WEALTHTRUST SECURITIES PLC

Central Bank appointed Primary Dealer

INTERIM FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

30-Jun-2026

WealthTrust Securities PLC
No. 102/1, Dr. N.M. Perera Mawatha, Colombo 08, Sri Lanka
Tel: 0112-675091-4 Fax: 0112-689605
Web: www.wealthtrust.lk

WEALTHTRUST SECURITIES PLC

CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE		**QUARTER ENDED**	
	Note	**30-Jun-26 Rs. (Unaudited)**	**30-Jun-25 Rs. (Unaudited)**
Interest Income	**2**	1,210,455,450	792,132,937
Interest Expense	**3**	(845,199,488)	(487,385,030)
Net Interest Income		**365,255,962**	**304,747,907**
Net gains/(losses) from financial assets recognised through profit or loss/ held for trading - measured at fair value	**4**	(716,580,863)	373,613,347
Brokerage Income on Dex trading		-	-
Direct Expenses		(4,013,168)	(7,417,580)
Income From Trading Activities		**(355,338,070)**	**670,943,674**
Other Income	**5**	448,324	842,345
Marketing Expenses		(30,704)	(1,273,828)
Administrative and General Expenses		(88,949,777)	(149,268,401)
Other Operating Expenses	**6**	-	(47,941,072)
Profit / (Loss) from Operating Activities		**(443,870,227)**	**473,302,719**
Finance Expenses		(11,360,089)	(6,693,169)
Profit / (Loss) Before Tax		**(455,230,316)**	**466,609,549**
Income Tax Expense	**7**	-	(151,583,749)
Profit / (Loss) for the Period		**(455,230,316)**	**315,025,800**
Other Comprehensive Income for the Period		-	-
Total Comprehensive Income for the Period		**(455,230,316)**	**315,025,800**
Earnings/ (Loss) Per Ordinary Share (Rs.)	**8**	**(0.37)**	**0.26**

Figures in brackets indicate deductions.

Wealth Trust Securities PLC Head Office PQ 00356481

WEALTHTRUST SECURITIES PLC

STATEMENT OF FINANCIAL POSITION

	Note	As At 30-Jun-26 Rs. (Unaudited)	As At 31-Mar-26 Rs. (Audited)
ASSETS			
Balance with Central Bank of Sri Lanka		279,072	113,858
Cash and Cash Equivalents		2,220,916	2,944,436
Derivative Financial Instruments		164,715,279	2,854,734
Securities purchased under Resale Agreements		5,126,416,464	3,319,751,933
Financial assets recognised through profit or loss/ held for trading - measured at fair value		41,797,599,033	40,392,659,348
Property, Plant and Equipment		43,961,591	44,260,278
Intangible Assets		5,638,742	6,282,073
Right-of-use assets		15,347,653	16,707,261
Deferred Tax Assets		10,933,330	10,933,330
Other Assets		158,656,416	146,478,223
Total Assets		**47,325,768,494**	**43,942,985,474**
EQUITY AND LIABILITIES			
Liabilities			
Bank Overdrafts		732,152,307	1,356,904,349
Derivative Financial Instruments		24,993,800	-
Securities sold under Repurchase Agreements		39,937,816,375	35,298,274,521
Income Tax		114,923,471	164,923,471
Post Employment Benefit Obligations		37,971,566	32,730,616
Lease Liabilities		17,812,699	18,993,955
Other Liabilities		52,942,848	208,772,818
Total Liabilities		**40,918,613,066**	**37,080,599,730**
Capital and Reserves			
Stated Capital	**9**	830,410,478	830,410,478
Special Risk Reserve		1,328,171,008	1,328,171,008
Retained Earnings		4,248,573,942	4,703,804,258
Total Equity		**6,407,155,428**	**6,862,385,744**
Total Equity and Liabilities		**47,325,768,494**	**43,942,985,474**
Net Assets per Ordinary Share (Rs.)	**11**	**5.23**	**5.60**

The above are unaudited financial statements unless indicated as audited.

