exchange on 07 January 2026.

FINANCIAL PERFORMANCE

The key financial highlights for the year ended 31 March 2026 are summarized below:

Description	2025/26 (Rs.Mn)	2024/25 (Rs.Mn)
Net interest income	1,413	1,337
Profit Before Tax	849	1,785
Profit After Tax	541	1,193
Total Comprehensive Income	542	1,193

The audited financial statements of the Company are presented on pages 134 to 173 of this Annual Report.

BOARD OF DIRECTORS

The composition of the Board as at 31 March 2026 was as follows:

- Mr. Wickrema Senaka Weerasooria – Chairperson and Non-Independent Non-Executive Director
- Mr. Romesh Gomez – Managing Director/Chief Executive Officer and Non-Independent Executive Director
- Ms. Anarkali Moonesinghe – Non-Independent Non-Executive Director
- Mr. Timothy Allan Brent Speldewinde – Independent Non-Executive Director
- Ms. Shanti Gnanapragasam – Independent Non-Executive Director
- Mr. Tarusha Weerasooria – Non-Independent Non-Executive Director
- Ms. Shamalie Jayatunge – Independent Non-Executive Director

Profiles of the Directors are provided on pages 16 to 19 of the Annual Report.

DIRECTORS' SHAREHOLDINGS

The shareholdings of the Directors and the Chief Executive Officer as at 31 March 2026 were as listed below.

Name of the Director/ CEO	Designation	Shareholding	
		31-Mar-2026	31-Mar-2025
Mr. W S Weerasooria	Chairperson	84,358,435	84,358,435
Mr. R R Gomez	Managing Director / CEO	Nil	Nil
Ms. A K Moonesinghe	Director	68,495,000	68,495,000
Mr. T A B Speldewinde	Director	Nil	Nil
Ms. S Gnanapragasam	Director	100,000	Nil
Mr. B T De S Weerasooria	Director	Nil	Nil
Mr. S M Jayatunge*	Director	Nil	Nil

* Appointed with effect from 01 March 2026

OTHER DIRECTORSHIPS

Details of other directorships and significant positions held by the Directors are available on page 78.

RELATED PARTY TRANSACTIONS

All related party transactions were appropriately disclosed to the Board and are detailed in Note 30 to the financial statements. The Directors confirm that the Company complied with Section 9 of the Colombo Stock Exchange Listing Rules relating to related party transactions during the financial year.

DIRECTORS' INTERESTS

In accordance with the provisions of the Companies Act, No. 7 of 2007, the Company maintained an Interests Register throughout the year under review. All Directors have made the necessary disclosures in terms of Section 192(2) of the Companies Act.

The Interest Register is available for inspection in accordance with statutory requirements. Transactions undertaken with entities in which Directors hold directorships, control, or significant influence have been conducted in the ordinary course of business and disclosed as related party transactions in Note 30 to the financial statements.

DIRECTORS' REMUNERATION

Details relating to Directors' fees and remuneration are disclosed in Note 08 to the financial statements. All such payments were approved by the Board.

RISK MANAGEMENT AND INTERNAL CONTROLS

The Board is responsible for ensuring the adequacy and effectiveness of the Company's internal control framework and risk management processes. These systems are designed to identify, assess, monitor, and manage the risks associated with the Company's operations, while safeguarding assets and ensuring the integrity and reliability of financial information.

Further details of the Company's risk exposures are provided in Note 29 to the financial statements.

CORPORATE GOVERNANCE

The Board recognises its responsibility for maintaining high standards of corporate governance and effective internal controls. The Directors are satisfied that the systems and processes in place provide reasonable assurance regarding the safeguarding of assets, the reliability of financial reporting, and compliance with applicable laws and regulations.

The Company's performance is regularly evaluated through management review meetings and Board deliberations to ensure alignment with strategic objectives and adherence to regulatory requirements.

A comprehensive report on corporate governance practices is provided on pages 67 to 125 of this Annual Report.

DIVIDEND

During the financial year under review, the Company did not distribute dividends.

DONATIONS

During the financial year under review, the Company did not make donations.

SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted in preparing the financial statements are set out on pages 138 to 146 of this Annual Report. There were no changes to the

Annual Report of the Board of Directors on the Affairs of WealthTrust

accounting policies during the year under review.

GOING CONCERN

Having reviewed the Company's business plans, financial position, and available resources, the Board is satisfied that the Company has adequate resources to continue operations for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

CAPITAL EXPENDITURE

Information relating to property, plant, and equipment, including movements during the year, is disclosed in Note 16 to the financial statements.

RESERVES

Movements in reserves during the year are presented in the Statement of Changes in Equity on page 136 of the Annual Report.

INCOME TAX

Income tax has been computed in accordance with the Inland Revenue Act, No. 24 of 2017 and subsequent amendments thereto. Further details are disclosed in Note 10 to the financial statements.

STATED CAPITAL

As at 31 March 2026, the stated capital of the Company amounted to Rs.830Mn, represented by 1,225,052,939 ordinary shares (31 March 2025 - 1,153,504,695 ordinary shares).

SHARE INFORMATION AND MAJOR SHAREHOLDERS

Information required under the Colombo Stock Exchange Listing Rules, including the distribution of shareholdings, the top twenty shareholders, public holding percentages, and market price information, is provided under the Investor Information section on pages 175 to 176.

STATUTORY PAYMENTS AND REGULATORY COMPLIANCE

The Directors confirm that all statutory obligations due to the Government and employees were settled on time and that the Company complied with all applicable laws and regulations throughout the year.

EQUAL OPPORTUNITY EMPLOYMENT

The Company is committed to maintaining an inclusive and equitable workplace by providing equal opportunities to all employees regardless of gender, marital status, age, religion, race, or disability.

Employment, training, career development, and promotion decisions are based solely on individual capabilities, qualifications, and performance.

EVENTS AFTER THE REPORTING DATE

The Directors confirm that no material events occurred after the reporting date that require adjustment to or disclosure in the financial statements. Further details are provided in Note 32.

ENVIRONMENTAL RESPONSIBILITY

The Company conducted its operations in a manner that did not result in any material adverse impact on the environment.

APPOINTMENT OF AUDITORS

A resolution seeking shareholder approval for the re-appointment of Messrs. Ernst & Young, Chartered Accountants, as the Company's External Auditors for the financial year 2026/27 will be presented at the forthcoming Annual General Meeting.

The Directors confirm that, to the best of their knowledge, the Auditors maintain no relationships with the Company other than in their professional capacity as providers of audit services.

AUDITORS' REMUNERATION

Fees paid to the External Auditors for statutory audit are disclosed in Note 08 to the financial statements.

AUDITORS' RIGHT TO INFORMATION

Each Director serving at the date of approval of this report confirms that, to the best of their knowledge and belief, there is no relevant audit information of which the Company's Auditors are unaware.

The Directors further confirm that they have taken all reasonable steps necessary to identify any relevant audit information and ensure that such information has been made available to the Auditors.

OUTSTANDING LITIGATION

Details of litigations are disclosed in Note 31 to the financial statements.

CONTINGENT LIABILITIES

Details of material contingent liabilities are disclosed in Note 31 to the financial statements.

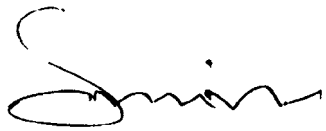
ANNUAL GENERAL MEETING

The Annual General Meeting of the Company will be held on 05 August 2026. The Notice of Meeting and the agenda are provided on page 191 of this Annual Report.

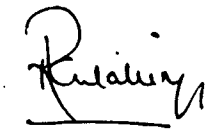
This Annual Report is signed for and on behalf of the Board.



Mr. R R Gomez
Managing Director/CEO



Mr. W S Weerasooria
Chairperson



Corporate Services (Private) Limited
Company Secretaries

13 July 2026
Colombo

Responsibility Statement of Chairperson, MD/CEO and GM Finance & Planning/Business Processing

The Financial Statements of WealthTrust Securities PLC (the Company) for the year 2025/26 have been prepared and presented in accordance with the following regulatory requirements:

- Sri Lanka Accounting Standards (SLFRSs and LKASs) issued by CA Sri Lanka
- The Companies Act No. 07 of 2007
- Sri Lanka Accounting and Auditing Standards Act No. 15 of 1995
- Listing Rules of the Colombo Stock Exchange (CSE)
- The Code of Best Practice on Corporate Governance issued by CA Sri Lanka in 2023
- Directions, Determinations, Orders, Circulars and Guidelines issued by the Central Bank of Sri Lanka (CBSL)
- Directives, Circulars, Instructions and Guidelines issued by the Securities and Exchange Commission of Sri Lanka (SEC)

FINANCIAL REPORTING AND PRESENTATION

We confirm that, to the best of our knowledge and belief, the Financial Statements and other financial information included in this Annual Report fairly present, in all material respects, the financial position, operational results, and cash flows of the Company for the periods presented.

We ensure that:

- Appropriate accounting policies have been selected and applied consistently. Where necessary, judgments and estimates have been made on a prudent and reasonable basis.
- Significant accounting policies and estimates involving higher complexity or judgment have been thoroughly discussed with the Company's External Auditors and the Board Audit Committee.
- The accounting records have been maintained with structural integrity to reflect the accurate financial transactions of the Company's Primary Dealer, Stock Dealer (Debt)/ Stockbroker (Debt) operations.

INTERNAL CONTROL OVER FINANCIAL REPORTING

Management is responsible for establishing, maintaining, and overseeing robust internal controls and procedures designed to secure financial integrity. We confirm that we have:

- Designed and executed internal control systems under our supervision to guarantee that all material information relating to the Company is properly captured, compiled, and made known to corporate leadership in a timely manner.
- Implemented strict controls to safeguard the Company's assets, mitigate portfolio market risks, and actively prevent and detect fraud, errors, or other financial irregularities.
- Evaluated the effectiveness of the internal control systems and are satisfied that they were operating efficiently as of the end of the reporting period, and remain resilient on an ongoing basis.

Internal Auditors, Messrs. Deloitte Advisory Services (Private) Limited conduct periodic reviews to ensure that the internal controls and procedures are consistently followed.

REGULATORY COMPLIANCE & CAPITAL ADEQUACY

As a Licensed Primary Dealer in Government Securities, we confirm that the Company has operated in continuous compliance with all financial, legal, and operational directives mandated by the Central Bank of Sri Lanka (CBSL) and the Securities and Exchange Commission of Sri Lanka (SEC). This includes maintaining core capital and risk-weighted capital adequacy metrics well above regulatory thresholds throughout the financial year under review.

GOING CONCERN ASSESSMENT

We confirm that we have assessed the Company's ability to continue as a going concern. Backed by solid capital reserves, stable net assets, and robust risk management structures, we have reasonable assurance that WealthTrust Securities PLC possesses adequate resources to maintain operational continuity across the foreseeable future.

AUDIT INDEPENDENCE

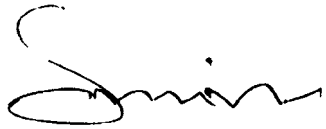
The External Auditors, Messrs. Ernst & Young, Chartered Accountants, have examined the financial records and systems provided by management. Their Independent Auditor's Report,

detailing their opinion on the Financial Statements, is available on pages 130 to 133 of this Annual Report.

The External Auditors and the Internal Audit team were provided unhindered access to all financial records, operational logs, and minutes of Board and Committee meetings to perform their respective validation processes objectively.

We confirm that:

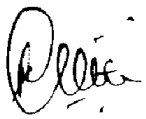
- The Company has complied with all applicable laws, regulations, and prudential requirements.
- There are no material non-compliances other than the occurrence disclosed in Note 24 on page 155 of the Notes to the Financial Statements.
- There is no material litigation pending against the Company other than those disclosed in Note 31.1 on page 170 of the Notes to the Financial Statements.



Mr. W S Weerasooria
Chairperson



Mr. R R Gomez
Managing Director/CEO



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

13 July 2026



Built On Trust

Trust is our clients' signature of confidence in us. We earn it through responsible stewardship, enduring relationships, and an unwavering commitment to protecting and growing their wealth.



Operating Environment

GLOBAL ECONOMIC ENVIRONMENT

The global economy remained resilient in 2025, although growth continued to be characterised by uneven regional performance and elevated uncertainty. According to the International Monetary Fund (IMF), global output expanded by approximately 3.4% during the year, supported by easing inflationary pressures, relatively robust labour market conditions and a gradual recovery in global trade. Despite this improvement, growth remained below long-term historical averages, reflecting the lingering effects of restrictive monetary policies implemented in previous years, ongoing geopolitical tensions and increasing fragmentation within the global trading system.

The disinflation process that began in 2024 gathered momentum across many major economies during 2025. As supply chain disruptions eased and energy prices stabilised, inflation moderated towards central bank targets in several jurisdictions. This enabled major central banks to gradually shift away from the aggressive tightening cycles that characterised the post-pandemic period, supporting improved financial market conditions and renewed investor confidence. Nevertheless, monetary authorities remained cautious amid concerns that geopolitical developments, trade restrictions and labour market tightness could generate renewed inflationary pressures.

Advanced economies continued to face structural growth challenges, recording average growth of approximately 1.9% during 2025. Economic activity in the United States remained comparatively resilient, supported by consumer spending and a strong labour market, although growth moderated from previous years. Meanwhile, economic expansion in the euro area and Japan remained subdued due to weak domestic demand, demographic constraints and productivity challenges. The persistence of these structural weaknesses contributed to lower growth prospects across advanced economies and continued uncertainty in global financial markets.

Emerging Market and Developing Economies (EMDEs) once again outperformed advanced economies, recording growth exceeding 4% in 2025. Strong domestic consumption, improved macroeconomic management and the gradual recovery of international trade supported economic activity across many emerging markets. However, performance remained uneven, with several economies continuing to face elevated sovereign debt burdens, exchange rate volatility and capital flow pressures arising from shifting global monetary conditions.

China's economy expanded by approximately 5% during the year but continued to exhibit signs of structural moderation. Persistent weakness in the property sector, subdued consumer confidence and demographic pressures constrained economic momentum. These developments reinforced concerns regarding the sustainability of China's traditional investment-led growth model and highlighted the need for structural reforms aimed at strengthening household consumption and improving economic rebalancing.

India remained the fastest-growing major economy globally, recording growth of approximately 7.6% in 2025. Expansion was driven by strong domestic demand, continued public investment and the rapid growth of the services sector. As a result, India continued to strengthen its position as a key driver of global economic growth and an increasingly important destination for international investment flows.

Global financial markets experienced periods of volatility during the year as investors responded to changing monetary policy expectations, geopolitical developments and evolving trade policies. Sovereign bond markets remained particularly sensitive to shifts in inflation expectations and central bank guidance, while capital flows to emerging markets were influenced by changes in global risk appetite and interest rate differentials. Although financial conditions improved relative to the preceding years, uncertainty regarding the pace of monetary policy normalisation remained a defining feature of the investment environment.

SRI LANKAN ECONOMIC ENVIRONMENT

Sri Lanka's economy continued its recovery trajectory in 2025, demonstrating increasing stability across the real, fiscal,

monetary and external sectors following the severe economic crisis experienced in preceding years. Supported by ongoing policy reforms, improved macroeconomic management and progress under the IMF-supported economic adjustment programme, the country recorded a second consecutive year of economic expansion, reflecting a broad-based recovery across key sectors of the economy.

Real Gross Domestic Product (GDP) expanded by 5.0% during 2025, maintaining the growth momentum achieved in the previous year. Economic activity was supported primarily by a strong rebound in industrial production, construction and manufacturing activities, while the services sector also recorded steady growth amid improving business confidence and consumer activity. The industry sector emerged as the strongest contributor to growth, expanding by 7.8%, while services and agriculture grew by 3.3% and 1.4%, respectively. The recovery signalled a gradual normalisation of economic activity and reflected the positive impact of stabilisation measures implemented over recent years.

Fiscal consolidation remained a key pillar of Sri Lanka's economic recovery. The Government continued to strengthen public finances through revenue-enhancing measures and expenditure rationalisation initiatives under the IMF-supported reform programme. As a result, the primary surplus increased significantly to 5.4% of GDP in 2025 from 2.2% in the previous year, marking the third consecutive year in which a primary surplus was achieved. Government revenue improved to 16.6% of GDP compared with 13.6% in 2024, reflecting stronger tax administration and improved revenue mobilisation efforts. Meanwhile, the overall budget deficit narrowed substantially to 2.3% of GDP from 6.8% in the previous year.

The improvement in fiscal performance represented a significant milestone in restoring confidence in Sri Lanka's public finances and debt sustainability framework. Continued progress in fiscal management, together with ongoing debt restructuring efforts, contributed to improved market confidence and supported broader macroeconomic stability.

Sri Lanka's external sector continued to strengthen during 2025, supported by higher tourism earnings, growth in workers' remittances and improved export performance. Gross official reserves increased further during the year, enhancing external sector resilience and supporting exchange rate stability. The strengthening of external balances, together with progress in sovereign debt restructuring, contributed to improved investor confidence and reinforced the country's macroeconomic recovery.

Inflation remained subdued throughout much of the year, reflecting the impact of tight policy measures adopted during the stabilisation period, improved supply-side conditions and the easing of several crisis-related pressures. Although inflation gradually returned to positive territory during the latter part of the year following a prolonged period of deflation, overall price conditions remained stable and significantly below the elevated levels experienced during the economic crisis.

Headline inflation, measured by the Colombo Consumer Price Index (CCPI), increased from negative 4.2% in February 2025 to 2.1% by year-end, while inflation based on the National Consumer Price Index (NCPI) rose from negative 3.9% to 2.9% over the same period. The transition from deflation to low and stable inflation reflected improving economic conditions while maintaining price stability, providing a favourable environment for economic recovery and financial market development.

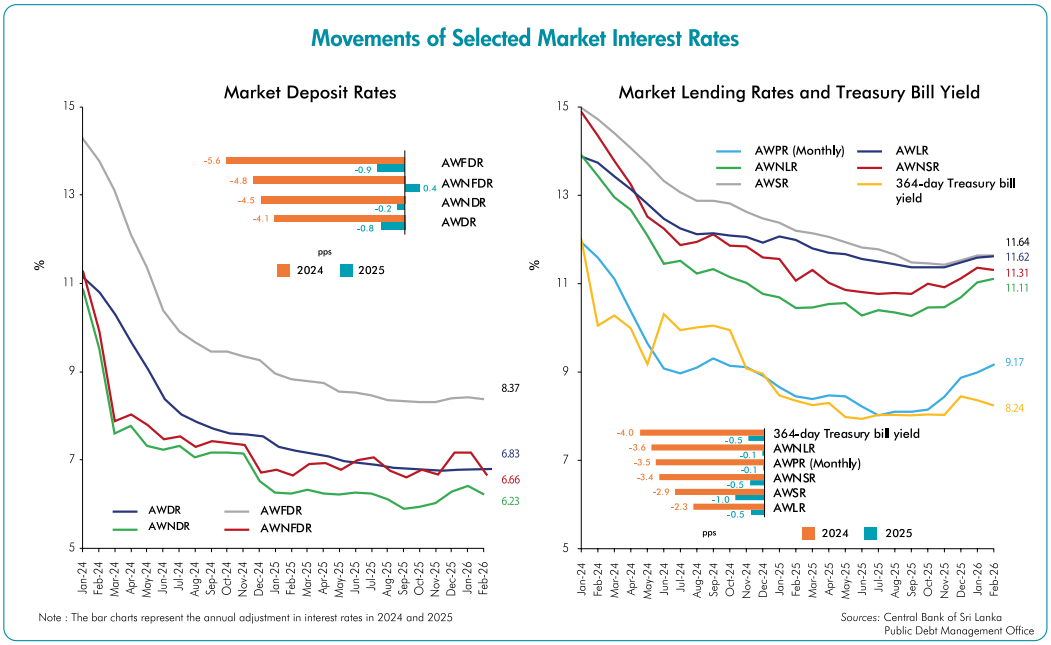
MONETARY POLICY AND INTEREST RATE ENVIRONMENT

The improvement in inflation dynamics provided the Central Bank of Sri Lanka with greater flexibility to maintain an accommodative monetary policy stance throughout 2025. With inflation remaining well below crisis-era levels and inflation expectations becoming increasingly anchored, the Central Bank maintained the Overnight Policy Rate at 7.75% from May 2025 onwards, supporting economic activity and the gradual recovery of private sector credit.

The lower interest rate environment translated into a broad decline in market lending and deposit rates during the year, reducing financing costs for businesses and households while improving overall liquidity conditions within the financial system. Treasury bill yields also declined significantly compared to the elevated levels observed during the crisis period, reflecting improved macroeconomic fundamentals, enhanced fiscal credibility and growing investor confidence in sovereign debt instruments.

For participants in the fixed-income market, the easing interest rate environment contributed to improved portfolio valuations, stronger investor demand for government

Operating Environment



securities and greater activity across both primary and secondary markets. These developments provided favourable conditions for debt market participants and supported the continued recovery of Sri Lanka's financial markets.

FINANCIAL SECTOR DEVELOPMENTS

Sri Lanka's financial sector continued to strengthen during 2025, supported by improved macroeconomic conditions, accommodative monetary policy and ongoing regulatory reforms. The sector benefited from a stable inflation environment, strengthening economic activity and improved investor confidence, enabling a gradual transition from post-crisis stabilisation towards a more sustainable growth trajectory.

The banking sector, which remains the dominant component of the financial system, recorded strong growth in assets, lending activity and profitability during the year. Credit expansion accelerated in response to lower interest rates and improving business sentiment, while asset quality indicators showed gradual improvement. Liquidity and capital buffers remained comfortably above regulatory requirements despite the rapid expansion in credit, reflecting the resilience of the financial system.

Monetary conditions remained supportive throughout much of the year. The continuation of an accommodative monetary policy stance, coupled with well-anchored inflation expectations and a reduction in sovereign risk premia, contributed to a broad decline in market interest rates. Improved credit ratings and stronger macroeconomic fundamentals further reinforced confidence across financial markets, supporting increased investment activity and financial intermediation.

The government securities market benefited significantly from these developments. The favourable macroeconomic environment, declining interest rates and improved liquidity conditions supported activity across financial markets, including the government securities market. These developments strengthened investor demand for fixed-income securities and contributed to improved market functioning throughout the year.

GOVERNMENT SECURITIES MARKET DEVELOPMENTS

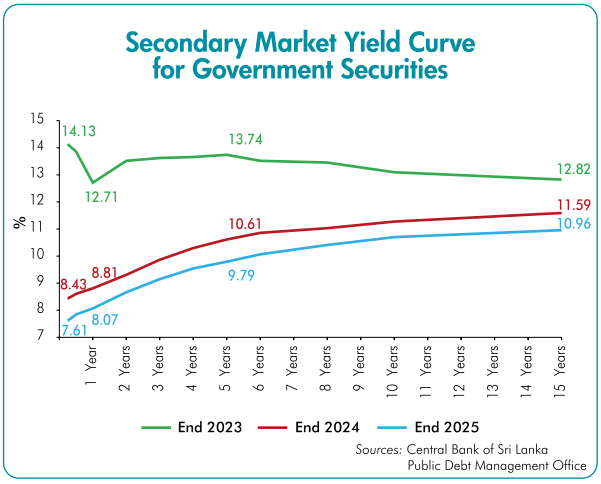
The government securities market continued to benefit from Sri Lanka's improving macroeconomic conditions and strengthening investor confidence during 2025. Fiscal consolidation efforts, progress in debt restructuring and declining inflation contributed to a more favourable sovereign risk profile, supporting demand for Treasury Bills and Treasury Bonds across the market.

Foreign investor sentiment towards Sri Lankan government securities also improved during the year, supported by macroeconomic stabilisation, progress in debt restructuring and declining sovereign risk perceptions. Although foreign participation remained below historical levels, the gradual return of investor interest reflected increasing confidence in Sri Lanka's economic recovery.

The reduction in interest rates and improved liquidity conditions encouraged greater investor participation in government securities, while the stabilisation of macroeconomic conditions strengthened confidence in the long-term outlook for sovereign debt instruments. These developments contributed to a gradual decline in yields across the yield curve compared to the elevated levels experienced during the crisis period.

At the same time, the Government's continued reliance on market-based funding mechanisms reinforced the importance of a deep and liquid government securities market. Primary Dealers played a critical role in facilitating the issuance, distribution and secondary market trading of government debt instruments, supporting price discovery, market liquidity and the effective transmission of monetary policy.

The resulting improvement in market conditions created a more conducive operating environment for fixed-income intermediaries and strengthened the role of the government securities market as a key component of Sri Lanka's financial system.



The broader financial market environment also strengthened during the year. Improved macroeconomic stability and stronger corporate performance supported positive sentiment across capital markets, while continued digitalisation accelerated the adoption of electronic payment platforms and modern financial infrastructure. Enhancements to payment and settlement systems, together with improvements in credit information and financial inclusion initiatives, contributed to greater efficiency and transparency across the financial system.

From a regulatory perspective, 2025 was characterised by continued efforts to strengthen financial sector resilience and governance. The operationalisation of reforms under the Central Bank of Sri Lanka Act No. 16 of 2023 reinforced the Central Bank's mandate relating to price stability and macroprudential oversight. Regulatory authorities also strengthened prudential supervision, governance standards, consumer protection frameworks and market conduct requirements while advancing digital payment reforms and sustainable finance initiatives.

Overall, the financial sector operated within a significantly more stable environment compared to recent years. Improved liquidity conditions, stronger institutional confidence, declining interest rates and enhanced regulatory oversight contributed to a more favourable operating landscape for participants in Sri Lanka's debt capital markets, including primary dealers and fixed-income intermediaries.

IMPLICATIONS FOR WEALTHTRUST SECURITIES PLC

The recovery of Sri Lanka's macroeconomic environment, combined with improving fiscal performance, declining interest rates and strengthening investor confidence, created favourable conditions for the Company's operations during the year. Improved liquidity conditions and stronger demand for government securities supported activity across both primary and secondary markets, while enhanced confidence in sovereign debt instruments contributed to a more stable operating environment.

As a licensed Primary Dealer, WealthTrust Securities PLC remains closely linked to developments within the government securities market. The continued normalisation of economic conditions, together with progress in financial sector reforms and market development initiatives, provides opportunities to strengthen market participation, expand investor engagement and enhance long-term value creation for stakeholders.

The Company's specialised position within the government securities market enables it to capitalise on increased market activity, broaden its investor base and leverage opportunities arising from the continued development of Sri Lanka's debt capital markets.

Value Creation and Strategy

WealthTrust Securities PLC creates value by participating in Sri Lanka's Government Securities market as a licensed Primary Dealer. Through disciplined capital deployment, active participation in the Government Securities Market, prudent risk management and strong stakeholder relationships, the Company supports the efficient functioning of Sri Lanka's Government securities market while generating sustainable returns for shareholders.

OUR CAPITALS

Financial Capital

Shareholder funds, retained earnings, IPO proceeds, funding facilities and operating cash flows

Human Capital

Experienced management team, dealing room team, risk and compliance professionals and Operational team

Intellectual Capital

Market expertise, trading capabilities, investment knowledge, risk management frameworks Social & Relationship Capital

Relationships with the Central Bank of Sri Lanka, PDMO, investors, counterparties and financial institutions

Manufactured & Technology Capital

Trading systems, treasury infrastructure, reporting systems and digital platforms

Regulatory Capital and Compliance Infrastructure

Primary Dealer licence, governance framework and compliance infrastructure

HOW WE CREATE VALUE

Business Activities

- Participate in Treasury Bill and Treasury Bond auctions.
- Trade Government Securities in the secondary market.
- Conduct repo and reverse repo transactions.
- Manage investment portfolios.
- Provide market insights and advisory services.
- Monitor Macro developments, interest rates and yield curve movements.
- Apply risk management and regulatory compliance practices.

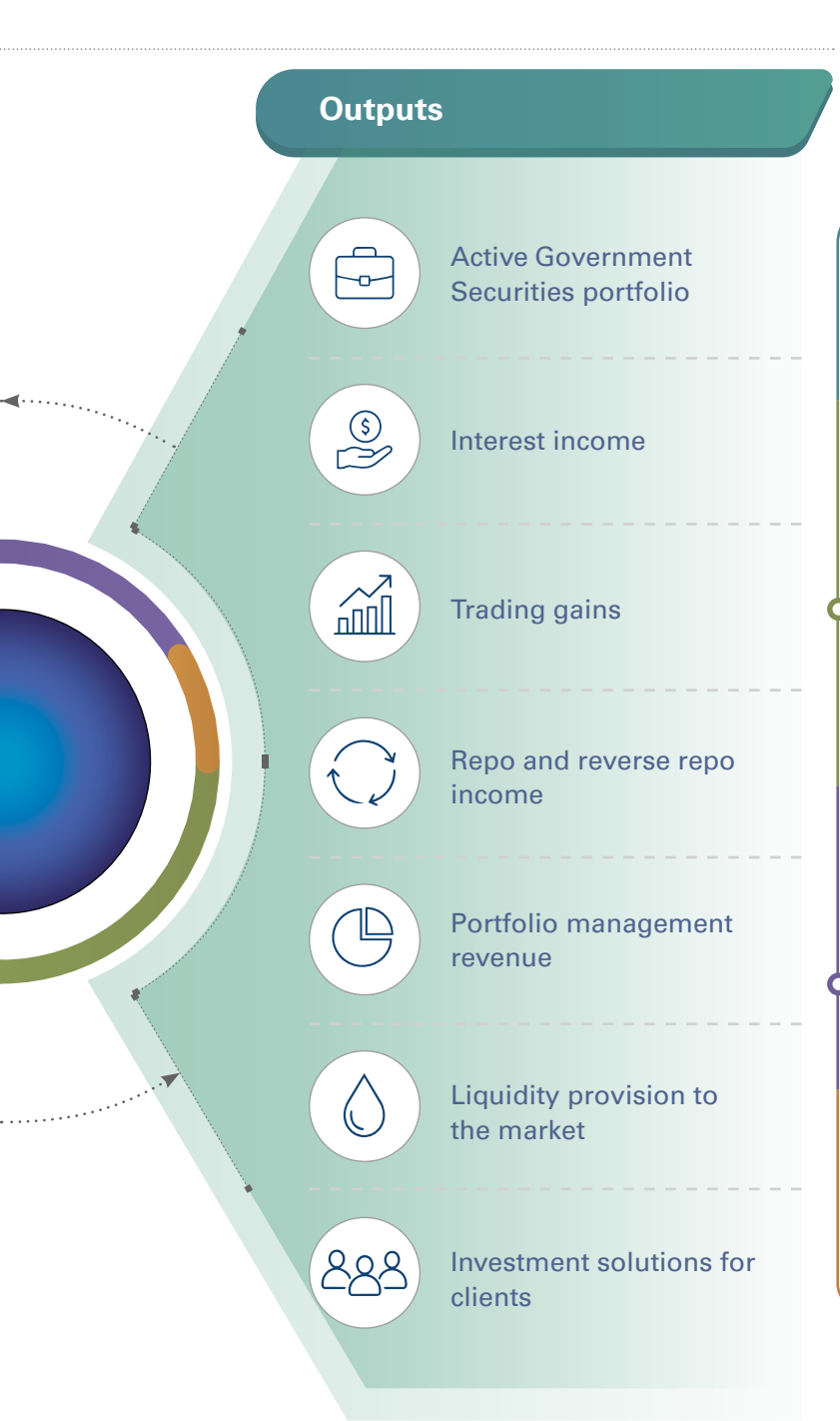
OUR GUIDING PRINCIPLES

Integrity
Upholding the highest ethical standards

Professionalism
Delivering excellence with expertise

Our business model is centred on participating in Treasury Bill and Treasury Bond auctions, providing liquidity through secondary market trading, managing funding through repo and reverse repo transactions, and providing investment solutions and market insights to clients. These activities enable the Company to support the Government's borrowing programme, provide investors with access to fixed-income investment opportunities, and contribute to the stability and development of Sri Lanka's financial system.

The value creation model below illustrates how the resources and relationships available to the Company are transformed through our business activities into meaningful outcomes for stakeholders and long-term value creation.



VALUE WE CREATE

For Shareholders

- Sustainable earnings growth
- Enhanced shareholder value
- Stronger capital base
- Long-term returns

For the Government and PDMO

- Ensure efficient access to government funding through active participation in debt issuances.
- Promote competitive and well-functioning debt auctions
- Support national borrowing and debt management objectives

For Financial Institutions and Counterparties

- Enhance market liquidity
- Improve price discovery and market efficiency
- Increase confidence in the Government Securities market

For the Financial System

- Enhanced market depth and liquidity
- Efficient price discovery
- Greater financial market stability and resilience

Accountability
Taking ownership of our actions

Collaboration
Building strong partnerships

Sustainability
Creating long-term value responsibly

Value Creation and Strategy

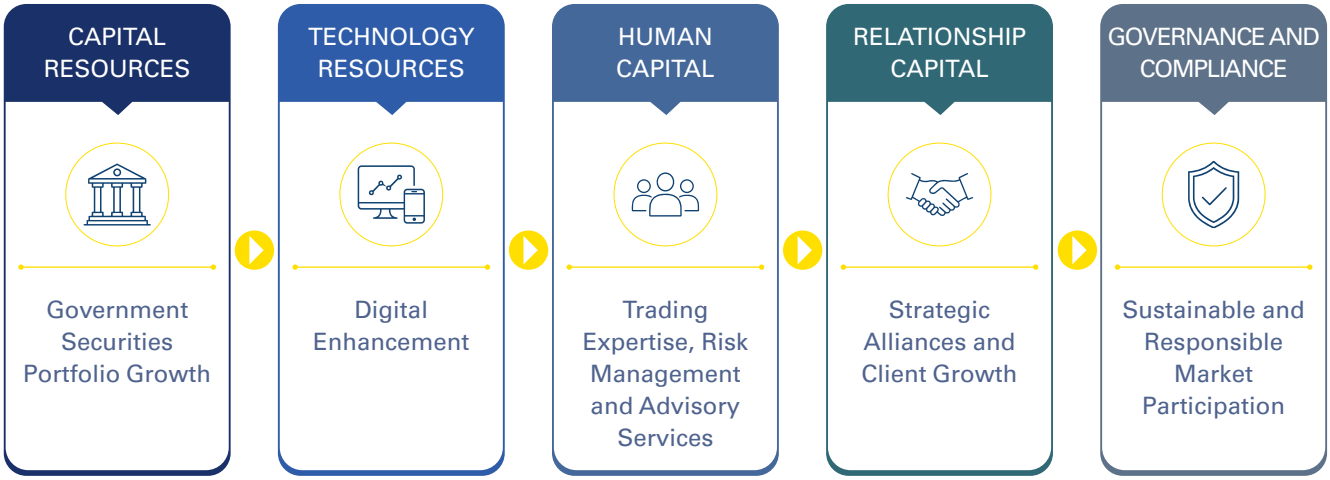
STRATEGY AND RESOURCE ALLOCATION

Our strategy is designed to strengthen WealthTrust Securities PLC's position as a leading participant in Sri Lanka's Government Securities market while delivering sustainable value to stakeholders. The Company allocates financial, technological, human and relationship resources towards initiatives that support growth, operational excellence, market competitiveness and long-term resilience. The strategic priorities outlined below guide decision-making and resource deployment across the business.

Strategic Priority	Strategic Focus	Key Resources allocated	Expected value creation
Balance Sheet Growth	Expand participation in Government Securities markets and strengthen earnings capacity	Capital resources and funding capacity	Sustainable growth in earnings and shareholder returns
Digital Enhancement	Improve client accessibility and experience, operational efficiency and market responsiveness	Technology investments and in-house development capabilities	Enhanced client experience and operational effectiveness
New Business Opportunities	Explore complementary capital market services and revenue streams that leverage the Company's market expertise	Management expertise and market knowledge	Diversified income sources and long-term growth
Strategic Alliances	Strengthen relationships with investors, counterparties and industry participants	Relationship capital and stakeholder engagement	Broader market reach and increased business opportunities
Client Base Expansion	Broaden investor participation through enhanced engagement and digital channels	Marketing, technology and advisory capabilities	Growth in assets under management and customer relationships

RESOURCE ALLOCATION FRAMEWORK

Effective value creation requires the disciplined allocation of resources to areas that generate sustainable returns, strengthen the Company's market position and support the efficient functioning of the Government securities market. Our resource allocation framework illustrates how capital, technology, people, stakeholder relationships, and governance capabilities are directed towards strategic priorities that support growth, operational efficiency, client engagement and responsible market participation.



Stakeholder Engagement

As a licensed Primary Dealer, WealthTrust Securities PLC operates within a highly interconnected ecosystem comprising regulators, investors, financial institutions and market participants. The Company's ability to create sustainable value is closely linked to the strength of these relationships and its commitment to maintaining the highest standards of professionalism, transparency and market integrity.

Stakeholder engagement is an integral component of our business model and decision-making process. Through regular dialogue and collaboration, we seek to understand stakeholder expectations, respond to emerging needs and contribute to the continued development of Sri Lanka's Government Securities market. These interactions provide valuable insights that support strategic decision-making, strengthen risk management practices and enable the creation of long-term value for all stakeholders.

Effective stakeholder engagement also supports our governance framework by promoting accountability, strengthening stakeholder confidence and ensuring that our activities remain aligned with regulatory requirements and broader market expectations.

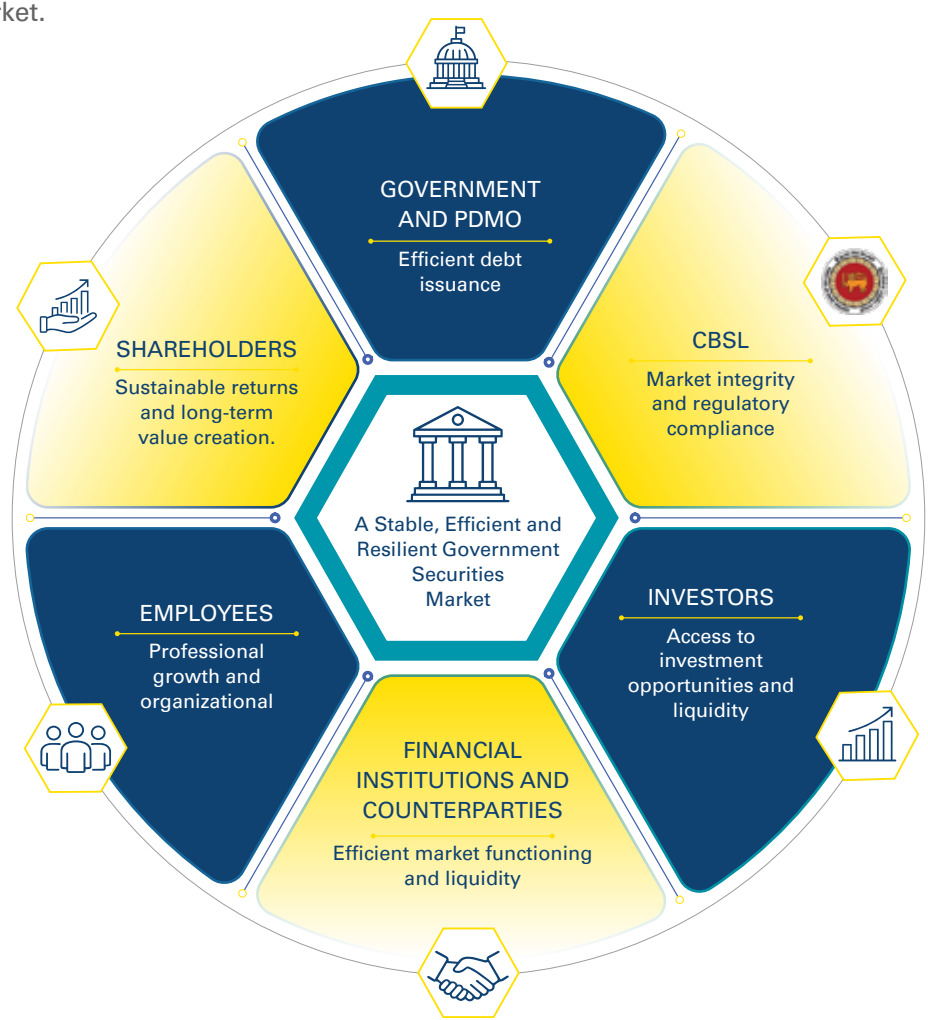
Our Key Stakeholders

We engage with stakeholders through structured and ongoing interactions that enable us to understand their expectations, address emerging challenges and contribute positively to the development of Sri Lanka's capital markets.

Stakeholder	Why They Matter	How We Engage	Value Created
Government of Sri Lanka / Public Debt Management Office (PDMO)	As the issuer of Treasury Bills and Treasury Bonds, the Government relies on an efficient and liquid debt market to support its funding requirements.	Participation in primary auctions, market consultations and ongoing interaction through market activities.	Supports efficient government financing, debt issuance and capital market development.
Central Bank of Sri Lanka (CBSL)	The Company's principal regulator and the authority responsible for the supervision of Primary Dealers and financial market stability.	Regulatory reporting, compliance engagements, supervisory reviews and industry consultations.	Promotes market integrity, regulatory compliance and financial system stability.
Investors	Institutional and individual investors rely on access to Government Securities and professional market expertise	Client meetings, market updates, investment advisory services, portfolio management and transaction support.	Provides investment opportunities, market access, liquidity and professional guidance.
Financial Institutions	Banks, finance companies, fund managers, Insurance companies and other institutions are important participants in the Government Securities market.	Trading relationships, repo and reverse repo transactions, market interactions and collaborative opportunities.	Supports liquidity management, market efficiency and capital allocation.

Stakeholder	Why They Matter	How We Engage	Value Created
Counterparties	Counterparties facilitate market transactions and contribute to the efficient functioning of the debt market	Trading activities, settlement processes and ongoing business interactions.	Enhances market liquidity, operational efficiency and price discovery.
Shareholders	Shareholders provide capital that enables the Company to pursue its strategic objectives and long-term growth ambitions.	Annual General Meetings, annual reports, investor communications, corporate disclosures and market announcements.	Sustainable returns, capital appreciation, transparency and sound governance.
Employees	Employees are fundamental to the Company's success through their expertise, commitment and market knowledge	Performance management, training and development, internal communications and employee engagement initiatives.	Professional growth, career development, a supportive work environment, employee wellbeing and opportunities to contribute to organisational success.

The illustration presented below summarizes our key stakeholder groups and the value created through our engagement with each stakeholder category in support of a stable, efficient and resilient Government Securities market.



Through these stakeholder relationships, WealthTrust PLC continues to foster trust, support market development and deliver sustainable value while contributing to the stability and efficiency of Sri Lanka's Government Securities market.

Performance Review

DELIVERING SUSTAINABLE RETURNS THROUGH ACTIVE PORTFOLIO MANAGEMENT

WealthTrust Securities PLC continued to strengthen its position as one of Sri Lanka's leading standalone Primary Dealers during the year under review, expanding its Government Securities portfolio, enhancing its capital base through a successful Initial Public Offering and delivering a profit after tax of Rs.541.2Mn despite a moderation in market-driven trading gains, stemming from a challenging operating environment in comparison to the previous year. Profit after tax declined from Rs.1.19Bn in the preceding year, primarily due to lower trading gains and fair value movements within the Government Securities portfolio.

The Company continued to focus on its core business activities comprising investment in Government Securities, trading operations and repo market transactions, while maintaining a strong capital position following the successful completion of its Initial Public Offering (IPO) during the year.

INTEREST INCOME AND NET INTEREST EARNINGS

Interest income increased by 23.3% to Rs.4.06Bn from Rs.3.29Bn in the previous year, supported by higher income generated from Government Securities and reverse repurchase transactions. Income from Government Securities amounted to Rs.3.61Bn, while reverse repo interest income increased to Rs.456.4Mn from Rs.246.1Mn in the previous year.

Interest expense rose to Rs.2.65Bn from Rs.1.96Bn, reflecting the cost of funding the Company's portfolio through repo borrowings. Despite the increase in funding costs, net interest income improved to Rs.1.41Bn, compared to Rs.1.34Bn in the previous year.

TRADING PERFORMANCE

Trading and valuation activities remained a significant contributor to earnings. Net gains from financial assets measured at fair value through profit or loss amounted to Rs.155.2Mn during the year, compared to Rs.1.26Bn in the previous year.