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

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

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

Mr. W S Weerasooria
Chairperson

Mr. R R Gomez
Managing Director/CEO

13th July 2026
Colombo, Sri Lanka

Wealth Trust Securities P.L.C. Head Office PQ 00356481

WEALTHTRUST SECURITIES PLC

STATEMENT OF CHANGES IN EQUITY
For the period ended 30-June-26

	Stated Capital Rs.	Retained Earnings Rs.	Special Risk Reserve Rs.	Total Equity Rs.
Balance as at 01-Apr-25 (Audited)	**329,572,770**	**4,215,706,157**	**1,274,048,485**	**5,819,327,412**
Net Profit/(Loss) for the period		315,025,800		**315,025,800**
Transferred to Special Risk Reserve during the period		(31,502,580)	31,502,580	**-**
Balance as at 30-June-25 (Unaudited)	**329,572,770**	**4,499,229,378**	**1,305,551,065**	**6,134,353,213**
Balance as at 01-Apr-26 (Audited)	**830,410,478**	**4,703,804,258**	**1,328,171,008**	**6,862,385,744**
Net Profit/(Loss) for the period		(455,230,316)		**(455,230,316)**
Transferred to Special Risk Reserve during the period		-	-	**-**
Balance as at 30-June-26 (Unaudited)	**830,410,478**	**4,248,573,942**	**1,328,171,008**	**6,407,155,428**

Figures in brackets indicate deductions.



STATEMENT OF CASH FLOWS

For the period ended	**30-Jun-26** **Rs.** **(Unaudited)**	**30-Jun-25** **Rs.** **(Unaudited)**
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (Loss) Before Taxation	(455,230,316)	466,609,549
Adjustments for:		
Depreciation	7,662,185	5,293,805
Lease Interest on Right-of-use assets	586,230	712,290
Disposal (gain)/ loss on Property, Plant & Equipment	-	(56,500)
Provision for Gratuity	5,240,950	1,257,333
Net fair value (gains)/ losses from financial assets recognised through profit or loss/ held for trading - measured at fair value	579,317,700	(207,212,150)
Operating Profit Before Working Capital Changes	137,576,748	266,604,327
Changes In Working Capital		
(Increase)/ Decrease in Financial assets recognised through profit or loss/ held for trading - measured at fair value	(2,121,124,129)	(14,067,492,192)
(Increase)/ Decrease in Financial assets - measured at amortised cost	-	-
(Increase)/Decrease in Securities purchased under Resale Agreements	(1,806,664,530)	(2,726,078,915)
(Increase)/Decrease in Other Assets	(16,710,176)	(20,174,156)
Increase/(Decrease) in Other Liabilities	(151,297,986)	78,004,916
Increase/(Decrease) in Securities sold under Repurchase Agreements	4,639,541,855	15,467,974,704
	681,321,782	(1,001,161,318)
Lease Interest Paid on Right-of-use assets	(586,230)	(712,290)
Income Tax Paid	(50,000,000)	(100,000,000)
Gratuity Paid	-	(738,000)
Net Cash Inflow / (Outflow) from Operating Activities	630,735,552	(1,102,611,607)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of Property, Plant & Equipment	(5,360,558)	(2,126,103)
Proceeds from disposal of Property, Plant & Equipment	-	56,500
Net Cash Inflow / (Outflow) from Investing Activities	(5,360,558)	(2,069,603)
CASH FLOW FROM FINANCING ACTIVITIES		
Capital Infusion	-	-
Lease Principal Paid on Right-of-use assets	(1,181,256)	(982,268)
Dividends Paid	-	-
Net Cash Inflow / (Outflow) from Financing Activities	(1,181,256)	(982,268)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	624,193,736	(1,105,663,481)
Cash and Cash Equivalents at the beginning of the period	(1,353,846,055)	(591,169,686)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (Note A)	(729,652,319)	(1,696,833,167)
Note A:		
Analysis of Cash and Cash equivalents at the end of the period		
Cash at Banks (Favourable balances)	2,469,988	3,087,859
Cash at Banks (Overdrawn balances)	(732,152,307)	(1,699,951,026)
Cash in Hand (Petty Cash Float)	30,000	30,000
	(729,652,319)	(1,696,833,167)

Figures in brackets indicate deductions.



NOTES TO THE CONDENSED FINANCIAL STATEMENTS

For the period ended 30-June-26

1 Basis of Preparation

These condensed financial statements have been prepared in accordance with LKAS 34 "Interim Financial Reporting". They do not include all the information required for a complete set of SLFRS/LKAS financial statements. However, selected explanatory notes are included to explain the events and transactions that are significant to an understanding of the changes in the Company's financial position and performance since the last annual audited financial statements as at and for the year ended 31-Mar-2026.