The Company generated trading gains of Rs.258.8Mn from Government Securities transactions. However, these gains were partially offset by fair value losses of Rs.100.5Mn arising from the valuation of Government Securities portfolios and a net loss of Rs.3.1Mn from derivative financial instruments.

As a result, income from trading activities declined to Rs.1.55Bn from Rs.2.57Bn in the previous year.

COST STRUCTURE AND OPERATIONAL EFFICIENCY

The Company maintained a disciplined approach to operating expenses during the year.

Administrative and general expenses decreased to Rs.472.0Mn from Rs.578.9Mn, while other operating expenses reduced marginally to Rs.185.7Mn from Rs.189.6Mn. Direct expenses also declined to Rs.22.2Mn.

Marketing expenditure increased to Rs.17.2Mn from Rs.13.6Mn, reflecting business development and market-related initiatives undertaken during the year.

The overall reduction in administrative costs partially mitigated the impact of lower trading gains on profitability.

PROFITABILITY

Profit before tax amounted to Rs.848.7Mn compared to Rs.1.79Bn in the previous year, while profit after tax stood at Rs.541.2Mn.

Although profitability moderated compared to the exceptional performance recorded in the previous year, the Company continued to generate strong earnings from its core business activities and maintained positive returns for shareholders.

Rs.Mn	2025/26	2024/25
Net Interest Income	1,412.7	1,337.1
Trading Income	1,545.7	2,572.7
Profit Before Tax	848.7	1,785.3
Profit After Tax	541.2	1,193.5

While market volatility affected fair value gains during the year, the Company continued to expand its investment portfolio, positioning itself to capitalize on future opportunities in the Government Securities market.

PORTFOLIO GROWTH

The Company's investment portfolio in Government Securities expanded significantly during the year. Financial assets held for trading and measured at fair value increased to Rs.40.39Bn from Rs.21.56Bn, demonstrating continued deployment of capital into Government Securities.

Government Securities remained the largest asset category on the balance sheet and continued to be the primary source of investment income and trading gains.

REPO AND REVERSE REPO OPERATIONS

Repo and reverse repo transactions continued to play a central role in funding and liquidity management.

Securities purchased under resale agreements amounted to Rs.3.32Bn at year end, while securities sold under repurchase agreements stood at Rs.35.30Bn.

Compared to the previous year, the reverse repo book increased by Rs.2.12Bn, while repo liabilities increased by Rs.19.66Bn.

The increase in repo funding was accompanied by higher bank overdraft utilisation, which increased to Rs.1.36Bn from Rs.596.4Mn, reflecting a more balanced funding structure.

EQUITY AND CAPITAL POSITION

A key milestone during the year was the successful completion of the Company's IPO, which raised Rs.500.8Mn through the issue of new ordinary voting shares. The stated objective of the capital raising was to enhance the Company's core capital base, thereby supporting future business growth and strengthening its position within the Government Securities market.

As a result, total shareholders' equity increased to Rs.6.86Bn as at 31 March 2026 from Rs.5.82Bn at the beginning of the year. The increase was driven by both the fresh capital infusion from the IPO and retained earnings generated during the year.

The strengthened capital base is particularly significant given the evolving regulatory environment for Primary Dealers, where capital adequacy and minimum core capital requirements continue to play an important role in supporting market stability and resilience

The Company also maintained a Special Risk Reserve of Rs.1.33Bn as at year end.

LIQUIDITY POSITION

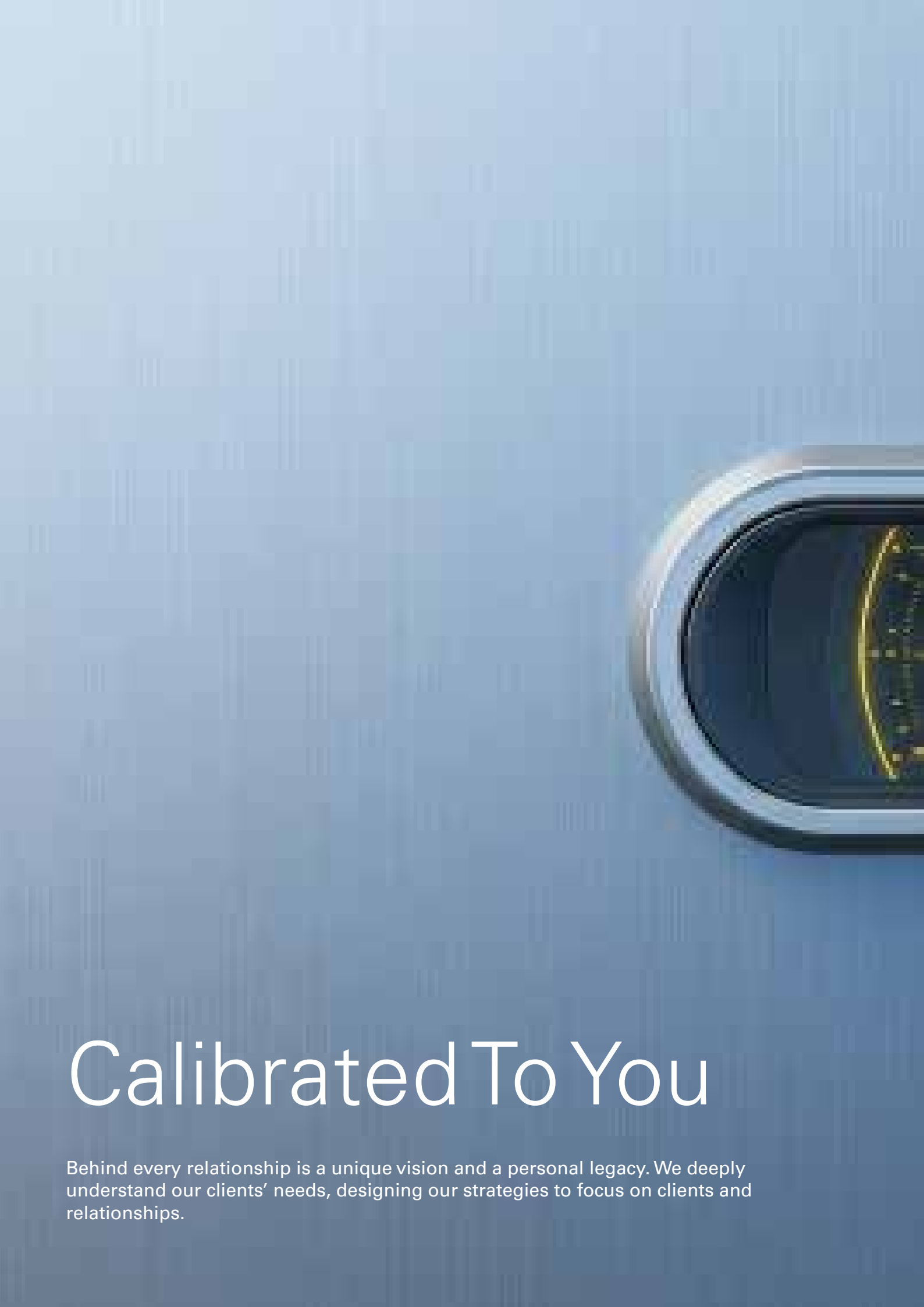
The Company generated net cash outflows from operating activities of Rs.1.21Bn during the year, compared to an inflow of Rs.2.88Bn in the previous year. This change was supported by movements in trading assets, repo transactions and working capital balances.

Cash and cash equivalents stood at Rs.2.9Mn at year end, while the bank overdraft balance increased significantly to Rs.1.36Bn.

MARKET PERFORMANCE

The Company's successful transition to a listed entity marked an important milestone in its corporate journey. The IPO was offered at Rs.7.00 per share and raised Rs.500.8Mn through the issuance of 71.5Mn new shares, broadening the shareholder base while enhancing the Company's capital position.

Following listing, the share closed at Rs.14.00 as at 31 March 2026, reflecting positive market performance during its first year as a listed company.



Calibrated To You

Behind every relationship is a unique vision and a personal legacy. We deeply understand our clients' needs, designing our strategies to focus on clients and relationships.



Human Capital



"The expertise, integrity and professionalism of our employees enable us to navigate complex market conditions, maintain regulatory compliance and deliver sustainable value to clients, investors and shareholders."

At WealthTrust Securities PLC, our employees are the foundation of our ability to operate effectively within Sri Lanka's highly specialised Government Securities market. The expertise, integrity and professionalism of our employees enable us to navigate complex market conditions, maintain regulatory compliance and deliver sustainable value to clients, investors and shareholders.

As a knowledge-intensive financial institution, we view human capital as a strategic enabler of long-term success. Our employee centric strategy focuses on attracting and retaining specialised talent, strengthening technical and leadership capabilities, fostering employee engagement and wellbeing, and building a culture founded on collaboration, accountability and continuous learning.

OUR APPROACH TO HUMAN CAPITAL

We recognize that our employees are the foundation of our success. Operating in a highly specialised and dynamic Government Securities market requires a workforce that combines technical expertise, integrity, adaptability and a strong commitment to excellence. We recognise that sustainable business performance depends on our ability to attract, develop and retain talented individuals while fostering a culture that supports wellbeing, collaboration and continuous growth. Guided by our Human Capital priorities, we invest in initiatives that strengthen employee engagement, enhance capabilities, build future leaders and create a safe and supportive work environment, enabling our employees to contribute meaningfully to the achievement of our strategic objectives and long-term value creation.

Priority	Focus Area
Employee Engagement and wellbeing	Fostering a supportive and inclusive workplace culture that promotes employee wellbeing, encourages open communication and strengthens engagement across the organisation.
Talent attraction and retention	Attracting and retaining high-calibre talent by providing rewarding career experiences, growth opportunities and a positive employee value proposition.
Learning and Development	Investing in continuous learning and professional development to build specialised expertise, enhance skills and prepare employees for future challenges.
Workforce capability and Productivity	Strengthening workforce effectiveness through capability development, collaboration, innovation and performance-driven practices.
Leadership Development	Developing strong leaders through mentoring, coaching, training and experiential learning opportunities that support long-term organisational success.
Succession planning	Building a robust talent pipeline to ensure leadership continuity, preserve institutional knowledge and support business resilience.
Health and Safety	Maintaining a safe, healthy and secure working environment through responsible workplace practices, employee awareness and wellbeing initiatives.

WORKFORCE PROFILE

As at 31 March 2026, WealthTrust employed 31 team members across front-office, middle-office and back-office functions supporting the Company's operations, risk management, compliance and client service activities. During the year, Company maintained workforce stability, recording zero employee turnover, reflecting the strength of its workplace culture, employee engagement practices and career development environment.

Workforce Indicator	FY 2025/26
Total Employees	31
New Hires	02
Employee Retention	97%
Management Employees	14
Non-Management Employees	17
Male Employees	20
Female Employees	11



Human Capital

DIVERSITY AND INCLUSIVE LEADERSHIP

WealthTrust promotes equal opportunity and merit-based career advancement.

GENDER DIVERSITY SNAPSHOT

Category	Female representation
Board of Directors	43%
Management Team	36%

The Company maintains balanced representation across leadership levels and continues to foster an inclusive workplace where employees are provided equal opportunities for growth and advancement

ATTRACTING AND RETAINING SPECIALIZED TALENT

The Company is committed to creating an employee-centric workplace that promotes long-term engagement, professional growth and overall wellbeing. This commitment is reflected through a range of initiatives, including holistic wellbeing support, flexible work arrangements, open communication channels, employee feedback mechanisms and continuous learning opportunities. By providing clear career progression pathways and fostering a supportive and inclusive work environment, WealthTrust seeks to build a resilient, motivated and high-performing workforce capable of responding effectively to evolving market conditions, regulatory developments and business opportunities.

LEARNING AND DEVELOPMENT

Given the highly regulated and specialised nature of the Government Securities market, continuous learning remains a critical investment for WealthTrust Securities PLC. During the year, employees participated in training programmes conducted by key regulatory, professional and industry institutions, including the Central Bank of Sri Lanka, the Securities and Exchange Commission, the Colombo Stock Exchange, the Bar Association of Sri Lanka, the National Chamber of Commerce and other recognised professional bodies. These programmes focused on strengthening employee knowledge and capabilities in areas such as Government Securities market operations, regulatory compliance, AML/CFT requirements, risk management, Artificial Intelligence, Information Technology and cybersecurity, as well as legal and HR developments. The Company maintained an equal opportunity approach to training and development, ensuring that employees across functions and grades had access to relevant learning opportunities that support both individual growth and organisational capability.

TRAINING KPIS

Learning indicator	FY 2025/26
Employees Trained	All eligible employees
Equal Opportunity Training Policy	Yes
Key training areas	Compliance, AML/CFT, AI, IT, Risk, Legal and HR

DRIVING EXCELLENCE THROUGH PERFORMANCE MANAGEMENT

Employee performance is evaluated through a balanced assessment of Key Performance Indicators (KPIs) and core competencies, providing a comprehensive view of both results achieved and behaviours demonstrated. Formal performance reviews are conducted on a bi-annual and annual basis, enabling regular feedback, performance monitoring and development planning. The Company's performance-linked incentive framework further reinforces accountability and excellence by recognising contributions based on a range of factors, including profitability, risk management, compliance, attitude and loyalty.

This balanced approach encourages sustainable performance, supports responsible decision-making and reinforces the strong risk and compliance culture that is essential within a highly regulated financial services environment.

FOSTERING A COLLABORATIVE WORKFORCE

The Company recognises that employee engagement is critical to organisational success and therefore actively promotes initiatives that strengthen collaboration, camaraderie and a sense of belonging among employees. During the year, employee engagement was enhanced through team-building programmes, employee welfare initiatives, social events and informal feedback channels that encourage open dialogue and employee participation. The strength of this culture is reflected in the Company's exceptionally low employee turnover and the commitment demonstrated by its long-serving workforce, underscoring the value employees place on the supportive and inclusive workplace environment.

EMPLOYEE WELLBEING

Employee wellbeing remains a key priority at WealthTrust, with the Company striving to create an environment that supports both professional and personal wellbeing and is supported through a range of initiatives focused on physical, mental and financial wellbeing, including medical insurance coverage and access to employee support programmes. Flexible working arrangements may also be considered on a case-by-case basis to accommodate individual circumstances and support work-life balance. Through these initiatives, the Company seeks to foster a workplace where employees feel valued, supported and empowered to perform at their best.

SUCCESSION PLANNING

Leadership continuity is particularly important in a specialised financial services environment where institutional knowledge, market expertise and regulatory understanding are critical to long-term success. WealthTrust Securities PLC supports future leadership development through structured succession planning, the identification of high-potential employees, mentoring and coaching, equal access to development opportunities and the continued development of internal talent pipelines. The Company's formal succession policy and succession pool help ensure continuity in key positions while preserving specialised market knowledge and organisational capability. Through this approach, WealthTrust seeks to prepare the next generation of leaders and strengthen the resilience of the business for the future.

HEALTH, SAFETY AND WELLBEING

WealthTrust Securities PLC is committed to maintaining a safe, secure and supportive working environment for all employees. The Company's HR policies promote responsible workplace practices and appropriate standards of conduct that contribute to the wellbeing and safety of employees. During the financial year under review, the Company recorded zero work-related injuries and zero lost-time incidents, reflecting its continued focus on workplace safety and operational discipline.

BUSINESS CONTINUITY

WealthTrust places significant emphasis on business continuity through structured succession planning and role backup arrangements for key positions. These measures help ensure operational resilience, support uninterrupted service delivery and preserve critical organisational knowledge in the event of unforeseen circumstances.

OUTLOOK

The specialised expertise, market knowledge and commitment of our employees remain critical to WealthTrust's ability to participate effectively in Sri Lanka's Government Securities market. Through continued investment in talent, leadership development, wellbeing and capability building, we are strengthening the human capital required to support sustainable growth, operational resilience and long-term stakeholder value creation.

CSR Review

CORPORATE SOCIAL RESPONSIBILITY

The financial year 2025/2026 has been a defining chapter in our journey as a responsible corporate citizen. In the face of natural disasters, community hardship, and everyday barriers to opportunity, our organization chose to act with purpose, with generosity, and with an unwavering belief that business has the power to transform lives.

From renovating a rural school library to restoring critical healthcare services for flood-affected communities, each initiative in this report reflects a deliberate commitment to the pillars that matter most, education, health, dignity, and resilience. We are proud to have supported nine partner organizations and touched the lives of over one thousand individuals across Sri Lanka this year.

As we look ahead, we reaffirm our commitment to deepening our social impact not just through financial investment, but through meaningful partnership, sustained engagement, and an ever-growing culture of giving within our organization.

Total CSR investment this year exceeded Rs.9Mn, a reflection of our conviction that shared prosperity is the foundation of long-term growth.

THE YEAR AT A GLANCE

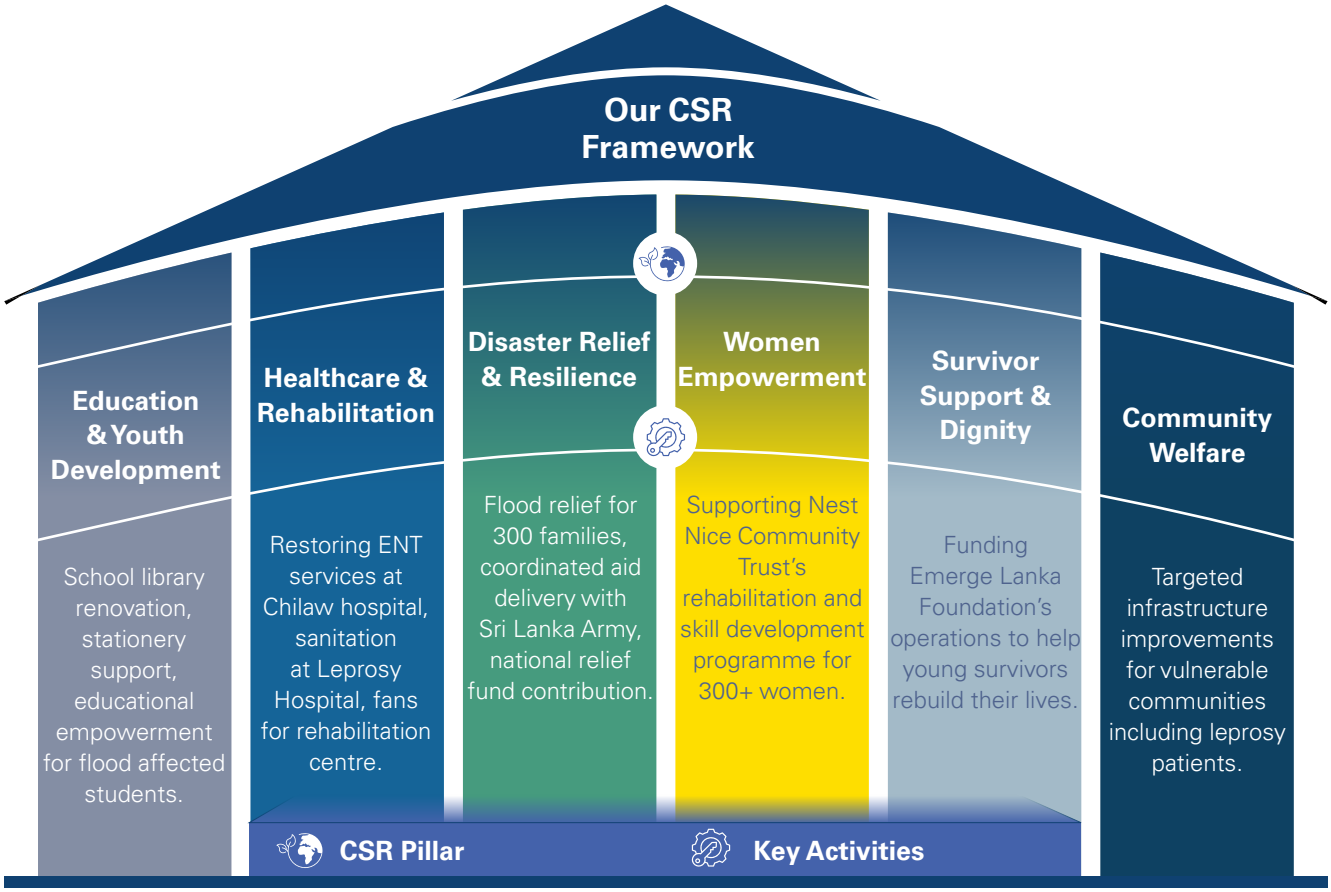
Across six impactful initiatives spanning April 2025 to March 2026, we invested in communities across the country, responded to natural disasters, and partnered with organizations working at the frontlines of social change.

Rs 9 Mn
Total CSR Investment

1,000+
Lives Impacted

9
Organizations Supported

5+
Provinces Reached



INITIATIVE HIGHLIGHTS

Below is a detailed account of each initiative undertaken during FY 2025/2026, the partners we collaborated with, and the communities whose lives were changed.

May 2025 — Nest Nice Community Trust

May 2025 Rs.120,000	**SEVEN STANDING FANS FOR REHABILITATION CENTRE** Women Empowerment | Community Welfare
	Donated seven standing fans to the Nest Nice Community Trust, a centre dedicated to the rehabilitation and skill development of women.
	The donation directly benefited 300+ women engaged in vocational training and personal development programmes.
	By improving the physical comfort of the facility, we supported a more productive and dignified learning environment.
	This contribution reflects our commitment to women's empowerment and inclusive economic participation.

CSR Review

September 2025 — Dimbulana Mahawelisinghapura Primary School

Sep 2025 Rs.920,000	**LIBRARY RENOVATION & PLAYGROUND EQUIPMENT** Education & Youth Development | Community Investment
	Fully renovated the library building of Polonnaruwa Dimbulana Mahawelisinghapura Primary School, creating a bright, welcoming space for learning.
	Provided new playground equipment to enrich the physical and social development of students.
	The project directly benefits the rural school's student population, providing resources previously unavailable to them.
	Quality learning environments are the foundation of opportunity, this project ensures no child is left behind due to inadequate facilities.











October 2025 — Emerge Lanka Foundation

Oct 2025 Rs.750,000	**ANNUAL OPERATIONAL SUPPORT FOR SURVIVOR REHABILITATION** Survivor Support & Dignity | Youth Empowerment
	Funded the full annual rent and utility expenses of Emerge Lanka Foundation, enabling the organization to focus on its mission without financial strain.
	Emerge Lanka Foundation supports young survivors of abuse and exploitation, helping them rebuild their lives with dignity, confidence, and hope.
	Our contribution ensured continuity of care and programming for vulnerable youth throughout the year.
	This partnership reflects our belief that enabling frontline organizations to operate effectively is one of the most impactful forms of CSR investment.





December 2025 — Flood Relief Response

Dec 2025 Rs.3,150,000	**COMPREHENSIVE MULTI-STAKEHOLDER FLOOD RELIEF** Disaster Relief & Resilience | Education | Community Restoration
	In a coordinated effort with the Sri Lanka Army, delivered essential aid directly to 300 families facing displacement and crisis.
	Contributed to the Chamber of Commerce's national relief fund, bolstering a coordinated nationwide network of assistance.
	Provided books and stationery to students in Ruwanwella, ensuring uninterrupted access to education in the aftermath of flooding.
	Through our contribution to Sri Sambodhi, supported deep-rooted recovery efforts in the most devastated communities.
	This was our largest single investment of the year, reflecting the scale of the crisis and our determination to respond meaningfully.





CSR Review









January 2026 — Leprosy Hospital, Hendala

Jan 2026 Rs.100,000	**SANITATION INFRASTRUCTURE IMPROVEMENT** Healthcare | Community Welfare | Dignity & Inclusion
	Contributed to a community initiative at the Leprosy Hospital in Hendala focused on improving sanitation for female patients.
	Funded the construction of toilet facilities in the ladies' ward, addressing a basic but critical need for dignity and hygiene.
	Patients at the Leprosy Hospital represent one of Sri Lanka's most marginalised communities; this initiative affirms that every person deserves safe and dignified facilities.
	The project demonstrates that even targeted investments can create profound improvements in quality of life.







February 2026 — District General Hospital, Chilaw

Feb 2026 Rs.3,961,220	**FULL RESTORATION OF ENT & ACOUSTIC HEALTHCARE SERVICES** Healthcare | Disaster Recovery | Medical Infrastructure
	Fully restored tympanometry services and soundproof acoustic testing facilities at the District General Hospital, Chilaw.
	Procured otoscopes and supporting diagnostic equipment following severe damage caused by the Ditwah floods.
	This project restored critical ENT diagnostic capacity for patients in the North Western Province who had no alternative access to these services.
	This was the single largest monetary investment of FY 2025/2026, reflecting the high cost and high impact of restoring essential medical infrastructure.
	The restoration ensures continuity of specialized healthcare for thousands of patients who depend on this facility annually.



FINANCIAL SUMMARY

The table below provides a comprehensive overview of all CSR expenditure during the financial year 2025/2026.

Period	Initiative	Investment	Focus Area
May 2025	Nest Nice Community Trust – Standing Fans	Rs.120,000	Women Empowerment
Sep 2025	Dimbulana Mahawelisinghapura Primary School – Library & Playground	Rs.920,000	Education
Oct 2025	Emerge Lanka Foundation – Annual Rent & Utilities	Rs.750,000	Survivor Support
Dec 2025	Flood Relief – Multi-pronged Response	Rs.3,150,000	Disaster Relief
Jan 2026	Leprosy Hospital Hendala – Sanitation Facilities	Rs.100,000	Healthcare
Feb 2026	District General Hospital Chilaw – ENT Services	Rs.3,961,220	Healthcare
TOTAL MONETARY INVESTMENT		Rs.9,001,220	

Note: The total monetary investment of Rs.9,001,220 reflects direct financial disbursements only.

LOOKING FORWARD: OUR COMMITMENTS FOR FY 2026/2027

Building on the momentum of this year, we are committed to deepening and expanding our CSR impact in the year ahead.

We believe that the most enduring measure of a company's success is the breadth and depth of its positive impact on the world around it. The work documented in this report is both a record of achievement and a foundation to build upon.

- Education Support: We will continue to award five scholarships to deserving schoolchildren in memory of the late Dr. Wickrema Weerasooria, supporting access to education and nurturing future potential.
- Environmental Initiative: As part of our environmental responsibility, we are planning a beach clean-up initiative at Panadura Beach in the first quarter of 26/27, contributing to the preservation of our coastal ecosystem.



Unlocking Tomorrow

The ultimate measure of our success is the future we help secure. With quiet confidence, we remain dedicated to creating and delivering consistent value over time to our stakeholders.


STATUS:
OPEN

Enterprise Risk Management

"Our proactive approach to identifying, assessing, and mitigating risks allows us to navigate an evolving market landscape while safeguarding the interests of our stakeholders."

Risk Management is a fundamental component of WealthTrust Securities PLC's business model and decision-making framework. As a Primary Dealer operating within Sri Lanka's Government Securities market, the Company is exposed to a range of market, funding, liquidity and operational risks that arise from its trading, investment and financing activities. The Company adopts a proactive approach to risk management, integrating risk considerations into daily business operations, portfolio management and strategic decision-making. This approach enables WealthTrust to balance risk and return while safeguarding capital, maintaining regulatory compliance and supporting sustainable value creation.



RISK GOVERNANCE FRAMEWORK



Our Risk Appetite is governed by quantitative thresholds reviewed monthly by the Risk Management Committee (RMC) and operationalized by the Asset and Liability Committee (ALCO).

WealthTrust employs a Three Lines of Defence model to manage risk across the organisation.

FIRST LINE OF DEFENCE

Business and operational functions are responsible for identifying, assessing and managing risks arising from their day-to-day activities while operating within approved limits and policies.

SECOND LINE OF DEFENCE

Independent risk management and compliance functions provide oversight, monitor risk exposures and ensure adherence to internal policies, regulatory requirements and approved risk parameters.

THIRD LINE OF DEFENCE

This is the Internal Audit Function of the company. Evaluates the design and effectiveness of the organization's risk management and internal controls.

Enterprise Risk Management

RISK MANAGEMENT PROCESS



Risk Identification	Pinpoint and document all potential events that could adversely affect the organization (e.g., cyber threats, market changes, or operational failures).
Risk Analysis and Assessment	Evaluate the identified risks to understand their magnitude and probability.
Risk Response and Mitigation	Develop and deploy strategies to minimize or eliminate the risks that exceed the organization's acceptable risk appetite.
Monitor and Review	Risk management is not a one-time activity; threats constantly evolve.
Communication and Governance	Ensure that risk posture and framework performance are reported to the right stakeholders.

INTEGRATING RISK INTO TRADING DECISIONS

Risk management is embedded within the Company's trading and investment processes through a combination of quantitative analysis, portfolio monitoring and governance controls.

Key risk assessment tools include:

- Daily mark-to-market valuation of investment portfolios.
- PVBP (Price Value of a Basis Point) analysis and stress testing.
- Monitoring of counterparty concentrations and collateral buffers.
- Review of trading limit breaches approval mechanisms.
- Scenario analysis and portfolio sensitivity assessments.

These measures enable Management to assess the potential impact of changing market conditions and support informed investment and trading decisions.

BALANCING RISK AND RETURN

The Company seeks to achieve an appropriate balance between risk and return through disciplined portfolio management and continuous monitoring of market developments.

Risk-adjusted decision-making is supported through:

- Continuous monitoring of portfolio performance.
- Analysis of monetary policy developments and interest rate movements.
- Daily portfolio valuation.
- Stress testing and scenario analysis.
- Application of concentration limits.
- Cut-loss and stop-loss mechanisms.
- Maintenance of collateral and haircut buffers.
- Active management of bidding strategies in primary auctions.

This disciplined approach supports capital preservation while enabling the Company to capitalise on opportunities within the Government Securities market.

RISK CONTROL ENVIRONMENT

The Company maintains a comprehensive system of controls designed to manage risk exposures and strengthen operational resilience.

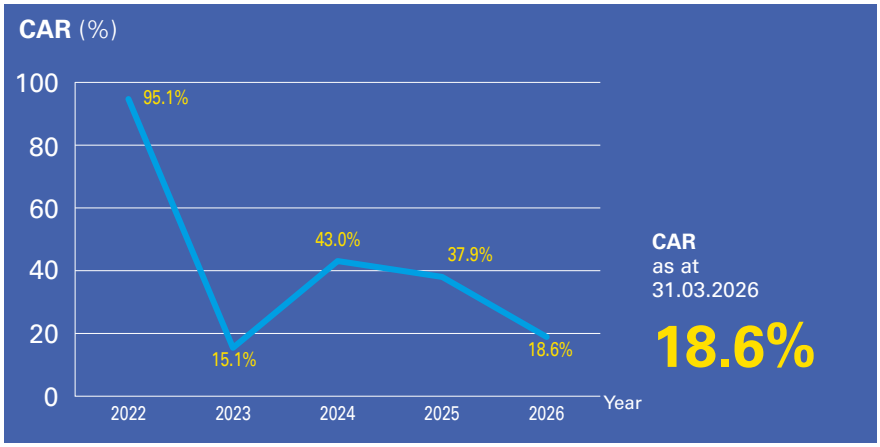
Key controls include:

- Counterparty limits for repo investments.
- Auction bidding limits.
- Approval authority limits.
- Segregation of duties.
- Segregation of client and Company funds.
- Enhanced Due Diligence (EDD) and Customer Due Diligence (CDD) procedures.
- Inventory volume limits.
- Haircut buffers on secured transactions.
- Cut-loss and stop-loss limits.
- Restrictions on cash transactions.

These controls support prudent risk-taking while ensuring compliance with internal policies and regulatory requirements.

RISK AND SOLVENCY ASSESSMENT

The Company remains fully compliant with the capital adequacy requirements stipulated by the Central Bank of Sri Lanka (CBSL). In line with regulatory expectations, the Company consistently maintains a Capital Adequacy Ratio (CAR) well above the mandatory minimum of 10%, ensuring a robust financial buffer to absorb potential adverse shocks. Furthermore, the CAR continues to remain comfortably above the Central Bank of Sri Lanka's supervisory intervention threshold of 10%. By consistently maintaining this position across all reporting periods, the Company avoids the triggers for enhanced regulatory scrutiny, sustained performance that underscores its robust capital foundation and disciplined financial management. To safeguard this resilience, WTS employs rigorous capital monitoring practices, including regular sensitivity analyses and stress testing against key risk exposures. The insights from these assessments are continuously evaluated against defined risk appetite and tolerance levels, enabling proactive capital management and ensuring the Company remains well-positioned to withstand adverse economic conditions.



RISK LANDSCAPE OF WEALTHTRUST

The Company adopts a proactive and structured approach to identifying and managing risks across its operations. The risk directory presented below outlines the key risks and opportunities identified, alongside the corresponding response strategies implemented to mitigate potential impacts and support sustainable business performance.

Our enterprise risk landscape encompasses risks such as market related risks interest rate, liquidity and credit risks as well as an evolving range of emerging risks. These include rapid technological advancements, data security and privacy threats, and Money Laundering & Terrorist Financing risks, which are becoming increasingly significant and dynamic. While these emerging risks have not yet materially affected the Company, we remain vigilant regarding their potential implications. Continuous monitoring of both local and global developments ensures we identify underlying issues early, safeguarding long-term value creation.

CORE RISK PILLARS BREAKDOWNS

MARKET RISK

Stems from macro financial movements. This captures Interest Rate Risk, Liquidity Risk, Credit Risk and Counterparty Risks asset-liability mismatches.

Interest Rate Risk

Interest rate risk encompasses the potential for unexpected market fluctuations that could adversely affect the Company's financial outlook. To mitigate this exposure, the Company has established robust risk thresholds that align directly

Enterprise Risk Management

with its broader risk appetite and capital preservation goals.

How We Manage

- Forecast interest rate movements
- Stress analysis & Modelling using different interest rate scenarios
- Internal cut loss limits

Liquidity Risk

Liquidity risk represents the potential inability to meet financial obligations as they fall due, or to do so only at an excessive cost. The cornerstone of the Company's liquidity risk management is a comprehensive, Board-approved trading policy. This policy enforces strict operational limits, single-entity exposures, stop-loss limits, and maximum holding periods etc.

How We Manage

- Using various contingent funding lines
- Close monitoring on the securities lodged for borrowings and settlements

To ensure continuous compliance, all key liquidity indicators are monitored daily by the Middle Office and escalated to the Risk Management Committee on a monthly basis. Furthermore, a robust liquidity contingency plan is maintained to proactively safeguard the Company against unexpected capital shortfalls.

CREDIT RISK

Arises from counterparty failure. It encompasses borrower Default Risk, counterparty settlement failures, concentration risks, and reinsurance defaults

Counterparty Risk

Counterparty risk arises from the potential that a transaction partner will fail to honor their contractual obligations, leaving WTS short of either cash or securities on the settlement date. To mitigate this exposure, senior management establishes strict Counterparty limits. These limits are structured and maintained in strict accordance with framework guidelines recommended by the Board of Directors.

How We manage

- Monitoring of Lending to counterparties
- Reporting of any limit breaches and obtaining prior approval

OPERATIONAL RISK

Human Resource Risk

Human resource risk stems from the potential inability of personnel to collaborate effectively or fulfill their operational duties, impacting organizational performance. To mitigate this exposure, WTS utilizes a robust Human Capital Development model. This model fosters an engaging workplace culture, providing challenging professional experiences and structured pathways for long-term career progression.

How We Manage

- Continuous professional development
- Well-structured performance evaluation
- Providing equal opportunities
- Open and friendly work culture

Cybersecurity & IT Resilience

With the expansion of our digital bidding portal, we have upgraded our perimeter defense systems and regular penetration testing protocols. Data redundancy is maintained through real-time hot backups at an offsite disaster recovery facility.

How We Manage

- Continuous training and awareness to staff on IT security and cyber threats
- Continuous updates on Firewalls and application
- Audits on Vulnerability Tests

REGULATORY AND COMPLIANCE RISK

The Risk and Compliance unit continuously monitors updates to pertinent regulatory guidelines and circulars issued by the Central Bank of Sri Lanka, Securities and Exchange Commission and Colombo Stock Exchange. To ensure alignment with industry best practices, internal process manuals undergo regular reviews and updates. The Board of Directors receives quarterly compliance reports, and any instances of non-compliance are promptly reported to the respective regulators alongside recommended remedial actions for assessment.

How We Manage

- Continuous monitoring of regulatory pipelines to preemptively adjust internal

policies before compliance deadlines

- Submission of comprehensive quarterly compliance reviews to the Board of Directors, ensuring senior-level visibility into our regulatory posture

REPUTATIONAL RISKS

Reputational risk encompasses the potential erosion of the Company's brand equity and public image, which can adversely affect relationships with clients, investors, and other key stakeholders. Recognizing that preserving trust is vital to long-term business continuity, the Company has established robust oversight frameworks and proactive communication protocols to effectively mitigate these risks.

- Through a multi-layered governance framework that prioritizes corporate transparency, ethical conduct, and strict compliance baseline execution.
- By enforcing a zero-tolerance policy toward regulatory breaches

STRATEGIC RISK

Strategic risk arises from potential deviations between the Company's actual performance and the objectives outlined in its strategic business plans, driven by an evolving macroeconomic landscape or the outcomes of strategic decisions. To mitigate this risk, the Board of Directors of WTS convenes quarterly for dedicated sessions focused on strategy execution, financial performance, and integrated risk management. Supplementing this, the Management Committee and the Board maintain continuous oversight of strategic implementations, proactively monitoring the business environment to deploy swift corrective actions when necessary.

How We Manage

- Quarterly strategy reviews by the BOD
- The ALCO continuously analyzes macroeconomic indicators, central bank policy signals, and regulatory updates to identify shifts that require business model adaptations

MACROECONOMIC RISK

Macroeconomic risk refers to the vulnerability of the Company's financial position to shifts in broader economic indicators such as GDP growth, headline inflation, sovereign debt dynamics, and monetary policy changes. As a standalone, non-bank primary dealer, our business model is uniquely exposed to these variables, as they directly dictate the secondary market yield curve and domestic money market liquidity.

Amid the ongoing macroeconomic stabilization and robust credit expansion in the domestic market, sudden shifts in systemic liquidity or fiscal targets can rapidly compress trading spreads and increase funding volatility. The Company actively mitigates macro-driven shocks by continuously monitoring Central Bank of Sri Lanka (CBSL) policy signals, managing inventory duration to minimize marked-to-market valuation hits, and diversifying our institutional repurchase agreement (Repo) funding base.

How We Manage

- Continuously assess the impact of macro-economic shocks that could have an impact on our portfolio
- Forecast the patterns and trends of macro-economic factors

EMERGING RISKS

Information Security and cyber risk

information security and cyber risk present the potential for financial loss, operational disruption, or reputational damage resulting from the compromise of confidentiality, integrity, or availability of our digital systems and proprietary transaction data. As a non-bank primary dealer, our operational core depends on uncompromised access to central bank settlement systems, interbank repo platforms, and electronic trading infrastructure.

The Company continuously refines its technological posture. Our defense architecture is anchored on robust endpoint protection, encrypted transmission of trading mandates, and strict segregation of user privileges. To ensure institutional resilience, the Company maintains structured disaster recovery (DR) protocols, runs periodic vulnerability assessments, and conducts regular employee security awareness programs to proactively counter emerging threats like ransomware, phishing, and supply chain vulnerabilities.

Data Breach and Privacy Risk

Data breach and privacy risk refers to the potential for financial penalties, operational disruption, and severe reputational damage resulting from unauthorized access, leakage, or mishandling of confidential institutional and client information. As a non-bank primary dealer, we manage sensitive financial profiles,

Enterprise Risk Management

corporate repo transaction histories, and proprietary auction bidding records.

The Company is fully committed to compliance with Sri Lanka's Personal Data Protection Act (PDPA), No. 9 of 2022. In accordance with the mandates of the Data Protection Authority (DPA), we enforce strict "Data Controller" obligations. We mitigate this risk by embedding data protection into our operational workflows, utilizing advanced encryption for data at rest and in transit, and implementing strict role-based access controls across our trading and back-office repositories. Furthermore, data processing agreements with market counterparties and external vendors are routinely vetted to ensure absolute confidentiality and compliance with national privacy baselines.

Technological Evolution Risk

This risk stems from the potential inability to align our internal software and systems with the accelerating digital transformation of the domestic fixed-income market. Given our reliance on high-volume transactions, seamless technical connectivity is fundamental to maintaining daily liquidity and meeting settlement deadlines.

The Company manages this exposure through regular technical audits, system scalability assessments, and an agile IT capital expenditures framework. This continuous technical refinement ensures full compatibility with regulatory platforms while boosting overall operational resilience.

Money Laundering and Terrorist Financing Risk

Money Laundering, Terrorist Financing, and Proliferation Financing (ML/TF/PF) risk represents the exposure to legal sanctions, financial penalties, and critical reputational damage if the Company's trading platforms are inadvertently utilized to process or disguise illicit funds. As a specialized primary dealer, our risk perimeter focuses on high-value corporate counterparties, complex institutional structures, and cross-border fund flows.

Operating under the strict purview of the Financial Intelligence Unit (FIU) of Sri Lanka and in absolute compliance with the Financial Transactions Reporting Act (FTRA), No. 6 of 2006, the Company enforces a zero-tolerance AML/CFT control framework. Grounded in the findings of the latest National Risk Assessment (NRA 2024/25) and aligned with international FATF standards under review for the 2026 Asia/Pacific Group (APG) Mutual Evaluation, we mandate comprehensive Customer Due Diligence (CDD) and Enhanced Due Diligence (EDD) protocols.

We systematically unravel complex legal entities to identify ultimate Beneficial Owners, enforce real-time screening against local and global automated sanctions lists, and verify Politically Exposed Persons (PEPs). All suspicion indicators are captured via structured transaction monitoring, with suspicious activities securely escalated to the FIU within statutory windows.

RISK MONITORING AND MITIGATION

The Company continuously monitors risk exposures through a structured reporting framework that supports timely decision-making and oversight.

Risk monitoring activities include:

- Portfolio stress testing.
- PVBP and scenario analysis.
- Counterparty exposure monitoring.
- Investment and bidding limit reviews.
- Loss limit monitoring.
- Regular reporting to the Risk Management Committee and Board of Directors.

Risk mitigation measures include automated controls, delegated approval limits, collateral buffers, stop-loss mechanisms and ongoing portfolio valuation reviews.

The Company's risk profile is reviewed regularly and adjusted where necessary to reflect prevailing market conditions and emerging risk considerations.

MAINTAINING RESILIENCE

WealthTrust recognises that effective risk management is essential to protecting stakeholder interests and maintaining long-term sustainability. Through a disciplined governance framework, robust controls and continuous monitoring of market conditions, the Company remains committed to managing risks responsibly while supporting growth and value creation.

Corporate Governance

CHAIRPERSON'S STATEMENT ON CORPORATE GOVERNANCE

Embracing Trust, Transparency and Resilience

In an evolving economic landscape, robust corporate governance is not merely a regulatory obligation; it is the cornerstone of our financial stability, risk management architecture, and long-term value creation. As a listed Non-Bank Primary Dealer, our responsibility extends beyond our shareholders to the broader financial system, the Central Bank of Sri Lanka and the Public Debt Management Office (PDMO) under Ministry of Finance. We recognize that maintaining the highest standards of integrity and transparency is vital to sustaining market confidence and supporting the national debt market.

Governance Attitude

For WealthTrust Securities PLC, corporate governance is not a passive box-ticking exercise; it is an active management philosophy. Our governance attitude is defined by proactive accountability, continuous improvement, and a commitment to transparency that goes beyond the letter of the law to embrace its spirit. The Board believes that an uncompromising governance posture is a competitive advantage that protects investor capital, minimizes systemic risk, and stabilizes our earnings in volatile market conditions. We view strong oversight as an enabler of sustainable business growth rather than a constraint on enterprise.

Our Governance Structure

Our governance structure is designed to provide robust checks and balances while fostering agile decision-making. The Board comprises an appropriate balance of Executive, Non-Executive, and Independent Non-Executive Directors, ensuring that no single individual or small group can dominate proceedings. The Board is effectively supported by a mix of five mandatory and specialized sub-committees.

Risk Management

Given our specialized role as a Primary Dealer, the Board places paramount importance on risk oversight. The Risk Management Committee (RMC) works in tandem with our Asset-Liability Management Committee (ALCO) to continuously monitor our risk profile.