The same accounting policies as in the last annual audited financial statements for the year ended 31-Mar-2026, have been followed in the preparation of these financial statements.

	QUARTER ENDED	
	30-Jun-26	**30-Jun-25**
	Rs.	**Rs.**
2 Interest Income		
Financial assets recognised through profit or loss / held for trading - measured at fair value		
Securities Income on Government Securities	1,048,454,157	733,047,572
Securities Income on Fixed Deposits	-	-
Financial Assets measured at Amortised cost		
Reverse Repo Interest Income	162,001,292	59,085,365
	1,210,455,450	792,132,937
3 Interest Expenses		
Repo Interest Expenses	845,199,488	487,385,030
4 Net gains/(losses) from financial assets recognised through profit or loss/ held for trading - measured at fair value		
Net gains/(losses) from Government Securities trading	(137,263,164)	166,401,197
Net gains/(losses) from Dex Securities trading	-	-
Net fair value gains / (losses) from valuation of Government Securities	(716,184,444)	190,937,460
Net fair value gains / (losses) from valuation of Derivative Financial Instruments	136,866,745	16,274,690
Net fair value gains / (losses) from valuation of Dex Securities	-	-
	(716,580,863)	373,613,347
5 Other Income		
Profit/ (Loss) on sale of Fixed Assets	-	56,500
Auction Processing fees	430,000	785,000
Miscellaneous Income	18,324	845
	448,324	842,345
6 Other Operating Expenses		
Value Added Tax on Financial Services	-	42,094,600
Social Security Contribution Levy on Financial Services	-	5,846,472
	-	47,941,072

	30-Jun-26	**30-Jun-25**
	Rs.	**Rs.**
7 Income Tax Expense		
Recognised in profit or loss		
Current Tax Expense for the period	-	151,583,749
Deferred Tax Charge/ (Reversal) for the period	-	-
	-	151,583,749

8 Earnings/ (Loss) Per Ordinary Share

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

	30-Jun-26	**30-Jun-25**
	Rs.	**Rs.**
Profit/(Loss) attributable to ordinary shareholders - (Rs.)	(455,230,316)	315,025,800
Weighted average number of ordinary shares	1,225,052,939	1,225,052,939
Earnings/ (Loss) Per Ordinary Share - (Rs.)	(0.37)	0.26

9 The number of shares represented by stated capital as at 30 June 2026 is 1,225,052,939 shares (31st March 2026 - 1,225,052,939 shares).



10 Financial instruments- Fair Value Measurement

The Company measures fair values using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements in accordance with SLFRS 13.
Level - I
Financial instruments that are measured in whole or in part by reference to published quotes in an active market. A financial instrument is regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange and those prices represent actual and regularly occurring market transactions on an arm's length basis.
Level - 2
Financial instruments that are measured at fair value on a recurring basis. As market quotes generally are not readily available or accessible for these securities, their fair value measures are determined using relevant information generated by market transactions involving comparable securities.
Level - 3
Valuation techniques using significant unobservable inputs. This category includes all instruments where the valuation technique includes inputs not based on observable data and the unobservable inputs have a significant effect on the instrument's valuation. This category includes instruments that are valued based on quoted prices for similar instruments where significant unobservable adjustments or assumptions are required to reflect differences between the instruments.
Fair values versus the Carrying amounts

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

	30-Jun-26 Rs.	31-Mar-26 Rs.
Financial assets measured at fair value		
Derivative Financial Instruments	164,715,279	2,854,734
Financial assets recognised through profit or loss/ held for trading - measured at fair value	41,797,599,033	40,392,659,348
	41,962,314,311	40,395,514,082
Financial assets not measured at fair value		
Cash and Cash Equivalents	2,499,988	3,058,294
Securities purchased under Resale Agreements	5,126,416,464	3,319,751,933
	5,128,916,452	3,322,810,227
Total financial assets	**47,091,230,763**	**43,718,324,310**
Financial liabilities measured at fair value		
Derivative Financial Instruments	24,993,800	-
	24,993,800	-
Financial liabilities not measured at fair value		
Securities sold under Repurchase Agreements	39,937,816,375	35,298,274,521
Bank Overdrafts	732,152,307	1,356,904,349
	40,669,968,683	36,655,178,869
Total financial liabilities	**40,694,962,483**	**36,655,178,869**