Through a formalized risk appetite framework, the Board closely monitors:

- **Market & Interest Rate Risk:** Managing portfolio duration and yield-curve exposures against macroeconomic shifts.
- **Liquidity Risk:** Maintaining a highly liquid buffer to meet settlement obligations under both normal and stressed conditions.
- **Credit & Counterparty Risk:** Stringently vetting institutional counterparties in repo and secondary market transactions.

Culture and Ethics

A governance framework is only as strong as the culture that practices it. The Board fosters a corporate culture rooted in integrity, professionalism, and ethical execution. Our formalized Code of Conduct binds every employee, from the boardroom to all the staff.

Furthermore, our Whistleblowing Policy provides a secure, confidential channel for employees to report deviations from our ethical standards without fear of reprisal. We continuously invest in training programs to ensure that anti-money laundering (AML), countering the financing of terrorism (CFT), and market malpractice guidelines are deeply understood across the organization.

Engagement with Stakeholders

We understand that our long-term success is intrinsically linked to how well we listen to and communicate with our diverse stakeholder base.

- **Shareholders:** We maintain open channels via timely disclosures on the CSE and transparent financial reporting,
- **Regulatory and Market Authorities (CBSL, PDMO, SEC, CSE):** We engage in proactive, transparent dialogue, participating in industry consultations and ensuring sound compliance reporting.
- **Clients & Counterparties:** We prioritize market liquidity, fair pricing, and operational excellence to remain a preferred partner in fixed-income securities.

Corporate Governance

Sustainability

As the financial services sector shifts toward sustainable finance, the Board is actively integrating Environmental, Social, and Governance (ESG) considerations into our long-term strategy. While our direct ecological footprint is minimal, our indirect impact is meaningful.

We recognize that long-term sustainability is driven by the strength of our people, processes, and contribution to the broader financial ecosystem. We continue to invest in continuous professional development, leadership development, succession planning and employee well-being while fostering a merit-based and inclusive workplace culture. At the same time, we are advancing our digital transformation agenda through the automation of workflows, reduced reliance on physical documentation, and enhancements to cybersecurity and data protection. As a Primary Dealer, we also contribute to the sustainable development of Sri Lanka's capital markets by supporting an efficient government securities market and facilitating effective price discovery.

Regulatory Compliance

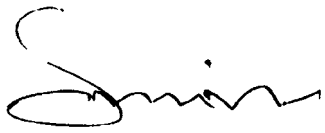
Operating in a highly regulated environment, we maintain a zero-tolerance policy toward non-compliance. Throughout the financial year, the Company remained committed to complying with the regulations issued by Central Bank of Sri Lanka, Securities & Exchange Commission of Sri Lanka, and Listing rules of CSE, while continuing to strengthen its compliance and monitoring processes.

Looking Ahead

As we navigate the complexities of the financial markets, the Board remains deeply committed to evolving our governance practices in line with local regulations and international best practices. We believe that a culture of strong governance will remain our competitive advantage, driving sustainable growth and ensuring that the company remains a trusted and resilient partner in the Sri Lankan capital markets.

I wish to extend my sincere gratitude to my fellow Board members for their invaluable counsel, to the management team and employees for their unwavering commitment to ethical execution, and to our regulatory and market authorities, Central Bank of Sri Lanka, Public Debt Management Office under the ministry of Finance, Securities and Exchange Commission, and Colombo Stock Exchange for their continuous guidance.

Finally, I thank our shareholders, for your continued trust and confidence in us.



W S Weerasooria
Chairperson

13 July 2026

APPROACH TO CORPORATE GOVERNANCE

At WealthTrust Securities PLC, effective corporate governance serves as the foundation for responsible business conduct, sound risk management and sustainable value creation. As a licensed Primary Dealer operating within Sri Lanka's financial system, the Company recognises the importance of maintaining high standards of accountability, transparency and ethical conduct in all aspects of its operations.

The Board of Directors is committed to ensuring that the Company operates in accordance with applicable laws, regulations and best practices while safeguarding the interests of shareholders and other stakeholders. Through a robust governance framework, clear oversight mechanisms and a culture of compliance, the Board seeks to promote long-term stability, resilience and sustainable growth.

The Board recognises that good governance extends beyond regulatory compliance and seeks to embed these principles throughout the organisation's culture, decision-making processes and business practices.

KEY CORPORATE GOVERNANCE HIGHLIGHTS FOR THE FINANCIAL YEAR

1. **Rebalance of Board Sub Committee Compositions**
2. **Optimal Board Structure**
3. **Improvements to the AML CFT related processes**
4. **Policy Frameworks and developing core governance policies**
5. **Proactive approach to Personal Data Protection Act**
6. **Introduction of Mandatory requirements for the disclosure and maintenance of beneficial ownership information as per the Companies Act (Amendment) No. 12 of 2025**

GOVERNANCE FRAMEWORK

The Company's governance framework provides the structure through which strategic objectives are established, performance is monitored, risks are managed and accountability is maintained.

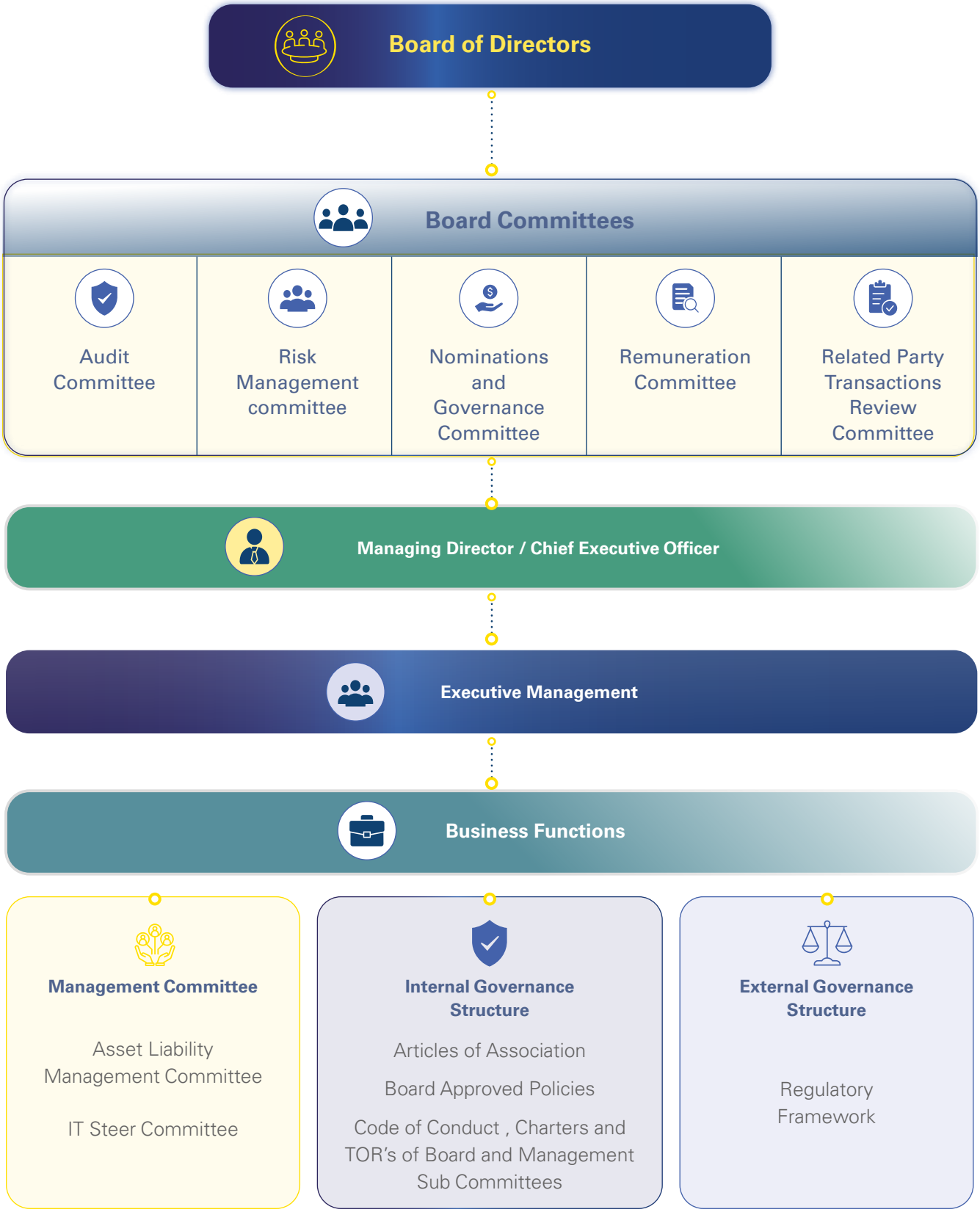
The framework is designed to facilitate the below:

- Support long-term value creation.
- Promote effective oversight and decision-making.
- Strengthen risk management and internal control systems.
- Ensure regulatory compliance.
- Safeguard stakeholder interests.
- Foster ethical conduct and responsible business practices.

The Board retains overall responsibility for governance while delegating specific responsibilities to Board Committees and Executive Management.

Corporate Governance

GOVERNANCE STRUCTURE



The Board is supported by independent assurance functions including Compliance, Risk Management and Internal Audit.

CORPORATE GOVERNANCE POLICIES

The Company has established policies and procedures to support effective governance and compliance with applicable regulatory requirements.

The following governance policies were in effect during the year:

1	Key Internal Policy Documents	15	Policy on Corporate Disclosures
2	Articles of Association	16	Policy on Whistleblowing
3	Customer Charter	17	Policy on Anti-Bribery and Corruption
4	Compliance Charter	18	Risk Management Policy
5	Code of Conduct	19	AML CFT Policy
6	Policy on the matters relating to the Board of Directors	20	Data Privacy Policy
7	Policy on Board Committees	21	Dividend Policy
8	Policy on Corporate Governance, Nominations and Re-election	22	Conflict of Interest Policy
9	Policy on Remuneration	23	Contingency Funding Policy
10	Policy on Internal Code of Business conduct and Ethics for all Directors and Employees	24	Complaints Resolution Policy
11	Policy on Risk management and Internal controls	25	HR Policy Documents
12	Policy on Relations with Shareholders and Investors	26	IT Policy Documents
13	Policy on Environmental, Social and Governance Sustainability	27	Tolerance Limit Policy
14	Policy on Control and Management of Company Assets and Shareholder Investments	28	Outsourcing Policy

Details of the mandatory policies for Listed Entities are available on the Company's website https://wealthtrust.lk

Corporate Governance

INTERNAL GOVERNANCE STRUCTURE

Our internal governance structure is designed to cascade strategic oversight seamlessly into daily operational execution, ensuring robust checks and balances across our primary dealing operations. At the apex, the Board of Directors provides ultimate stewardship, supported by specialized board sub-committees including the Board Risk Management Committee (RMC) and the Audit Committee which maintain dedicated oversight over regulatory compliance and risk exposure. This high-level direction is translated into action by the Executive Management Team, which implements operational policies, trading limits, and ethical codes of conduct across the business. By interlocking these layers of accountability, we ensure that every investment decision and market-making activity is executed within a well-defined, transparent, and legally compliant framework. Key Aspects covered,

1. The Board of Directors
2. Board Composition and Stewardship
3. Board Skills and Diversity
4. Board Responsibilities

The Board of Directors

The Board of Directors is responsible for providing strategic leadership and overseeing the Company's operations, governance framework, risk management practices and financial performance. Please refer Pages 16 to 19 for Board profiles.

The composition of the Board ensures optimal independence, a balance of diverse perspectives, and robust technical expertise, specifically considering skills in fixed income markets, financial risk management, and regulatory compliance alongside macro-business acumen and academic qualifications. Appointed by the Shareholders, the Board carries ultimate responsibility and accountability for the financial performance, risk parameters, and overall affairs of the Company. In driving long-term sustainability, the Board plays a pivotal role in fostering an institutional culture of transparent corporate governance, providing investors, repo counterparties, and regulators with a high degree of confidence that the Company is managed effectively. In executing their stewardship, Directors strictly comply with applicable statutory laws, the internal Code of Conduct, the prudential directions issued by the Central Bank of Sri Lanka (CBSL) for Primary Dealers, and the mandatory governance requirements specified in Rule 9.5.1 of the Listing Rules of the Colombo Stock Exchange.

All Directors are appointed by the Shareholders and bear ultimate accountability for the strategic performance, risk boundaries, and governance standards of the Company. Every member of the Board satisfies the stringent "Fit and Proper" criteria mandated by both the CBSL and the Companies Act No. 07 of 2007, ensuring that the stewardship of WealthTrust Securities PLC remains anchored in high integrity, professional competence, and agile governance

As at 31 March 2026, the Board comprised seven Directors representing a balance of executive, non-executive and independent perspectives.

Board Composition	Number
Non-Independent Executive Director	1
Non-Independent Non-Executive Directors	3
Independent Non-Executive Directors	3
Total Directors	7

No Alternate Directors were appointed during the year.

BOARD SKILLS AND EXPERIENCE MATRIX

The Board collectively possesses extensive expertise across a diverse range of disciplines relevant to the Company's business and strategic objectives.



SEGREGATION OF ROLE OF CHAIRPERSON & CEO

The roles of the Chairperson and the Chief Executive Officer (CEO) are strictly segregated, distinct, and clearly defined to ensure a balance of power, increased accountability, and greater capacity of the Board for independent decision-making.

CHAIRPERSON

The Board is headed by Mr. W S Weerasooria, a Non-Executive Director. The Chairperson's primary role is to provide leadership to the Board, ensure its effective functioning, foster a culture of open debate, and maintain rigorous oversight of the Company's strategic direction. To preserve absolute independent oversight, the Chairperson does not engage in the day-to-day operations of the Company and does not serve as the Chair of any of the four mandatory Board Sub-Committees.

CEO

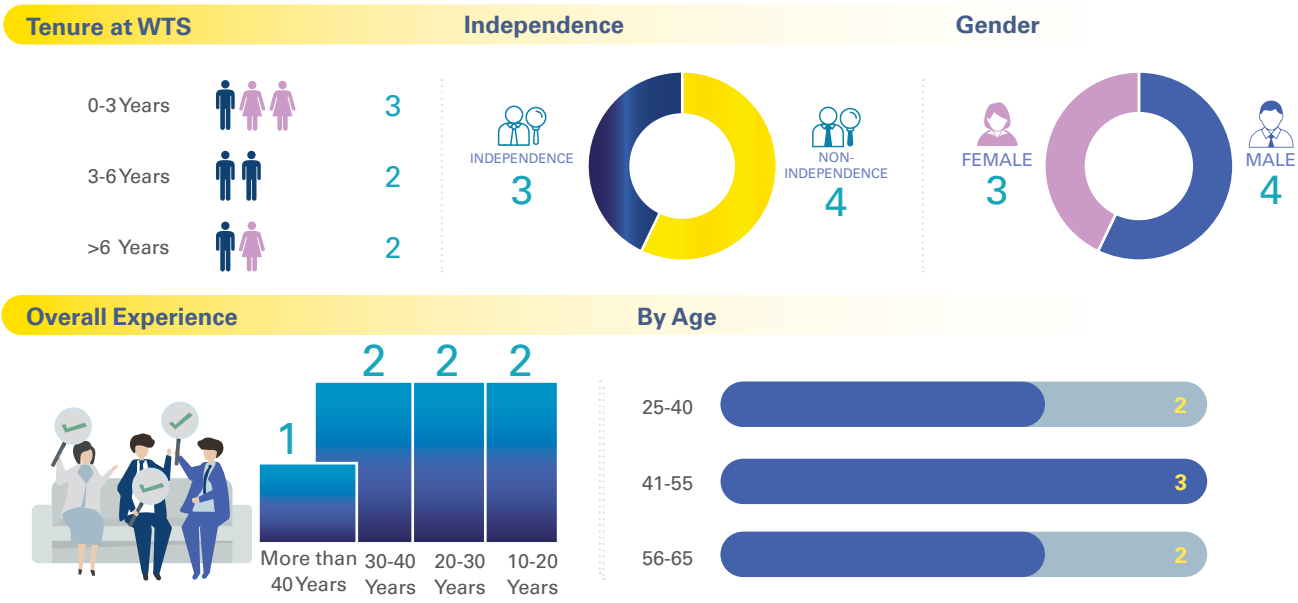
Executive management is led by the Managing Director / CEO, Mr. R R Gomez. The CEO is vested with the responsibility of managing the day-to-day business operations of the Company, implementing the strategic plans approved by the Board, and leading the executive management team in line with the prescribed risk boundaries and prudential limits.

BOARD DIVERSITY

The Board recognises that diversity contributes significantly to effective governance, balanced decision-making and long-term organisational resilience. In maintaining an effective Board, consideration is given to ensuring an appropriate mix of skills, experience, professional backgrounds and perspectives that support constructive challenge and informed decision-making.

The Board seeks to achieve an appropriate balance across a range of diversity attributes, including professional expertise, industry experience, gender, age, educational background and independence of thought. This diversity of perspectives enhances the Board's ability to evaluate opportunities and risks, respond to evolving business and regulatory environments, and discharge its responsibilities effectively in the best interests of the Company and its stakeholders.

Corporate Governance



ASSESSMENT OF DIRECTOR INDEPENDENCE

The Board has established procedures to assess and determine the independence of Independent Non-Executive Directors in accordance with the requirements of the Listing Rules of the Colombo Stock Exchange.

Independent Directors submit annual declarations confirming their independence and the Board evaluates such declarations against the prescribed independence criteria.

The Board is satisfied that the Independent Directors exercise objective judgement and contribute constructively to Board deliberations and decision-making.

Compliance of Independent Non-Executive Directors in terms of their interest in business, is as follows.

Director	Employment in the WTS	Close Family Member is a Director or CEO	Material Business Relationship	Carrying not less than 10% of Voting Rights	Continuously served for more than nine years	Director/ Shareholder in another Entity	Business Connection	Age not Above seventy (70) years
Ms. S Gnanapragasam	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Mr. T A B Speldewinde	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Ms. S M Jayatunge	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant

(i) Has not been employed by WTS during the period of three (3) years immediately preceding appointment as Director.

(ii) Does not have any close family member/s who is a Director and/or CEO in the Listed Entity.

(iii) Currently has no material business relationship with the Listed Entity directly or indirectly, nor had any such relationship during the period of three (3) years immediately preceding appointment as a Director.

(iv) Does not have a significant shareholding in the Listed Entity (shareholding carrying ten per-centum (10%) or more of voting rights in the Listed Entity).

(v) Has not served on the Board of the Listed Entity for an aggregate period of nine (9) years from the date of the first appointment.

(vi) Not employed in another company or business in which majority of the other Directors of the Listed Entity are employed or are Directors; or majority of the other Directors of the Listed Entity have a significant shareholding or material business relationship; or such company/ business has a significant shareholding in the Listed Entity or with which the Listed Entity has a business connection.

(vii) Not a Director of another company in which majority of the other Directors of the Listed Entity are employed or are Directors; or such company has a business connection in the Listed Entity or a significant shareholding.

(viii) Does not have any material business relationship or a significant shareholding in another company, in which majority of the other Directors of the Listed Entity are employed or are Directors; and/or which has a business connection with the Listed Entity or significant shareholding in the same and/or where the core line of business of such company is in direct conflict with the line of business of the Listed Entity.

(ix) Is below seventy (70) years of age, unless Nominations and Governance Committee recommends the appointment, the Board of Directors approves the recommendation and Board approval is affirmed by passing a resolution through majority vote of public shareholders at a General Meeting.

BOARD LEADERSHIP AND RESPONSIBILITIES

The Board is responsible for:

- Establishing the Company's strategic direction.
- Approving key policies and governance frameworks.
- Monitoring financial and operational performance.
- Overseeing risk management and internal control systems.
- Ensuring compliance with applicable regulatory requirements.
- Promoting ethical business conduct and accountability.
- Safeguarding stakeholder interests and long-term value creation.

The Board met six times during the financial year ended 31 March 2026 and maintained a high level of engagement in overseeing the affairs of the Company.

BOARD ACTIVITIES DURING THE YEAR

The Board met six times during the financial year ended 31 March 2026.

Key matters deliberated by the Board during the year included:



Key matters deliberated by the Board during the year

Strategy and Business Performance

- Review of strategic objectives and business plans.
- Monitoring financial and operational performance.
- Review of market developments and business opportunities.

Risk Management and Compliance

- Review of risk management reports.
- Monitoring risk appetite and risk exposures.
- Review of regulatory developments and compliance obligations.

Governance and Board Matters

- Board and Committee composition.
- Director appointments and succession planning.
- Governance framework enhancements.

Financial Reporting

- Review and approval of quarterly and annual financial statements.
- Review of external audit findings.
- Monitoring capital adequacy and liquidity.

Corporate Governance

BOARD MEETING ATTENDANCE

Board Attendance during the financial year 2025/26

Board Member	Year of Appointment	Attendance
Mr. W S Weerasooria (Chairperson) Non-Independent, Non-Executive Director	2010	6/6
Mr. R R Gomez (Managing Director/Chief Executive Officer) Non-Independent, Executive Director	2021	6/6
Ms. A K Moonesinghe Non-Independent, Non-Executive Director	2020	6/6
Mr. T A B Speldewinde Independent, Non-Executive Director	2021	6/6
Ms. S Gnanapragasam Independent, Non-Executive Director	2024	6/6
Mr. B T De S Weerasooria Non-Independent, Non-Executive Director	2024	4/6
Ms. S M Jayatunge Independent, Non Executive Director (Appointed as a director w.e.f. 01.03.2026)	2026	1/6

KEY FOCUS AREAS OF THE BOARD MEETINGS

PERFORMANCE & STRATEGY

Portfolio Optimization

Review of Business Plan

Reviewed and approved long-term corporate growth plans

Operational Performance review against the budgets

FINANCE

Reviewed and approved the quarterly and annual financial statements

Evaluated the financial impact of corporate tax changes

Deliberated on the cost of funds and the stability of the repo borrowing book

COMPLIANCE & GOVERNANCE

Reviewed continuous compliance reports

Review CBSL Supervision Audit reports along with follow-ups

Evaluated the company's structural updates to ensure absolute alignment with the revised corporate governance frameworks

Assessed the findings of external and internal auditors

BOARD APPOINTMENTS

The Company maintains a formal, transparent and rigorous procedure for the appointment of new Directors. This process is governed by the Articles of Association of the Company, the Listing Rules of the Colombo Stock Exchange (CSE) and the statutory directions issued by the Central Bank of Sri Lanka.

The Nominations and Governance Committee carries primary responsibility for identifying, assessing, and recommending potential candidates to the Board.

- **Skill Matrix Alignment:** Candidates are evaluated against a structured skill matrix to ensure the Board maintains a diverse balance of competencies, with a specific focus on financial risk management, treasury operations and macro-business acumen.
- **Fit and Proper Assessment:** Prior to any formal appointment, all candidates are subjected to a stringent "Fit and Proper" assessment. This guarantees full compliance with the statutory criteria mandated by both the Companies Act No. 07 of 2007 and the fitness assessment criteria of the CBSL for Primary Dealers and regulations under Securities & Exchange Commission of Sri Lanka.
- **Immediate Disclosures:** In accordance with market regulations, any new appointment to the Board is immediately disseminated to the market via the CSE.

STATEMENT OF COMPLIANCE: FIT AND PROPER ASSESSMENT

In accordance with the statutory directives issued by the Central Bank of Sri Lanka for licensed Primary Dealers, the Companies Act No. 07 of 2007, and the Listing Rules of the Colombo Stock Exchange (CSE), the Board of Directors explicitly confirms that all existing Directors and Key Management Personnel (KMPs) fulfill the stringent "Fit and Proper" criteria.

The Nominations and Governance Committee conducts a rigorous annual evaluation of each Director and KMP, reviewing individual declarations across three core dimensions.

- Integrity, Honesty, and Reputation
- Competence, Capability, and Sound Judgment
- Financial Soundness

DIRECTORSHIP DETAILS OF THE BOARD MEMBERS

Subject to applicable Law, Directors shall hold no more than twenty (20) directorships in companies inclusive of the subsidiaries or associates of the Company. The following table illustrates the total number of Board seats held in other listed and unlisted companies by each of the Directors as at 31 March 2026.

DIRECTORSHIP DETAILS OF BOARD MEMBERS

Director	Total No of Directorships held in other companies	Number of Board seats held in other Listed Companies		Number of Board seats held in Unlisted Companies
		Executive	Non Executive	
Mr. W S Weerasooria	6		2	4
Mr. R R Gomez	-	-	-	-
Mr. T A B Speldewinde	9	-	8	1
Ms. S Gnanapragasam	2	-	1	1
Mr. B T De S Weerasooria	19	-	1	18
Ms. A K Moonesinghe	3	-	2	1
Ms. S M Jayatunge	3	-	2	1

Corporate Governance

DIRECTORSHIPS IN LISTED AND UNLISTED COMPANIES AS AT 31.03.2026

Director	Board seats held in other Listed Companies		Board Seats Held in Other Unlisted Companies
	Executive	Non Executive	
Mr. W S Weerasooria	-	Three Acre Farms PLC	Genesiis Software (Pvt) Ltd
		Ceylon Grain Elevators PLC	Ceylon Agro Industries (Pvt) Ltd
			Finco Holdings (Pvt) Ltd
			Finco Technologies (Pvt) Ltd
Mr R R Gomez	-	-	-
Mr. T A B Speldewinde	-	The Kingsbury PLC	Contemporary Ceylon (Pvt) Ltd
		Horana Plantation PLC	
		Hayleys PLC	
		Haycarb PLC	
		Hayleys Fabric PLC	
		Dipped Products PLC	
		Ceylon Grain Elevators PLC	
		Three Acre Farms PLC	
Ms. S Gnanapragasam		Cargills Bank PLC	Vision Fund Lanka (Pvt) Ltd
Mr. B T De S Weerasooria		Kelani Tyres PLC	Widac Commercial Interiors (Pvt) Ltd
			Finco Holdings (Pvt) Ltd
			Alpha Tours (Private) Ltd
			Associated Resort Developers (Pvt) Ltd
			Jungle Beach Resort (Pvt) Ltd
			Uga Escapes (Pvt) Ltd
			Uga Escapes Colombo (Pvt) Ltd
			Uga Escapes Hatton (Pvt) Ltd
			Uga Escapes Management (Pvt) Ltd
			Uga Escapes Negombo (Pvt) Ltd
			Uga Escapes Sigiriya (Pvt) Ltd
			Uga Escapes Yala (Pvt) Ltd
			Ulagalla Walawwa Resort (Pvt) Ltd
			Yala Holiday Resorts (Pvt) Ltd
			Finco Trading (Pvt) Ltd
			Finco (Pvt) Ltd
			Resources Development Consultants (Pvt) Ltd
			Finco Homes (Pvt) Ltd
Ms. A K Moonesinghe		Hsenid Business Solutions PLC	Pembridge Holdings (Pvt) Ltd
		DFCC Bank PLC	
Ms. S M Jayatunge		Lanka Hospitals Corporation PLC	Grand Gain Industrial (Ceylon) (Pvt) Ltd
		Lanka Aluminium Industries PLC	

BOARD EVALUATION AND EFFECTIVENESS

The Company is committed to maintaining an effective Board that provides strong leadership, strategic direction and robust oversight of the Company's affairs. To support continuous improvement and enhance governance effectiveness, the Board undertook a formal evaluation during the year covering the effectiveness of the Board as a whole, the performance of Board Committees, individual Director contributions, the effectiveness of the Chairperson and the adequacy of governance processes. The evaluation process enabled the Board to assess its overall performance, identify areas for enhancement and ensure that it continues to discharge its responsibilities effectively in the best interests of the Company and its stakeholders.

Board Evaluation is done through a self assessment questionnaire shared within the board members where feedback is collected by the company secretary independently and presents to the Nominations and Governance Committee.

Key Outcomes,

- Verified Director Independence & Balanced Composition
- Active Succession Plans for Key Management Personnel (KMP)
- Setting up a rigorous, calibrated "Risk Appetite Statement"

Appraisal of CEO

The performance of the Managing Director / CEO is subjected to a rigorous and formal annual appraisal conducted by the Board of Directors. This evaluation mechanism is designed to ensure that executive leadership remains strictly accountable to the Board, operates within the approved risk appetite boundaries, and drives sustainable long-term value for public shareholders and repo counterparties. The appraisal process is coordinated by the Remuneration Committee alongside the Nominations and Governance Committee.

DIRECTOR INDUCTION AND CONTINUOUS DEVELOPMENT

The Company provides appropriate induction programmes for newly appointed Directors to enable them to gain an understanding of the Company's operations.

- Industry and regulatory environment.
- Governance framework.
- Risk profile.
- Strategic priorities.

Directors are also encouraged to participate in continuous professional development programmes to remain updated on governance, regulatory and industry developments.

SUCCESSION PLANNING

The Board recognises the importance of succession planning in ensuring continuity of leadership and organisational stability.

The Nominations and Governance Committee periodically reviews succession plans relating to:

- Board appointments.
- Committee Chairpersons.
- Chief Executive Officer.
- Key Management Personnel.

Supply of Information

The Board receives comprehensive, accurate, and timely information from Executive Management, ensuring that Directors are fully equipped to discharge their fiduciary duties and make well-informed, objective decisions. Information is supplied sufficiently in advance of all Board and Committee meetings to allow for rigorous review and meaningful deliberation.

The standard information pack provided to the Board spans several critical operational and regulatory dimensions.

- Macroeconomic & Market Analysis
- Portfolio & Treasury Operations
- Risk & Liquidity Analytics
- Financial Performance
- Regulatory Compliance Updates

All Directors have unrestricted access to the Executive Management team and the Internal Audit function to seek further clarifications or deeper insights into operational matters. Furthermore, the Board has established a formal procedure enabling Directors to seek independent professional advice at the Company's expense, where necessary, to fulfill their corporate governance responsibilities.

Access to Independent Professional Advice

To ensure the Board can effectively discharge its duties and make objective, well-informed decisions, a formal procedure is in place enabling Directors to seek independent professional advice at the Company's expense. This mechanism is available to both the full Board and its individual Sub-Committees on any matter linked to their fiduciary responsibilities, including complex legal interpretations, specialized tax structures, and intricate valuation methodologies for fixed-income instruments. This is coordinated through the Company Secretary, as and when requested.

Fair Remuneration

The Company's remuneration policy is designed to attract, motivate, and retain high-caliber Directors and Key Management Personnel (KMPs) who possess the specialized skills and expertise required to navigate the complexities in the financial markets. Governed by the Remuneration Committee, the policy ensures that executive compensation is fair, competitive, and strictly aligned with the long-term strategic goals, risk appetite, and sustainable performance of the Company. No Director is involved in deciding his or her own remuneration. Director

remuneration is determined in reference to that of other comparable companies. Such remuneration is reviewed and adjusted as deemed necessary in keeping with the complexity of the business of the Company.

EXECUTIVE MANAGEMENT

The Executive Management team is responsible for implementing Board-approved strategies, managing day-to-day operations and maintaining effective internal controls.

COMBINED ASSURANCE FRAMEWORK

The Company adopts a combined assurance approach to strengthen governance, risk management and internal control processes.

The assurance framework comprises:

01	First line of Defence	Business management and operational functions responsible for day-to-day risk management and control activities.
02	Second line of Defence	Independent Risk Management and Compliance functions responsible for monitoring, oversight and regulatory compliance.
03	Third line of defence	Independent Internal Audit providing assurance on the effectiveness of governance, risk management and internal controls.
04	External Assurance	External auditors provide independent assurance over the Company's financial statements.

INTERNAL CONTROL ENVIRONMENT

The Board is responsible for maintaining a sound system of internal controls designed to provide reasonable assurance over the reliability of financial reporting, the effectiveness and efficiency of operations, compliance with applicable laws and regulations, the safeguarding of assets and the management of risks. The Company's internal control framework is supported by clearly defined authority structures, appropriate segregation of duties, established policies and procedures, risk monitoring mechanisms, compliance reviews and independent internal audit assessments. Through the oversight of the Audit Committee and the Risk Management Committee, the Board regularly reviews the adequacy and effectiveness of the internal control environment to ensure that it remains robust, responsive and aligned with the Company's operational and regulatory requirements.

BOARD SUB COMMITTEES & MANAGEMENT COMMITTEES

To assist the Board in effectively discharging its oversight duties and ensuring absolute alignment with updated regulatory standards, the Board has delegated specific responsibilities to its Board Sub-Committees. Each committee operates under a structured, Board-approved Charter that clearly defines its composition, authority, and reporting mandates.

Recommendations of these Committees are addressed directly to the Board, and minutes of meetings are tabled and discussed at the main Board meetings.

The Board sub-committees of WTS and the Management Committees of WTS are as follows:



STRATEGIC ROLE OF BOARD SUB COMMITTEES

Board Sub Committee	Strategic Role	Page Reference to Sub Committee Report
Audit Committee	• Financial Reporting Integrity • Internal Control Oversight • Audit Management	Report of Audit Committee on Pages 90-93
Nominations and Governance Committee	• Board Composition & Succession Planning • Fit and Proper Vetting • Governance Framework Alignment	Report of Nominations and Governance Committee on Pages 94-95
Related Party Transactions Review Committee	• Arm's-Length Validation • Regulatory Compliance	Report of Related Party Transactions Review Committee on Pages 96-97
Remuneration Committee	• Policy Formulation • Performance-Linked Alignment	Report of Remuneration Committee on Pages 98-99
Risk Management Committee	• Formulate and review Risk Appetite and Strategy • Monitors Macro and Market Risk Oversight • Operational and Credit Risk Mitigation • Liquidity and Funding Resilience	Report of Risk Management Committee on Pages 100-102

Corporate Governance

COMPANY SECRETARY

The Company Secretary of WealthTrust Securities PLC plays a vital role in ensuring that boardroom procedures are seamlessly executed and that the Company strictly adheres to all statutory requirements. In compliance with the Companies Act No. 07 of 2007 and Section 9 of the CSE Listing Rules, the Company Secretary provides independent, professional guidance to the Board on corporate governance best practices, regulatory compliance, and market disclosures. All Directors have unrestricted access to the services of the Company Secretary, who is responsible for maintaining accurate statutory logs, facilitating timely information flow for Board and Sub-Committee meetings, and coordinating official communications with the Colombo Stock Exchange CSE and the Central Bank of Sri Lanka.

The shareholders may contact the company secretary, Corporate Services (Pvt) Ltd on +94112669771 during working hours from 8.30am to 4.30pm for any company related information

STRATEGY AND PERFORMANCE

Corporate Governance Alignment with the Business Model

The Board ensures that WealthTrust Securities PLC's governance structures are directly aligned with and supportive of its unique business model. Rather than serving as a restrictive bottleneck, our corporate governance framework acts as an active enabler of sustainable success, characterised by the following strategic imperatives:

- **Governing Innovation and Agility:** The Board fosters an institutional culture that embraces financial innovation and technological advancement, ensuring that new trading strategies, market analysis tools, and portfolio products are launched within clear, legally compliant parameters.
- **Institutionalizing Robust Risk Management:** Through the Board Risk Management Committee (BRMC) and the Asset and Liability Committee (ALCO), the Board has institutionalized a rigorous risk architecture. This ensures that executive management actively pursues market opportunities while operating within strict, predefined risk-appetite boundaries to neutralize balance sheet threats.
- **Empowering and Accountable Talent:** The Board, supported by the Remuneration and Nominations Committees, oversees human capital strategies that motivate and inspire employees. We ensure that our professionals are equipped with the independence and capability to exploit market opportunities, while remaining strictly accountable to the Company's ethical codes and compliance mandates.
- **Holistic Stakeholder Value Creation:** Recognizing that sustainable governance extends beyond financial metrics, the Board integrates economic, social, and environmental performance into its strategic oversight. This holistic approach ensures that the capital management and operational decisions of WealthTrust create balanced, long-term value for shareholders, repo counterparties, and the wider financial ecosystem.

Risk Management & Internal Controls

The Board is responsible for safeguarding Shareholder investments and assets of the Company and therefore formulates and implements appropriate Risk Management Processes and Internal Control Systems. A detailed overview of the process is outlined on pages 60 to 66 of this report, under the Enterprise Risk Management section. Through the Audit Committee, the Board assesses the adequacy and effectiveness of Internal Control Systems of the company.

Business Continuity Planning

WealthTrust Securities PLC maintains a comprehensive Business Continuity Plan (BCP) designed to safeguard the integrity of our trading operations, protect client assets, and ensure uninterrupted service during systemic disruptions or unforeseen emergencies. Overseen by the Risk Management Committee, our business continuity architecture integrates advanced data redundancy, secure off-site disaster recovery (DR) facilities, and robust digital communication protocols. The plan is subject to regular stress

testing and simulation exercises to ensure the Company remains operationally resilient, maintains continuous connectivity with key regulatory clearings, and successfully mitigates liquidity and operational risks under distressed market conditions. The Disaster Recovery location was assessed for adequacy, followed by a simulated drill to confirm readiness for day-zero operations.

1. **IT Governance & Cyber Security**

Recognizing that technology and digital infrastructure are core catalysts for our primary dealer operations, WealthTrust Securities PLC has established a robust IT Governance framework. This framework ensures that our technology ecosystem remains resilient, secure, and fully capable of supporting high-value fixed-income transactions. Governed by the Risk Management Committee and executed by executive management, our IT governance architecture is built upon the following strategic pillars:

Alignment with Business Strategy

Our IT strategy is directly integrated with the Company's long-term business objectives. Rather than operating in isolation, technology acts as a strategic enabler for our treasury, trading, and research desks. Every infrastructure upgrade, core software deployment, and digital tool is selected to enhance portfolio duration management, accelerate execution speeds, and optimise the delivery of market analytics. This tight alignment ensures that the Company can swiftly capitalize on emerging fixed-income market opportunities while dynamically adapting to monetary policy shifts.

Comprehensive IT Risk Management & Cybersecurity

Operating in a highly volatile debt market necessitates a proactive, defense-in-depth approach to mitigating technology and cyber risks. The Company has institutionalized multi-layered security protocols designed to prevent, detect, and neutralize digital threats before they impact operations.

- **Data Security:** All sensitive counterparty details, transaction logs, and proprietary financial data are protected using advanced, enterprise-grade encryption standards both at rest and in transit.
- **Threat Mitigation:** We employ real-time network monitoring, automated intrusion detection systems, and strict endpoint security to isolate our core trading networks from unauthorized access.
- **Human Firewalls:** Recognizing that cybersecurity is an ongoing organizational discipline, all employees undergo mandatory, continuous cyber-related training to maintain a strong security culture across the firm.
- **Resource and Performance Management:** WealthTrust systematically manages its IT assets and human resources to achieve maximum operational efficiency. We invest deliberately in scalable, modern hardware that eliminate operational bottlenecks. System performance metrics including platform uptime, transaction processing latencies, and network stability are continuously tracked against strict internal Key Performance Indicators (KPIs). Furthermore, our IT talent pool is regularly upskilled to manage sophisticated financial systems, ensuring our technical competencies match our business growth.
- **Value Delivery**

  The ultimate benchmark of our IT investment is the value it delivers to our stakeholders. By automating routine middle- and back-office clearing and settlement workflows, our technology infrastructure minimizes operational errors, reduces transaction turnaround times, and significantly lowers overhead costs. This operational efficiency directly translates into tighter spreads and more competitive repo pricing for our institutional, corporate, and retail counterparties, reinforcing WealthTrust's position as a trusted market partner.
- **Integration and Assurance**

  Our IT governance is seamlessly integrated with the Company's broader risk management and Business Continuity Planning (BCP) frameworks. To provide independent assurance to the Board and external stakeholders, our digital ecosystem is subject to rigorous third-party evaluations. We regularly conduct independent IT audits, specialized vulnerability assessments, and penetration testing (VAPT). The findings from these exercises are reviewed directly by the RMC to facilitate continuous infrastructure hardening and ensure that our recovery time objectives align with institutional mandates.
- **Absolute Regulatory Compliance**

  WealthTrust maintains a zero-tolerance policy regarding regulatory non-compliance.

Our IT governance protocols and cybersecurity frameworks are meticulously structured to meet and exceed the technology risk management guidelines, circulars, and directions issued by the Central Bank of Sri Lanka (CBSL). By ensuring perfect data integrity, comprehensive audit trails, and strict compliance with statutory financial reporting timelines, the Company preserves its regulatory capital and safeguards its long-term corporate standing within the financial system.

- **Cybersecurity and Data Protection**

  In an increasingly digitized financial ecosystem, maintaining a robust cybersecurity posture is paramount to safeguarding WealthTrust Securities PLC's primary dealer operations, trading networks, and sensitive stakeholder data. The Company operates a defense-in-depth cybersecurity model under the direct oversight of the Risk Management Committee. Our infrastructure deploys multi-layered security controls, including enterprise-grade firewalls, real-time threat intelligence monitoring, and advanced encryption protocols for data both at rest and in transit.

  To ensure continuous resilience against evolving digital threats, our networks undergo mandatory, independent Vulnerability Assessments and Penetration Testing (VAPT). The trainings given to our employees ensure that our critical front, middle, and back-office clearing functions remain resilient to disruption, fully compliant with the technology risk directions of the Central Bank of Sri Lanka, and protected against unauthorized access.

2. **IT Controls over Financial Reporting**

WealthTrust Securities PLC maintains a rigorous system of Information Technology General Controls (ITGC) and automated application controls specifically designed to safeguard the integrity, accuracy, and reliability of our financial reporting mechanisms. Governed by our broader Internal Control Framework and subjected to regular internal and external audits, these controls ensure that financial data generated by our core trading and ledger systems is free from material misstatement.

The Company enforces strict logical access controls based on the principle of least privilege, ensuring that only authorized personnel have access to financial applications and that critical duties such as transaction initiation, approval, and reconciliations are strictly segregated. Furthermore, robust data transmission protocols and system-to-system interfaces are monitored daily to prevent data leakage or unauthorized modification. By institutionalizing automated audit trails and structured change management protocols for all financial software updates, the Company ensures complete traceability and absolute compliance with Sri Lanka Accounting Standards (SLFRS/LKAS) and CBSL statutory reporting guidelines.

3. **Innovation**

WealthTrust Securities PLC continues to refine its operational model to navigate an increasingly complex financial ecosystem characterised by disruptive digital technology, challenging market conditions, and stringent regulatory demands. By fostering an institutional culture of continuous innovation, the Company successfully stays ahead of market competition while safeguarding stakeholder capital.

4. **Inspired Employees**

At WealthTrust Securities PLC, our people are the fundamental architects of our long-term strategic success and market resilience. We maintain institutional systems and talent management frameworks that empower and inspire our employees to unlock their full potential and reach greater heights. For an in-depth review of our workforce development practices, please refer to pages 48-51 under Human Capital.

GOVERNANCE GUIDELINES, AUDIT, AND INDEPENDENT ASSURANCE

The Board establishes a robust line of defense through structured audit and assurance mechanisms to safeguard stakeholder interests and maintain absolute market trust. The Company's operational and financial activities are strictly mapped against regulatory guidelines and internal policy benchmarks. The Audit Committee oversees both internal and external assurance processes, ensuring

objective evaluations of our financial controls, data integrity, and compliance postures. Any identified variances are systematically remediated through structured, documented action plans, providing the Board and external counterparties with objective validation that WealthTrust operates with the highest standards of financial probity and operational resilience.

1. Charters & Policies

Combined with laws and regulations, our internally formulated charters and policies define how we operate. Details of key policy framework are provided on page 71.

2. Systems, Controls and Assurance

To safeguard operational resilience and maximize efficiency, Corporate Management collaborates with the Audit Committee, the Risk and Compliance Division, and the Internal Auditors to periodically assess our internal control environment. This collaborative oversight ensures that all core business processes are continually optimised. In line with our commitment to risk mitigation, the internal assurance process underwent comprehensive refinement during the year to further strengthen our defensive lines.

Key Areas of Process Controls

- **IT Governance**

  Strong general and application controls protect our core trading systems and data architectures. This domain ensures platform uptime, data encryption, and role-based access security to insulate our financial infrastructure from digital threats.

- **Compliance Assurance**

  Process checkpoints are embedded within daily operations to ensure all trading, repo management, and statutory reporting activities mirror the directives of the Central Bank of Sri Lanka. This guarantees zero-tolerance violations and mitigates regulatory risk.

- **Employee Participation**

  Control mechanisms are reinforced by fostering an internal culture of accountability and compliance ownership. By engaging employees at all levels in standard operating procedures, we minimize manual errors and strengthen operational vigilance.

  WealthTrust Securities PLC fosters a culture of integrity and accountability through formal grievance and transparency channels. Employees are encouraged to report any suspected wrongdoing, fraud, or unethical behavior via exit interviews, structured surveys skip-level sessions, or the Company's established Whistleblower Policy. This governance framework guarantees comprehensive legal and operational protection for reporting employees, assuring that all good-faith disclosures are handled with the highest level of confidentiality and objective scrutiny.

- **Financial Resource Management**

  To ensure structured governance and operational efficiency, the Board has delegated specific financial powers to the Chief Executive Officer and Divisional Heads through a comprehensively documented manual on Delegation of Authority (DOA). The DOA explicitly defines the execution limits, core duties, and accountabilities of personnel authorized to enter into financial transactions and contractual commitments on behalf of the Company. This framework clearly segregates the responsibilities for transaction recommendation, formal approval, and final settlement execution. To remain aligned with evolving organizational structures and changing market dynamics, the DOA is subject to regular periodic updates and Board review.

- **Fraud Risk Assessment and Internal Audits**

  The Company has established a dedicated unit to manage customer grievances received. A well-structured complaints handling process is maintained to ensure the systematic resolution of all client concerns, while simultaneously serving as an operational checkpoint to detect potential fraud risks. To ensure robust Board-level oversight and transparency, a comprehensive summary of all complaints received, alongside their respective resolution timelines, is submitted quarterly to the Audit Committee

ETHICS AND CODE OF CONDUCT

The Company maintains a Code of Business Conduct and Ethics applicable to Directors, Executive Management and employees, setting out the standards expected in the conduct of the Company's business. The Code provides guidance on integrity and professionalism, conflicts of interest, confidentiality, fair dealing, regulatory compliance, protection of Company assets and ethical business conduct. The Board expects all directors

and employees to uphold these standards in discharging their responsibilities and to act at all times in a manner that promotes trust, accountability and the long-term interests of the Company and its stakeholders.

WHISTLEBLOWING FRAMEWORK

The Company maintains a Whistleblowing Policy that provides employees and other stakeholders with a secure and confidential mechanism to report suspected misconduct, unethical behaviour, regulatory breaches or other concerns without fear of retaliation. The framework incorporates confidential reporting channels, independent review and assessment procedures, protection against victimisation, formal investigation processes and appropriate escalation and reporting to relevant governance bodies where necessary. The Board is committed to fostering a culture of integrity, accountability and transparency, and encourages the timely reporting of concerns to support ethical business practices and effective governance throughout the organisation.

ANTI-BRIBERY AND CORRUPTION

The Company maintains a zero-tolerance approach towards bribery, corruption and unethical business practices and is committed to conducting its business with integrity, transparency and accountability. The Anti-Bribery and Corruption Policy establish clear guidelines and expectations relating to gifts and hospitality, conflicts of interest, improper payments and the management of third-party relationships. The policy is designed to promote ethical decision-making, ensure compliance with applicable laws and regulations, and mitigate the risk of bribery and corruption across all areas of the Company's operations. The Board expects all directors, employees and business partners to uphold these standards and conduct business in a manner that preserves the Company's reputation and stakeholder trust.

Related Party Transactions and Conflict of Interest

The company enforces strict governance protocols to manage conflicts of interest and ensure that all related party transactions are conducted transparently and at arm's length.

Declaration of Interests: Directors must disclose their commercial connections upon appointment and annually thereafter. The Company Secretary records these entries within the statutory Interest Register, which is tabled at Board meetings and open for inspection in accordance with the Companies Act.

Board Recusal and Deliberation: Should a material conflict arise during Board proceedings, the affected Director is required to disclose the interest and abstain from all deliberations and voting on the matter. To maintain complete objectivity, the item is reviewed and decided upon solely by Independent Non-Executive Directors who are free from any material interest in the transaction.

Committee Oversight: The Related Party Transactions Review Committee independently evaluates all potential related party exposures. This oversight ensures that the Board's independence remains uncompromised and prevents any related party from obtaining preferential treatment, thereby protecting minority shareholder interests and aligning with market best practices.

1. Assurance by Internal Auditors

The Internal Audit function of the Company is outsourced to Messrs. Deloitte Partners, ensuring an independent and highly objective evaluation of our control environment. Structured processes are in place to rigorously monitor and track the implementation of corrective actions addressing any reported internal control weaknesses or operational failures. These audit findings, alongside detailed management responses and remediation timelines, are reviewed systematically by the Audit Committee and the Board of Directors.

2. Assurance by External Auditors

Messrs. Ernst & Young (EY), Chartered Accountants, the Company's External Auditors, conducted a comprehensive audit at the conclusion of the financial year. Reflecting the increasing importance of digital infrastructure, the scope of this audit extended beyond core financial tracking to encompass specialized IT security and data assurance reviews. The Board

of Directors and Management maintain complete independence from auditors, with no relationship or commercial interest existing between the parties outside of their formal engagement as the Independent External Auditor of the Company.

Compliance & Risk Manager functions as the independent personnel in coordinating the internal and external audits.

SHAREHOLDER ENGAGEMENT AND GOVERNANCE

The Board recognises the importance of maintaining open, transparent and constructive engagement with stakeholders and considers stakeholder perspectives in its decision-making processes. Key stakeholder groups include shareholders, clients, regulators, employees, business partners and service providers, each of whom contributes to the Company's long-term success and sustainability. Through established communication channels and engagement mechanisms, the Board oversees the process of identifying and understanding stakeholder interests, concerns and expectations to ensure that they are appropriately considered in the formulation of strategy, governance practices and business decisions. This ongoing engagement supports the Company's commitment to accountability, transparency and the creation of sustainable value for all stakeholders.

Balancing Stakeholder Relations

1. **Nurturing Robust Stakeholder Relations**

The company recognizes that building enduring relationships with our diverse stakeholder ecosystem is central to driving long-term corporate resilience and market trust. The Company actively engages with all key stakeholder groups including shareholders, institutional repo counterparties, retail investors, regulatory authorities, and our workforce through structured, transparent, and bidirectional communication channels.

2. **Stakeholder and Investor Engagement**

We are dedicated in maintaining proactive, transparent, and mutually beneficial relationships with its shareholders, institutional partners, and the broader investing public. The Board recognizes that clear, timely disclosure of the Company's strategic direction and financial performance is critical to reinforcing market confidence and maximizing shareholder value.

How we disclosure information:

- Annual General Meetings and Extraordinary General Meetings
- Disclosure through corporate website
- Press releases
- Research articles
- Annual report
- Material disclosures in CSE website
- Disclosure of Financial Information

Our Core Principles Governing Material Disclosures

- Materiality Benchmark
- Accuracy and Verifiability
- Promptness and Transparency
- Consistency and Clarity
- Regulatory Alignment

3. **Communication Channels**

- Employee Communications

  WTS adopts several effective communications channels to ensure every employee is aware of its strategic direction, policies and procedures, high standards expected, and the corporate values each must display in their interactions with external and internal stakeholders.

  - HR Handbook and policies
  - Staff Meetings
  - Department meetings
  - Performance review discussions
  - Corporate email and disclosures

- Shareholder Communications

  The company uses the following communication channels to disseminate timely information during the year.

  - Shareholder meetings including the Annual General Meeting (AGM)
  - Annual Report
  - Disclosures in CSE website
  - Corporate Website - www.wealthtrust.lk
  - Research Articles
  - Press Notices

Shareholders may also contact;

The Chief Executive Officer,
WealthTrust Securities PLC,
No. 102/1, Dr. N M Perera
Mawatha (Cotta Road)
Colombo 08, Sri Lanka

The Chairperson, WealthTrust Securities PLC,
No. 102/1, Dr. N M Perera
Mawatha (Cotta Road)
Colombo 08, Sri Lanka

Investor relations
Hotline on +94 11 2675091 – 4 or
Email to info@wealthtrust.lk

Corporate Governance

4. The Annual General Meeting (AGM) and Extraordinary General meetings (EGM)

The Annual General Meeting (AGM) serves as the primary forum for shareholder engagement, where the Chairperson ensures that relevant senior executives are present to address specific operational and financial queries. General Meetings may be conducted either physically or virtually. In line with sustainable corporate practices, Annual Reports are distributed to shareholders electronically; however, shareholders retain the right to request a printed copy at any time, which is provided free of charge.

Extraordinary General Meetings (EGMs) are convened to address time-sensitive, material matters requiring shareholder input outside the regular AGM cycle. The Company meticulously structures EGMs to facilitate focused dialogue between shareholders and leadership on urgent issues affecting corporate strategy, operations, or governance. This platform enables shareholders to deliberate, pose questions, and vote on specific agenda items.

The Company seeks formal shareholder approval via Ordinary or Special Resolutions as mandated by applicable statutory frameworks for any material transactions or corporate events. Comprehensive records of all resolutions passed at General Meetings are maintained, capturing all data required under Section 9.4.1 of the Listing Rules. Furthermore, in compliance with Section 9.4.2 of the Listing Rules, the Company's policy on Relations with Shareholders and Investors is published on our corporate website.

Highlights of the 14th Annual General Meeting Held on 30 July 2025

- Re-appointment of Auditors Messrs. EY, Chartered Accountants, as the External Auditors of the Company
- Table and review the Annual report of the Board of Directors together with the Financial statements for the year ended 31 March 2025.
- To authorise the directors to determine the contributions to charities for the ensuing year

5. Annual and Interim Reports

These comprehensive reports provide sufficient, high-quality information enabling investors and other stakeholders to conduct independent analyses and form informed judgments regarding the financial performance and position of the Company. The Board of Directors takes all necessary and reasonable steps to ensure that the Financial Statements are prepared in strict accordance with the Sri Lanka Accounting Standards (SLFRSs/LKASs) issued by the Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka), the listing requirements of the Colombo Stock Exchange (CSE), and all other applicable regulatory authorities. To supplement the statutory disclosures, the Financial Statements are accompanied by a detailed discussion and analysis. This commentary provides stakeholders with a holistic overview of the Company's strategic, operational, investment, sustainability, and risk management frameworks, clearly demonstrating how sustainable value is created and how these factors are likely to influence future performance.

6. Gender Parity

WealthTrust Securities PLC is committed to fostering an equitable, inclusive corporate culture where meritocracy thrives and gender parity is maintained across all operational tiers. The Company firmly believes that diverse perspectives drive innovation, enhance risk management, and strengthen corporate governance within the capital markets. We actively ensure equal opportunity in recruitment, talent development, performance evaluation, and career progression, working systematically to eliminate gender bias and ensure fair representation at all levels of the organization.

Male and Female employee ratio - Male 20 Female 11

Our HR policies and processes seek to provide equal opportunity and a safe environment in the workplace.

SUSTAINABILITY AND ESG GOVERNANCE

The Board recognises the growing importance of environmental, social and governance (ESG) considerations in supporting sustainable business performance and long-term value creation.

Accordingly, the Board provides oversight of ESG-related matters through, ensuring that ESG considerations are appropriately integrated into the Company's governance framework, business strategy and decision-making processes. The Company's ESG focus encompasses responsible business conduct, employee wellbeing, regulatory compliance, environmental stewardship and meaningful stakeholder engagement. Through its oversight role, the Board seeks to promote sustainable and ethical business practices while balancing the interests of shareholders, clients, employees, regulators and the broader community.

TECHNOLOGY AND INFORMATION SECURITY GOVERNANCE

The Company recognises the critical importance of maintaining resilient technology infrastructure and safeguarding its information assets in an increasingly digital operating environment. The Board oversees technology and information security risks through regular reporting from Management and relevant control functions, ensuring that appropriate systems, controls and resources are in place to protect the Company's operations and stakeholder information. The governance framework supports effective oversight of cybersecurity risks, data protection measures, business continuity arrangements, disaster recovery capabilities and overall technology resilience. Through ongoing monitoring and periodic reviews, the Board seeks to ensure that technology-related risks are appropriately managed and that the Company remains capable of responding effectively to evolving cyber threats, operational disruptions and technological developments.

EXTERNAL GOVERNANCE STRUCTURE

WealthTrust Securities PLC operates within a highly regulated and robust external governance framework, ensuring strict market discipline, financial stability, and the protection of stakeholder interests. The Company complies meticulously with the statutory mandates, directives, and guidelines issued by external regulatory authorities and governing bodies.

1. Regulatory Framework

The core pillars of our regulatory framework include:

- The Central Bank of Sri Lanka (CBSL): As a registered Primary Dealer, the Company is directly supervised by the CBSL, operating under the Local Treasury Bills Ordinance, the Registered Stock and Securities Ordinance, and directives and circulars issued by the CBSL.

Registered Stock and Securities (Primary Dealers) Regulations No. 01 of 2009 and amendments thereto

- The Securities and Exchange Commission of Sri Lanka (SEC): Enforcing compliance with capital market regulations, insider trading prohibitions, and corporate disclosure standards to preserve investor confidence.
- The Colombo Stock Exchange (CSE): Governing our listing obligations, continuous disclosure protocols, and corporate governance compliance rules.
- The Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka): Mandating the adoption of Sri Lanka Accounting Standards (SLFRSs/LKAS) to ensure global-grade financial reporting transparency.
- The Companies Act No. 07 of 2007: Providing the fundamental statutory framework governing corporate administration, fiduciary duties, and shareholder rights.
- Inland Revenue Act No. 24 of 2017 and amendments thereto
- Shop and Office Employees Act No. 19 of 1954 and amendments
- Financial Transactions Reporting Act No 06 of 2006 & CDD Rules applicable

2. Compliance Framework and Self-Regulation Checklists

Compliance statements are signed off on a quarterly basis to ensure compliance with regulatory requirements and internal policies. Changes to regulations are updated in the checklists on a regular basis, with relevant evidence of compliance. These compliance reports are submitted for board approval.

Board Audit Committee Report

Mr. T A B Speldewinde
Chairperson – Board Audit Committee

COMPOSITION OF THE COMMITTEE AS AT 31.03.2026

The Audit Committee comprises of three (3) Independent Non-Executive Directors and one Non-Independent Non-Executive Director of the Company. Please refer to the profiles of the Board of Directors on pages 16 to 19.

The Members of the Board Audit Committee are as follows,

- Mr. T A B Speldewinde* – Chairperson – Independent Non-Executive Director
- Ms. S Gnanapragasam - Independent Non-Executive Director
- Ms. S M Jayatunge - Independent Non-Executive Director**
- Ms. A K Moonesinghe – Non-Independent Non-Executive Director

* Fellow Member of Chartered Accountants Sri Lanka and Fellow Member of Chartered Institute of Management Accountants (UK)

** Appointed to the Board on 01.03.2026

MEETINGS AND ATTENDANCE

Audit Committee meetings are held quarterly and 4 meetings were held during the financial year ended 31.03.2026. Minutes of the meetings are presented to the board at the board meetings.

Members	Date of Appointment to the Committee	Membership Status	Attendance in 2025/26 (Eligible to Attend/ Attended)
Mr. T A B Speldewinde	23.02.2023	Chairperson	4/4
Ms. S Gnanapragasam	21.03.2024	Member	4/4
Ms. A K Moonesinghe	28.05.2020	Member	4/4
Ms. S M Jayatunge*	19.03.2026	Member	-

*Appointed to the board w.e.f 01.03.2026

Regular Attendees by Invitation

Mr. R R Gomez – MD/CEO

Ms. W P Abeysekere – Deputy CEO

Mr. D A Athukoralage – GM Finance & Planning

Ms. A Fernando – Senior Manager Compliance & Risk

Mr. Y J Edirisinghe – Manager Information Systems

Other Invitees

Other Members of the Senior Management of the Company, External and Internal Auditors attended by invitation on a need basis.

Secretary to the Committee

The Company Secretary serves as the secretary to the committee.

TERMS OF REFERENCE

The Board approved Terms of Reference (TOR) of the Audit Committee comprised of its composition, role and responsibilities. The TOR is reviewed periodically and updated with the approval of the Board as necessary to ensure it remains consistent with the Company's and regulatory requirements, and applicable best practices in corporate governance. The role of the Committee is to assist the Board of Directors in fulfilling its oversight responsibilities over financial reporting, internal controls, compliance with legal and regulatory requirements, external audits and the adequacy and performance of the Internal Audit function of the Company.

Key responsibilities of the Committee

- Financial Reporting Oversight

  Reviewing the integrity of quarterly and annual financial statements before recommending them to the Board, ensuring accurate disclosures and compliance with Sri Lanka Accounting Standards.
- Internal Controls and Financial Risk Monitoring

  Assessing the adequacy and operational effectiveness of internal financial controls, financial risk management practices, and governance frameworks
- Oversight of the Internal Audit Function

  Reviewing and approving the annual internal audit scope to ensure it allocates sufficient resources to high-risk areas.
- Relationship with the External Auditor

  Formulating recommendations to the Board regarding the appointment, re-appointment, or removal of the External Auditor, and negotiating their audit fees.
- Regulatory Compliance and Ethics

  Ensuring the company complies with the continuous disclosure rules under Section 7 of the CSE Listing Rules, the Securities and Exchange Commission (SEC) regulations, the Registered Stocks and Securities Ordinance, and CBSL Directions.

Key Focus areas of the Committee

Financial Reporting

- The Committee has received assurance from the CEO and GM Finance & Planning of the Company that financial records have been properly maintained, and the financial statements give a true and fair view of the Company's operations and finances.
- The Committee reviewed and recommended to the Board for approval, the Annual and the Quarterly Financial Statements prior to their release, taking the following areas into account in particular:
  - (i) major judgmental areas,
  - (ii) changes in accounting policies and practices, if any,
  - (iii) any significant adjustments arising from the External Audit,
  - (iv) the validity of the going concern assumption,
  - (v) the impact of the current social and macro-economic situation of the country on the business and possible impact on the financials, and
  - (vi) compliance with all applicable regulatory provisions, including the Sri Lanka Financial Reporting Standards, the Companies Act, regulations under CBSL, SEC & CSE, and other legal requirements.
- The Committee assessed the adequacy of the internal controls and procedures, to obtain reasonable assurance that the financial reporting system is effective in providing reliable and timely information.
- The Committee also considered specific areas requiring heightened judgment in the preparation of the financial statements. These included the appropriateness of valuation inputs and methodologies used in determining fair values, particularly in relation to financial instruments measured at fair value.
- The Committee further considered the impact of prevailing market volatility on key estimates and the associated level of estimation uncertainty reflected in the financial statements.

Internal Controls & Risk Management

During the financial year, the Committee directed its oversight toward high-impact risk vectors and control frameworks, focusing specifically on the following key areas.

- The Committee satisfied itself that adequate controls and procedures are in place to provide reasonable assurance to the effect that the Company's assets are safeguarded. The Committee has received assurance from the CEO and relevant Key

Board Audit Committee Report

Management personnel of the Company regarding the adequacy and effectiveness of the risk management and internal control systems of the Company.

- Closely monitored the segregation of duties between the Front Office (trading/ dealing room), Middle Office (risk and compliance), and Back Office (settlement and documentation) to mitigate the risk of unauthorized trading and operational errors.
- Evaluated the internal audit and IT audit findings regarding the company's core primary dealer system, online platforms and central bank connectivity pipelines. The focus was placed on enhancing data encryption, patch management and on assessing the real-time failover capabilities to the Disaster Recovery (DR) site.
- Reviewed the Risk Weighted Capital Adequacy Ratio and Repo to Asset Ratio, ensuring the company maintained a robust capital cushion to absorb sudden macroeconomic shocks.

Internal Audit

- The Committee monitored the effectiveness of the internal audit activities carried out during the year and reviewed whether adequate controls and procedures were in place to provide reasonable assurance that the Company's assets were safeguarded
- The internal audit scope was expanded to cover key operational, financial, compliance and regulatory risk areas of the Company.
- Deloitte Sri Lanka was appointed as the Internal Auditor, and two audits were carried out during the financial year under review.
- The two internal audit reports were tabled and presented by the Deloitte Partners at the Audit Committee meeting without the presence of the Senior Management highlighting the control gaps, weaknesses identified along with the management comments.
- Follow up action taken on the audit recommendations were also reviewed.

External Audit and ensuring independence

The committee has implemented policies and procedures to safeguard the independence and objectivity of the External Auditors. The Committee holds the primary responsibility for driving the relationship with the External Auditor, overseeing their selection, evaluating their performance, and safeguarding their independence and objectivity throughout the financial year.

The following structured frameworks were deployed by the Committee to ensure that the audit process remained transparent, uncompromised, and aligned with the Code of Ethics issued by the Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka)

Prior to the commencement of the annual audit, the Committee formally assessed the independence and objectivity of the External Auditors, Messrs. Ernst & Young, Chartered Accountants. The Committee closely tracks the tenure of the audit engagement partner to prevent over-familiarity. In line with CBSL and SEC corporate governance mandates, a strict partner rotation policy is maintained, ensuring the lead engagement partner is rotated every five (5) consecutive years.

The Committee independently reviewed and approved the annual audit scope along with the fees.

Management Letters of the previous financial year were tabled along with the management response and follow up action was taken up at the audit meetings held during the year.

To avoid any conflict of interest or self-review bias, the Committee enforces a strict policy governing the procurement of non-audit services from the external auditor.

The auditors were entirely restricted from providing internal audit outsourcing, corporate finance advisory, valuation services, or core IT system implementations to the company. During the year under review, there were no services rendered for non-audit services and did not compromise the auditor's independence.

The Committee received and reviewed a formal independence confirmation from the External Auditors, Messrs. Ernst & Young, Chartered Accountants,

confirming compliance with applicable ethical requirements and professional standards. The Committee also reviewed the nature and extent of non-audit services provided during the year, as well as any relationships that could give rise to potential conflicts of interest. Based on these reviews and the safeguards in place, the Committee is satisfied that the External Auditors remained independent and objective throughout the financial year.

Re-appointment of the external auditors

Based on a comprehensive review of their audit quality, professional skepticism, resource capacity, and sustained independence, the Committee recommended to the Board of Directors that Messrs. Ernst & Young, Chartered Accountants, be proposed for re-appointment as the statutory External Auditor for the financial year ending 31 March 2027, subject to the approval of shareholders at the Annual General Meeting to be held on 05 August 2026.

Ethics and Governance

The Committee continuously emphasizes the importance of upholding of ethical conduct of employees. The Code of Conduct and Ethics and Whistleblower policy have been enforced where employees are encouraged to report any wrong doing or misconduct without any fear. No whistleblower complaints were received during the financial year under review. Highest standard of Good Governance and adherence to the Company's Code of Ethics were ensured.

Based on the reviews carried out during the year and the assurances received from Management, Internal Audit and External Audit, the Committee is satisfied that the Company's internal controls and risk management provided reasonable assurance regarding the reliability of financial reporting, safeguarding of assets and compliance with applicable laws and regulations during the year under review.



Mr. T A B Speldewinde
Chairperson
Audit Committee

13 July 2026

Nominations and Governance Committee Report

Mr. T.A.B. Speldewinde
Chairperson
Nominations & Governance Committee

COMPOSITION OF THE COMMITTEE AS AT 31.03.2026

The Nominations and Governance Committee comprises of two (2) Independent Non-Executive Directors and two (2) Non-Independent Non-Executive Directors of the Company. Please refer to the profiles of the Board of Directors on pages 16 to 19.

The Members of the Nominations and Governance Committee are as follows,

- Mr. T A B Speldewinde – Chairperson - Independent Non-Executive Director
- Ms. S Gnanapragasam – Independent Non-Executive Director
- Mr. W S Weerasooria – Non-Independent Non-Executive Director
- Mr. BT De S Weerasooria – Non-Independent Non-Executive Director*

* Appointed to the committee w.e.f 19.03.2026

MEETINGS AND ATTENDANCE

Two meetings were held during the financial year ended 31.03.2026. Minutes of the meetings are presented to the board at the board meetings.

Members	Date of Appointment to the Committee	Membership Status	Attendance in 2025/26 (Eligible to Attend/ Attended)**
Mr. T A B Speldewinde	23.02.2023	Chairperson	2/2
Ms. S Gnanapragasam	08.07.2024	Member	2/2
Mr. W S Weerasooria	28.05.2020	Member	2/2
Mr. BT De S Weerasooria*	19.03.2026	Member	-

* Appointed to the committee w.e.f 19.03.2026

** To comply with CSE Listing requirements, the Board reconstituted its governance structure by splitting the former Nominations and Remuneration Committee into two independent committees: The Nominations and Governance Committee and the Remuneration Committee in September 2025. The first meeting of the Nominations and Governance Committee was held on 17 February 2026 following the completion of the listing.

Secretary to the Committee

The Company Secretary serves as the Secretary to the Committee.

TERMS OF REFERENCE

The Nominations and Governance Committee of the Company appointed by the Board is established pursuant to the Listing Rules. The Committee conforms to the requirements of Rule 9.11 of the Listing Rules.

The core purpose of the Committee is to ensure that the Board possesses the appropriate balance of skills, knowledge, experience, independence and diversity required to effectively lead the company.

The Committee's mandate is uniquely designed to align with:

- The Fit and Proper Assessment Criteria for Directors under the relevant CBSL and SEC Directions.
- Listing Rules of CSE regarding Board composition and corporate governance.
- Internal frameworks governing corporate ethics, succession planning, and board performance evaluation.

Key responsibilities of the Committee

- Set out, review and implement the framework for nomination, appointment, election and/or re-election of directors to the Board.
- Set out, review and implement the framework for appointment of directors to Board committees.
- Set out, review and implement the framework for appointment and assessment of the chief executive officer and other key management personnel.
- Set out, review and implement the framework for governance of the Company.

Key Focus areas during the year

- Evaluated the integrity, competence, financial soundness, and legal suitability of existing and prospective Directors and KMPs before submitting formal recommendation applications to the CBSL for regulatory clearance.
- Reviewed statutory fit and proper declarations submitted and confirmed their eligibility in accordance with the listing rules and applicable governance requirements.
- Reviewed new appointments to the Board and ensured an appropriate balance of Independent and Non-Independent Directors.
- Reviewed and reconstituted the membership of the Board's sub-committees. This restructuring ensures an optimal balance of skills, experience, and independence across all committees.
- Facilitated the annual structured self-appraisal of the Board, its sub-committees, and individual directors to identify areas for operational enhancement.
- Facilitated AML CFT Governance and regulatory awareness programmes for all Board members.
- Ensured that all directors, including independent non-executive directors, remained informed of regulatory updates and significant matters relevant to the company
- Policies, Terms of References and Charters were developed, updated and reviewed when necessary and mandatory policies were uploaded to the company website. List of policies are given in the page 71.

Board Independence

The Committee rigorously assessed the independence of the Independent Non-Executive Directors against the criteria specified in the CSE Listing Rules. Based on the declarations submitted by the respective Directors, the Committee is satisfied that independent directors continue to exhibit independent judgment and remain free from any business or other relationship that could materially interfere with their duties.

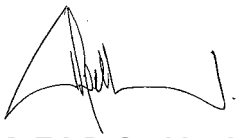
The Committee also reviewed the annual declarations of independence submitted by the Independent Non-Executive Directors and confirmed that they continued to satisfy the independence criteria stipulated in the Listing Rules.

Declaration

The Nominations and Governance Committee has reviewed the composition and tenure of the Board. In accordance with the Company's Articles of Association and rotation policy, no director is eligible or scheduled to retire at the upcoming Annual General Meeting. The Committee has also reviewed the corporate governance framework of the Company and confirms that all applicable requirements under Section 9 of the Listing Rules have been complied with during the financial year.

Company continues to strengthen its corporate governance practices, promoting transparency, accountability, ethical conduct and stakeholder confidence while supporting the long-term sustainability of the business.

The Committee continued to oversee succession planning for the Board, Chief Executive Officer, and Key Management Personnel to ensure leadership continuity and the availability of suitably qualified individuals for critical positions within the Company.



Mr. T.A.B. Speldewinde
Chairperson
Nominations and Governance Committee

13 July 2026

Related Party Transactions Review Committee

Ms S. Gnanapragasam
Chairperson
Related Party Transactions Review Committee

COMPOSITION OF THE COMMITTEE AS AT 31.03.2026

The Related Party Transactions Review Committee is appointed by the Board and reports directly to the Board of the company. The Committee comprises of three (3) Independent Non-Executive Directors and one Non-Independent Non-Executive Director of the Company. Please refer to the profiles of the Board of Directors on pages 16 to 19.

The composition of the Committee complies with the requirements of Section 9 of the CSE Listing Rules.

The Members of the Related Party Transactions Review Committee are as follows,

- Ms. S Gnanapragasam – Chairperson - Independent Non-Executive Director
- Mr. T A B Speldewinde – Independent Non-Executive Director
- Ms. S M Jayatunge – Independent Non-Executive Director*
- Ms. A K Moonesinghe – Non-Independent Non-Executive Director

* Appointed to the Committee w.e.f. 19.03.2026

MEETINGS AND ATTENDANCE

Two Related Party Transactions Review Committee meetings were held during the financial year ended 31.03.2026. Minutes of the meetings are presented to the board at the board meetings.

Members	Date of Appointment to the Committee	Membership Status	Attendance in 2025/26 (Eligible to Attend/ Attended)
Ms. S Gnanapragasam	21.03.2024	Chairperson	2/2
Mr. T A B Speldewinde	20.02.2023	Member	2/2
Ms. A K Moonesinghe	28.05.2020	Member	2/2
Ms. S M Jayatunge*	19.03.2026	Member	-

*Appointed to the committee w.e.f 19.03.2026

Regular Attendees by Invitation

Ms. A Fernando – Senior Manager Compliance & Risk

Other Invitees

Other Members of the Senior Management of the Company attended by invitation on a need basis.

Secretary to the Committee

The Company Secretary serves as the Secretary to the Committee

TERMS OF REFERENCE

The primary objective of the Committee is to ensure, on behalf of the Board, that the interests of all stakeholders are safeguarded when the Company enters into transactions with related parties.

The committee operates under a strict regulatory framework. Its mandate includes reviewing, evaluating, and providing oversight for all Related Party Transactions (RPTs) to ensure they are:

- Conducted at arm's length and on normal commercial terms.
- Compliant with the Directions issued by the CBSL under the Registered Stock and Securities Ordinance and the Local Treasury Bills Ordinance.
- Compliant with Section 9 of the Listing Rules of the CSE.
- Aligned with the Sri Lanka Accounting Standards (LKAS 24 - Related Party Disclosures).

The Committee also ensures that transactions with related parties do not create conflicts of interest and are undertaken in a manner that safeguards the interests of the Company and its stakeholders.

Key responsibilities of the Committee

The committee shall ensure in discharging its functions:

- Relevant policy and procedure documents are reviewed, updated and approved in line with applicable accounting standards and the Listing Rules of the CSE.
- The interests of shareholders and other stakeholders are protected.
- Transparency, fairness and integrity in related party transactions are maintained.

Key Focus areas of the Committee during the year

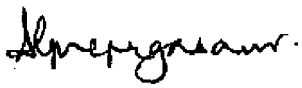
During the financial year under review, the Committee performed the following duties:

- Reviewed and pre-approved all non-recurrent RPTs in accordance with the threshold limits set by the CSE and internal policies.
- Recurrent transactions were reviewed on a quarterly basis.
- Evaluated the pricing mechanisms, terms, and conditions of repo and outright government securities transactions with related entities to guarantee they did not favor related parties over the rest of the clients.
- Reviewed the quarterly and annual disclosures required under the CSE Listing Rules and LKAS 24.
- Confirmed that all recurrent RPTs were strictly within the ordinary course of the Primary Dealer business.

Declaration

The Committee hereby declares and confirms to the Board and the shareholders that it has reviewed all related party transactions entered in to by the Company during the financial year under review and that the Company has complied with the requirements of Section 9 of the Listing Rules of the CSE and the relevant directions issued by CBSL governing related party transactions throughout the financial year.

During the year, no related party transaction exceeded the threshold limits stipulated under Section 9 of the Listing rules of the CSE.



Ms. S Gnanapragasam
Chairperson
Related Party Transactions Review Committee

13 July 2026

Remuneration Committee Report

Ms. S Gnanapragasam
Chairperson
Remuneration Committee

COMPOSITION OF THE COMMITTEE AS AT 31.03.2026

The Remuneration Committee comprises of two (2) Independent Non-Executive Directors and two (2) Non-Independent Non-Executive Directors of the Company. Please refer to the profiles of the Board of Directors on pages 16 to 19.

The Members of the Remuneration Committee are as follows,

- Ms. S Gnanapragasam – Chairperson - Independent Non-Executive Director
- Mr. T A B Speldewinde – Independent Non-Executive Director
- Mr. W S Weerasooria – Non-Independent Non-Executive Director
- Ms. A K Moonesinghe – Non-Independent Non-Executive Director*

*Appointed to the committee w.e.f 19.03.2026

To comply with CSE Listing Requirements, the Board reconstituted its governance structure by splitting the former Nominations and Remuneration Committee into two independent committees: the Nominations and Governance Committee and the Remuneration Committee in September 2025. The first meeting of Remuneration Committee was held on 25 May 2026 following the completion of the listing.

MEETINGS AND ATTENDANCE

One meeting was held for the financial year ended 31.03.2026 under Nominations and Remuneration Committee. Minutes of the meetings are presented to the board at the board meetings.

Members	Date of Appointment to the Committee	Membership Status	Attendance in 2025/26 (Eligible to Attend/ Attended)**
Ms. S Gnanapragasam	08.07.2024	Chairperson	1/1
Mr. T A B Speldewinde	23.02.2023	Member	1/1
Mr. W S Weerasooria	28.03.2020	Member	1/1
Ms. A K Moonesinghe	19.03.2026	Member	-

* Appointed to the committee w.e.f 19.03.2026

** The Remuneration Committee was constituted prior to the Company's listing and held its inaugural meeting on 25 May 2026. Remuneration-related matters during the financial year under review were addressed through meetings of the Nominations and Remuneration Committee.

The MD/CEO may attend meetings by invitation to provide insights on staff performance and market remuneration trends. However, abstain from all discussions and deliberations regarding their own remuneration package.

Secretary to the Committee

The Company Secretary serves as the Secretary to the Committee

TERMS OF REFERENCE

The Remuneration Committee of the Company is established pursuant to the Listing Rules. The Committee conforms to the requirements of Rule 9.12 of the Listing Rules. The Terms of Reference are approved by the Board and set out the scope, authority, duties and responsibilities of the Committee, together with matters relating to the conduct of Committee meetings.

The objectives of the Remuneration Committee are to review and approve the overall remuneration philosophy, strategy, policies, and practices, including performance pay schemes and benefits. The policy aims to design compensation packages that attract and retain a highly qualified and experienced workforce while rewarding performance, taking into account business performance and long-term shareholder returns.

Key responsibilities of the Committee

- Set out and review the parameters of the framework for remuneration:
- Review and recommend to the Board the remuneration of executive directors of the Company.
- Review and recommend to the Board the fees for non-executive directors taking into consideration responsibilities undertaken such as acting as Chairperson of the Board, Chairperson of a board committee or as the independent director.
- Review and recommend Managing Director/ Chief Executive Officer's and Senior Management's Remuneration
- Review the remuneration policy periodically to ensure continued alignment with the Company's strategic objectives, market practices, regulatory requirements and shareholder interests
- Review and approve annual increments, bonuses, incentives, performance rewards and any other compensation changes for the managing director, chief executive officer, senior management and other employees based on corporate performance and the company's compensation policy.

Purpose and Policy Framework

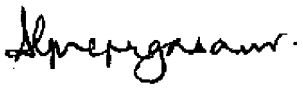
The Company's remuneration framework is designed to support prudent risk-taking, regulatory compliance and sustainable business performance.

The remuneration strategy is specifically designed to:

- Attract, motivate, and retain top-tier investment, treasury, risk management, and compliance professionals.
- Align executive compensation with the Company's risk management frameworks to prevent excessive or short-sighted risk-taking in the fixed-income markets.
- Support the delivery of sustainable, long-term shareholder value.
- Ensure strict compliance with CBSL corporate governance standards and human resource guidelines.

Declaration

The aggregate remuneration paid to Executive and Non-Executive Directors during the financial year under review is disclosed in Note 08 to the Financial Statements on page 148 of this Annual Report, in compliance with the disclosure requirements of the CSE Listing Rules and Sri Lanka Accounting Standards.



Ms. S Gnanapragasam
Chairperson
Remuneration Committee

13 July 2026

Risk Management Committee Report

Mr. W S Weerasooria
Chairperson – Risk Management Committee

COMPOSITION OF THE COMMITTEE AS AT 31.03.2026

The Risk Management Committee (RMC) comprises of two (2) Independent Non-Executive Directors and two (2) Non-Independent Non-Executive Directors of the Company as at 31-March-2026. Changes to the Committee membership during the year are indicated below. Please refer to the profiles of the Board of Directors on pages 16 to 19.

The Members of the Risk Management Committee are as follows,

- Mr. W S Weerasooria – Chairperson – Non-Independent Non-Executive Director
- Ms. S Gnanapragasam – Independent Non-Executive Director*
- Mr. T A B Speldewinde – Independent Non-Executive Director
- Mr. BT De S Weerasooria – Non-Independent Non-Executive Director
- Ms. A K Moonesinghe – Non-Independent Non-Executive Director**
- Mr. R R Gomez – Managing Director/CEO***

* Appointed w.e.f 19.03.2026

** Resigned w.e.f 19.03.2026

*** Stepped down from the Committee in November 2025 and thereafter attend meetings by invitation only, in compliance with the CSE Listing Rule 9.13.

MEETINGS AND ATTENDANCE

Committee meetings are generally held monthly, subject to a maximum of 11 meetings per year. 11 meetings were held during the financial year ended 31.03.2026. Minutes of the meetings are presented to the board at the board meetings.

Members	Date of Appointment to the Committee	Membership Status	Attendance in 2025/26 (Eligible to Attend/ Attended)
Mr. W S Weerasooria	28.05.2020	Chairperson	11/11
Mr. T A B Speldewinde	23.02.2023	Member	10/11
Ms. S Gnanapragasam*	19.03.2026	Member	-
Mr. BT De S Weerasooria	29.08.2024	Member	11/11
Ms. A K Moonesinghe**	28.05.2020	Member	9/11
Mr. R R Gomez***	23.02.2023	Member	7/11

* Appointed to the committee w.e.f 19.03.2026

** Resigned w.e.f 19.03.2026

*** Stepped down in November 2025 and attend by invitation only to comply with the CSE Listing Rule 9.13

Regular Attendees by Invitation

- Mr. R R Gomez – MD/CEO
- Ms. W P Abeysekere – Deputy CEO
- Mr. D A Athukoralage – GM Finance & Planning
- Ms A Fernando – Senior Manager Compliance & Risk
- Mr. T Paiva – Risk Officer

Other Invitees

Other Members of the Senior Management of the Company attended by invitation on a need basis.

SECRETARY TO THE COMMITTEE

The Company Secretary serves as the secretary to the committee.

TERMS OF REFERENCE

The primary mandate of the RMC is to advise the Board on the Company's overall risk appetite, tolerance, and strategy, and to oversee senior management's implementation of the Risk Management Framework.

As a non-bank Primary Dealer operating exclusively in the fixed-income market, the Company's risk profile is inherently distinct from other financial institutes. The scope of the Committee specifically focuses on navigating the high-leverage and volatile market realities of trading Government Securities. The Committee ensures strict compliance with the Local Treasury Bills Ordinance, the Registered Stock and Securities Ordinance, and all operational Directions issued by the CBSL, SEC and CSE.

The Committee discharged its responsibilities in accordance with its approved Charter and met regularly during the year to review the Company's risk profile, risk exposures, risk management framework, and compliance with applicable regulatory requirements. Significant matters deliberated by the Committee were reported to the Board for consideration and guidance.

Key responsibilities of the Committee

- Develop and foster a risk awareness culture within the organization.
- Review and approve risk management strategies, risk frameworks, policies, risk tolerance and risk appetite limits.
- Ensure risks are managed within the board approved risk appetite and tolerance levels.
- Review and assess the appropriate level of capital for the organization.
- Review and approve new products and ensure compliance with the applicable regulatory requirements and guidelines issued by CBSL and other regulatory bodies
- Review internal controls in place
- Review risk management policies adopted by the company

Key Risk Management Focus areas for FY 2025/26

During the financial year under review, the Committee proactively evaluated, monitored, and assessed the following core risk categories.

- Market Risk & Interest Rate Risk

  Monitored the duration of both the trading and investment portfolios to minimize capital erosion caused by adverse yield curve parallel and non-parallel shifts.

  Conducted weekly reviews of MTM losses/gains on the trading portfolio, establishing strict stop-loss thresholds.

  Carried out stress testing on a weekly basis and more frequently during periods of heightened interest rate volatility.

- Liquidity Risk & Funding Concentration

  Reviewed the asset-liability maturity profiles to manage rollover risks inherent in short-term repo funding.

  Monitored and diversified the repo counterparty base across corporate, high-net-worth, and institutional investors to prevent concentration risk.

- Credit & Counterparty Risk

  Monitored settlement risks associated with outright and repo transactions executed with private and institutional counterparties.

  Reviewed and approved credit exposure limits for corporate counterparties involved in reverse-repo agreements.

  Ensured additional haircut buffers are maintained on reverse repo transactions to safeguard funds lent out.

  Maintained close monitoring of haircut buffers during periods of interest rates volatility.

- Capital Adequacy & Stress Testing

  Ensured the Company consistently maintained its Capital Adequacy Ratio (CAR) well above the minimum regulatory requirements specified by the CBSL.

Risk Management Committee Report

Evaluated stress testing models simulating extreme macroeconomic shocks such as sudden policy rate hikes, systemic liquidity crunches, and spikes in inflation to ensure capital resilience.

- Operational, IT, and Cyber Risk monitoring

  Reviewed and strengthened internal controls surrounding the LankaSettle (RTGS) system and the Treasury Management System to eliminate processing errors.

  Evaluated the Company's cyber security framework and Business Continuity Plan (BCP), ensuring off-site disaster recovery arrangements were regularly tested.

  ITGC Audit, Vulnerability Assessment and Penetration Testing and several IT security audits were carried out and remedial actions were taken to bridge the identified gaps.

Regulatory & Compliance Risk

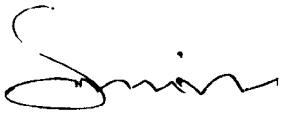
Monitored compliance with the Directions, Rules, and reporting requirements issued by the CBSL, SEC, and CSE. The Committee reviewed regulatory developments and ensured timely implementation of changes to internal policies, procedures, and control frameworks

Risk Disclosures

The Committee reviewed and recommended the Risk Management disclosures contained in this Annual Report, on pages 161 to 166, for approval by the Board.

Declaration

The Committee is satisfied that the Company's risk management framework, internal control systems, and monitoring processes remained effective and adequate during the year under review. The Company remained well-capitalized and compliant with applicable regulatory risk thresholds as prescribed by CBSL.



Mr. W S Weerasooria
Chairperson
Risk Management Committee

13 July 2026

Report on Asset and Liability Management Committee (ALCO)

Mr. R R Gomez (MD/CEO)
Chairperson
Asset and Liability Management Committee

COMPOSITION AND FREQUENCY OF MEETINGS

The Asset and Liability Committee (ALCO) is the core operational arm tasked with the strategic management of the Company's balance sheet structure, market risk exposure, and liquidity optimization. The Committee is chaired by the Managing Director / CEO and comprises senior management executives, including the Chief Dealer, Deputy CEO, GM Finance & Planning, Risk Officer and Compliance Officer. Other members of Senior Management are invited on a needs basis, depending on the matters under consideration.

ALCO meets formally on a monthly basis, with ad-hoc weekly or daily consultations triggered during periods of heightened macroeconomic volatility. The Risk Management Committee maintains ultimate oversight over ALCO's activities, routinely reviewing its minutes, tactical decisions, and adherence to approved risk boundaries.

MANDATE AND CORE RESPONSIBILITIES

ALCO operates under a formal Charter approved by the Board of Directors. The purpose of ALCO is to monitor the structure of the Company's assets and liabilities, liquidity and related risks, review control procedures and risk limits and discuss portfolio management strategies. The Committee focuses on liquidity risk, interest rate risk, counterparty credit risk, funding risk, and operating environment risk. The core responsibilities of the Committee include:

- **Interest Rate Risk Management:** Monitoring the steepening, flattening, or shifting of the yield curve and positioning the government securities portfolio to optimise returns while minimizing marked-to-market volatility.
- **Liquidity and Funding Security:** Managing the maturity profiles of the Company's assets and liabilities, ensuring a well-diversified and stable repo funding base from institutional, corporate, and retail counterparties.
- **Capital Adequacy Optimization:** Reviewing capital deployment strategies to ensure the Company maintains comfortable buffers above the CBSL's mandatory Capital Adequacy Ratios (CAR) and Minimum Capital Requirements. The Committee regularly reviewed capital adequacy projections under both normal and stressed market conditions to ensure continued regulatory compliance.
- **Maturity Mismatch Analytics:** Evaluating structural liquidity gaps across varying time buckets and establishing defensive liquidity cushions to absorb sudden systemic shocks.

KEY FOCUS AREAS AND DELIBERATIONS DURING THE YEAR

During the financial year under review, ALCO navigated a highly dynamic macroeconomic landscape characterised by monetary policy adjustments and evolving market liquidity conditions. The key areas of deliberation and strategic action included:

1. Yield Curve Positioning & Portfolio Strategy

The Committee continuously analyzed movements in inflation and monetary policy signals from the Central Bank of Sri Lanka and global economic trends. Tactical duration reductions were executed during periods of upward rate pressure to contain MTM valuation hits, while portfolio duration was selectively elongated during yield peaks. The Committee also reviewed portfolio concentration limits and investment opportunities across different maturities to enhance risk-adjusted returns

2. Liquidity Risk & Repo Funding Diversification

ALCO heavily focused on mitigating rollover and concentration risks within the repo borrowing book.

- **Counterparty Diversification:** The Committee successfully expanded its institutional counterparty network, reducing reliance on a few single heavy lenders.
- **Asset/Liability Management:** The Company prudently manages its Asset/Liability mismatches with the aim of enhancing Net Interest Income.

Report on Asset and Liability Management Committee (ALCO)

- **Contingency Funding:** The Company's Contingency Funding Plan was regularly reviewed and stress-tested against severe liquidity squeeze scenarios, ensuring backup funding lines remained operational.

3. Market Risk & Stress Testing

ALCO, in coordination with the Risk Management department, evaluated the balance sheet's sensitivity using rigorous stress-testing models. The committee simulated extreme market scenarios, including aggressive parallel shifts in the yield curve and sudden liquidity drains. The results of these tests guided the fine-tuning of internal risk limits, ensuring the trading desk operated comfortably within the Board-approved Risk Appetite Framework.

4. Monitor Collateral Valuations and Haircut Requirements on Lending Activities

The Committee continuously monitored whether the sufficient haircut buffers were maintained on lending transactions to ensure recovery of principle and accrued interest in the event of a counterparty defaultt. Further, these haircut buffers are closely monitored during the times of continuous interest hikes.

5. Regulatory Compliance and Limit Monitoring

The Committee regularly reviewed compliance with regulatory requirements, internal risk limits, and Board-approved risk appetite thresholds. Any emerging breaches, exceptions, or early warning indicators were promptly discussed and corrective actions were implemented where necessary

CONCLUSION AND FUTURE OUTLOOK

Through proactive portfolio adjustments, prudent funding strategies, and robust risk management practices, ALCO contributed to maintaining balance sheet resilience, adequate liquidity, and capital strength during the year.

Looking forward, the Committee remains highly vigilant. ALCO will continue to closely monitor global and domestic macroeconomic indicators, domestic market developments, and liquidity dynamics to swiftly realign the Company's balance sheet strategy, defend profitability, and safeguard investor interests. The Committee will also continue to enhance stress-testing methodologies and funding diversification initiatives to support the Company's long-term strategic objectives.



Mr. R R Gomez
Chairperson
Asset and Liability Management Committee

13 July 2026

The Board of Directors' Statement on Internal Controls

In accordance with the Capital Requirements and Corporate Governance directions issued by the Central Bank of Sri Lanka (CBSL) and the Listing Rules of the Colombo Stock Exchange, the Board of Directors presents this report on the Internal Controls of WealthTrust Securities PLC for the financial year ended 31 March 2026.

RESPONSIBILITY

The Board of Directors acknowledges its ultimate responsibility for establishing, maintaining, and reviewing a sound system of internal controls to safeguard shareholders' investments and the Company's assets. The Board has established an ongoing process for identifying, evaluating, and managing the significant risks faced by the Company.

The Board confirms that the management has implemented a continuous process for identifying, evaluating, and managing the significant risks faced by the Company, and this process has been in place for the year under review and up to the date of approval of the annual report and financial statements. The Board receives regular reports from Management, the Risk Management Committee, the Audit Committee, and the Internal Audit function on the effectiveness of the Company's internal control and risk management processes.

KEY ELEMENTS OF OUR INTERNAL CONTROL SYSTEM

To ensure effective governance as a licensed Primary Dealer, the Company's internal control framework includes the following core components:

- **Committees and Governance:** The Board has established independent Board Sub-Committees, including the Audit Committee, Related Party Transactions Review Committee, and Risk Management Committee (RMC) to oversee specific control areas and report regularly to the Board.
- **Risk Management Framework:** Operating in the fixed income and government securities markets exposes the Company to unique market, liquidity, and credit risks. The RMC assists the Board in evaluating these risks and ensuring that stringent risk tolerance limits are maintained.
- **Policies and Procedures:** Detailed, Board-approved policy manuals and standard operating procedures are in place, covering front-office trading, middle-office risk monitoring, and back-office settlements. These policies are reviewed periodically to align with evolving market dynamics and regulatory updates from the CBSL.
- **Financial Reporting System:** Sophisticated treasury and accounting systems are used to ensure the accurate and timely recording of transactions. Financial performances are reviewed monthly against budgets and prior periods by the management and quarterly by the Board.
- **Internal Audit:** The internal audit function provides an independent and objective evaluation of the adequacy and effectiveness of the internal control systems. The Internal Audit findings and remediation plans are directly reviewed by the Board Audit Committee.

ASSESSMENT OF INTERNAL CONTROL OVER FINANCIAL REPORTING

The Board has evaluated the internal control systems of the Company for the financial year under review and confirms that:

1. A structured process is in place to identify and evaluate risks that could impact the integrity of financial reporting.
2. Controls have been designed and implemented to address identified risks, ensuring that financial statements are prepared in accordance with Sri Lanka Accounting Standards (SLFRS/LKAS) and applicable CBSL regulations.
3. The effectiveness of these controls was tested during the year, and necessary corrective actions have been taken to address any identified gaps or weaknesses.

Based on the processes and reviews carried out during the year, the Board is satisfied that the Company maintained an effective system of internal controls over financial reporting as at 31 March 2026.

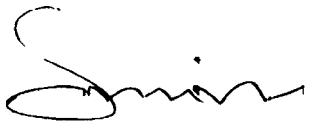
The Board of Directors' Statement on Internal Controls

COMPLIANCE WITH CBSL AND CSE REGULATIONS

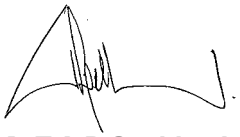
As a listed Non-Bank Primary Dealer, the Company has complied with the applicable Corporate Governance Directions issued by the Monetary Board of the Central Bank of Sri Lanka and the Continuing Listing Requirements of the Colombo Stock Exchange. All required statutory returns and financial disclosures have been submitted accurately and within the stipulated timelines.

DECLARATION

The Board having implemented the above, is aware that such systems are designed to manage rather than eliminate the risk of failure to achieve business objectives and can only provide reasonable, and not absolute assurance against material misstatements or losses.



Mr. W S Weerasooria
Chairperson



Mr. T A B Speldewinde
Chairperson
Audit Committee

13 July 2026

Statement of Directors' Responsibilities

The following statement outlines the duties and responsibilities of the Directors in relation to the Financial Statements of WealthTrust Securities PLC.

PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS

The Directors are responsible for preparing and presenting the Company's financial statements to shareholders in compliance with the Companies Act No. 7 of 2007 and other applicable financial reporting regulations.

These financial statements comprise:

- The Statement of Financial Position, which presents a true and fair view of the state of affairs of the Company as at the end of the financial year.
- The Statement of Profit or Loss and Other Comprehensive Income, which presents a true and fair view of the financial performance of the Company for the financial year.
- The Statement of Changes in Equity.
- The Statement of Cash Flows.
- The Notes to the Financial Statements.

DIRECTORS' CONFIRMATIONS & CERTIFICATIONS

The Directors confirm that the financial statements present a true and fair view of:

- The Company's financial position as of 31 March 2026.
- The Company's financial performance for the year ended 31 March 2026.

The financial statements for the year ended 31 March 2026, included in this report, have been prepared in strict compliance with the Companies Act No. 7 of 2007 and Sri Lanka Accounting Standards (LKAS/SLFRS).

In compliance with Sections 150 and 152 of the Companies Act No. 7 of 2007, these financial statements have been certified by the General Manager Finance & Planning who is responsible for their preparation and signed on behalf of the Board by two Directors.

MAINTENANCE OF ACCOUNTING RECORDS & BOARD OVERSIGHT

In accordance with Section 148(1) of the Companies Act No. 7 of 2007, the Directors are responsible for maintaining accurate accounting records that correctly record and explain the Company's transactions. These records must:

- Enable the determination of the Company's financial position with reasonable accuracy at any given time.
- Facilitate the proper auditing of the financial statements.

Accordingly, the Directors ensure that proper books of accounts are maintained and that financial reports are regularly reviewed during Board meetings. Additionally, the Board reviews and approves all interim financial statements prior to their public release.

INTEGRITY OF ACCOUNTING POLICIES, ESTIMATES, AND JUDGMENTS

The Board of Directors accepts ultimate responsibility for the integrity and objectivity of the financial statements. They confirm that the financial statements have been prepared using appropriate accounting policies applied consistently, supported by reasonable estimates and judgments made to reflect the true substance and nature of transactions.

INTERNAL CONTROLS AND ASSET SAFEGUARDING

The Directors have implemented reasonable measures to safeguard the Company's assets and to prevent and detect fraud and other irregularities. To achieve this, they have established a robust and comprehensive internal control system.

EXTERNAL AUDIT FACILITATION

The Company's external auditors, Messrs. EY Sri Lanka, who were reappointed through a resolution passed at the previous Annual General Meeting, were provided with all necessary information and explanations required to conduct their audit and express an independent opinion. Their report is detailed on pages 130 to 133 of this Annual Report.

Statement of Directors' Responsibilities

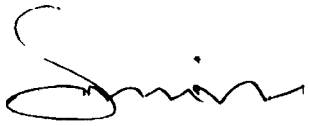
GOING CONCERN ASSESSMENT

After thoroughly assessing the Company's financial position, operating conditions, regulatory environment, and other relevant factors, the Directors confirm they have a reasonable expectation that the Company has sufficient resources to continue operations in the foreseeable future. Accordingly, the Going Concern basis has been deemed appropriate in the preparation of these financial statements.

COMPLIANCE REPORT

The Directors confirm that, to the best of their knowledge, all statutory payments due as of the financial reporting date have been either fully settled or adequately provided for in the financial statements.

By Order of the Board
WealthTrust Securities PLC



Mr. W S Weerasooria
Chairperson

13 July 2026

Statement of Compliance

The Board is satisfied that the Company has maintained an effective governance framework during the year and has complied with the applicable Corporate Governance requirements prescribed under the Listing Rules of the Colombo Stock Exchange. The Board remains committed to continuously strengthening governance practices in line with evolving regulatory expectations, stakeholder requirements and industry best practices.

CORPORATE GOVERNANCE CHECK LIST

Statement of compliance under Section 7.6 of the Listing Rules of the Colombo Stock Exchange (CSE) on Annual Report Disclosures.

Requirement		Compliance	Reference	Pages
(i)	Names of persons who during the Financial Year were Directors of the entity.	Yes	Board of Directors	16-19
(ii)	Principle activities of the entity during the year and any changes therein.	Yes	Notes to the Financial Statements - Note 1 and Annual Report of the Board of Directors	138 26-29
(iii)	The names and the number of shares held by the twenty (20) largest holders of voting and non-voting shares denominated in Rs.and the percentage of such shares held.	Yes	Share Information	174
(iv)	(a) The float adjusted market capitalisation, public holding percentage (%), number of public shareholders and under which option the listed entity complies with the Minimum Public Holding requirement.	Yes	Share Information	176
	The public holding percentage in respect of non-voting shares (where applicable).	N/A	N/A	N/A
(b)	The public holding percentage in respect of foreign currency denominated shares.	N/A	N/A	N/A
(v)	A statement of each Director's holding and Chief Executive Officer's holding in shares of the entity at the beginning and end of each financial year	Yes	Share Information	176
(vi)	Information pertaining to material foreseeable risk factors of the company.	Yes	Enterprise Risk Management	60-66
(vii)	Details of material issues pertaining to employees and industrial relations of the entity	Yes	Human Capital	48-51
(viii)	Extents, locations, valuations and the number of buildings of the entity's land holdings and investment properties.	Yes	Notes to the Financial Statements – Note 2.3.5	141-142

Statement of Compliance

Requirement		Compliance	Reference	Pages
(ix)	Number of shares representing the entity's Stated Capital.	Yes	Notes to the Financial Statements - Note 21 and Annual Report of the Board of Directors.	154
(x)	A distribution schedule of the number of holders in each class of equity securities, and the percentage of their total holdings.	Yes	Share Information	175-176
(xi)	List of ratios and market price information.	Yes	Share Information	8, 175-176
(xii)	Significant changes in the Company's or its Subsidiaries' fixed assets and the market value of land, if the value differs substantially from the book value as at end of the year.	Yes	Notes to the Financial Statements – Note 01	N/A
(xiii)	Detail of funds raised either through a Public Issue, Rights Issue, and Private Placement during the year.	Yes	Notes to the Financial Statements – Note No. 21.1	154
(xiv)	Employee Share Option Schemes and Employee Share Purchase Schemes	N/A	N/A	N/A
(xv)	Disclosures pertaining to Corporate Governance practices in terms of Section 9 of the Listing Rules of the CSE	Yes	Corporate Governance Section	67-125
(xvi)	Related Party transactions exceeding 10% of the Equity or 5% of the total assets of the Entity as per audited Financial Statements, whichever is lower.	Yes	There were no Non Recurrent Related Party Transactions that exceeds 10% of Equity or 5% of Total Assets for the FYE 31.03.2026	N/A
(xvii to xxii)	Disclosures pertaining to Foreign Currency denominated Securities to GSS+ Bonds, Perpetual debt Securities, Infrastructure Bonds, Shariah Compliant Debt Securities and High Yield Corporate Debt Securities listed on the CSE.	N/A	N/A	N/A

Statement of compliance under Section 9 of the Listing Rules of the Colombo Stock Exchange (CSE).

Section	Requirement	Complied	Reference	Pages
9.1. Corporate Governance Rules				
9.1.3	A statement confirming the extent of compliance with the Corporate Governance Rules.	Yes	Corporate Governance Section	109-125

Section	Requirement	Complied	Reference	Pages
9.2. Policies				
9.2.1	A specified set of Policies to be maintained together with the details relating to the implementation of such Policies by the Company to be mentioned on the Company website.	Yes	Corporate Governance Section	71
9.2.2	Any waivers from compliance with the Internal Code of Business Conduct and Ethics or exemptions granted by the Company shall be fully disclosed in the Annual Report.	No waivers from compliance with the Internal Code of Business Conduct and Ethics or exemptions were granted during the period under review.	N/A	N/A
9.2.3 (i) and (ii)	Company to disclose in its Annual Report the list of Policies that are in place in conformity with Rule 9.2.1, with reference to its website.	Yes	Corporate Governance	71
	Details pertaining to any changes to policies adopted by the Listed Entities in compliance with Rule 9.2 above.		Corporate Governance	71
9.2.4	Listed Entities shall make available all such policies to shareholders upon a written request being made for any such Policy.	Yes	We have established procedures to fulfill the requirement.	N/A
9.3. Board Committees				
9.3.1 (a), (b), (c) and (d)	Maintenance of minimum required Board Committees	Yes	Corporate Governance Section	81
9.3.2	Compliance with the composition, responsibilities and disclosures	Yes	Corporate	90-102
9.5. Policy on Matters Relating to the Board of Directors				
9.5.1 (a)	Balanced representation between Executive Directors and Non-Executive Directors, covering Board composition, roles of the Chairperson and CEO, Board balance, and procedures for evaluating Board and CEO performance.	Yes	Corporate Governance Section	72-75
9.5.1 (b)	Rationale for combining the roles of Chairperson and CEO, terms of reference of Senior Independent Director (SID) and measures implemented to protect the interests of the SID in the event the Chairperson and CEO roles are combined.	Chairperson and CEO roles held by separate individuals	Corporate Governance Section	73
9.5.1 (c)	Require diversity in Board composition for Board effectiveness.	Yes	Corporate Governance	73- 74
9.5.1 (d)	The maximum number of Directors with the rationale for the same.	Yes	Corporate Governance Section	72

Statement of Compliance

Section	Requirement	Complied	Reference	Pages
9.5.1 (e)	The frequency of Board meetings.	Yes	Corporate Governance Section	75
9.5.1 (f)	Establish mechanisms to keep Directors informed of the Listing Rules and the Company's status of compliance.	Yes	Corporate Governance Section	75
9.5.1 (g)	The minimum number of meetings (numbers and percentages), that a Director must attend.	Yes	Corporate Governance Section	76
9.5.1 (h)	Requirements relating to trading in securities of the Listed Entity and its listed group companies and disclosure of such requirements	Yes	Corporate Governance Section	74
9.5.1 (i)	Maximum number of directorships in Listed Entities that may be held by Directors.	Yes	Corporate Governance Section	77
9.5.1 (j)	Recognise the right to participate at meetings of the Board and Board Committees by audio-visual means and for such participation to be taken into account when deciding on the quorum.	Yes	The Policy on Matters Relating to the Board	71
9.5.2	Confirmation of compliance with Policy in the Annual Report, with reasons for non-compliance and proposed remedial action.	Yes	N/A	N/A
9.6. Chairperson and CEO				
9.6.1	Requirement of a SID if the positions of Chairperson and CEO are held by the same individual.	N/A	N/A	N/A
9.6.2	Market Announcement on the Chairperson being an Executive Director and/or combination of the Chairperson-CEO Roles including the rationale.	N/A	N/A	N/A
9.6.3. (a) to (e)	Requirement for a Senior Independent Director (SID).	N/A	N/A	N/A
9.6.4	Rationale for the appointment of a SID set out in the Annual Report	N/A	N/A	N/A
9.7. Fitness of Directors and CEO				
9.7.1	Company to take necessary steps to ensure that their Directors and the CEO are, at all times, fit and proper persons as required in terms of the rules.	Yes	Corporate Governance Section	77

Section	Requirement	Complied	Reference	Pages
9.7.2	Company to ensure that persons recommended by the Nominations and Governance Committee as Directors are fit and proper before such nominations are placed before the shareholders' meeting or appointments are made.	Yes	Corporate Governance Section	77
9.7.3 (a) to (c)	Fit and Proper Assessment criteria: (a) Honesty, Integrity and Reputation (b) Competence and Capability (c) Financial Soundness	Yes	Corporate Governance Section	77
9.7.4	Annually obtain declarations from Directors and the CEO confirming compliance with fit and proper assessment criteria	Yes	Corporate Governance Section	74
9.7.5	Disclosures in the Annual Report	Yes	Corporate Governance Section	74
9.8. Board Composition				
9.8.1	Minimum number of Directors on the Board	Yes	Corporate Governance Section	72
9.8.2	At least two (2) Members of the Board or one-third (1/3) of the Board, whichever is higher to be Independent.	Yes	Corporate Governance Section	72
9.8.3 (i) to (ix)	Meeting the criteria for determining independence.	Yes	Corporate Governance Section	74
9.8.5	The Board of Directors of Listed Entities shall require: (a) Each Independent Director to submit a signed and dated declaration annually of his or her "independence" or "non-independence" against the criteria specified herein and in the format in Appendix 9A, containing at a minimum the content prescribed.	Yes	Corporate Governance Section	74
	(b) Make an annual determination as to the "independence" or "nonindependence" of each Independent Director based on the Directors` declaration and other information available to it and to set out the names of Directors determined to be 'independent' in the Annual Report	Yes	Corporate Governance Section	74
	(c) If the Board of Directors determines that the independence of an Independent Director has been impaired against any of the criteria set out in Rule 9.8.3, it shall make an immediate Market Announcement thereof.	N/A	N/A	N/A

Statement of Compliance

Section	Requirement	Complied	Reference	Pages
9.9. Alternate Directors				
9.9 (a) to (e)	Appointment of Alternate Directors to be in accordance with the Rules and such requirements to be incorporated into the Articles of Association.	N/A	No Alternate Directors were appointed during the FY25/26	N/A
9.10. Disclosures Relating to Directors				
9.10.1	Disclose its policy on the maximum number of directorships it's Board members shall be permitted to hold in the manner specified in Rule 9.5.1.	Yes	Corporate Governance Section	77
9.10.2	Market announcement upon the appointment of a new director	Yes	Corporate Governance Section	77
9.10.3	Market Announcement regarding any changes to the composition of the Board and Board Committees including necessary details.	Yes	Corporate Governance Section	77
9.10.4 (a)	Disclosure of name, qualifications and brief profile of the Directors.	Yes	Board of Directors	16-19
9.10.4 (b)	Disclosure of the nature of his/her expertise in relevant functional areas of the Directors	Yes	Board of Directors and Board Composition	72
9.10.4 (c)	Disclosure of whether either the Director or Close Family Members have any material business relationships with other Directors of the Listed Entity;	Yes	RPT report	96-97
9.10.4 (d)	Disclosure of whether the Directors are Executive, Non-Executive and/or independent Directors.	Yes	Board of Directors	16-19
9.10.4 (e)	Disclosure of the total number and names of companies in Sri Lanka in which the Director concerned serves as a Director and/or Key Management Personnel indicating whether such companies are listed or unlisted Companies and whether such Director functions in an executive or non- executive capacity, provided that where he/she holds directorships in companies within a Group of which the Company is a part, their names (if not listed) need not be disclosed; it is sufficient to state that he/she holds other directorships in such companies.	Yes	Board of Directors and Directorships in Listed and Unlisted Companies as at 31 March 2026	78
9.10.4 (f)	Disclosure of the number of Board meetings of the Company attended during the year.	Yes	Board Meetings	76

Section	Requirement	Complied	Reference	Pages
9.10.4 (g)	Names of Board Committees in which the Director serves as Chairperson or a member.	Yes	Board Sub-committee reports	90-102
9.10.4 (h)	Details of attendance of Committee Meetings of the Audit, Related Party Transactions Review, Nominations and Governance and Remuneration Committees. Such details to include the number of meetings held and the number attended by each member.	Yes	Board Sub-committee reports	90-102
9.10.4 (i)	The terms of reference and powers of the SID (where applicable).	N/A	N/A	N/A
9.11. Nominations and Governance Committee				
9.11.1	Establishment of a Nominations and Governance Committee.	Yes	Nominations and Governance Committee Report	94-95
9.11.2	Formal procedure for the appointment of new Directors and re-election of Directors to the Board through the Nominations and Governance Committee.	Yes	Nominations and Governance Committee Report	94-95
9.11.3	The Nominations and Governance Committee to have a written terms of reference clearly defining its scope, authority, duties and matters pertaining to the quorum of meetings.	Yes	Nominations and Governance Committee Report	94-95
9.11.4. (1) (a) and (b)	The Nominations and Governance Committee to; (a) comprise of a minimum of three (03) Directors of the Listed Entity, out of which a minimum of two (02) members shall be Independent Directors of the Listed Entity. (b) not comprise of Executive Directors of the Listed Entity.	Yes	Nominations and Governance Committee Report	94-95
9.11.4 (2)	Chairperson of the Nominations and Governance Committee to be an Independent Director.	Yes	Nominations and Governance Committee Report	94
9.11.4 (3)	The Chairperson and the members of the Nominations and Governance Committee to be identified in the Annual Report.	Yes	Nominations and Governance Committee Report	94
9.11.5 (i) to (x)	The functions of the Nominations and Governance Committee.	Yes	Nominations and Governance Committee Report	94-95
9.11.6 (a)	Disclosure of the names of the Chairperson of Nominations and Governance Committee and members of the Committee and the nature of directorships held by such members.	Yes	Nominations and Governance Committee Report	94-95

Statement of Compliance

Section	Requirement	Complied	Reference	Pages
9.11.6 (b)	The date of appointment to the Nominations and Governance Committee.	Yes	Nominations and Governance Committee Report	94
9.11.6 (c)	Whether a documented policy and processes are in place when nominating Directors.	Yes	Nominations and Governance Committee Report	94-95
9.11.6 (d)	Whether all Directors should be required to submit themselves for re-election	Yes	As part of the Articles of Association of the Company	N/A
9.11.6 (e)	A disclosure on Board diversity in the range of experience, skills, age, and gender as an essential factor for effective Board performance.	Yes	Corporate Governance Report	74
9.11.6 (f)	Details to demonstrate effective implementation of policies and process relating to appointment and re-appointment of Directors. • Board Committees served on (as a member or Chairperson), • Date of first appointment as a Director, • Date of last re-appointment as a Director, • Directorships or Chairpersonships and other principal commitments both present and those held over the preceding three years in other Listed Entities; and, • Any relationships including close family relationships between the candidate and the directors, the Listed Entity or its shareholders holding more than ten per-centum (10%) of the shares of the Listed Entity.	Yes	Nominations and Governance Committee Report	94-95
9.11.6 (h)	Whether periodic evaluations have been conducted on the performance of the Board of Directors and the CEO.	Yes	Nominations and Governance Committee Report	94-95
9.11.6 (i)	Processes adopted by the Company to inform the Independent Directors of major issues relating to the Company.	Yes	Nominations and Governance Committee Report	94-95
9.11.6 (j)	Induction programs/orientation programs conducted for newly appointed Directors on Corporate Governance, Listing Rules, Securities Market regulations and other applicable laws and regulations, or an appropriate negative statement.	Yes	Corporate Governance Report	79

Section	Requirement	Complied	Reference	Pages
9.11.6 (k)	Annual update given to existing Directors on Corporate Governance, Listing Rules, Securities Market regulation and other applicable laws and regulations, or an appropriate negative statement.	Yes	Nominations and Governance Committee Report	94-95
9.11.6 (l)	A statement that the Directors meet the criteria for determining independence.	Yes	Corporate Governance Report	74
9.11.6 (m)	A statement that the Corporate Governance requirements stipulated under the Listing Rules of the CSE have been met.	Yes	Statement of Compliance	109-125
9.12. Remuneration Committee				
9.12.2	Establishment of a Remuneration Committee.	Yes	Remuneration Committee Report	98-99
9.12.3	The Remuneration Committee to establish and maintain a formal and transparent procedure for developing policy on Executive Directors and Individual Director's remuneration, ensuring that no Director is involved in fixing their own remuneration	Yes	Remuneration Committee Report	98-99
9.12.4	Remuneration for Non-executive Directors shall be based on a Policy which adopts the principle of non-discriminatory pay practices among them to ensure that their independence is not impaired.	Yes	Remuneration Committee Report	98-99
9.12.5	Remuneration Committee to have a written terms of reference clearly defining its scope, authority, duties and matters pertaining to the quorum of meetings.	Yes	Remuneration Committee Report	98-99
9.12.6 (1) (a) and (b)	The Remuneration Committee to; (a) comprise of a minimum of three (03) Directors of the Listed Entity, out of which a minimum of two (02) members shall be Independent Directors of the Listed Entity. (b) not comprise of Executive Directors of the Listed Entity.	Yes	Remuneration Committee Report	98-99
9.12.6. (2)	Chairperson of the Remuneration Committee to be an Independent Director.	Yes	Remuneration Committee Report	98-99
9.13. Audit Committee				
9.13.1	Audit Committee (AC) to handle Risk functions where Company does not have separate Committees for Audit and Risk.	N/A	Risk Management Committee Report - Seperate Risk Management Committee is in place	100-102
9.13.2	The Audit Committee to have a written terms of reference clearly defining its scope, authority, and duties.	Yes	Audit Committee Report	90-92

Statement of Compliance

Section	Requirement	Complied	Reference	Pages
9.13.3 (1)	The members of the Audit Committee to; (a) comprise of a minimum of three (03) directors of the Listed Entity, out of which a minimum of two (02) or a majority of the members, whichever higher, shall be Independent Directors. (b) not comprise of Executive Directors of the Listed Entity.	Yes	Audit Committee Report	90-92
9.13.3 (2)	The quorum for a meeting of the Audit Committee to require that the majority of those in attendance to be Independent Directors.	Yes	Audit Committee Report	90-92
9.13.3 (3)	The Audit Committee to meet as often as required, provided that the Audit Committee compulsorily meets on a quarterly basis, at minimum, prior to recommending the financials to be released to the Market.	Yes	Audit Committee Report	90-92
9.13.3 (4)	An Independent Director shall be appointed as the Chairperson of the Audit Committee by the Board of Directors.	Yes	Audit Committee Report	90-92
9.13.3 (5)	Unless otherwise determined by the Audit Committee, the CEO and the Chief Financial Officer (CFO) of the Listed Entity shall attend the Audit Committee meetings by invitation.	Yes	Audit Committee Report	90-92
9.13.3 (6)	The Chairperson of the Audit Committee shall be a Member of a recognised professional accounting body.	Yes	Audit Committee Report	90-92
9.13.4	Functions of the Audit Committee.	Yes	Audit Committee Report	90-92
9.13.3 (1)	The members of the Audit Committee to; (a) comprise of a minimum of three (03) directors of the Listed Entity, out of which a minimum of two (02) or a majority of the members, whichever	Yes	Audit Committee Report	90-92
9.13.5 (1)	The Audit Committee Report to set out the manner in which the Company has complied with the requirements applicable to the Audit Committee during the period for which the Annual Report relates.	Yes	Audit Committee Report	90-92

Section	Requirement	Complied	Reference	Pages
9.13.5 (2) (a)	Disclosure of the names of the Chairperson of the Audit Committee and the members of the Audit Committee, and the nature of directorships held by such members.	Yes	Audit Committee Report	90-92
9.13.5 (2) (b)	The status of risk management and internal control of the Company.	Yes	Risk Management Committee Report	100-102
9.13.5 (2) (c)	A statement that it has received assurance from the CEO and the CFO of the Company's operations and finances.	Yes	Responsibility Statement of Chairperson, MD/ CEO and GM Finance & Planning/Business Processing	30-31
9.13.5 (2) (d)	An opinion on the compliance with financial reporting requirements, information requirements under the Rules, the Companies Act and the SEC Act and other relevant financial reporting related regulations and requirements.	Yes	Audit Committee Report	90-93
9.13.5 (2) (e)	Whether the Company has a formal Audit Charter.	Yes	Audit Committee Report	90-93
9.13.5 (2) (f)	The manner in which Internal Audit assurance is achieved and a summary of the work of the Internal Audit function.	Yes	Audit Committee Report	90-93
9.13.5 (2) (g)	Details demonstrating the effective discharge of its functions and duties for that financial year of the Company.	Yes	Audit Committee Report	90-93
9.13.5 (2) (h)	A statement confirming that written assurance was obtained from the external auditors, confirming that they are and have been independent throughout the conduct of the audit engagement in accordance with terms of all relevant professional and regulatory requirements. Audit Committee during the period for which the Annual Report relates.	Yes	Independent Auditors Report	130-133

Statement of Compliance

Section	Requirement	Complied	Reference	Pages
9.13.5 (2) (i)	A statement confirming that the Audit Committee has made a determination of the independence of auditors and the basis of such determination. And to contain details on the number of years that the external auditors provides non-audit services with explanations of how auditors' objectivity and independence are safeguarded taking into consideration fees paid for non- audit service provided by the external auditors and affiliated parties	Yes	Audit Committee Report	130-133
9.14. Related Party Transactions Review Committee				
9.14.1	Establishment of a Related Party Transactions Review Committee that conforms to the requirements set out in Rule 9.14 of the Listing Rules of the CSE.	Yes	Related Party Transactions Review Committee Report	96-97
9.14.2	The Related Party Transactions Review Committee to comprise of a minimum of three (3) Directors, out of which two (02) members shall be Independent Directors. It may also include executive directors, at the option of the Listed Entity. An Independent Director shall be appointed as the Chairperson of the Committee.	Yes	Related Party Transactions Review Committee Report	96-97
9.14.3 (1) to (4)	Functions of the Related Party Transactions Review Committee.	Yes	Related Party Transactions Review Committee Report	96-97
9.14.4 (1) to (4)	General Requirements including requirement for RPTRC to meet at least once a quarter, access to all aspects of Related Party Transactions, Related Party Transactions Review Committee to request Board to approve Related Party Transactions reviewed by it and requirements relating to Director's material personal interest in a matter being considered at a Board Meeting in relation to a Related Party Transaction	Yes	Related Party Transactions Review Committee Report	96-97
9.14.5	Review of Related Party Transactions by the Related Party Transactions Review Committee	Yes	Related Party Transactions Review Committee Report	96-97

Section	Requirement	Complied	Reference	Pages
9.14.6	Shareholder approval relating to Related Party Transactions.	There was no requirement to seek shareholder approval during the year under review.	Related Party Transactions Review Committee Report	96-97
9.14.7 (1) (a) and (b)	Immediate Disclosures	N/A	There was no requirment for immediate disclosure	96-97
9.14.8 (1)	Disclosures in the Annual Report	Yes	Related Party Transactions Review Committee Report	96-97
9.14.8 (2)	Details and disclosures pertaining to Recurrent RPTs in the Annual Report			
9.14.8 (3)	Report by the Related Party Transactions Review Committee.			
9.14.8 (4)	Declaration by the Board of Directors as an affirmative statement of compliance with the Rules pertaining to Related Party Transactions or a negative statement otherwise.			
9.14.9 (1), (2)	Shareholder approval for acquisition and disposal of substantial assets.	There was no acquisition	N/A	N/A
9.17. Additional Disclosures				
9.17 (i)	Directors have disclosed all material interests in contracts and have refrained from voting when materially involved.	Yes	Annual Report of Board of Directors	26-29
9.17 (ii)	Directors have conducted a review of the internal controls and obtained reasonable assurance of their effectiveness and adherence.	Yes	Board of Directors Statement of Internal Controls	105-106
9.17 (iii)	Directors are aware of laws, rules and regulations and their changes particularly to Listing Rules and applicable Capital Market provisions.	Yes	Annual Report of Board of Directors	26-29
9.17 (iv)	Disclosure of material non-compliance with laws/ regulations and fines by relevant authorities where the Company operates.	Yes	Notes to Financial Statements - Note 24	155

Statement of compliance under Code of Best Practice on Related Party Transactions (2013) advocated by the Securities and Exchange Commission of Sri Lanka (SEC)

Section	Requirement	Complied	Reference	Pages
(a)	Details pertaining to Non-Recurrent Related Party Transactions	Yes	Report of Related Party Transactions	96-97
(b)	Details pertaining to Recurrent Related Party Transactions	Yes	Report of Related Party Transactions	96-97
(c)	Report of the Related Party Transactions Review Committee	Yes	Report of Related Party Transactions	96-97

Statement of Compliance

(d)	Declaration by the Board of Directors as an affirmative statement of compliance with the rules pertaining to Related Party Transactions, or a negative statement otherwise	Yes	Annual Report of the Board of Directors on the affairs of WealthTrust	26-29

Content of the annual report as per Section 168 of the Companies Act No. 7 of 2007

Section	Requirement	Complied	Reference	Pages
168 (1) (a)	The nature of the business together with any change thereof	Yes	Notes to the Financial Statements Note 1 and Annual Report of the Board of Directors on the affairs of WealthTrust	138 26-29
168 (1) (b)	Signed Financial Statements of the Company	Yes	Financial Statements	134-135
168 (1) (c)	Auditors' Report on Financial Statements	Yes	Independent Auditors' Report	130-133
168 (1) (d)	Accounting policies and any changes therein	Yes	Notes to the Financial Statements	140-146
168 (1) (e)	Particulars of the entries made in the Interests Register	Yes	Annual Report of the Board of Directors on the affairs of WealthTrust	26-29
168 (1) (f)	Remuneration and other benefits paid to Directors of the Company	Yes	Notes to the Financial Statements- Note 08	148
168 (1) (g)	Corporate donations made by the Company	Yes	Annual Report of the Board of Directors on the affairs of WealthTrust	26-29
168 (1) (h)	Information on Directorate of the Company at the end of the accounting period	Yes	Board of Directors	16-19
168 (1) (i)	Amounts paid/payable to the External Auditor as audit fees and fees for other services rendered	Yes	Notes to the Financial Statements- Note 08	148
168 (1) (j)	Auditors' relationship or any interest with the Company	Yes	Audit Committee Report	90-93
168 (1) (k)	Acknowledgment of the contents of this Report and signatures on behalf of the Board	Yes	Annual Report of the Board of Directors on the affairs of WealthTrust	26-29

Code of Best Practice on Corporate Governance (2017) issued by the Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka)

Section	Requirement	Complied	Reference	Pages
A. Directors				
A.1	Effective Board	Yes	Corporate Governance Report	72
A.1.1	Regular meetings	Yes	Corporate Governance Report	76
A.1.2	Role and responsibilities of the Board	Yes	Corporate Governance Report	75
A.1.3	Act in accordance with laws of the country. Obtain professional advice, when required.	Yes	Corporate Governance Report	79
A.1.4	Access to advice and services of Company Secretary	Yes	Corporate Governance Report	79
A.1.5	Independent judgement	Yes	Corporate Governance Report	79
A.1.6	Dedicate adequate time and effort to matters of the Board and the Company	Yes	Corporate Governance Report	75
A.1.7	One-third of the Directors can call for a resolution	N/A	As part of the Articles of Association of the Company	N/A
A.1.8	Board induction and training	Yes	Corporate Governance Report	79
A.2	Division of responsibilities between Chairperson and CEO	Yes	Corporate Governance Report	73
A.3	Chairperson's role in preserving good Corporate Governance	Yes	Corporate Governance Report	73
A.4	Availability of Financial acumen	Yes	Corporate Governance Report	77
A.5	Board balance	Yes	Corporate Governance Report	72
A.6	Supply of timely information	Yes	Corporate Governance Report	79
A.7	Appointments to the Board	Yes	Corporate Governance Report	77
A.8	Re-election	N/A	As part of the Articles of Association of the Company	N/A
A.9	Appraisal of Board performance	Yes	Corporate Governance Commentary	78
A.10	Disclosure of information in respect of Directors	Yes	Corporate Governance Report	16-19
A.11	Appraisal of the Chief Executive Officer (CEO)	Yes	Corporate Governance Report	79

Statement of Compliance

Section	Requirement	Complied	Reference	Pages
B. Directors' Remuneration				
B.1	Remuneration Procedures	Yes	Remuneration Committee Report	98-99
B.2	The level and make up of remuneration	Yes	Remuneration Committee Report	98-99
B.3	Disclosure of remuneration	Yes	Remuneration Committee Report and Notes to the Financial Statements – Note 08	148
C. Relations with Shareholders				
C.1	Constructive use of the Annual General Meeting (AGM) and conduct of General Meeting	Yes	Corporate Governance Report	88
C.2	Communication with shareholders	Yes	Corporate Governance Report	87
C.3	Major and material transactions	Yes	Notes to the Financial Statements- Note 2.1	138
D. Accountability and Audit				
D.1	Financial and Business Reporting	Yes	All the related sections are included in the annual report	
	Management Discussion and Analysis	Yes		
	Annual Report of the Board of Directors	Yes		
	Statement of Compliance	Yes		
	Statement of Directors' Responsibility	Yes		
	Statement of Going Concern of the Company	Yes		
	Statement of Directors' Responsibility	Yes		
	Financial Reporting	Yes		
	Independent Auditors' Report	Yes		
	Managing Director's and Chief Financial Officer's Statement of Responsibility	Yes		
	Related Party Transactions disclosure of the Statement of Compliance	Yes		
	Process in place is described in the Report of the Related Party Transaction Review Committee	Yes		
D.2	Risk Management and Internal Control	Yes	Enterprise Risk Management	60-66
D.3	Audit Committee	Yes	Audit Committee Report	90-93

Section	Requirement	Complied	Reference	Pages
D.4	Related Party Transactions Review Committee	Yes	Related Party Transactions Review Committee Report	96-97
D.5	Code of Business Conduct and Ethics	Yes	Corporate Governance Report	85
D.6	Corporate Governance Disclosure	Yes	Corporate Governance Report	109-125
E. Institutional Investors				
E.1	Shareholder Voting	Yes	Corporate Governance Report	191
E.2	Evaluation of Governance Disclosure	Yes	Stakeholders Relationship	109-125
	Institutional investors are kept apprised of the Company's governance practices through the Annual Report and new initiatives are highlighted at regular meetings to ensure that due weight-age is given to good Corporate Governance	Yes	Corporate Governance Report	87
F. Other Investors				
F.1	Investing/Divesting decisions	Yes	Stakeholder Engagement Communication	87
F.2	Shareholder voting	Yes	Corporate Governance Report	191
G.	Internet of things and Cyber Security	Yes	Corporate Governance Report	84
H. Environment, Society and Governance (ESG)				
H.1	Environment, Social and Governance (ESG)	Yes	Corporate Governance Report	88



Unlocking Tomorrow

The ultimate measure of our success is the future we help secure. With quiet confidence, we remain dedicated to creating and protecting wealth, delivering consistent value over time to our clients and shareholders.



Financial Reports

129 Financial Calendar

130 Independent Auditor's Report

134 Statement of Profit or Loss and Other Comprehensive Income

135 Statement of Financial Position

136 Statement of Changes in Equity

137 Statement of Cash Flows

138 Notes to the Financial Statements

Financial Calendar

Annual Report and Financial Statements signed	13 July 2026
Annual General Meeting for the year 2025/26 to be held on	05 August 2026
PUBLICATION OF QUARTERLY FINANCIAL STATEMENTS ON CSE	
Quarter ended 31 December 2025	13 February 2026
Quarter ended 31 March 2026	29 May 2026
PUBLICATION OF FINANCIAL STATEMENTS IN NEWSPAPERS	
Unaudited Financial Statements for the six months ended 30 September 2025	30 November 2025
Annual Audited Financial Statements for 2024/25	28 September 2025
PUBLICATION OF ANNUAL GENERAL MEETING IN NEWSPAPERS	
Annual General Meeting for the year 2025/26	14 July 2026

Independent Auditor's Report

Shape the future with confidence

Ernst & Young
Chartered Accountants
Rotunda Towers
No. 109, Galle Road
P.O. Box 101
Colombo 03, Sri Lanka

Tel: +94 11 246 3500
Fax: +94 11 768 7869
Email: eysl@lk.ey.com
ey.com

INDEPENDENT AUDITOR'S REPORT

TO THE SHAREHOLDERS OF WEALTHTRUST SECURITIES PLC

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of WealthTrust Securities PLC (The Company), which comprise the statement of financial position as at 31 March 2026, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the Financial Statements, including material accounting policy information.

In our opinion, the accompanying the Financial Statements give a true and fair view of the financial position of the Company as at 31 March 2026 and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Accounting Standards.

Basis for opinion

We conducted our audit in accordance with Sri Lanka Auditing Standards (SLAuSs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics for Professional Accountants issued by CA Sri Lanka (Code of Ethics) and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial statements.

Partners: G G S Manatunga FCA, Y A De Silva FCA, W K B S P Fernando FCA FCMA (UK) FCCA, B E Wijesuriya FCA FCMA (UK), R N de Saram ACA FCMA (UK), N M Sulaiman FCA FCMA (UK), L K H L Fonseka FCA, P V K N Sajeewani FCA, A A J R Perera FCA ACMA (UK), N Y R L Fernando ACA, D N Gamage FCA ACMA (UK), C A Yalagala ACA ACMA (UK), P S Paranavitane ACA ACMA (UK) LLB (Colombo), B Vasanthan ACA ACMA (UK), W D P L Perera ACA, M U M Mansoor ACA, S B G Jayawardena ACA ACMA (UK) ACCA

Principals: T P M Ruberu FCMA (UK) FCCA MBA, G B Goudian ACMA (UK), D L B Karunathilaka ACMA (UK), W S J De Silva Bsc (Hons) - MIS Msc - IT, V Shakthivel B.Com (Sp)

A member firm of Ernst & Young Global Limited

Key Audit Matter	How our audit addressed the key audit matter
Carrying amount of financial assets measured at fair value through profit or loss and the recognition of related interest income The carrying amount of financial assets measured at fair value through profit or loss and the related interest income, as disclosed in Notes 15 and 3, respectively, are determined by management based on the accounting policies described in Notes 2.3.7, 2.3.1(a) and 2.3.6 to the financial statements. These financial assets represent 92% of the Company's total assets. In addition, the Company recognised interest income of Rs.3,606Mn from financial assets measured at fair value through profit or loss during the year. This was a key audit matter due to: • the materiality of financial assets measured at fair value through profit or loss, and the related interest income; and • the sensitivity of the Company's trading portfolio to changes in market conditions and the prevailing uncertain and volatile macroeconomic environment.	In addressing the carrying amount of financial assets measured at fair value through profit or loss and the related interest income, our key audit procedures included the following. • Evaluated the design effectiveness of key internal controls over carrying amount of financial assets measured at fair value through profit or loss and the related interest income. • Obtained the portfolio of financial assets measured at fair value through profit or loss and agreed the portfolio balance to the general ledger. • Tested the completeness, accuracy and reasonableness of the underlying data used in determining the carrying amount of financial assets measured at fair value through profit or loss by agreeing relevant details to supporting source documents and the Company's accounting records. • Independently verified year-end prices/yields using observable market data and reperformed selected market fair valuations. • Obtained third-party confirmations for financial assets measured at fair value through profit or loss outstanding as at year-end and agreed the confirmed balances to the Company's accounting records. • On a sample basis, test of details over interest income by inspecting supporting documents, independently recomputing of interest income in order to determine such income is recognised and measured in accordance with the applicable financial reporting framework. • Assessed the adequacy of the related financial statement disclosures set out in Notes 2.3.7, 2.3.1(a), 15 and 3.

Other Information included in the Company's 2026 Annual Report

Other information consists of the information included in the Company's 2026 Annual Report, other than the financial statements and our auditor's report thereon. Management is responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independent Auditor's Report

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SLAuSs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SLAuSs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

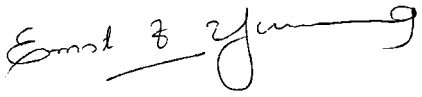
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

As required by section 163 (2) of the Companies Act No. 07 of 2007, we have obtained all the information and explanations that were required for the audit and, as far as appears from our examination, proper accounting records have been kept by the Company.

CA Sri Lanka membership number of the engagement partner responsible for signing this independent auditor's report is 2965.



13 July 2026
Colombo

Statement of Profit or Loss and Other Comprehensive Income

For the year ended 31 March	Note	2026 Rs.	2025 Rs.
Interest Income	3	4,062,738,720	3,294,595,532
Interest Expense	4	(2,650,048,296)	(1,957,495,451)
Net Interest Income		1,412,690,424	1,337,100,081
Net gains/ (losses) from financial assets measured at fair value through profit or loss	5	155,197,797	1,260,584,528
Brokerage Income on Dex trading		77,750	-
Direct Expenses	6	(22,216,144)	(25,025,613)
Income From Trading Activities		1,545,749,827	2,572,658,996
Other Income		3,562,346	6,622,140
Marketing Expenses		(17,244,183)	(13,600,247)
Administrative and General Expenses		(471,969,085)	(578,913,378)
Other Operating Expenses	7	(185,659,544)	(189,551,820)
Profit /(Loss) from Operating Activities	8	874,439,361	1,797,215,691
Finance Expenses	9	(25,709,288)	(11,871,613)
Profit Before Tax		848,730,073	1,785,344,078
Income Tax Expense	10	(307,504,850)	(591,828,496)
Profit /(Loss) for the year		541,225,223	1,193,515,582
Other Comprehensive Income /(Expense)			
Items that will not be reclassified to profit or loss			
Actuarial gain/(loss) on retirement benefit obligation		1,422,002	-
Deferred tax on actuarial (gain)/loss on retirement benefit obligation		(426,601)	-
Other Comprehensive Income/(Expense) for the year		995,401	-
Total Comprehensive Income/(Expense) for the year		542,220,624	1,193,515,582
Basic/Diluted Earnings/(Loss) Per Ordinary Share (Rs.)	11	0.46	1.03

The accounting policies and notes on pages 138 through 173 form an integral part of these Financial Statements.

Figures in brackets indicate deductions.

Statement of Financial Position

As at 31 March	Note	2026 Rs.	2025 Rs.
ASSETS			
Balance with Central Bank of Sri Lanka		113,858	125,758
Cash and Cash Equivalents	12	2,944,436	5,093,367
Derivative Financial Instruments	13.1	2,854,734	5,917,613
Securities purchased under Resale Agreements	14	3,319,751,933	1,194,882,662
Financial assets measured at fair value through profit or loss	15	40,392,659,348	21,555,797,956
Property, Plant and Equipment	16	44,260,278	19,067,579
Intangible Assets	17	6,282,073	3,489,561
Right-of-use assets	18	16,707,261	22,145,691
Deferred Tax Assets	19	10,933,330	9,814,291
Other Assets	20	146,478,223	130,117,353
Total Assets		43,942,985,474	22,946,451,831
EQUITY AND LIABILITIES			
Liabilities			
Bank Overdrafts		1,356,904,349	596,388,811
Securities sold under Repurchase Agreements	24	35,298,274,521	15,648,175,642
Tax Liabilities	25	164,923,471	429,889,710
Retirement Benefit Obligation	26	32,730,616	29,529,700
Lease Liabilities	18.1	18,993,955	23,526,271
Other Liabilities	27	208,772,818	399,614,285
Total Liabilities		37,080,599,730	17,127,124,419
Capital and Reserves			
Stated Capital	21	830,410,478	329,572,770
Special Risk Reserve	22	1,328,171,008	1,274,048,485
Retained Earnings	23	4,703,804,258	4,215,706,157
Total Equity		6,862,385,744	5,819,327,412
Total Equity and Liabilities		43,942,985,474	22,946,451,831
Net Assets per Ordinary Share (Rs.)		5.60	5.04

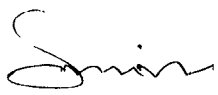
The accounting policies and notes on pages 138 through 173 form an integral part of these Financial Statements.

I certify that these Financial Statements have been prepared 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. Approved and signed for and on behalf of the Board of Directors of WealthTrust Securities PLC.



Mr. W S Weerasooria
Chairperson



Mr. R R Gomez
Managing Director/CEO

13 July 2026
Colombo, Sri Lanka

Statement of Changes in Equity

For the year ended 31 March 2026	Stated Capital Rs.	Retained Earnings Rs.	Special Risk Reserve Rs.	Total Equity Rs.
Balance as at 01 April 2024	329,572,770	5,142,048,848	1,154,696,927	6,626,318,545
Total Comprehensive Income/(Expense) for the year				
Net Profit/(Loss) for the year	-	1,193,515,582	-	1,193,515,582
Total Comprehensive Income / (Expense) for the year	-	1,193,515,582	-	1,193,515,582
Transferred to Special Risk Reserve during the year	-	(119,351,558)	119,351,558	-
Transactions with owners of the company				
Final Dividend for the year 2023/2024	-	(2,000,506,714)	-	(2,000,506,714)
Total Transactions with owners of the company	-	(2,000,506,714)	-	(2,000,506,714)
Balance as at 31 March 2025	329,572,770	4,215,706,157	1,274,048,485	5,819,327,412
Balance as at 01 April 2025	329,572,770	4,215,706,157	1,274,048,485	5,819,327,412
Total Comprehensive Income/(Expense) for the year				
Net Profit/(Loss) for the year	-	541,225,223	-	541,225,223
Other Comprehensive Income/ (Expense) for the year	-	995,401	-	995,401
Total Comprehensive Income / (Expense) for the year	-	542,220,624	-	542,220,624
Transferred to Special Risk Reserve during the year	-	(54,122,523)	54,122,523	-
Transactions with owners of the company				
Ordinary Share Capital Issued through Initial Public Offering (IPO)	500,837,708	-	-	500,837,708
Total Transactions with owners of the company	500,837,708	-	-	500,837,708
Balance as at 31 March 2026	830,410,478	4,703,804,258	1,328,171,008	6,862,385,744

The accounting policies and notes on pages 138 through 173 form an integral part of these Financial Statements.

Figures in brackets indicate deductions.

Statement of Cash Flows

For the year ended 31 March	2026 Rs.	2025 Rs.
Net Profit/(Loss) Before Taxation	848,730,073	1,785,344,078
Cash Flows From Operating Activities		
Adjustments for:		
Depreciation	23,411,240	18,827,581
Lease Interest on Right-of-use assets	2,668,705	1,889,279
Disposal (gain)/ loss on Property, Plant & Equipment	(761,000)	-
Provision for Post Employee Benefits	6,184,918	2,895,842
Net fair value (gains)/ losses from Financial assets measured at fair value through profit or loss	103,563,171	272,270,441
Operating Profit Before Working Capital Changes	983,797,107	2,081,227,221
Changes In Working Capital		
(Increase)/ Decrease in Financial assets measured at fair value through profit or loss	(18,937,361,684)	2,050,090,178
(Increase)/Decrease in Securities purchased under Resale Agreements	(2,124,869,271)	1,277,074,204
(Increase)/Decrease in Other Assets	(16,360,870)	23,660,713
Increase/(Decrease) in Other Liabilities	(191,094,090)	(1,537,399,260)
Increase/(Decrease) in Securities sold under Repurchase Agreements	19,650,098,879	857,866,095
	(635,789,930)	4,752,519,149
Lease Interest Paid on Right-of-use assets	(2,668,705)	(1,889,279)
Income Tax Paid	(574,016,729)	(1,869,627,870)
Gratuity Paid	(1,562,000)	-
Net Cash Inflow / (Outflow) from Operating Activities	(1,214,037,364)	2,881,002,000
Cash Flows From Investing Activities		
Acquisition of Property, Plant & Equipment and Intangible Assets	(45,958,021)	(17,092,478)
Proceeds from disposal of Property, Plant & Equipment	761,000	-
Net Cash Inflow / (Outflow) from Investing Activities	(45,197,021)	(17,092,478)
Cash Flows From Financial Activities		
Lease Principal Paid on Right-of-use assets	(4,279,692)	(4,708,840)
Issue of Ordinary Shares through Initial Public Offering (IPO)	500,837,708	-
Dividends Paid	-	(2,000,506,714)
Net Cash Inflow / (Outflow) from Financing Activities	496,558,016	(2,005,215,554)
Net Increase/(Decrease) in Cash & Cash equivalents	(762,676,369)	858,693,970
Cash & Cash equivalents at the beginning of the year	(591,169,686)	(1,449,863,656)
Cash & Cash equivalents at the end of the year (Note A)	(1,353,846,055)	(591,169,686)
Note A:		
Analysis of Cash and Cash equivalents at the end of the year		
Cash at Banks (Favorable balances)	3,028,294	5,189,125
Cash at Banks (Overdrawn balances)	(1,356,904,349)	(596,388,811)
Cash in Hand (Petty Cash Float)	30,000	30,000
	(1,353,846,055)	(591,169,686)

The accounting policies and notes on pages 138 through 173 form an integral part of these Financial Statements.

Figures in brackets indicate deductions.

Notes to the Financial Statements

1. REPORTING ENTITY

1.1 Name of the Company

WealthTrust Securities PLC (Formerly WealthTrust Securities Limited).

1.2 Domicile and Legal Form

WealthTrust Securities PLC, formerly WealthTrust Securities Limited ("the Company"), is a public limited liability company incorporated under the provisions of the Companies Act, No. 07 of 2007 and domiciled in Sri Lanka and listed on the Diri Savi Board of the Colombo Stock Exchange with effect from 07th January 2026. The registered office of the Company is located at No. 102/1, Dr. N.M. Perera Mawatha (Cotta Road), Colombo 08, Sri Lanka, and the principal business is also being carried out at this registered office.

Tel: +94 11 2675091-4,
Fax: +94 11 2689605,
E-mail: info@wealthtrust.lk,
Web: www.wealthtrust.lk

1.3 Incorporation

The Company was incorporated on 01 February 2010, and commenced commercial operations on 21 September 2011.

1.4 Principal Activities and Nature of Operations.

The principal activity of the Company is dealing (Primary Dealer) with Government Securities, appointed by the Central Bank of Sri Lanka. The Company also functions in the capacity of a Stock Dealer (Debt)/ Stockbroker (Debt), licensed by the Securities and Exchange Commission of Sri Lanka.

There were no significant changes in the nature of the principal activities of the Company during the financial year.

1.5 Parent Entity and Ultimate Parent Entity

The Company does not have an identifiable parent of its own.

2.1 BASIS OF PREPARATION

The Financial Statements have been prepared under the historical cost basis of accounting except for the following material items in the statement of financial position:

Category	Basis of Measurement	Note
Derivative financial assets/ liabilities	Fair value	13.1
Financial assets measured at fair value through profit or loss	Fair value	15
Financial assets at amortised cost	Amortised cost	14
Right of use assets	Discounted future lease rental payments	18
Retirement Benefit obligation	Actuarially valued and Projected Unit Credit (PUC) Method has been used	26

The assets and liabilities of the company presented in its Statement of Financial Position are grouped by nature and listed in an order that reflect their relative liquidity and maturity pattern.

2.1.1 Statement of Compliance

The Financial Statements of the Company comprise the Statement of Financial Position (SOFP), Statement of Profit or Loss and Other Comprehensive Income (SOCI), Statement of Changes in Equity (SCE), Statement of Cash Flows (SCF) together with Accounting Policies and Notes) as at 31 March 2026 are prepared in accordance with Sri Lanka Accounting Standards (SLFRSs/LKASs) as laid down by the Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka), in compliance with the requirements of the Companies Act, No. 07 of 2007 and provide appropriate disclosures as required by the Listing Rules of the Colombo Stock Exchange. These Financial Statements, except for information on cash flows have been prepared on the accrual basis of accounting.

2.1.2 Comparative Information

The comparative information is re-classified whenever necessary to conform to the current year's presentation.

2.1.3 Events after the Reporting Period

All material events after the Reporting period have been considered where appropriate adjustments to or disclosures have been made in the respective notes to the accounts.

2.1.4 Date of authorisation for issue

The financial statements were authorised for issue by the Board of Directors in accordance with the resolution passed by the Board of Directors on 13 July 2026.

2.1.5 Responsibility for Financial Statements

The Board of Directors is responsible for the preparation and presentation of the Financial Statements of the Company in accordance with the provisions of the Companies Act, No. 07 of 2007 and Sri Lanka Accounting Standards and related disclosure requirements of Listing Rules.

This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of Financial Statements that are free from material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Board of Directors acknowledges their responsibility as set out in the "Annual Report of the Board of Directors" and "Statement of Directors' Responsibility".

2.1.6 Functional and Presentation Currency

The Financial Statements are presented in Sri Lankan Rupees, which is the functional currency of the Company.

2.2 SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of Financial Statements of the Company in conformity with Sri Lanka Accounting Standards requires the management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

The following table includes the items that involve significant accounting judgments, estimates and assumptions in the preparations of the Financial Statements of Company.

Significant Accounting Estimates/Judgments	Disclosure Reference
Going concern	2.2.1
Fair value of financial instruments	2.3.6
Classification of financial assets and liabilities	2.3.6
Derecognition of financial assets and liabilities	2.3.6
Useful lives of property, plant and equipment	2.3.4
Useful lives of intangible assets	2.3.5
Retirement benefit obligation	2.2.3
Deferred tax assets	2.2.2
Provisions for liabilities, commitments and contingencies	2.2.4, 2.3.6, 32

The most significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have most significant effect on the amounts recognised in the Financial Statements of the Company are as follows:

2.2.1 Going Concern

The Company's management has made an assessment of its ability to continue as a going concern and is satisfied that it has the resources to continue in business for the foreseeable future. Furthermore, management is not aware of any material uncertainties that may cast significant doubt upon the Company's ability to continue as a going concern and they do not intend either to liquidate or to cease operations. Therefore, the financial statements continue to be prepared on the going concern basis.

2.2.2 Deferred tax assets

Deferred tax has been calculated on all taxable and deductible temporary differences using the applicable tax rate of 30%.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced by the extent that is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognised deferred tax assets are reassessed at each reporting date and are recognised

to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

2.2.3 Defined benefit plans

The company has adopted LKAS 19 – "Employee Benefits" which requires the use of actuarial techniques to make reliable estimate of the amount of retirement benefit that employees have earned in return for their services in the current and prior periods and discount that benefit using the projected Unit Credit method in order to determine the present value of the retirement benefit obligations and the current service cost.

This requires an entity to determine how much benefit is attributable to the current and prior periods and to make estimates about demographic and financial variables that will influence the cost of the benefit.

2.2.4 Provisions

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably; and it is probable that an outflow, of economic benefits will be required to settle the obligation.

2.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied by the company in preparation of its financial statements are included below. The accounting policies set out below have been applied consistently to all periods presented in theses financial statements.

2.3.1 Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made.

Statement of Profit or Loss and Other Comprehensive Income

a) Interest income and expense

Interest income and expense are recognised in the Statement of Profit or Loss and Other Comprehensive Income using the effective interest method. The 'effective interest rate' (EIR) is the rate that exactly discounts the estimated future cash payments and receipts through the expected life of the financial asset or financial liability (or, where appropriate, a shorter period) to the carrying amount of the financial asset or financial liability.

When calculating the EIR, the Company estimates future cash flows considering all contractual terms of the financial instrument, but not future credit losses.

The calculation of the EIR includes transaction costs and fees and points paid or received that are an integral part of the effective interest rate. Transaction costs include incremental costs that are directly attributable to the acquisition or issue of a financial asset or financial liability. Fees and commissions that are an integral part of the effective yield of the financial asset or liability are recognised as an adjustment to the EIR of the instrument.

Interest income and expense presented in Statement of Profit or Loss and Other Comprehensive Income include:

- Interest on financial assets and financial liabilities measured at amortised cost calculated on an EIR basis; and
- Interest on financial assets measured at fair value through profit or loss are calculated on an EIR basis.

Interest income and expense on all trading assets and liabilities are considered to be incidental to the company's trading operations and are presented together with all other changes in the fair value of trading assets and liabilities in net trading income.

Interest expense is recognised in the Statement of Profit or Loss and Other Comprehensive Income as it accrues and is calculated by using the EIR method. Accrued interest is included within the carrying value of the interest-bearing financial liability. The company's interest expense includes repo interest expense and interest expense on short-term borrowings. As at the reporting date, the Company has classified all financial liabilities under the amortised cost category.

b) Other Income

Other income is recognised on an accrual basis. Other income comprises administrative income, disposal gains on property, plant, equipment and miscellaneous income.

Gains or losses on disposal of an item of property, plant and equipment (PPE)

Any gain or loss on disposal of an item of PPE (calculated as the difference between net proceeds from disposal and carrying amount of the item at the time of disposal) is recognised as 'other income' in the Statement of Profit or Loss and Other Comprehensive Income in the year in which the Company transfers control of the asset to the buyer.

c) Net Capital Gains/(Losses) from trading financial assets measured at fair value through profit or loss

Income from net capital gains/ (losses) on sale of financial assets recognised through profit t or loss/ held for trading - measured at fair value (Government/Dex Securities) is recognised at the point of trading.

Net capital gains/ (losses) on sale of financial assets measured at fair value through profit or loss comprise realized trading gains, (losses) on disposal of Government Securities and Dex Securities, is presented as net capital gains/ (losses) from trading financial assets recognised through profit or loss/ held for trading-measured at fair value in the Statement of Profit or Loss and Other Comprehensive Income.

d) Net Fair Value Gains/(Losses) from fair valuation of trading financial assets measured at fair value through profit or loss

Net fair value gains/ (losses) from fair valuation of financial assets are the unrealized gains/ (losses) from fair valuation (marked to market valuation) of government securities and Dex Securities. The fair valuation gains/ (losses) are presented in profit or loss in the Statement of Profit or Loss and Other Comprehensive Income.

Fair value changes on derivative financial assets and financial liabilities carried at fair value through profit or loss, are presented in net income as gains/ (losses) on fair valuation of such financial instruments at fair value through profit or loss in the Statement of Profit or Loss and Other Comprehensive Income.

2.3.2 Expenses Recognition

Expenses are recognised in the Statement of Profit or Loss and Other Comprehensive Income on the basis of a direct association between the cost incurred and the earning of specific items of income. All expenditure incurred in the running of the business and in maintaining the property, plant & equipment in a state of efficiency has been charged to income in arriving at the profit for the year. For the presentation of the Statement of Profit or Loss the Directors are of the opinion that the function of expense method presents fairly the element of the Company's performance, and hence such presentation method is adopted.

Employees Provident Fund (EPF)

All employees of the Company are members of the Employees' Provident Fund. The Company and employees contribute 12%- 15% and 8%- 10% respectively of the salary to EPF.

Employees Trust Fund (ETF)

All employees of the Company are members of the Employees Trust Fund. The Company contributes 3% of the salary of each employee to ETF.

Statement of financial Position

2.3.3 Cash and Cash Equivalents

Cash and cash equivalents include notes and coins on hand, and the balances with other banks excluding the balance with Central Bank of Sri Lanka.

2.3.4 Stated Capital

As per the Companies Act No. 07 of 2007, section 58 (1), stated capital in relation to a Company means the total of all amounts received by the Company or due and payable to the Company in respect of the issue of shares and in respect of call-in arrears.

2.3.5 Property, Plant and Equipment

Property, Plant and Equipment are recognised if it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably in accordance with LKAS 16 on Property, Plant & Equipment. Initially property and equipment are measured at cost.

Recognition and measurement

Cost Model

Property, plant and equipment is stated at cost, less accumulated depreciation and accumulated impairment in value. Changes in the expected useful life are accounted for by changing the amortisation period or method, as appropriate, and treated as changes in accounting estimates.

Subsequent Cost

These are costs that are recognised in the carrying amount of an item, if it is probable that the future economic benefits embodied within that part will flow to the Company and it can be reliably measured.

Depreciation

Depreciation is calculated using the straight–line method to write down the cost of property and equipment to their residual values over their estimated useful lives. The rates of depreciations based on the estimated useful lives are as follows:

Office equipment	-	3 years (33.33 %)
Furniture	-	3 years (33.33 %)
Fixtures and fittings	-	3 years (33.33 %)
Computers	-	3 years (33.33 %)
Motor vehicles	-	3 years (33.33 %)

The assets' residual values, useful lives and methods of depreciation are reviewed, and adjusted if appropriate, at each financial year end.

De-recognition

Property, plant and equipment are derecognised on disposal or when no future economic benefits are expected from their use. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is recognised in 'Other income' in the statement of comprehensive income in the year the asset is derecognised. Upon disposal, any revaluation reserve relating to the particular asset being sold is transferred to retained earnings.

2.3.6 Intangible assets

The Company's intangible assets include the value of computer software. An intangible asset is recognised only when its cost can be measured reliably, and it is probable that the expected future economic benefits that are attributable to it will flow to the Company.

Amortization

Amortisation is calculated using the straight–line method to write down the cost of intangible assets to their residual values over their estimated useful lives as follows:

Computer software	-	3 years (33.33 %)

2.3.7 Financial Assets and Liabilities

Financial Assets

The Company followed LKAS 39-"Financial Instruments: Recognition and Measurement" until 31 December 2017 and adopted SLFRS 9- "Financial Instruments" from 01 January 2018. SLFRS 9 replaces LKAS 39. SLFRS 9 sets out requirements for recognizing and measuring financial assets and financial liabilities. A financial instrument is any contract that gives rise to both a financial asset in one entity and a financial liability or equity instrument in another entity.

The Company initially recognizes financial assets and financial liabilities on the trade date, which is the date on which the Company becomes a party to the contractual provisions of the financial instrument. A financial asset or financial liability is measured initially at fair value.

On initial recognition, a financial asset is classified as follows.

Classification of financial assets

SLFRS 9 contains three principal classification categories for financial assets as:

(a) financial assets at fair value through profit or loss (FVTPL);

(b) fair value through other comprehensive income (FVOCI); and

(c) measured at amortised cost.

SLFRS 9 classification is generally based on the entity's business model in which a financial asset is managed and the contractual cash flow characteristics of the financial asset. SLFRS 9 eliminates the previous LKAS 39 categories of held to maturity (HTM), loans and receivables (L&R) and available for sale (AFS).

Therefore, on initial recognition, a financial asset is classified as measured at: FVTPL, FVOCI or amortised cost.

Financial assets that are held for trading or managed and whose performance is evaluated on a fair value basis are measured at

FVTPL because they are neither held to collect contractual cash flows nor held both to collect contractual cash flows and to sell financial assets. Trading generally reflects active and frequent buying and selling, and financial instruments held for trading generally are used with the objective of generating a profit from short-term fluctuations in price.

Interest income of financial assets at FVTPL and measured at amortized cost is recorded under 'Interest Income' in the Statement of Comprehensive Income.

Financial assets at FVTPL/ held for trading consist of Government Securities (Treasury Bills and Treasury Bonds) issued by the Central Bank of Sri Lanka and Dex Securities (Quoted Debentures) quoted on the Colombo Stock Exchange (CSE).

Financial assets measured at amortized cost of the Company comprise of investment in Fixed Deposits.

Fair Value Measurement

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction on the measurement date.

When available, the Company measures the fair value of a financial asset using quoted prices in an active market for that financial asset. A market is regarded as active if quoted prices are readily and regularly available and represent actual and regularly occurring market transactions on an arm's length basis.

Subsequent Measurement

Fair value of financial assets at fair value through profit or loss (FVTPL) is subsequently measured at using the active market prices on "Daily Summary Report on weighted average market prices" compiled by the Investor Relations Unit of the Public Debt Management Office of Ministry of Finance, Planning and Economic Development and daily market values, "CSE Daily" published by the Colombo Stock Exchange for Dex Securities (Quoted Debentures). Any gain/loss in value of the financial assets at fair value through profit or loss (FVTPL) is recognised in the Statement of Comprehensive Income as "fair value gain/(loss) on financial assets at fair value through profit or loss (FVTPL)".

A debt instrument is measured at fair value through other comprehensive income (FVOCI) only if it meets both of the following conditions and is not designated as at fair value through profit or loss (FVTPL):

- the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely-payment-of-principal-and-interest (SPPI)

The Company has not designated any financial instrument at fair value through other comprehensive income (FVOCI). A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL or FVOCI:

- the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are SPPI.

Securities purchased under Resale Agreements are initially recognised at fair value and subsequently measured at amortised cost.

Securities purchased under Resale Agreements (Reverse Repos)

These are financial transactions in which the Company purchases a Government Security from the counterparty, with an obligation to sell it back at a certain later date. As the resale price is usually greater than the original purchase price, the difference effectively represents interest.

Securities purchased under Resale Agreements at a specified future date are not derecognised from the Statement of Financial Position as the Company retains substantially all of the risks and rewards of ownership. The corresponding cash paid is recognised in the Statement of Financial Position as a reduction in assets with a corresponding entitlement to receive it, including accrued interest as an asset under 'Securities purchased under Resale Agreements', reflecting the transaction's economic substance as a collateralized loan by the Company. The difference between the purchase and resale prices is treated as interest income in the Statement of Comprehensive Income and accrued over the life of agreement using the effective interest method.

Assessment of whether contractual cash flows are solely-payments-of-principal-and-interest (SPPI)

SPPI test is carried out as the second step of the financial assets classification process.

For the purposes of this assessment, "principal" is defined as the fair value of the financial asset on initial recognition. "Interest" is defined as consideration for the time value of money as well as profit margin.

If a financial asset passes the SPPI test, then it will either be classified at amortised cost if the "hold to collect" business model test is met, or at Fair Value through Other Comprehensive Income (FVOCI) if the "hold to collect and sell" business model test is met. If a financial asset fails, the SPPI test it must be classified at Fair Value through Profit or Loss (FVTPL) in its entirety.

Reclassifications

Financial assets are not reclassified subsequent to their initial recognition, except in the period after the Company changes its business model for managing financial assets

Financial Liabilities

SLFRS 9 largely retains the existing requirements in LKAS 39 for the classification and measurement of financial liabilities.

The adoption of SLFRS 9 has not had a significant effect on the Company's accounting policies related to financial liabilities and derivative financial instruments.

At the inception the Company determines the classification of its financial liabilities. Accordingly, financial liabilities are classified as:

i) Financial liabilities at fair value through profit or loss (FVTPL)

ii) Financial liabilities at amortized cost.

The company derecognizes a financial liability when its contractual obligations are discharged, cancelled or expire. The company classifies non-derivative financial liabilities into the other financial liabilities category. Such financial liabilities are recognised initially at fair value less any directly attributable transaction costs.

Subsequent to initial recognition, these financial liabilities are subsequently measured at amortized cost using the effective interest method. Other financial liabilities comprise bank overdrafts, and trade and other payables. Bank overdrafts that are repayable on demand and form an integral part of the company's cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

The Company did not have derivative financial liabilities as at the reporting date.

Financial Liabilities measured at amortized cost comprise Securities sold under Repurchase Agreements.

Securities sold under Repurchase Agreements (Repos)

These are financial transactions in which the Company sells a Government Security to the counterparty, with an obligation to buy it back at a certain later date. As the repurchase price is usually greater than the original sale price, the difference effectively represents with interest.

Securities sold under Repurchase Agreements at a specified future date are not derecognised from the Statement of Financial Position as the Company retains substantially all of the risks and rewards of ownership. The corresponding cash received is recognised in the Statement of Financial Position as an asset with a corresponding obligation to return it, including accrued interest as a liability under 'Securities sold under Repurchase Agreements', reflecting the transaction's economic substance as a collateralized loan to the Company. The difference between the sale and repurchase prices is treated as interest expense in the Statement of Comprehensive Income and is accrued over the life of agreement using the effective interest method.

Derecognition of Financial Assets and Financial Liabilities

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expires, or when it transfers the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all the risks and rewards of ownership and it does not retain control of the financial asset. Any interest in transferred

financial assets that qualify for derecognition that is created or retained by the Company is recognised as a separate asset or liability in the Statement of Financial Position.

On derecognition of a financial asset, the difference between the carrying amount of the asset (or the carrying amount allocated to the portion of the asset transferred), and consideration received (including any new asset obtained less any new liability assumed) is recognised in profit or loss. The Company derecognizes a financial liability when its contractual obligations are discharged cancelled or expired.

Offsetting

Financial assets and liabilities are offset and the net amount presented in the Statement of Financial Position when, and only when, the Company has a legal right to set off the recognised amounts and it intends either to settle on a net basis or to realize the asset and settle the liability simultaneously.

Income and expenses are presented on a net basis only when permitted under LKASs/ SLFRSs, or for gains and losses arising from a group of similar transactions such as in the Company's trading activity.

2.3.8 Taxation

Income Tax expense comprises of current and deferred tax. Income tax expense is recognised in the Statement of Comprehensive Income.

a) Current Taxes

Management periodically evaluates position taken in the tax return with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

b) Deferred Taxation

Deferred taxation is provided on the liability method.

Tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible timing differences, carry-forward of unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible timing differences and the carry-forward of unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced by the extent that is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognised deferred tax assets are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

2.3.9 Leases

The Company assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration as per SLFRS 16 and recognize right of use assets and lease liability.

2.3.9.1 Company as a lessee

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Company recognizes the lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

2.3.9.2 Right-of-use assets

The Company recognizes right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the lease term.

Right of use assets - 5 years (20 %)

2.3.9.3 Lease liabilities

At the commencement date of the lease, the Company recognizes lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (less any lease incentives receivable), variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to

be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses in the period in which the event or condition that triggers the payment occurs.

2.4 STANDARDS ISSUED BUT NOT YET EFFECTIVE

The new and amended accounting standards issued up to the date these financial statements are authorized for issue, but not yet effective for the current reporting period, are disclosed below. These standards and amendments will be adopted, if applicable, when they become effective.

- **SLFRS 18 Presentation and Disclosure in Financial Statements**

SLFRS 18, which replaces LKAS 1, introduces significant enhancements to the way financial information is organized and communicated. The standard establishes new categories and subtotals in the statement of profit or loss to improve consistency and comparability across entities. It also requires entities to disclose management-defined performance measures (as specified in the standard), together with clear explanations and reconciliations. In addition, SLFRS 18 introduces strengthened requirements regarding the location, aggregation, and disaggregation of financial information. These changes are designed to ensure that financial statements present information more transparently and in a way that enhances users' understanding of an entity's financial performance and position.

SLFRS 18, and consequential amendments to the other accounting standards, are effective for annual reporting periods beginning on or after 1 January 2027. Early application is permitted.

The potential impact of SLFRS 18 on the financial statements and the related notes is currently being identified and evaluated.

- **SLFRS 19 Subsidiaries without public accountability: Disclosures**

SLFRS 19 introduces reduced disclosure requirements for subsidiaries that do not have public accountability but continue to apply the full SLFRS recognition and measurement principles.

The purpose of SLFRS 19 is to lessen the financial reporting burden on qualifying subsidiaries by simplifying disclosure requirements, while still ensuring that financial statements remain high-quality, consistent, and comparable for users.

SLFRS 19 applies to Specified Business Enterprises, as defined in the Sri Lanka Accounting and Auditing Standards Act No. 15 of 1995. Subsidiaries that fall within this category and do not have public accountability are eligible to apply SLFRS 19.

The Standard becomes effective for annual reporting periods beginning on or after 1 January 2027. Early application is permitted.

- **Classification and Measurement of Financial Instruments – Amendments to the SLFRS 9 & SLFRS 7**

The amendments introduce enhancements to the classification, measurement, derecognition, and disclosure requirements for financial instruments. Their objective is to strengthen transparency, promote greater consistency in financial reporting, and respond to emerging market developments - particularly features such as sustainability-linked terms and nature-dependent electricity contracts.

These amendments are effective for annual reporting periods beginning on or after 1 January 2026. Early application is permitted.

3. INTEREST INCOME

For The Year ended 31 March	2026 Rs.	2025 Rs.
Interest Income on Resale Agreements	456,375,996	246,129,166
Interest Income on Treasury Bills & Treasury Bonds	3,606,362,724	3,046,527,541
Interest Income on Fixed Deposits	-	1,938,826
	4,062,738,720	3,294,595,532

4. INTEREST EXPENSE

	2026 Rs.	2025 Rs.
Interest Expense on Repurchase Agreements	2,650,048,296	1,957,495,451
	2,650,048,296	1,957,495,451

5. NET GAINS/(LOSSES) FROM FINANCIAL ASSETS MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS

	2026 Rs.	2025 Rs.
Net capital gains/(losses) from trading	258,760,968	1,532,854,969
Net fair value gains/(losses) from fair valuation (Note 5.1)	(103,563,171)	(272,270,441)
	155,197,797	1,260,584,528

5.1 Net fair value gains/(losses) from valuation

	2026 Rs.	2025 Rs.
On financial assets measured through profit or loss	(100,500,292)	(274,681,093)
On derivative financial assets	(3,062,879)	(11,937,403)
On derivative financial liabilities	-	14,348,055
	(103,563,171)	(272,270,441)

Gains/ (losses) on fair valuation of financial assets have been accounted for in accordance with the SLFRS 9.

6. DIRECT EXPENSES

	2026 Rs.	2025 Rs.
Brokerage on Government Securities trading	21,595,109	24,289,012
Brokerage on Dex Securities trading	621,035	736,601
	22,216,144	25,025,613

7. OTHER OPERATING EXPENSES

	2026 Rs.	2025 Rs.
Value Added Tax on Financial Services	163,018,136	166,435,744
Social Security Contribution Levy on Financial Services	22,641,408	23,116,076
	185,659,544	189,551,820

8. PROFIT FROM OPERATING ACTIVITIES IS STATED AFTER CHARGING ALL EXPENSES INCLUDING THE FOLLOWING:

	2026 Rs.	2025 Rs.
Depreciation of property, plant and equipment	15,165,839	10,533,974
Depreciation of Right-of-use assets	5,438,431	5,132,733
Amortization of intangible assets	2,806,971	3,160,873
Directors' emoluments	51,290,704	90,833,031
Auditors' remuneration	1,585,968	1,252,590
Post employment benefit expenses	6,184,918	2,895,842
Employer's contribution to EPF	9,206,280	8,838,224
Employer's contribution to ETF	2,301,570	2,209,556
Staff salaries and rewards	193,087,430	318,463,160
Regulatory penalty charges (Note 24)	11,591,213	-

9. FINANCE EXPENSES

	2026 Rs.	2025 Rs.
Bank Charges	5,405,277	2,346,530
Lease Interest on Right of use assets	2,668,705	1,889,279
Bank Overdraft Interest	17,635,306	7,635,804
	25,709,288	11,871,613

10. INCOME TAX EXPENSES

	2026 Rs.	2025 Rs.
Current Income Tax		
Current Income Tax Charge	309,050,490	592,875,441
	309,050,490	592,875,441
Deferred Income Tax		
Deferred Tax Charge/ (Reversal)	(1,545,640)	(1,046,945)
Total Income tax expense reported in Statement of Profit or Loss and other Comprehensive Income	307,504,850	591,828,496

The Company is liable to pay income tax in accordance with the Inland Revenue Act, No. 24 of 2017 and subsequent amendments thereto.

10.1 Reconciliation between Current Tax Expense / (Income)

	2026 Rs.	2025 Rs.
Accounting Profit	848,730,073	1,785,344,078
Aggregate Disallowed Items	210,439,915	210,606,382
Aggregate Allowable Expenses	(29,001,688)	(19,698,989)
Taxable Income	1,030,168,300	1,976,251,471
Business Income	1,030,168,300	1,976,251,471
Total Taxable Income	1,030,168,300	1,976,251,471
Statutory Tax Rate	30%	30%
Current Income Tax Charge	309,050,490	592,875,441

11. EARNINGS PER ORDINARY SHARE

The basic earnings /(loss) per ordinary share is calculated on Net Profit for the year attributable to Ordinary shareholders divided by weighted average number of ordinary shares in issue and ranking for dividends during the year as follows:

	2026 Rs.	2025 (Restated) Rs.
Net Profit/ (Loss) attributable to ordinary shareholders	541,225,223	1,193,515,582
Opening Number of Ordinary shares	1,153,504,695	1,153,504,695
Weighted average number of ordinary shares in issue during the year *	16,465,898	-
Closing Weighted average number of ordinary shares	1,169,970,593	1,153,504,695
Basic Earnings/ (Loss) Per Ordinary Share - (Rs.)	0.46	1.03

* On 07 January 2026, the Company raised additional share capital of Rs.500,837,708/= by issuing 71,548,244 number of Ordinary shares through an IPO.

The weighted-average number of ordinary shares as at 31 March 2025 has been restated based on the number of shares sub-divided on 29 September 2025 in accordance with Sri Lanka Accounting Standard LKAS 33, Earnings Per Share.

12. CASH AND CASH EQUIVALENTS

	Note	2026 Rs.	2025 Rs.
Cash at banks	29.1.1	2,914,436	5,063,367
Petty Cash Float	29.1.1	30,000	30,000
Total		2,944,436	5,093,367

13. DERIVATIVE FINANCIAL INSTRUMENTS

13.1 Assets

	2026 Rs.	2025 Rs.
Forward purchase contracts - Government securities	2,682,984	866,702
Forward sale contracts - Government securities	171,750	5,050,911
	2,854,734	5,917,613

14. SECURITIES PURCHASED UNDER RESALE OF AGREEMENTS

	2026 Rs.	2025 Rs.
Resale Agreements	3,319,751,933	1,194,882,662
	3,319,751,933	1,194,882,662
Market value of Government Securities obtained as collateral	4,003,501,634	1,436,880,001

The policy on haircut on the collateral taken on Resale Agreements is to agree in writing, with the counterparties, the haircut requirements for each resale transaction on discounted market value of such resale agreement related securities based on the remaining tenor to maturity of the reverse repurchased security as follows.

Remaining Tenor to Maturity of the Security	Haircut
Up to 1 year	4% or above
More than 1 year and up to 3 years	6% or above
More than 3 years and up to 5 years	8% or above
More than 5 years and up to 8 years	10% or above
More than 8 years	12% or above

The discounted market values of reverse repurchased securities are valued on a daily basis by using "weighted average market prices" of Government Securities, published by the Investor Relations Unit of the Public Debt Management Office of the Ministry of Finance, Planning and Economic Development while adequacy of above noted haircut requirements are monitored daily with a risk-based approach by using system generated control reports and close perusal by authorized operational staff.

15. FINANCIAL ASSETS MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS

	2026 Rs.	2025 Rs.
Government Securities (Note 15.1)	40,392,659,348	21,555,797,956
	40,392,659,348	21,555,797,956
The value of encumbered securities included in the above Government Securities	36,396,770,026	16,126,127,213

15.1 Government Securities

	2026 Rs.	2025 Rs.
Government Treasury Bills	89,247,887	3,040,785,042
Government Treasury Bonds	40,017,322,706	18,128,423,867
	40,106,570,593	21,169,208,909
Add/(Less): Net fair value gains/(losses) on Government Treasury Bills & Bonds	286,088,755	386,589,047
	40,392,659,348	21,555,797,956

16. PROPERTY, PLANT AND EQUIPMENT

16.1 Cost

	Office Equipment Rs.	Furniture Rs.	Fixtures & Fittings Rs.	Computers Rs.	Motor Vehicles Rs.	Total Rs.
As at 01 April 2025	14,102,819	6,329,055	29,759,707	36,516,988	291,950	87,000,518
Additions	6,342,562	3,435,621	18,644,238	11,936,117	-	40,358,538
Disposals	(3,039,196)	(658,041)	-	(5,197,938)	-	(8,895,175)
As at 31 March 2026	17,406,185	9,106,636	48,403,945	43,255,167	291,950	118,463,881

16.2 Accumulated Depreciation

As at 01 April 2025	10,599,407	3,867,372	23,570,996	29,603,215	291,950	67,932,940
Charge for the year	3,066,012	1,396,616	5,423,292	5,279,919	-	15,165,839
Depreciation on disposals	(3,039,196)	(658,041)	-	(5,197,938)	-	(8,895,175)
As at 31 March 2026	10,626,223	4,605,947	28,994,288	29,685,195	291,950	74,203,603

16.3 Net book value

As at 31 March 2026	6,779,962	4,500,689	19,409,657	13,569,971	-	44,260,278
As at 31 March 2025	3,503,412	2,461,683	6,188,711	6,913,773	-	19,067,579

16.4 During the financial year, the Company acquired property, plant and equipment to the aggregate value of Rs.40,358,538/-.

16.5 Property, Plant and Equipment included fully depreciated assets having a gross amount of Rs.79,563,665/- as at 31 March 2026 (2024/25 Rs.69,562,855/-).

17. INTANGIBLE ASSETS

	2026 Rs.	2025 Rs.
Cost		
Balance as at the beginning of the year	28,942,851	27,355,363
Additions	5,599,483	1,587,488
Derecognition	(1,285,968)	-
Cost as at the end of the year	33,256,366	28,942,851
Amortization & Impairment		
Balance as at the beginning of the year	25,453,290	22,292,417
Amortization Charge for the year	2,806,971	3,160,873
Amortization on Derecognition	(1,285,968)	-
Accumulated Amortization as at the end of the year	26,974,293	25,453,290
Net book value as at the year end	6,282,073	3,489,561

18. RIGHT OF USE ASSETS

	2026 Rs.	2025 Rs.
Cost		
Balance as at the beginning of the year	47,904,868	24,226,548
Additions and Improvements	-	23,678,320
Termination of lease	(20,009,948)	-
Cost as at the end of the year	27,894,920	47,904,868
Accumulated Amortization		
Balance as at the beginning of the year	25,759,177	20,626,444
Charge for the Year	5,438,430	5,132,733
Termination of lease	(20,009,948)	-
Accumulated Amortization as at the end of the year	11,187,659	25,759,177
Net book value as at the year end	16,707,261	22,145,691

The Company signed a renewal lease agreement for further five years, commencing on 05th September 2024 in respect of the Head Office premises at No. 102/1, Dr. N.M. Perera Mawatha (Cotta Road), Colombo 08, Sri Lanka. Lease payments have been discounted using the incremental borrowing rate of 12.80%.The Company entered into another six year lease agreement from 01 January 2021 for its Disaster Recovery Site of which lease payments have been discounted using the incremental borrowing rate of 6.81%. In accordance with SLFRS-16, the above Right-of-use assets have been recognised and corresponding Lease Liabilities are disclosed in Notes 18.1 and 18.2. The lease interest expense is disclosed under Finance Expenses in Note 9. Lease payments have been duly disclosed in accordance with LKAS- 7, Statement of Cash Flows.

18.1 Lease Liability

	2026 Rs.	2025 Rs.
Balance as at the beginning of the year	23,526,271	4,556,790
Additions and Improvements	-	23,678,320
Interest on Lease Liability	2,668,705	1,889,279
Payments	(7,201,020)	(6,598,118)
Balance as at the end of the year	18,993,955	23,526,271

19. DEFERRED TAXATION

Deferred tax has been calculated on all taxable and deductible temporary differences using the applicable tax rate of 30%.

The movement on the deferred tax asset account is as follows.

	Accelerated depreciation allowance for tax purpose - PPE & Right-of-use assets Rs.	Retirement Benefit Obligation Rs.	Lease Liabilities on Right-of-use assets Rs.	Rs.
Balance as at 01 April 2025	955,381	8,858,910	-	9,814,291
Charge/ (Reversal) during the year	(5,539,422)	960,275	5,698,187	1,119,039
Balance as at 31 March 2026	(4,584,041)	9,819,185	5,698,187	10,933,330
Balance as at 01 April 2024	777,189	7,990,157	-	8,767,346
Charge/ (Reversal) during the year	178,192	868,753	-	1,046,945
Balance as at 31 March 2025	955,381	8,858,910	-	9,814,291

The Company applied the tax rate of 30% in line with the Inland Revenue Act, No. 24 of 2017 and subsequent amendments thereto, to calculate the income tax and deferred tax asset of the Company as at 31 March 2026.

20. OTHER ASSETS

	2026 Rs.	2025 Rs.
Receivable on Value Added Tax on financial services	3,979,303	-
Receivable on Social Security Contribution Levy on Financial Services	552,681	-
Prepaid Expenses	16,574,045	14,652,723
Other Advances	12,031,361	18,822,596
Employee Emergency Loans	631,463	34,893
Refundable Deposits	1,593,300	1,593,300
Other Receivables	111,116,070	95,013,841
	146,478,223	130,117,353

21. STATED CAPITAL

	2026 Rs.	2025 Rs.
Issued and Fully Paid Ordinary Shares (Note 21.1)	830,410,478	329,572,770
	830,410,478	329,572,770

21.1 Movement of Stated Capital

	2026 Rs.	2025 Rs.
Balance at beginning of the year	329,572,770	329,572,770
Ordinary Share Capital Issued during the year through Initial Public Offering (IPO)	500,837,708	-
Balance at end of the year	830,410,478	329,572,770

21.2 Movement of No. of shares

At the beginning of the year	32,957,277	32,957,277
Increase of shares due to sub-division	1,120,547,418	-
Shares issued during the year through Initial Public Offering (IPO)	71,548,244	-
As at the end of the year	1,225,052,939	32,957,277

On 29 September 2025, the Company made a subdivision of shares by splitting every one (01) existing voting ordinary share into thirty five (35) voting ordinary shares resulting 1,153,504,695 ordinary shares after the subdivision, and on 07 January 2026, the Company raised additional share capital of Rs.500,837,708/= by issuing 71,548,244 number of ordinary shares through an IPO.

All known expenditure items have been provided for and there is no management fees or similar expenditure provided for in the interim financial statements. Further, funds raised through the IPO during the year was utilised to strengthen the Core Capital of the Company as per the objectives of the issue.

The holders of Ordinary Shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the Company.

22. SPECIAL RISK RESERVE

	2026 Rs.	2025 Rs.
Balance at the beginning of the year	1,274,048,485	1,154,696,927
Transferred to Special Risk Reserve during the year	54,122,523	119,351,558
Balance at the end of the year	1,328,171,008	1,274,048,485

A sum equivalent to 10% of profit after tax of the Company has been transferred to Special Risk Reserve annually in accordance with the Directions issued by the Central Bank of Sri Lanka.

23. RETAINED EARNINGS

	2026 Rs.	2025 Rs.
Balance as at beginning of the year	4,215,706,157	5,142,048,848
Final Dividend for the year 2023/2024	-	(2,000,506,714)
Net Profit/(Loss) for the year	541,225,223	1,193,515,582
Other Comprehensive Income/(Expense) for the year	995,401	-
Transferred to Special Risk Reserve during the year	(54,122,522)	(119,351,558)
Balance as at end of the year	4,703,804,258	4,215,706,157

24. SECURITIES SOLD UNDER REPURCHASE AGREEMENTS

	2026 Rs.	2025 Rs.
Repurchase Agreements	35,298,274,521	15,648,175,642
	35,298,274,521	15,648,175,642
Market value of Government Securities allocated as collateral	40,138,550,309	17,367,653,165

The Central Bank of Sri Lanka imposed a penalty of Rs.11,591,213 against the Company under the section 8.1 of the Direction No. 1 of 2019, Repurchase and Reverse Repurchase Transactions of Dealer Direct Participants in Scripless Treasury Bonds and Treasury Bills, and paid on 31 March 2026.

The policy on haircut on the collateral given on Repurchase Agreements is to agree in writing, with the counterparties, the haircut requirements for each repurchase transaction on discounted market value of such repurchase agreement related securities based on the remaining tenor to maturity of the repurchased security as follows.

Remaining Tenor to Maturity of the Security	Haircut
Up to 1 year	4% or above
More than 1 year and up to 3 years	6% or above
More than 3 years and up to 5 years	8% or above
More than 5 years and up to 8 years	10% or above
More than 8 years	12% or above

The discounted market values of repurchased securities are valued on a daily basis by using "weighted average market prices" of Government Securities, published by the Investor Relations Unit of the Public Debt Management Office of Ministry of Finance, Planning and Economic Development, while adequacy of above noted haircut requirements are monitored daily with a risk-based approach by using system generated control reports and close perusal by authorized operational staff.

25. TAX LIABILITIES

	2026 Rs.	2025 Rs.
INCOME TAX:		
Balance at the beginning of the year	429,889,710	1,706,642,139
Income Tax provision for the year (Note 10)	309,050,490	592,875,441
Income Tax paid during the year	(574,016,729)	(1,869,627,870)
Balance at the end of the year	164,923,471	429,889,710

26. RETIREMENT BENEFIT OBLIGATION

26.1 Movement in the present value of the defined benefit obligation:

	2026 Rs.	2025 Rs.
Balance at the beginning of the year	29,529,700	26,633,858
Included in profit or loss		
Post employment benefit expenses (26.1.1)	6,184,918	2,895,842
Included in other comprehensive income		
Actuarial (gain)/ loss for the year (26.1.2)	(1,422,002)	-
Benefits paid during the year	(1,562,000)	-
Balance at the end of the year	32,730,616	29,529,700

Expense recognised in Profit or Loss:

26.1.1 Post employment benefit expenses

	2026 Rs.	2025 Rs.
Current Service Cost	2,896,067	1,399,263
Interest Cost	3,288,851	1,496,579
	6,184,918	2,895,842

As required by Sri Lanka Accounting Standard LKAS 19- "Employee Benefits", retirement benefit obligation is provided for based on the Projected Unit Credit (PUC) method.

Expense recognised on Other Comprehensive Income

26.1.2. Actuarial (Gain)/ Loss for the year	(1,422,002)	-
	(1,422,002)	-

The provision for retirement benefit obligation as at 31 March 2026 is based on the actuarial valuation carried out by a professionally qualified actuary, Mr. M. Jayaraman, an Actuary of the Units Actuaries & Consultants (Pvt) Limited, using the "Projected Unit Credit" (PUC) method, the method recommended by the Sri Lanka Accounting Standard- LKAS 19 on "Employee Benefits".

26.3 The principal actuarial assumptions used were as follows:

	2026	2025
Expected Annual Average Salary Increment	10.00%	10.75%
Discount Rate	10.50%	11.44%
Staff Turnover Factor	3.00%	3.22%
Retirement age	60 Years	60 Years

The Company will continue as a going concern.

The Weighted Average Duration of Defined Benefit Obligation is 9.0 years as at 31 March 2026.

A long-term treasury bond rate of 10.50% p.a. has been used to discount future liabilities as at 31 March 2026, taking into consideration the remaining working life of eligible employees.

Assumption regarding the future mortality:

The IALM 2006–08 Mortality Table, developed by the Institute of Actuaries of India (IAI), has been adopted.

26.4 Sensitivity analysis

Sensitivity analysis of the Present Value of Defined Benefit Obligation has been performed as at 31 March 2026, on the following key actuarial assumptions while holding all other assumptions constant:

	2026 Rs.
(+ 1%) in the Discount rate	30,208,617
(- 1%) in the Discount rate	35,627,276
(+ 1%) in the Salary Increment rate	35,770,812
(- 1%) in the Salary Increment rate	30,040,334
(by 10% up) in the Employee Turnover rate	32,745,515
(by 10% down) in the Employee Turnover rate	32,715,017

26.5 Maturit benefit obligation

	2026 Rs.
Less than one year	6,948,077
Between 1-2 years	1,982,251
Between 3-5 years	2,053,785
Between 6-10 years	8,026,014
Beyond 10 years	13,720,489
	32,730,616

27. OTHER LIABILITIES

	2026 Rs.	2025 Rs.
Payable on Value Added Tax on financial services	-	14,812,746
Payable on Social Security Contribution Levy on Financial Services	-	2,057,326
Payable on staff expenses	153,069,565	372,101,417
Provision for expenses	46,590,952	6,426,924
Accrued expenses	9,112,301	4,215,871
	208,772,818	399,614,285

28. FAIR VALUE OF ASSETS AND LIABILITIES

28.1 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 recognised.

28.2 Determination of Fair Value and Fair Value Hierarchy

The following is a description of how fair values are determined for financial instruments that are recorded at fair value using valuation techniques. These incorporate the company's estimate of assumptions that a market participant would make when valuing the instruments. The Company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation techniques.

Level 1 : category of financial assets that are measured in whole or in party by reference to published quotes in an active market.

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.

The table below shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy.

As at 31 March 2026	Level 1 (Rs.)	Level 2 (Rs.)	Level 3 (Rs.)	Total Fair Value (Rs.)	Carrying Value (Rs.)
Financial assets measured at fair value					
Derivative Financial Instruments					
Forward sale contracts	171,750	-	-	171,750	171,750
Forward purchase contracts	2,682,984	-	-	2,682,984	2,682,984
	2,854,734	-	-	2,854,734	2,854,734
Financial assets measured at fair value through profit or loss					
Investment in Government Securities	40,392,659,348	-	-	40,392,659,348	40,392,659,348
	40,392,659,348	-	-	40,392,659,348	40,392,659,348
	40,395,514,082	-	-	40,395,514,082	40,395,514,082

The carrying amounts of the following financial instruments, which are not measured at fair value in the financial statements, approximate their respective fair values:

Fair Value of Financial Assets Carried at Amortised Cost					
Cash and Cash Equivalents	-	3,058,294	-	3,058,294	3,058,294
Securities purchased under Resale Agreements	-	3,319,751,933	-	3,319,751,933	3,319,751,933
	-	3,322,810,227	-	3,322,810,227	3,322,810,227
Total financial assets	40,395,514,082	3,322,810,227	-	43,718,324,310	43,718,324,310
Fair Value of Financial Liabilities Carried at Amortised Cost					
Securities sold under Repurchase Agreements	-	35,298,274,521	-	35,298,274,521	35,298,274,521
Bank Overdrafts	-	1,356,904,349	-	1,356,904,349	1,356,904,349
	-	36,655,178,869	-	36,655,178,869	36,655,178,869
Total financial liabilities	-	36,655,178,869	-	36,655,178,869	36,655,178,869

As at 31 March 2025	Level 1 (Rs.)	Level 2 (Rs.)	Level 3 (Rs.)	Total Fair Value (Rs.)	Carrying Value (Rs.)
Financial assets measured at fair value					
Derivative Financial Instruments					
Forward sale contracts	5,050,911	-	-	5,050,911	5,050,911
Forward purchase contracts	866,702	-	-	866,702	866,702
	5,917,613	-	-	5,917,613	5,917,613
Financial assets measured at fair value through profit or loss					
Investment in Government Securities	21,555,797,956	-	-	21,555,797,956	21,555,797,956
	21,555,797,956	-	-	21,555,797,956	21,555,797,956
	21,561,715,569	-	-	21,561,715,569	21,561,715,569

The carrying amounts of the following financial instruments, which are not measured at fair value in the financial statements, approximate their respective fair values:

Fair Value of Financial Assets Carried at Amortised Cost					
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
	-	1,200,101,787	-	1,200,101,787	1,200,101,787
Total financial assets	21,561,715,569	1,200,101,787	-	22,761,817,356	22,761,817,356
Fair Value of Financial Liabilities Carried at Amortised Cost					
Securities sold under Repurchase Agreements	-	15,648,175,642	-	15,648,175,642	15,648,175,642
Bank Overdrafts	-	596,388,811	-	596,388,811	596,388,811
	-	16,244,564,452	-	16,244,564,452	16,244,564,452
Total financial liabilities	-	16,244,564,452	-	16,244,564,452	16,244,564,452

Level 1

The Company uses daily average Government Security rates issued by Investor Relations Unit of the Public Debt Management Office of Ministry of Finance, Planning and Economic Development for measuring the 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.

28.3 Financial instruments - Statement of financial position

The financial instruments Recognised in the statement of financial position are as follows:

As at 31 March	Note	2026 Rs.	2025 Rs.
Financial assets measured at fair value			
Derivative Financial Instruments	13.1	2,854,734	5,917,613
Financial assets measured at fair value through profit or loss	15	40,392,659,348	21,555,797,956
		40,395,514,082	21,561,715,569
Financial assets not measured at fair value			
Cash and Cash Equivalents	12	2,944,436	5,093,367
Securities purchased under Resale Agreements	14	3,319,751,933	1,194,882,662
		3,322,696,369	1,199,676,029
Total financial assets		43,718,210,452	22,761,691,598
Financial liabilities not measured at fair value			
Securities sold under Repurchase Agreements	24	35,298,274,521	15,648,175,642
Bank Overdrafts	-	1,356,904,349	596,388,811
		36,655,178,869	16,244,564,452
Total financial liabilities		36,655,178,869	16,244,564,452

29. FINANCIAL RISK MANAGEMENT

The Company's business involves functioning in Sri Lankan capital and money market as a licensed Primary Dealer in Government Securities and stock Dealer / Stock Broker for Corporate Debt, licensed by the Securities and Exchange Commission of Sri Lanka, professionally managing the risk and return of its portfolio which consists of financial assets. The core functions of the Company's risk management are to identify all significant risks for the Company, measure these risks, manage the risk positions and determine capital allocations. The Company reviews frequently its risk management policies and systems to manage and monitor the changes in such market conditions. The Company's aim is to achieve an appropriate balance between risk and return and minimize potential adverse effects on the Company's financial performance. The Company's activities expose to below risks;

- Credit Risk
- Liquidity Risk
- Market Risk (Including currency risk and Interest rate risk)

29.1 Credit Risk

Credit risk is the risk of suffering financial loss, should any of the Company's customers, clients or market counterparties fail to fulfil their contractual obligations to the Company. The Company's credit risk arises mainly from lending activities on Securities Purchased Under Resale Agreements (Reverse Repos). However, credit risk on Securities Purchased Under Resale Agreements is very remote since the Company always obtains Government Securities as collateral with sufficient haircuts as per the policy on such haircuts when entering into such transactions as disclosed in Note (14). Moreover, the amount of Securities purchased under Resale Agreements and the market value of Government Securities obtained as collateral as of the Statement of Financial Position are disclosed in Note (14).

29.1.1 Credit risk exposure - Cash at bank and in hand

Credit risk exposure of cash at bank and cash in hand is depicted in the below table using carrying values as at the Statement of Financial
Position date.

As at 31 March	Rating	Rating Agency	2026 Rs.	2025 Rs.
Commercial Bank of Ceylon PLC	AA-	Fitch Ratings	78,778	1,450,846
Bank of Ceylon	AA-	Fitch Ratings	554,426	509,156
Sampath Bank PLC	AA–(lka)	Fitch Ratings	1,305,780	2,964,660
Union Bank of Colombo PLC	BBB–(lka)	Fitch Ratings	157,187	-
DFCC Bank PLC	A(lka)	Fitch Ratings	37,241	43,291
Cargills Bank PLC	AA–(lka)	Fitch Ratings	57,340	53,739
Hatton National Bank PLC	AA-	Fitch Ratings	354,995	41,675
Nations Trust Bank PLC	A	Fitch Ratings	368,688	-
Total Exposure to credit Risk			2,914,436	**5,063,367**
Petty Cash Float			30,000	30,000
Cash and Cash Equivalents			2,944,436	**5,093,367**

Credit Quality by Class of Financial Assets

	12 Months expected credit losses Rs.	Life time expected credit losses not credit impaired Rs.	Life time expected credit losses credit impaired Rs.	Total Rs.
As at 31 March 2026				
Assets				
Securities purchased under Resale Agreements	3,319,751,933	-	-	3,319,751,933
Total	3,319,751,933	-	-	3,319,751,933
As at 31 March 2025				
Assets				
Securities purchased under Resale Agreements	1,194,882,662			1,194,882,662
Total	1,194,882,662	-	-	1,194,882,662

Analysis of Concentration Risk

The following table shows the risk concentration by sector for the components of Statement of Financial Position.

	Cash at banks Rs.	Derivative financial instruments Rs.	Financial assets measured at fair value through profit or loss Rs.	Securities purchased under Resale Agreements Rs.
As at 31 March 2026				
Sector wise breakdown				
Government	554,426	2,678,320	40,392,659,348	-
Corporate	2,360,009	176,414	-	2,300,086,202
Others	30,000	-	-	1,019,665,732
Total	2,944,436	2,854,734	40,392,659,348	3,319,751,933
As at 31 March 2025				
Sector wise breakdown				
Government	509,156	-	21,555,797,956	-
Corporate	4,554,211	2,282,325	-	568,016,720
Others	30,000	3,635,288	-	626,865,942
Total	5,093,367	5,917,613	21,555,797,956	1,194,882,662

Management of credit risk includes the following components:

- Establishing credit policies encompassing collateral requirements, risk assessment and grading in compliance with applicable regulatory requirements.
- Stipulating authorization limits for the approval and renewal of credit facilities.
- Monitoring concentration of credit exposures to counterparties.
- Ensuring compliance to laid down credit policies and procedures of the company via regular internal audits.

29.2 Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Company's liquidity risk arises mainly from business activities on Securities sold under Repurchase Agreements (Repos).

Cash flow forecasting is performed by the officers of both front office and back office operations on a daily basis to monitor the daily liquidity requirements ensuring that the Company is having sufficient cash to meet its operational needs. Such forecasting takes into consideration the compliance with internal statement of financial position ratio targets and, if applicable external regulatory requirements – for example, Repos to Total Assets Ratio that has to be maintained below 90% as monitored by the Company's laid down procedures. The Company recorded 80.34% of this ratio as of the date of Statement of Financial Position.

The Company's treasury invests surplus cash in Government/Dex Securities, choosing appropriate maturities & interest rates and considering the required liquidity requirements as determined by the above-mentioned cash flow forecasts.

The maturity profile of the resale agreements and trading portfolio is designed and managed to meet the required level of liquidity as and when liquidity outgo arises taking into consideration the time horizon of the financial liabilities, chiefly on repurchase agreements which are maturing within one year as of the Statement of Financial Position. Currently the Company does not hold an investment portfolio in its business based on above mentioned cash flow forecasts.

The Company manages the liquidity risk as follows:

Ensuring, as far as possible, adequate financial resources to meet the liabilities when fall due, under normal or stressed conditions, without incurring unacceptable losses or damaging the reputation of the Company.

Maturity Analysis of Financial Assets and Financial Liabilities is depicted in the below table.

As at 31 March 2026	Carrying Amount Rs.	Total Rs.	On Demand Rs.	Upto 3 Months Rs.	3 Months to 1 Year Rs.	1 to 3 Years Rs.	3 to 5 Years Rs.	Over 5 Years Rs.
Assets								
Cash and Cash Equivalents	2,944,436	2,944,436	2,944,436	-	-	-	-	-
Derivative Financial Instruments	2,854,734	2,854,734	-	2,854,734	-	-	-	-
Securities purchased under Resale Agreements	3,319,751,933	3,319,751,933	-	3,319,751,933	-	-	-	-
Financial assets measured at fair value through profit or loss	40,392,659,348	40,392,659,348	-	29,922,528	4,624,648,442	7,091,211,566	13,142,045,134	15,504,831,679
Other Financial Assets	2,224,763	2,224,763	-	-	-	631,463	-	1,593,300
Total	43,720,435,215	43,720,435,215	2,944,436	3,352,529,195	4,624,648,442	7,091,843,029	13,142,045,134	15,506,424,979
Liabilities								
Bank Overdrafts	1,356,904,349	1,356,904,349	1,356,904,349	-	-	-	-	-
Securities sold under Repurchase Agreements	35,298,274,521	35,298,274,521	-	23,270,924,324	12,027,350,197	-	-	-
Lease Liabilities	18,993,955	23,538,713*	-	1,767,486	5,245,187	16,526,040	-	-
Other Financial Liabilities	163,645,867	163,645,867	-	-	163,645,867	-	-	-
Total	36,837,818,691	36,842,363,450	1,356,904,349	23,272,691,810	12,196,241,251	16,526,040	-	-

* Undiscounted

As at 31 March 2025	Carrying Amount Rs.	Total Rs.	On Demand Rs.	Upto 3 Months Rs.	3 Months to 1 Year Rs.	1 to 3 Years Rs.	3 to 5 Years Rs.	Over 5 Years Rs.
Assets								
Cash and Cash Equivalents	5,093,367	5,093,367	5,093,367	-	-	-	-	-
Derivative Financial Instruments	5,917,613	5,917,613	-	5,917,613	-	-	-	-
Securities purchased under Resale Agreements	1,194,882,662	1,194,882,662	-	1,194,882,662	-	-	-	-
Financial assets measured at fair value through profit or loss	21,555,797,956	21,555,797,956	-	3,731,499,088	725,726,171	4,589,986,497	10,641,240,328	1,867,345,872
Other Financial Assets	1,628,193	1,628,193	-	-	-	34,893	-	1,593,300
Total	22,763,319,791	22,763,319,791	5,093,367	4,932,299,363	725,726,171	4,590,021,390	10,641,240,328	1,868,939,172
Liabilities								
Bank Overdrafts	596,388,811	596,388,811	596,388,811	-	-	-	-	-
Securities sold under Repurchase Agreements	15,648,175,642	15,648,175,642	-	12,412,030,851	3,236,144,791	-	-	-
Lease Liabilities	23,526,271	30,487,110*	-	1,694,558	5,253,839	20,583,806	2,954,908	-
Other Financial Liabilities	328,680,587	328,680,587	-	-	328,680,587	-	-	-
Total	16,596,771,310	16,603,732,149	596,388,811	12,413,725,409	3,570,079,217	20,583,806	2,954,908	-

* Undiscounted

29.3 Market Risk

The Company takes on exposure to market risk, which is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

29.4 Currency Risk

The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. However, during the current or previous financial year, the Company did not maintain foreign currency denominated financial assets in its portfolios, and as such is not exposed to currency risk.

29.5 Interest Rate Risk

The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Fair value of financial assets held for trading which are currently composed of Government and Dex Securities changes due to fluctuations in market yields which are daily monitored by the Senior Management by revaluing its trading portfolio on a daily basis and adjusting in the Company's Statement of Comprehensive Income as "net fair value gains/(losses) from Financial assets measured at fair value through profit or loss". Investor Relations Unit of the Public Debt Management Office of Ministry of Finance, Planning and Economic Development daily publishes on their website, the market yields on Government Treasury Bills & Treasury Bonds on the "Daily Summary Report" on weighted average market prices under the Government Securities, while daily market yields on Dex Securities are published by the Colombo Stock Exchange on their "CSE Daily". Interest income increase as a result of hikes in market yields but creates fair value losses if the relevant Securities lying in the trading portfolio or if sold out capital losses on such securities are realized. Inversely, Interest income decrease as a result of dips in market yields but creates fair value gains if the relevant Securities lying in the trading portfolio or if sold out capital gains on such securities are realized.

The Board sets limits on the level of mismatch of interest rates and value at risk that may be undertaken, which is monitored daily by the Senior Management as noted above. Hence, the Company has disclosed the details of its financial assets measured through profit or loss and fair valuation effects as of the date of the Statement of Financial Position in Note 15.

29.6 Other Price Risks

The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

Other price risk arises from investments such as in equity securities of which prices in the future are uncertain. The Company does not hold such assets as of the date of the Statement of Financial Position.

30. RELATED PARTY DISCLOSURES

The Company carried out transactions in the ordinary course of business on arm's length basis with the parties who are defined as related parties in the Sri Lanka Accounting Standards - LKAS 24 (Related Party Disclosures), the details of which are reported below. (Refer Note 30.3)

30.1 Terms and Conditions

The pricing applicable to such transactions is based on the assessment of risk and pricing model of the company and is comparable with what is applied to transactions between the company and its unrelated customers.

30.2 Parent and Ultimate Controlling Party

The Company does not have an identifiable parent of its own.

30.3 Directorships in Other Companies

The Directors of WealthTrust Securities PLC (Reporting Entity) are also Directors of the following companies as of 31 March 2026.

Name of the Company	Relationship	Mr. W S Weerasooria	Mr. R R Gomez	Ms. A K Moonesinghe	Mr. T A B Speldewinde	Ms. S Gnanapragasam	Mr. B T De S Weerasooria	Ms. S M Jayatunge
Finco Holdings (Pvt) Ltd.	Related Company via Key Management Personnel and Shareholding of 28.88% of the Reporting Entity	Director	-	-	-	-	Director	-
Genesiis Software (Pvt) Ltd.	Related Company via Key Management Personnel and the existence of significant influence over the Reporting Entity	Director/CEO	-	-	-	-	-	-

30.3.1 Transactions with Finco Holdings (Private) Ltd.

Nature of Transaction	2026 Rs.	2025 Rs.
Statement of Profit or Loss and Other Comprehensive Income For the year ended 31 March		
Interest Expense on Repurchase Agreements	76,827,438	14,116,447
Net capital gains from trading financial assets measured at fair value through profit or loss	369,200	290,400
Statement of Changes in Equity For the year ended 31 March		
Cash Dividend paid (Gross) *	-	577,695,679
Statement of Financial Position As at 31 March		
Liabilities		
Repurchase Agreements	-	203,581,370

* Final Dividend paid for the year 2023/24

30.3.2 Transactions with Genesiis Software (Private) Ltd.

Nature of Transaction	2026 Rs.	2025 Rs.
Statement of Profit or Loss and Other Comprehensive Income For the year ended 31 March		
Interest Expense on Repurchase Agreements	1,438,640	1,348,811
Net capital gains from trading financial assets measured at fair value through profit or loss	-	85,840
Statement of Changes in Equity For the year ended 31 March		
Cash Dividend paid (Gross) *	-	189,215,740
Statement of Financial Position As at 31 March		
Liabilities		
Repurchase Agreements	10,072,794	19,058,807

* Final Dividend paid for the year 2023/24

30.4 Transactions with Key Managerial Personnel (KMP)

As per Sri Lanka Accounting Standard- LKAS 24 (Related Party Disclosures), Key Management Personnel (KMP) are those having authority and responsibility for planning, directing and controlling the activities of the entity directly and indirectly including any director (whether executive or otherwise). According to the above definition, a person cannot be considered as a KMP unless such person has both the authority and responsibility to carry out all the three activities mentioned in the above definition (i.e. planning, directing and controlling the activities of the entity).

Accordingly, the Board of Directors has been classified as Key Management Personnel (KMP) of the Company.

30.4.1 Transactions with KMP and their Close Family Members (CFM)

CFMs of the KMP are those family members who may be expected to influence or to be influences by that KMP in their dealings with the entity. They may include KMP's domestic partner, children of the KMP's domestic partner and dependents of the KMP.

Aggregate value of the transactions with KMP and their CFMs are disclosed below.

Nature of Transaction	2026 Rs.	2025 Rs.
Statement of Profit or Loss and Other Comprehensive Income		
For the year ended 31 March		
Short-term benefits (salaries, rewards, fees and other related expenses)	51,290,704	175,531,156
Interest Expense on Repurchase Agreements	32,834,409	17,521,754
Net capital gains from trading financial assets measured at fair value through profit or loss	-	351,660
Statement of Changes in Equity		
For the year ended 31 March		
Cash Dividend paid (Gross) *	-	419,648,297
Statement of Financial Position		
As at 31 March		
Liabilities		
Repurchase Agreements	352,324,248	959,782,382

* Final Dividend paid for the year 2023/24

31. CAPITAL COMMITMENTS, LITIGATIONS, DISPUTES AND CONTINGENT LIABILITIES

Except for below, there were no material capital commitments and contingent liabilities outstanding as at the reporting date.

31.1 Pending Litigations

WealthTrust Securities PLC (the "Company) had filed C.A. Tax No. 05/2021, Case Stated Application against the Determinations of the Tax Appeals Commission, pertaining to respective appeals made by the Company with regards to VAT on Financial Services amounting to Rs.24.9Mn and Rs.50.0Mn for the years of assessment 2012/13 and 2013/14.

On 11 June 2026, the Honorable Court of Appeal delivered the judgement in favour of WealthTrust Securities PLC, allowing the Appeal and the Tax Determinations of the Tax Appeals Commission were set aside and the assessments issued were annulled. However, it is possible that the Commissioner General of Inland Revenue may prefer an appeal to the Supreme Court. The Company has not received any notice of such an appeal as of the signing date of these financial statements.

The Company has also filed following Case Stated Applications against the Determinations of the Tax Appeals Commission.

C.A. Tax No.223/2024 relating to VAT on Financial Services amounting to Rs.138.99Mn for the years of assessment 2014/15 (Inland Revenue Department has counter filed a case with C.A. Tax No.226/2024).
C.A. Tax No.228/2024 relating to VAT on Financial Services amounting to Rs.227.51Mn for the years of assessment 2016/17(Inland Revenue Department has counter filed a case with C.A. Tax No.222/2024).
C.A. Tax No.227/2024 relating to NBT on Financial Services amounting to Rs.19.72Mn for the years of assessment 2014/15 (Inland Revenue Department has counter filed a case with C.A. Tax No.199/2024).
C.A. Tax No.200/2024 relating to NBT on Financial Services amounting to Rs.28.70Mn for the years of assessment 2015/16(Inland Revenue Department has counter filed a case with C.A. Tax No.206/2024).
C.A. Tax No.207/2024 relating to NBT on Financial Services amounting to Rs.33.96Mn for the years of assessment 2016/17(Inland Revenue Department has counter filed a case with C.A. Tax No.198/2024).
Based on the confirmation of the lawyers, the above cases are being contested and the likelihood of an unfavourable outcome does not arise at this stage.

31.2 Tax Assessments

The Company has appealed against VAT on Financial Services amounting to Rs.155.75Mn and Rs.98.06Mn respectively for the years of assessment 2015/16 and 2017/18. Appeal in respect of 2017/18 has been made to the Commissioner General of Inland Revenue, and the remainder of the appeal was made to the Tax Appeals Commission.

The related appeals against the said assessments and determinations have been duly submitted. Based on the Tax Consultant's opinion, the Board of Directors of WealthTrust Securities PLC is of the view that no unfavourable outcome would arise on the above-mentioned tax matters as they are outside the scope of chargeability of taxes and are being contested.

31.3 Off Balance Sheet Exposures

As at 31 March	2026 Rs.	2025 Rs.
Assets		
Forward purchase contracts - Government Securities	2,174,338,950	302,838,624
Liabilities		
Forward sales contracts - Government Securities	1,057,321,850	3,097,775,495

32. EVENTS OCCURRING AFTER THE REPORTING PERIOD

There were no material events occurring after the balance sheet date that require adjustments or disclosure in the Financial Statements.

33. CAPITAL MANAGEMENT

The key objectives of the capital management of the company are allocating capital appropriately to meet the strategic objectives and thereby enabling the company to face any economic downturn situations backed by a solid capital structure.

The Company's policy is to maintain a strong capital base to ensure investor, creditor, and market confidence in order to sustain the future development of the business, complying with the regulatory requirements on an ongoing basis. The Company monitors the return on capital, gearing ratio, dividend payout to ordinary shareholders.

The gearing ratio at the reporting date is as follows.

As at 31 March	2026 Rs.	2025 Rs.
Interest bearing borrowing	36,655,178,869	16,244,564,452
Equity	6,862,385,744	5,819,327,412
Gearing ratio	5.34	2.79

Dividend Policy

The dividend policy of the Company is to distribute to its shareholders surplus funds from its distributable profits subject to the minimum capital requirement, as may be determined by the Board of Directors, subject to:

a) The recognition of profit and availability of cash for distribution;

b) Any banking or other funding requirements by which the Company is bound from time to time

c) The operating and investment needs of the Company

d) The anticipated future growth and earnings of the Company

e) Provisions of the Companies Act and Articles of Association of the Company

f) Directions of the Central Bank of Sri Lanka

g) Emerging trends in Dividend payouts in the industry; and

h) Any relevant applicable laws

The Company shall endeavour to maintain and preserve an equity buffer of at least Rs.1Bn in excess of the Minimum Core Capital requirement for a Primary Dealer, as stipulated by the Central Bank of Sri Lanka as and when the distributions are made, subject to the above considerations. Hence, the Company shall have a maximum dividend payout ratio of 80% of its equity available for distribution subject to the said equity buffer and not exceeding Profit After Tax (PAT) for the respective financial year ending 31 March. Moreover, the Company may prior to declaration of any dividend, transfer such percentage of its profit for that financial year as it may consider appropriate, to the reserves of the Company.

Notes to the Financial Statements

Minimum Core Capital

WealthTrust Securities PLC is an authorised Primary Dealer, supervised and regulated by the Central Bank of Sri Lanka, and is subject to minimum Core Capital and Risk Weighted Capital Adequacy Ratio requirements stipulated by the regulator.

During the financial year 2025/2026, the Company raised Rs.500,837,708 from the new issue of shares through the Initial Public Offering (IPO) to strengthen the Core Capital of the Company.

Central Bank of Sri Lanka - Minimum Core Capital Compliance Timeline for Primary Dealer Companies

(As per the Direction No. 01 of 2025)

Minimum Core Capital Requirement	Effective Date to Comply
Rs.2.5Bn	Until 31.12.2025
Rs.4Bn	w.e.f 01.01.2026
Rs.5Bn	w.e.f 01.01.2027

Level of compliance with the Minimum Core Capital requirement by WealthTrust Securities PLC is as follows:

As at 31 March	2026 Rs.	2025 Rs.
Core Capital maintained by the Company	6,862,385,744	5,819,327,412

Central Bank of Sri Lanka - Capital Adequacy Requirement

[As per Primary Dealer Companies (Risk Weighted Capital Adequacy Ratio - Amendment) Direction No. 02 of 2015)

Minimum Risk Weighted Capital Adequacy Ratio (CAR)	10%

Level of compliance with the Minimum Risk Weighted Capital Adequacy Ratio (CAR) requirement by WealthTrust Securities PLC is as follows:

As at 31 March	2026	2025
Risk Weighted Capital Adequacy Ratio (CAR) maintained by the Company	18.59%	37.88%

34. MATURITY ANALYSIS OF ASSETS AND LIABILITIES

As at 31 March	2026			2025		
	Within 12 Months Rs.	After 12 Months Rs.	Total Rs.	Within 12 Months Rs.	After 12 Months Rs.	Total Rs.
ASSETS						
Balance with Central Bank of Sri Lanka	113,858	-	113,858	125,758	-	125,758
Cash and Cash Equivalents	2,944,436	-	2,944,436	5,093,367	-	5,093,367
Derivative Financial Instruments	2,854,734	-	2,854,734	5,917,613	-	5,917,613
Securities purchased under Resale Agreements	3,319,751,933	-	3,319,751,933	1,194,882,662	-	1,194,882,662
Financial assets measured at fair value through profit or loss	4,654,570,970	35,738,088,378	40,392,659,348	4,457,225,259	17,098,572,697	21,555,797,956
Property, Plant and Equipment		44,260,278	44,260,278		19,067,579	19,067,579
Intangible Assets		6,282,073	6,282,073		3,489,561	3,489,561
Right-of-use assets	5,220,199	11,487,062	16,707,261	5,438,431	16,707,260	22,145,691
Deferred Tax Assets		10,933,330	10,933,330		9,814,291	9,814,291
Other Assets	33,137,389	113,340,834	146,478,223	33,475,319	96,642,034	130,117,353
Total Assets	8,018,593,519	35,924,391,955	43,942,985,474	5,702,158,409	17,244,293,422	22,946,451,831
LIABILITIES						
Bank Overdrafts	1,356,904,349		1,356,904,349	596,388,811		596,388,811
Derivative Financial Instruments	-		-	-		-
Securities sold under Repurchase Agreements	35,298,274,521		35,298,274,521	15,648,175,642		15,648,175,642
Tax Liabilities	164,923,471		164,923,471	429,889,710		429,889,710
Retirement Benefit Obligation		32,730,616	32,730,616		29,529,700	29,529,700
Lease Liabilities	7,012,673	11,981,282	18,993,955	6,948,397	16,577,874	23,526,271
Other Liabilities	163,645,867	45,126,951	208,772,818	345,550,659	54,063,626	399,614,285
Total Liabilities	36,990,760,881	89,838,849	37,080,599,730	17,026,953,219	100,171,200	17,127,124,419
Maturity Gap	(28,972,167,362)	35,834,553,106	6,862,385,745	(11,324,794,810)	17,144,122,222	5,819,327,412
Cumulative Gap	(28,972,167,362)	6,862,385,745		(11,324,794,810)	5,819,327,412	

Supplementary Information

Investor Information

The Company was listed on the Diri Savi Board of the Colombo Stock Exchange with effect from 07 January 2026.

Market Price per Share

Information on shares of the Company for the year ended 31 March

	2026	2025
Market Price Per Share (Rs.)	14.00	-
Highest Price Per Share (Rs.)	18.70	-
Lowest Price Per Share (Rs.)	12.50	-

List of Twenty Major Shareholders as at 31 March 2026

Name of Shareholder/ Company	Shareholding	Percentage
1 Finco Holdings (Private) Limited	333,102,945	27.19%
2 Safe Holdings (Private) Limited	132,383,370	10.81%
3 Iconic Trust (Private) Limited	110,476,800	9.02%
4 Genesiis Software (Private) Limited	109,102,980	8.91%
5 Sinar Maju Company Limited	95,045,300	7.76%
6 Mr. W S Weerasooria	84,358,435	6.89%
7 Mr. N M Weerasooria	84,358,400	6.89%
8 Mrs. A K Moonesinghe	68,495,000	5.59%
9 Dr. Duke Rollo Ebenezer	56,000,000	4.57%
10 Mrs. S N Boyagoda	23,558,705	1.92%
11 Mr. E M A I Boyagoda	17,504,475	1.43%
12 Wealth Lanka Management (Private) Limited	17,500,000	1.43%
13 Dr. S A B Ekanayake	14,000,000	1.14%
14 Seylan Bank Plc/Phantom Investments (Pvt) Ltd	13,910,308	1.14%
15 Dr. M M C I Fernando	4,760,000	0.39%
16 Mr. K A H Kuruppu	2,867,200	0.23%
17 Bank Of Ceylon A/C NDB Wealth Growth Fund	1,884,481	0.15%
18 Hatton National Bank Plc-NDB Wealth Growth And Income Fund	1,884,481	0.15%
19 Mrs. L E M Yaseen	1,557,745	0.13%
20 Mrs. P M P G N Priyadarshani	1,406,084	0.11%
	1,174,156,709	**95.85%**

Investor Information

Shareholding of the Directors/ Chief Executive Officer as at 31 March 2026

Name of the Director/ Chief Executive Officer (CEO)	Designation	Shareholding
Mr. W S Weerasooria	Chairperson	84,358,435
Mr. R R Gomez	Managing Director/CEO	Nil
Ms. A K Moonesinghe	Director	68,495,000
Mr. T A B Speldewinde	Director	Nil
Ms. S Gnanapragasam	Director	100,000
Mr. B T De S Weerasooria	Director	Nil
Ms. S M Jayatunge *	Director	Nil

* Appointed with effect from 01 March 2026

Compliance relating to the Public Floating

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

Float adjusted market capitalisation as at 31 March 2026 (Rs)	2,741,408,726
Public holding percentage	15.98%
Number of public shareholders	6,888

The Company is complied with the Minimum Public Holding requirement under Option 1 of CSE Listing Rule 7.13.1 (i) (b).

Five-Year Summary

STATEMENT OF PROFIT & LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 31 March,	2026 Rs.	2025 Rs.	2024 Rs.	2023 Rs.	2022 Rs.
Interest Income	4,062,738,720	3,294,595,532	6,117,941,145	5,328,866,180	638,337,370
Interest Expense	(2,650,048,296)	(1,957,495,451)	(2,991,184,545)	(3,156,543,327)	(326,096,514)
Net Interest Income	1,412,690,424	1,337,100,081	3,126,756,600	2,172,322,853	312,240,856
Net gains/(losses) from Financial assets measured at fair value through profit or loss	155,197,797	1,260,584,528	7,044,237,112	1,155,356,537	(253,156,767)
Brokerage Income on Dex trading	77,750	-	-	10,477	643,369
Direct Expenses	(22,216,144)	(25,025,613)	(22,818,373)	(12,785,371)	(4,361,752)
Income From Trading Activities	1,545,749,827	2,572,658,996	10,148,175,339	3,314,904,496	55,365,706
Other Income	3,562,346	6,622,140	9,509,579	5,584,192	5,028,951
Marketing Expenses	(17,244,183)	(13,600,247)	(8,965,254)	(1,648,550)	(1,243,179)
Administrative and General Expenses	(471,969,085)	(578,913,378)	(1,837,492,056)	(864,500,853)	(93,402,491)
Other Operating Expenses	(185,659,544)	(189,551,820)	(927,200,673)		
Profit / (Loss) from Operating Activities	874,439,361	1,797,215,691	7,384,026,935	2,454,339,285	(34,251,014)
Finance Expenses	(25,709,288)	(11,871,613)	(10,559,564)	(137,511,037)	(13,460,355)
Profit / (Loss) Before Taxation	848,730,073	1,785,344,078	7,373,467,371	2,316,828,248	(47,711,369)
Income Tax (Expense)/Reversal	(307,504,850)	(591,828,496)	(2,466,563,408)	(611,902,155)	4,565,820
Net Profit / (Loss) for the Year	541,225,223	1,193,515,582	4,906,903,963	1,704,926,093	(43,145,549)
Other Comprehensive Income/ (Expense) for the Year	995,401	-	-	-	-
Total Comprehensive Income/ (Expense) for the Year	542,220,624	1,193,515,582	4,906,903,963	1,704,926,093	(43,145,549)

Five-Year Summary

STATEMENT OF FINANCIAL POSITION

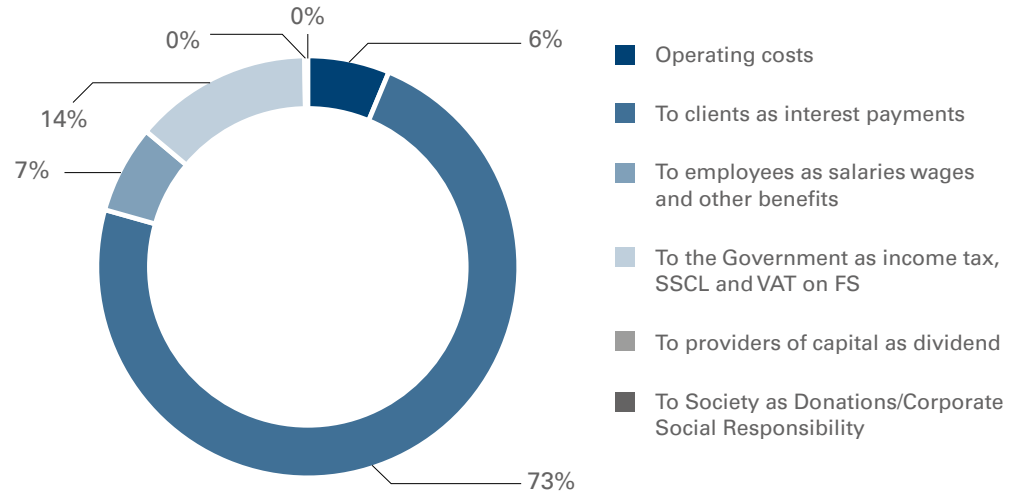
As at 31 March	2026 Rs.	2025 Rs.	2024 Rs.	2023 Rs.	2022 Rs.
ASSETS					
Balance with Central Bank of Sri Lanka	113,858	125,758	898,381	56,584	485,924
Cash and Cash equivalent	2,944,436	5,093,367	738,548	3,072,141	2,159,057
Derivative Financial Instruments	2,854,734	5,917,613	17,855,016	298,202,864	891,950
Securities purchased under Resale Agreements	3,319,751,933	1,194,882,662	2,471,956,866	2,031,816,221	952,556,329
Financial assets measured at fair value through profit or loss	40,392,659,348	21,555,797,956	23,880,569,227	34,510,972,631	10,569,662,134
Financial assets - measured at amortised cost		-	-	-	73,674,454
Property, Plant and Equipment	44,260,278	19,067,579	14,096,564	14,641,492	14,841,649
Intangible Assets	6,282,073	3,489,561	5,062,946	8,310,969	3,036,046
Right-of-use assets	16,707,261	22,145,691	3,600,104	8,304,860	13,009,617
Income Tax	-	-	-	-	6,052,412
Deferred Tax Assets	10,933,330	9,814,291	8,767,346	8,611,612	1,748,011
Other Assets	146,478,223	130,117,353	153,778,066	61,769,726	59,867,087
Total Assets	43,942,985,474	22,946,451,831	26,557,323,064	36,945,759,100	11,697,984,670
LIABILITIES					
Bank Overdrafts	1,356,904,349	596,388,811	1,451,500,585	1,362,887,378	499,297,483
Derivative Financial Instruments	-	-	14,348,055	-	7,019,480
Securities sold under Repurchase Agreements	35,298,274,521	15,648,175,642	14,790,309,547	29,901,533,122	8,404,863,350
Tax Liabilities	164,923,471	429,889,710	1,706,642,139	551,473,551	-
Post Employment Benefit Obligations	32,730,616	29,529,700	26,633,858	24,044,892	3,457,396
Lease Liabilities	18,993,955	23,526,271	4,556,790	10,178,891	14,985,660
Other Liabilities	208,772,818	399,614,285	1,937,013,545	625,941,918	3,588,046
Total Liabilities	37,080,599,730	17,127,124,419	19,931,004,519	32,476,059,752	8,933,211,415
EQUITY					
Stated Capital	830,410,478	329,572,770	329,572,770	329,572,770	329,572,770
Special Risk Reserve	1,328,171,008	1,274,048,485	1,154,696,927	664,006,533	493,513,924
General Reserve	-	-	-	453,728,656	411,040,343
Retained Earnings	4,703,804,258	4,215,706,157	5,142,048,848	3,022,391,389	1,530,646,218
Shareholders' Funds	6,862,385,744	5,819,327,412	6,626,318,545	4,469,699,348	2,764,773,255
Total Liabilities and Equity	43,942,985,474	22,946,451,831	26,557,323,064	36,945,759,100	11,697,984,670

Value Added Statement

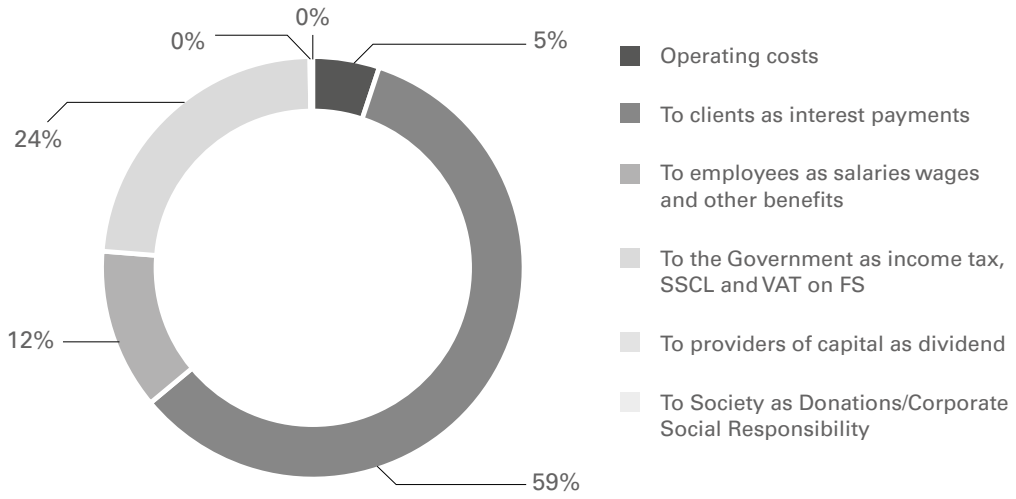
The Economic Value Added Statement is provided to illustrate the value generated by the Company and its distribution among key stakeholder groups during the year.

	FY 2025/26 Rs.	%	FY 2024/25 Rs.	%
VALUE GENERATED				
Interest income	4,062,738,720	96%	3,294,595,532	72%
Trading and Fair Value Gains/(losses)	155,197,797	4%	1,260,584,528	28%
Other operating income	3,562,346	0%	6,622,140	0%
Total Direct Economic Value Generated	4,221,498,863	100%	4,561,802,200	100%
VALUE DISTRIBUTED				
Operating costs	(227,590,952)	6%	(169,617,187)	5%
To clients as interest payments	(2,650,048,296)	73%	(1,957,495,451)	59%
To employees as salaries, wages and other benefits	(244,378,133)	7%	(409,296,191)	12%
To the Government as income tax, SSCL and VAT on FS	(494,710,034)	14%	(782,427,261)	24%
To providers of capital as dividend	-	0%	-	0%
To Society as Donations/Corporate Social Responsibility	8,966,481	0%	7,356,371	0%
Total Economic Value Distributed	(3,607,760,935)	100%	(3,311,479,719)	100%
Retention for future expansion and growth	613,737,928		1,250,322,481	

TOTAL DISTRIBUTION
2025/26



TOTAL DISTRIBUTION
2024/25



Basis of Ratios

Ratios	Basis of Calculation
Capital adequacy ratio (%)	Tier 1 and Tier 2 capital/Total risk weighted assets
Debt to equity ratio (times)	Total interest bearing debt/Total equity
Debt to asset ratio (times)	Total interest bearing debt/Total assets
Dividend payout ratio (%)	Total dividend paid to ordinary shareholders/ Profit attributable to ordinary shareholders of the company
Dividend yield (%)	Dividend per share/ Closing market price per share
Basic/Diluted Earnings per share (Rs)	Profit attributable to ordinary shareholders / Weighted average number of ordinary shares in issue during the year
Interest cover (times)	Profit before interest expenses and tax expenses/ Interest expenses
Net assets per share (Rs.)	Equity attributable to the ordinary shareholders / Number of ordinary shares in issue
Net profit margin (%)	Profit/ (loss) for the year/ Income
Price earning ratio (PE) (times)	Market price per share (Closing market price per share)/ Earnings per share
Price to book value Ratio (times)	Market price per share (Closing market price per share)/ Book value per share
Return on average assets (%)	Profit/ (loss) for the year /Average total assets
Return on average equity (%)	Profit/ (loss) attributable to equity holders / Average equity attributable to the equity holders

Acronyms and Abbreviations

Abbreviation	Full Form / Definition
ABE	Association of Business Executives (UK)
ACI	Financial Markets Association (originally Association Cambiste Internationale)
ACMA	Associate Member of the Chartered Institute of Management Accountants
AGM	Annual General Meeting
ALCO	Asset and Liability Management Committee
Bn / Bn.	Billion
CAR	Capital Adequacy Ratio
CA Sri Lanka	Institute of Chartered Accountants of Sri Lanka
CBSL	Central Bank of Sri Lanka
CCPI	Colombo Consumer Price Index
CGMA	Chartered Global Management Accountant
CIMB	Commerce International Merchant Bankers
CSE	Colombo Stock Exchange
CSR	Corporate Social Responsibility
DGM	Deputy General Manager
EBIT	Earnings before Interest and Income Taxes
EBITDA	Earnings before Interest, Income Taxes, Depreciation, and Amortisation
EMDEs	Emerging Market and Developing Economies
EY	Ernst & Young
FTRA	Financial Transactions Reporting Act
FY	Financial Year
GDP	Gross Domestic Product
HSBC	Hongkong and Shanghai Banking Corporation
ICASL	Institute of Chartered Accountants of Sri Lanka
IIRF	International Integrated Reporting Framework
IMF	International Monetary Fund
IPO	Initial Public Offering
LKAS	Sri Lanka Accounting Standards
Rs.	Sri Lankan Rupee
LRA	Lanka Rating Agency
Mn / Mn.	Million
MBA	Master of Business Administration
NCPI	National Consumer Price Index
NII	Net Interest Income
PAT	Profit After Tax
PBT	Profit Before Tax
PCM	Professional Certificate in Marketing
PDMO	Public Debt Management Office
PLC	Public Limited Company
Pvt	Private
Repos	Repurchase Agreements
RIA	Registered Investment Adviser
ROE	Return on Equity
Rs.	Rupees
SEC	Securities and Exchange Commission of Sri Lanka
SLFRS	Sri Lanka Financial Reporting Standards
SIMI	Singapore International Mediation Institute
UK	United Kingdom
US / United States	United States of America
WTS	WealthTrust Securities

Glossary of Financial Terms

Terminology	Description
ACCOUNTING POLICIES	The specific principles, bases, conventions, rules, and practices adopted by an entity in preparing and presenting financial statements.
ACCRUAL BASIS	Recording the financial impacts of business transactions and events when they actually take place, rather than waiting for cash to be received or paid.
ACTUARIAL GAIN/ (LOSS)	The financial variance arising when an employer's actual retirement pension payouts differ from what was previously calculated or expected.
ADDITIONAL ISSUE	The creation and sale of new stock shares to the general public by a firm that has already executed an Initial Public Offering (IPO).
AMORTISATION	The structured, periodic distribution of an intangible asset's depreciable value over its projected operational lifespan.
AMORTISED COST	The initial value of a financial asset or liability adjusted by subtracting principal payments, adding or subtracting accumulated interest via the effective interest method, and subtracting reductions for bad debt or impairment.
ASSET	An economic resource managed and held by a business due to historical transactions, which is expected to generate future positive economic returns.
ASSET BACKED SECURITISATIONS	Short-term or long-term investment bonds and securities that derive their value and backing from a underlying pool of financial assets.
AUCTION BID COVERAGE RATIO	A metric that indicates the level of investor demand at a government securities auction, computed by dividing total received bids by the total amount on offer.
B2C (BUSINESS-TO-CONSUMER / CLIENT / CUSTOMER)	A business framework where an enterprise sells products or financial services directly to retail investors and individual customers instead of institutions.
BASIS POINTS	A standard financial metric for measuring interest rates and percentages, where one basis point is equal to 0.01% (one-hundredth of a percent).
CAPITAL ADEQUACY RATIO (CAR)	A mandatory regulatory metric assessing a Primary Dealer's financial capital to ensure stability, categorized into Tier 1 (equity, retained profits, and approved preference shares) and Tier 2 (revaluation reserves, subordinated debts, and cumulative preference shares as authorized by the Central Bank of Sri Lanka).
CAPITAL EMPLOYED	The combined sum of total equity and debt financing used by a business, simplified as total assets minus current liabilities, to generate corporate profits.
CAPITAL RESERVES	Accumulated corporate profits, such as asset revaluation gains, that are set aside and cannot be distributed to shareholders as cash dividends.
CASH EQUIVALENTS	Highly liquid, short-term investments that can be seamlessly converted into precise, known amounts of cash with negligible risk of value fluctuation.
CLIENT FLOW	Investment activities, orders, or trade transactions that are initiated directly by customers rather than company-led proprietary trading.
COMMERCIAL PAPER	A short-term, unsecured corporate debt note sold on the open market by listed public companies to meet immediate financial obligations.
CONTINGENT LIABILITIES	Existing financial conditions or situations at the balance sheet date whose ultimate financial impact depends entirely on whether certain future events happen or not.

Terminology	Description
CONTROL	Holding governing power over an investee company, giving the investor exposure or rights to fluctuating returns and the capacity to manipulate those returns using its authority.
CORPORATE CREDIT RATING	An independent assessment of an organization's financial health and stability, reflecting its overall operational capacity to fulfill financial debt commitments.
CORPORATE GOVERNANCE	The systemic framework used to manage companies to safeguard stakeholder interests, where shareholders apply unified oversight on executives to secure balanced decision-making based on laws and industry best practices.
COST METHOD	An accounting technique where an investment is held at its original purchase cost, and the investor only records earnings from payouts out of profits made after the acquisition date (any excess payouts are treated as a return of capital and reduce the investment's asset value).
CREDIT RATING	A formal assessment provided by an independent specialized agency regarding a corporation's capacity to honor its debts and its overall likelihood of avoiding default.
CREDIT RISK	The probability of incurring a financial loss because a counterparty involved in a financial contract fails to honor their payment obligation.
CURRENT ASSETS	Cash and other operational resources that are expected to be converted to cash, sold, or consumed within one year or one operational cycle.
DEBT MARKET	Commonly termed the bond market, this is the financial network where participants issue new fixed-income securities (primary market) or trade existing ones (secondary market).
DEFERRED TAX	An accounting entry representing future taxes payable or receivable, stemming from temporary timing mismatches between standard accounting methods and tax laws.
DEFERRED TAX ASSETS	An asset indicating temporary tax timing differences where tax has been paid in advance or carried forward, to be recovered against future taxable profit.
DEPRECIATION	The methodical allocation of a tangible asset's depreciable cost over the course of its estimated operational lifespan.
DE-RECOGNITION	The formal removal of a previously recorded financial asset or liability from a company's official Statement of Financial Position.
DERIVATIVES	Financial contracts whose market value shifts based on an underlying benchmark variable (like interest rates), requiring a lower upfront capital investment than buying the underlying asset directly, and settled at a future date.
DIVIDEND	The formal financial distribution of a portion of a company's earnings paid out directly to its shareholders.
DIVIDEND COVER	A metric calculated by dividing net profit after tax by gross dividends, showing how many times over a company's earnings can cover its dividend payouts.
DIVIDEND PAYOUT	The exact percentage of net corporate earnings distributed back to shareholders in the form of dividends.
DIVIDEND YIELD	A ratio showing the total dividend income earned per share relative to that share's current market value.
DURATION POSITIONING	A portfolio strategy focused on managing how sensitive an investment mix is to fluctuations in market interest rates, noting that longer durations amplify risk exposure.
EARNINGS PER SHARE (EPS)	The portion of net profit belonging to ordinary shareholders divided by the weighted average volume of outstanding ordinary shares.

Glossary of Financial Terms

Terminology	Description
EFFECTIVE AUCTION PARTICIPATION RATE	The actual level of engagement in government bond auctions compared to expected or mandated quotas, where a rate over 100% highlights strong commitment to market-making.
EFFECTIVE INTEREST METHOD	A mathematical approach used to calculate the amortized cost of financial assets or liabilities and to distribute interest earnings or expenses across relevant accounting periods.
EQUITY INSTRUMENT	Any legal contract that represents a remaining residual ownership interest in a business after all of its liabilities are subtracted from its total assets.
EVENTS OCCURRING AFTER THE REPORTING PERIOD	Important incidents or transactions that take place between the official balance sheet date and the date the financial statements are legally approved for release.
EXPECTED CREDIT LOSSES	A probability-weighted projection of potential loan defaults over an asset's lifespan, split into 12-Month ECLs (defaults possible within the next year) and Lifetime ECLs (defaults possible over the entire life of the instrument).
FAIR VALUE	The estimated price that would be agreed upon to sell an asset or settle a liability in an organized transaction between market participants at a specific measurement date.
FAIR VALUE THROUGH PROFIT OR LOSS	An accounting framework where asset valuation changes are continuously reported directly within regular net earnings statements.
FINANCIAL ASSET OR FINANCIAL LIABILITY AT FAIR VALUE THROUGH PROFIT OR LOSS	A financial asset or liability that is either actively held for trading purposes or designated at fair value through profit or loss upon its initial recognition.
FINANCIAL ASSETS - FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME	Financial instruments managed under a dual business approach aimed at both gathering ongoing contractual cash flows and selling the assets.
FINANCIAL ASSETS AT AMORTISED COST	Financial assets managed with the strict objective of holding onto them to collect scheduled contractual cash flows, which are routinely evaluated for impairment.
FINANCIAL ASSETS MEASURED THROUGH PROFIT OR LOSS	Financial instruments managed within a specific commercial strategy where the primary goal is to sell them for short-term gains.
FINANCIAL INSTRUMENT	Any binding agreement that simultaneously gives rise to a financial asset for one company and a financial liability or equity ownership for another.
FIXED INCOME SECURITIES	Debt instruments that pay a set return or an index-linked yield, representing a binding corporate debt obligation unlike equity shares which only pay dividends when profits allow.
FORWARD RATE AGREEMENT	A contractual arrangement between two counterparties designed to hedge and protect against future fluctuations in market interest rates.
FORWARD RISK INDICATORS	Predictive metrics or signals utilized to anticipate upcoming risk exposures, enabling businesses to brace for prospective market or operational disruptions.
GENERAL RESERVES	Accumulated earnings deliberately retained by a company from regular profits to strengthen its core capital base.
GLOBAL REPORTING INITIATIVES (GRI)	A premier sustainability organization that advocates for standardized corporate sustainability reporting to help businesses operate responsibly and advance global development.

Terminology	Description
GOING CONCERN	An accounting axiom based on the assumption that a company has the structural resources to continue business operations for the foreseeable future.
GROSS DIVIDENDS	The total amount of corporate profit allocated to shareholders, inclusive of any withheld taxes.
GUARANTEE	A formal pledge made by an outside party (the guarantor) for a fee, promising to step in and fulfill contractual debts or duties if one of the primary parties fails to do so.
HELD TO MATURITY (HTM)	Non-derivative financial instruments with fixed, predictable payments and set maturity dates that an enterprise fully intends and is financially able to keep until maturity.
HNWIS (HIGH NET-WORTH INDIVIDUALS)	Affluent individuals who possess substantial financial assets above a designated threshold, often targeted for elite, premium financial services.
IMPAIRMENT	An accounting condition that happens when the financial carrying value of an asset on the books exceeds its actual recoverable market amount.
IMPAIRMENT ALLOWANCES	Balance sheet provisions created by taking a charge against current profits to offset incurred losses, which can be individual/specific or collective/ unidentified.
INITIAL PUBLIC OFFERING (IPO)	The transitionary mechanism where an enterprise transforms into a listed public company by selling shares to the open market for the first time.
INTANGIBLE ASSET	A distinct, non-physical commercial asset utilized for administrative tasks, rental needs, or the creation and supply of products and services.
INTEREST COVER	A financial metric indicating how many times a company's earnings before interest and taxes (EBIT) can cover its ongoing interest expenses.
INTEREST EXPENSE	The structural cost incurred by borrowing or leveraging capital, such as processing repo agreements to fund corporate assets.
INTEREST INCOME	Revenue generated through interest-bearing financial assets, specifically government securities portfolios and short-term reverse repurchase agreements.
INTEREST RATE RISK	The danger that a financial instrument's fair value or future cash flows will change unexpectedly due to shifts in broader market interest rates.
INTEREST RATE SWAP	A financial agreement where two counterparties swap notional principal cash flows on pre-set dates, typically exchanging a fixed interest rate for a floating rate.
INVENTORIES	Core trade holdings or stock kept by a firm for commercial distribution, production, or market operations.
IPO OR INITIAL PUBLIC OFFERING	The premier sale of a private corporation's stock shares to the general public, resulting in its listing on a public stock exchange.
ISSUE	The process of creating and offering additional shares for public purchase by a firm that has already completed its Initial Public Offering (IPO).
KEY MANAGEMENT PERSONNEL (KMP)	Individuals who possess the direct or indirect authority and obligation to plan, oversee, and manage the operational activities of an enterprise.
KEY PERFORMANCE INDICATORS (KPI)	The core quantifiable metrics used by an organization to track and evaluate its operational success over specific periods.
LEASE	A contractual arrangement where an owner (lessor) grants a user (lessee) the right to utilize an asset for a designated timeframe in exchange for structured payments.
LIABILITIES	Financial obligations, debts, or legal responsibilities owed by a business entity to outside parties.
LIQUIDITY RISK	The danger that a business will experience severe difficulty or fail to secure enough cash to meet its short-term financial obligations tied to its liabilities.

Glossary of Financial Terms

Terminology	Description
LISTED	A status denoting that a corporation or its investment securities have been formally approved for active trading on a public stock exchange.
LOANS AND RECEIVABLES	Non-derivative financial assets characterised by fixed or predictable payments that are not traded on public markets, excluding assets meant for immediate sale or designated at fair value.
MARKET CAPITALIZATION	The total aggregate value of a company on a given date, calculated by multiplying its total outstanding shares by its current stock price.
MARKET VALUE PER SHARE	The current trading price at which a single ordinary stock share is bought and sold on the open stock exchange.
MARKET-MAKING	The practice of consistently displaying both buy and sell prices for various securities to supply liquidity to the market, serving as a vital responsibility for a Primary Dealer.
MATERIALITY	The level of significance of a transaction or error, where omitting or misstating the information could fundamentally alter the economic choices of financial statement users.
NET ASSETS PER SHARE (NAV)	A metric calculated by dividing a firm's net worth (total assets minus total liabilities) by its total volume of outstanding shares.
NET INTEREST INCOME	The vital operational metric representing total interest income earned from investments less total interest expenses paid out on borrowings.
NON-CURRENT ASSETS	Long-term resources or investments held by a business that are not expected to be consumed or realized within one year.
OPERATING ACTIVITIES	The core, everyday revenue-generating transactions of a business, excluding any actions classified as investing or financing activities.
OPERATIONAL RISK	The threat of experiencing financial losses stemming from broken internal procedures, human errors, system failures, or disruptive external incidents.
OTHER FINANCIAL ASSETS MEASURED AT FAIR VALUE THROUGH OCI	Investment holdings where assets are recorded at current market value, with pricing changes passed through Other Comprehensive Income.
OUTRIGHT	The definitive buying or selling of a security or currency targeted for delivery on any date other than the spot date, excluding swap agreements.
OVERNIGHT	A short-term financial deposit or swap agreement executed for settlement on the transaction day, running until the following business day.
OVERNIGHT POLICY RATE (OPR)	The standard benchmark interest rate utilized by the Central Bank of Sri Lanka to execute its unified monetary policy framework.
POLICY RATES	The benchmark interest rates utilized by a central bank to direct monetary policy; the Central Bank of Sri Lanka uses the Standing Deposit Facility Rate and the Standing Lending Facility Rate for this purpose.
PORTFOLIO MANAGEMENT	The professional administration of a collection of fixed-income assets and debt placements customized to balance client target yields against risk profiles.
POST-TRADE SYSTEMS	The back-office technical framework and operational processes used to settle, clear, and log financial market transactions after execution.
PRICE EARNINGS RATIO	A valuation metric computed by dividing the current market share price of a stock by its earnings per share.
PRIMARY DEALER	An investment intermediary or broker formally certified by the Central Bank of Sri Lanka to trade in government debt securities.

Terminology	Description
PRIMARY MARKET OPERATIONS	The financial stage where fresh government securities are created and bought directly from the issuer via central bank bidding auctions.
PRIME LENDING RATE (PLR)	The benchmark interest rate that a commercial banking institution charges on loans issued to its most creditworthy corporate customers.
PROFIT AFTER TAX	The definitive net income or "bottom line" profit that remains for shareholders after all operational expenses and state corporate income taxes have been fully subtracted.
PROFIT BEFORE TAX	A company's net operating profits calculated after deducting direct and indirect administrative costs, but before accounting for income tax expenses.
PROPERTY, PLANT AND EQUIPMENT	Tangible long-term assets utilized in operational activities rather than for resale, subject to depreciation.
PROPRIETARY FLOW	In-house trading activity conducted by a firm using its own capital reserves to establish market positioning, independent of client workflows or requests.
PROPRIETARY TRADING (PROP TRADING)	Financial trading executed by an institution using its internal corporate capital to capture profits from market movements rather than trading on behalf of clients.
RELATED PARTIES	Connected individuals or entities where one side holds the leverage to manage, govern, or exert heavy influence over the financial and operational choices of the other.
RELATED PARTY TRANSACTIONS	Any business exchange, service arrangement, or transfer of resources between connected entities, regardless of whether a monetary price is applied.
REPO LEVERAGE RATIO	A metric evaluating the proportion of funds a business borrows through repurchase agreements relative to its own equity base, where higher ratios indicate amplified risk.
REPURCHASE AGREEMENT (REPO)	A transaction (commonly termed a Repo) involving the concurrent sale of a security and a commitment to buy it back on a separate settlement date.
RETAINED EARNINGS	The cumulative proportion of corporate profits that are kept and reinvested inside a business rather than being paid out as dividends.
RETURN ON ASSETS	A ratio assessing financial performance calculated by dividing post-tax net profit by the firm's average total assets.
RETURN ON EQUITY (ROE)	A profitability metric calculated by dividing net profit after tax (minus preference share percentages) by total ordinary shareholders' equity.
REVALUATION RESERVE	An accounting buffer created when an asset's physical book value is adjusted upward due to an expansion in its fair market value.
REVERSE REPURCHASE AGREEMENT (REVERSE REPO)	A contract (commonly termed a Reverse Repo) involving the concurrent purchase of a security coupled with an agreement to resell it at a future date.
RIGHT OF USE ASSETS	An accounting asset category representing a lessee's legal right to operate and utilize a leased item across the agreed lease timeframe.
RIGHTS ISSUE	An offering of fresh shares to existing equity holders, granting them the privilege to purchase new stock in proportion to their current holdings to.
RTGS (REAL-TIME GROSS SETTLEMENTS)	An instant electronic payment framework operated by central banks to process large-value interbank payments individually and in real time instead of in cumulative batches.
SECONDARY MARKET	A platform where investors buy and sell existing financial securities that have already been issued in the primary market
SECONDARY MARKET TRADING	The continuous commercial marketplace where investors buy and sell existing government securities among themselves, providing system liquidity and price discovery.

Glossary of Financial Terms

Terminology	Description
SECONDARY MARKET TURNOVER RATIO	An index that monitors how frequently a firm's inventory of government securities is bought and sold in secondary markets, reflecting marketplace liquidity support.
SHAREHOLDERS' FUNDS	The aggregate net worth belonging to equity holders, comprising issued and fully paid-up ordinary share capital combined with capital and revenue reserves.
SIGNIFICANT INFLUENCE	The capacity to actively participate in an investee's financial and operational policy decisions, without having outright or joint control over those policies.
SOVEREIGN DEBT / GOVERNMENT SECURITIES	Fixed-income investment instruments issued directly by a national government to support domestic financing obligations, categorized into Treasury Bills and Treasury Bonds.
SPREAD PRESERVATION	The operational practice of protecting the profit margin between an institution's borrowing/funding costs and its investment yields to drive core profitability.
STANDING DEPOSIT FACILITY RATE (SLDR)	The baseline floor interest rate used by the Central Bank of Sri Lanka to absorb overnight excess cash from commercial banks (noting this mechanism was replaced by the OPR on November 27, 2024).
STATED CAPITAL	The total permanent equity funding contributed directly to a company by its shareholders in exchange for corporate voting shares.
STATUTORY RESERVE REQUIREMENT (SRR)	A mandatory rule requiring primary dealers to transfer 10% of their net profit after tax into a Special Risk Reserve as dictated by the Central Bank of Sri Lanka.
STOCK BROKER (DEBT) / DEBT DEALER	An authorized intermediary licensed by a securities regulator to execute commercial transactions for debt instruments on a formal public stock exchange platform.
STP (STRAIGHT-THROUGH PROCESSING)	An automated financial workflow system that executes an entire transaction sequence from order placement to final settlement without manual data entry.
SUBSTANCE OVER FORM	The accounting principle ensuring that financial reporting and statement presentations are directed by real financial and economic circumstances rather than mere legal structure.
TACTICAL TRADING	A short-horizon investment methodology aiming to capitalize on immediate market swings, interest rate fluctuations, or auction trends.
TERM REPO	A repurchase agreement extending past a single day that is utilized by trading entities to manage medium-horizon liquidity needs.
TOTAL ASSETS	The sum of all non-current resources (like property, equipment, and long-term investments) and current assets (such as cash and short-term inventories) owned by the entity.
TOTAL COMPREHENSIVE INCOME	The comprehensive measure of corporate performance that wraps together regular net profits alongside secondary income variances recorded directly under equity reserves.
TOTAL EQUITY	The net residual interest in the assets of a company after deducting all liabilities, serving as the core baseline of shareholder wealth.
TRADE AND OTHER RECEIVABLES	Outstanding funds legally owed to a business by customers or other entities for transactional services or sales completed on credit.

Terminology	Description
TRADING INCOME	Net financial gains or losses accumulated from the active secondary market turnover and regular mark-to-market valuations of financial trading assets.
TRANSACTION COSTS	The direct, incremental out-of-pocket fees and expenses explicitly required to purchase, issue, or liquidate a financial asset or liability.
TREASURY BILLS	Short-term government debt obligations with maturities of less than a year, issued at a discount via primary competitive auctions.
TREASURY BONDS	Medium-to-long-term sovereign debt securities that pay investors periodic coupon interest until their designated maturity date.
UNLISTED	Financial assets or corporate shares that are not admitted for public trading on an official securities exchange.
YIELD CURVE	A graphical chart that displays the direct relationship between the investment yields of Treasury securities and their respective times to maturity.
YIELD DELIVERED	The aggregate percentage return earned by an investor from interest payouts and asset appreciation relative to their initial invested capital.

Circular to Shareholders

Dear Shareholder,

SUBMISSION OF ANNUAL REPORTTO SHAREHOLDERS

As you are aware, Rule 7.5(b) of the Listing Rules of the Colombo Stock Exchange ("CSE") permits companies to forward their annual reports to the shareholders in a mode other than in printed form.

Accordingly, the annual report of WealthTrust Securities PLC for the financial year ended 31st March 2026 is available on:

1) WealthTrust Securities PLC website – www.wealthtrust.lk
2) CSE website – https://www.cse.lk

If you wish to receive a printed copy of the annual report for the year ended 31st March 2026, you may complete and forward the attached Form of Request to Corporate Services (Private) Limited, 216 de Saram Place, Colombo 10 or forwarded via e-mail to corporateservices@corporateservices.lk.

We will furnish a printed copy of the annual report within eight (8) market days from the date of receipt of such written request.

We enclose herewith the Notice of meeting, instructions for participation, Form of Proxy, Form of Registration and Form of Request for the annual general meeting scheduled to be held on Wednesday, 05th August 2026 at 10.30 a.m. as a virtual meeting.

Yours faithfully,
By order of the Board

CORPORATE SERVICES (PRIVATE) LIMITED
Secretaries
WEALTHTRUST SECURITIES PLC

On this 14th day of July 2026

Notice of Meeting

Notice is hereby given that the fifteenth (15th) Annual General Meeting ("AGM") of WealthTrust Securities PLC (the "Company") will be held on Wednesday, 05th August 2026 at 10.30 a.m. as a virtual meeting for the purpose of considering and if thought fit passing the following resolutions.

1. To receive and consider the annual report of the board of directors along with the financial statements of the Company for the year ended 31st March 2026 and the report of the auditors thereon.
2. To re-appoint Messrs. Ernst & Young, Chartered Accountants, who are deemed to be re-appointed as auditors until the conclusion of the next AGM of the Company in terms of section 158 (1) of the Companies Act No. 07 of 2007, to audit the financial statements of the Company for the financial year ending 31st March 2027 and to authorize the directors to determine their remuneration therefor.
3. To authorize the directors to determine the contributions to charities for the ensuing year.

By order of the Board,
Corporate Services (Private) Limited

Secretaries
WealthTrust Securities PLC

On this 14th day of July 2026

Note:

1. Any shareholder entitled to attend and vote at this meeting is entitled to appoint a proxy to attend and vote/speak in his/her stead and a form of proxy and other related information is available at the Company's Website: www.wealthtrust.lk and the proxy need not be a shareholder of the Company.
2. A completed form of proxy must be deposited with the secretaries of the Company at 216, de Saram Place, Colombo 10 or via corporateservices@corporateservices.lk not less than 48 hours before the time appointed for the holding of the meeting.

Instructions for Participating in the Annual General Meeting

(1) The meeting is to be held in line with the guidelines given by the Colombo Stock Exchange and the applicable laws.

(2) The AGM will be held virtually in the manner set out below:

(i) All shareholders who wish to participate in the AGM virtually may do so via Zoom. Such shareholders are kindly requested to forward the completed registration form annexed hereto to corporateservices@corporateservices.lk not less than 48 hours prior to the time fixed for the meeting. The log-in details for the meeting will be forwarded to the e-mail addresses so provided.

(ii) All shareholders participating at the meeting remotely are required to identify themselves at the time of voting. Further, individuals must also identify themselves when speaking during the time allotted for comments. Such individuals will be required to give his/her name for the purpose of identification.

(3) Proxy forms should be duly completed as per the instructions given therein and sent via registered post to Corporate Services (Private) Limited, 216 de Saram Place, Colombo 10 or forwarded via e-mail to corporateservices@corporateservices.lk not less than 48 hours before the time appointed for the holding of the meeting. The proxy so appointed shall participate at the meeting through virtually only.

(4) The votes of any shareholders participating virtually will be sought via Zoom. All such procedures will be explained to the shareholders prior to the commencement of the meeting. Furthermore, a report will be uploaded immediately after the AGM to the CSE website: https://www.cse.lk/pages/company-profile/company-profile.component.html?symbol=WLTH.N0000

Form of Proxy

*I/We..... of

..... being *a shareholder/

shareholders of WEALTHTRUST SECURITIES PLC do hereby appoint

1. Mr. Wickrema Senaka Weerasooria or failing him,
2. Mr. Romesh Roch Gomez or failing him,
3. Mr. Timothy Allan Brent Speldewinde or failing him,
4. Ms. Anarkali Kumari Moonesinghe or failing her,
5. Ms. Shanti Gnanapragasam or failing her,
6. Mr. Budrika Tarusha De S Weerasooria or failing him,
7. Ms. Shamalie Madhu Jayatunge

.....of

..... as my/our proxy to attend and vote at the Annual General Meeting of the Company to be held as a virtual meeting on the 05th day of August 2026 at 10.30 a.m. and at any adjournment thereof.

	For	Against	Abstain
1. To receive and consider the annual report of the board of directors along with the financial statements of the Company for the year ended 31 March 2026 and the report of the auditors thereon.	☐	☐	☐
2. To re-appoint M/s Ernst & Young, who are deemed to be re-appointed as auditors until the conclusion of the next AGM of the Company in terms of section 158 (1) of the Companies Act No. 07 of 2007, to audit the financial statements of the Company for the financial year ending 31 March 2027 and to authorize the directors to determine their remuneration therefor.	☐	☐	☐
3. To authorize the directors to determine the contributions to charities for the ensuing year	☐	☐	☐

Signed this.....day of..... Two Thousand and Twenty-Six

.....
*Signature/s

.....
Shareholder's N.I.C./P.P./Co. Reg. No

Note: Please delete the inappropriate words.

INSTRUCTIONS FOR THE COMPLETION OF THE FORM OF PROXY

1. Kindly complete the Form of Proxy by filling in legibly your full name and address and sign in the space provided. Please fill in the date of signature and your National Identity Card Number.

2. A shareholder entitled to attend and vote at the meeting is entitled to appoint a proxy who need not be a shareholder, to attend and vote instead of him.

3. In the case of a corporation, the Form of Proxy must be completed under its Common Seal, which should be affixed and attested in the manner prescribed by the articles of association.

4. If the Form of Proxy is signed by an Attorney, the relevant Power of Attorney should also accompany the completed Form of Proxy in the manner prescribed in the articles of association.

5. The completed Form of Proxy should be deposited at Corporate Services (Private) Limited, 216 de Saram Place, Colombo 10 or forwarded via e-mail to corporateservices@corporateservices.lk not less than 48 hours before the appointed time for the meeting. No registration of proxies will be accommodated after this deadline.

Registration Form for Participation

DETAILS OF SHAREHOLDER

Full Name of the Principal Shareholder :.....

.....

NIC No. / Passport No. : .....

Company Registration No. : .....

CDS Account No. : .....

Residential Address : .....

.....

Telephone No/s : .....

Email : .....

(To be completed if applicable)

Full Name of 1 Joint Holder : .....

.....

NIC No./ Passport No. : .....

Full Name of 2nd Joint Holder : .....

.....

NIC No. / Passport No. : .....

In the event the Proxy holder is appointed by the shareholder, the following details will also be required:

Full Name of the Proxy holder : .....

.....

.....

NIC No. / Passport No. of Proxy holder : .....

Telephone No/s : .....

Email : .....

Signatures/s

.....	.....	.....
Principal Shareholder	1st Joint Shareholder	2nd Joint Shareholder

Date : .....

Note: In the case of a company/corporation, the shareholder Registration Form must be signed by signatories duly authorized in the manner prescribed by its articles of association and if the Registration Form is signed by an Attorney, the duly executed Power of Attorney must be deposited at the office of the Company Secretaries, Corporate Services (Private) Limited or forwarded to corporateservices@corporateservices.lk not less than 48 hours before the time appointed for the holding of the meeting.

INSTRUCTIONS AS TO COMPLETION

i. Shareholders are advised to complete the form legibly in order to facilitate their participation through the online platform.

ii. The "Web Link" for participation at the AGM through the online platform will be forwarded to the Shareholder's above noted email address.

iii. In the case of a Company/Corporation, the Registration must be under its common seal which should be affixed and attested in the manner prescribed by its Articles of Association.

iv. In the case of the Registration form signed by an Attorney, the Power of Attorney must be deposited at the Registered Office of the Company for registration.

v. The duly completed Registration Form must be deposited at Corporate Services (Private) Limited, 216 de Saram Place, Colombo 10 or forwarded via e-mail to corporateservices@corporateservices.lk, 7 days prior to the date of the AGM.

Form of Request

To: Corporate Services (Private) Limited,
216, de Saram Place,
Colombo 10

☐ I would like to receive the printed version of the Annual Report 2025/26 of WealthTrust Securities PLC

SHAREHOLDER'S DETAILS

Full name : .....

.....

NIC/Passport/Company Registration No. : .....

Address : .....

Contact Number & E-mail : .....

: .....

....

Signature Date

NOTES:

1. Please complete the Form of Request by filling in legibly the required information, signing in the space provided and filling in the date of signature.
2. Please forward the completed Form of Request to Corporate Services (Private) Limited, 216 de Saram Place, Colombo 10 or forwarded via e-mail to corporateservices@corporateservices.lk
3. In the event the shareholder is a company/corporate, the Form of Request should be signed under common seal or by a duly authorized officer of the company in accordance with its articles of association.

Notes

Corporate Information

LEGAL FORM

Date of Incorporation 01 February 2010
Date of Listing on CSE 07 January 2026

COMPANY REGISTRATION No. PQ 00356401

REGISTERED OFFICE

No. 102/1, Dr. N.M. Perera Mawatha,
Colombo 08, Sri Lanka

Tel	+94 11 2675091 - 4
E-Mail	info@wealthtrust.lk
Web	www.wealthtrust.lk
SWIFT Code	WTEYLKLXXXX

TAXPAYER IDENTIFICATION NUMBER (TIN)

134037962

ACCOUNTING YEAR END

31 March

BOARD OF DIRECTORS

1.	Mr. W.Senaka Weerasooria – Chairperson	Non-Independent Non-Executive
2.	Mr. R. Romesh Gomez – Managing Director / CEO	Non-Independent Executive
3.	Ms. Anarkali K. Moonesinghe – Director	Non-Independent Non-Executive
4.	Mr. Timothy A.B. Speldewinde – Director	Independent Non-Executive
5.	Ms. Shanti Gnanapragasam – Director	Independent Non-Executive
6.	Mr. B. Tarusha. De S. Weerasooria – Director	Non-Independent Non-Executive
7.	Ms. Shamalie Jayatunge - Director	Independent Non-Executive

REMUNERATION COMMITTEE MEMBERS

1.	Ms. Shanti Gnanapragasam	Chairperson/Independent non Executive Director
2.	Mr. Wickrema Senaka Weerasooria	Non Independent non Executive Director
3.	Mr. Timothy A.B. Speldewinde	Independent non Executive Director
4.	Ms. Anarkali Moonesinghe	Non Independent non Executive Director

AUDIT COMMITTEE MEMBERS

1.	Mr. Timothy A.B. Speldewinde	Chairperson/Independent non Executive Director
2.	Ms. Anarkali Moonesinghe	Non Independent non Executive Director
3.	Ms. Shanti Gnanapragasam	Independent non Executive Director
4.	Ms. Shamalie Jayatunge	Independent non Executive Director

RELATED PARTY TRANSACTIONS REVIEW COMMITTEE MEMBERS

1.	Ms. Shanti Gnanapragasam	Chairperson/Independent non Executive Director
2.	Ms. Shamalie Jayatunge	Independent Non Executive Director
3.	Mr. Timothy A.B. Speldewinde	Independent non Executive Director
4.	Ms. Anarkali Moonesinghe	Non Independent non Executive Director

RISK COMMITTEE MEMBERS

1.	Mr. Wickrema Senaka Weerasooria	Chairperson/Non Independent non Executive Director
2.	Mr. Timothy A.B. Speldewinde	Independent non Executive Director
3.	Ms. Shanti Gnanapragasam	Independent non Executive Director
4.	Mr. Tarusha Weerasooria	Non Independent non Executive Director

NOMINATION AND GOVERNANCE COMMITTEE MEMBERS

1.	Mr. Timothy A.B. Speldewinde	Chairperson/Independent non Executive Director
2.	Mr. Wickrema Senaka Weerasooria	Non Independent non Executive Director
3.	Ms. Shanti Gnanapragasam	Independent non Executive Director
4.	Mr. Tarusha Weerasooria	Non Independent non Executive Director

AUDITORS TO THE COMPANY

Ernst & Young
Chartered Accountants
Rotunda Towers
No. 109, Galle Road
Colombo 03

INTERNAL AUDITORS

Deloitte Advisory Services (Pvt) Ltd
100, Braybrooke Place
Colombo 02

COMPANY SECRETARIES

Corporate Services (Private) Limited
No. 216, De Saram Place
Colombo 10
Tel: +94 11 460 5100

BANKERS

Bank of Ceylon
Head Office,
"BOC Square", No. 01
Bank of Ceylon Mawatha
Colombo 01
Tel: +94 11 220 4444

Cargills Bank PLC
No. 696 Galle Road,
Colombo 03
Tel: +94 11 764 0000

Commercial Bank of Ceylon PLC
"Commercial House", No. 21,
Sir Razik Fareed Mawatha,
Colombo 01
Tel: +94 11 243 0424

DFCC Bank PLC
No. 73/5, Galle – Colombo Road,
Colombo 03
Tel: +94 11 244 2442

Hatton National Bank PLC
"HNB Towers"
No. 497, T.B. Jayah Mawatha (Darley Road),
Colombo 10
Tel: +94 11 266 0160

Nations Trust Bank PLC
Head Office
No. 46/58, Nawam Mawatha,
Colombo 02
Tel: +94 11 495 5399

Sampath Bank PLC
No. 110, Sir James Peiris Mawatha,
Colombo 02
Tel: +94 11 230 3050

CREDIT RATING

A- (Stable) by Lanka Rating Agency



Your Trusted Partner in
Government Security Investments

No. 102/1,
Dr. N.M. Perera Mawatha,
Colombo 08,
Sri lanka

www. wealthtrust.lk