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

As at 30-June-26	**Total Carrying Value (Rs.)**	**Level 1 (Rs.)**	**Level 2 (Rs.)**	**Level 3 (Rs.)**	**Total Fair Value (Rs.)**
Financial assets measured at fair value					
Derivative Financial Instruments					
Forward sale contracts	-	-	-	-	-
Forward purchase contracts	164,715,279	164,715,279	-	-	164,715,279
	164,715,279	164,715,279	-	-	164,715,279
Financial assets recognised through profit or loss/ held for trading - measured at fair value					
Investment in government securities	41,797,599,033	41,797,599,033	-	-	41,797,599,033
	41,797,599,033	41,797,599,033	-	-	41,797,599,033
	41,962,314,311	41,962,314,311	-	-	41,962,314,311
Financial assets not measured at fair value					
Cash and Cash Equivalents	2,499,988	-	2,499,988	-	2,499,988
Securities purchased under Resale Agreements	5,126,416,464	-	5,126,416,464	-	5,126,416,464
	5,128,916,452	-	5,128,916,452	-	5,128,916,452
Total financial assets	**47,091,230,763**	**41,962,314,311**	**5,128,916,452**	**-**	**47,091,230,763**
Financial liabilities measured at fair value					
Derivative Financial Instruments					
Forward sale contracts	24,993,800	24,993,800	-	-	24,993,800
Forward purchase contracts	-	-	-	-	-
	24,993,800	24,993,800	-	-	24,993,800
Financial liabilities not measured at fair value					
Securities sold under Repurchase Agreements	39,937,816,375	-	39,937,816,375	-	39,937,816,375
Bank Overdrafts	732,152,307	-	732,152,307	-	732,152,307
	40,669,968,683	-	40,669,968,683	-	40,669,968,683
Total financial liabilities	**40,694,962,483**	**24,993,800**	**40,669,968,683**	**-**	**40,694,962,483**

WealthTrust Securities PLC
Head Office
PQ 00356401

As at 31-Mar-26	Total Carrying Value (Rs.)	Level 1 (Rs.)	Level 2 (Rs.)	Level 3 (Rs.)	Total Fair Value (Rs.)
Financial assets measured at fair value					
Derivative Financial Instruments					
Forward sale contracts	2,682,984	2,682,984	-	-	2,682,984
Forward purchase contracts	171,750	171,750	-	-	171,750
	2,854,734	2,854,734	-	-	2,854,734
Financial assets recognised through profit or loss/ held for trading - measured at fair value					
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
Financial assets not measured at fair value					
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	**43,718,324,310**	**40,395,514,082**	**3,322,810,227**	**-**	**43,718,324,310**
Financial liabilities not measured at fair value					
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**

	30-Jun-26 Rs.	31-Mar-26 Rs.
11 Net Assets per Ordinary Share - (Rs.)	**5.23**	**5.60**

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

13 There have been no significant changes in the nature of commitments and contingent liabilities, which were disclosed in the last annual audited financial statements for the year ended 31st March 2026, other than the following:

The value of forward purchase contracts (Government Securities) as at 30th June 2026 is Rs. 9,157,703,012 (30th June 2026 is Rs. 9,130,633,395) and the value of forward sales contracts (Government Securities) as at 30th June 2026 is Rs. 2,560,611,650 (30th June 2025 is Rs. 1,818,141,043).

14 There have been no material events subsequent to the reporting date that require disclosures/adjustments to these financial statements.

15 Disclosures under Listing Rules
15.1 All known expenditure items have been provided for and there is no management fees or similar expenditure provided for in the interim financial statements.

15.2 Stated capital
The number of shares represented by stated capital as at 30th June 2026 is 1,225,052,939 shares (31st March 2026 - 1,225,052,939 shares).

Wealth Trust Securities PLC
Head Office
PQ 00356401

15.3 Market Price per Share

Information on shares of the Company for the quarter ended	**30-Jun-26**	30-Jun-25
	Rs.	Rs.
Market Price Per Share (Rs.)	**13.00**	-
Highest Price per share during the quarter ended (Rs.)	**14.10**	-
Lowest Price per share during the quarter ended (Rs.)	**12.20**	-

15.4 List of Twenty Major Shareholders as at 30th June 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	17,504,775	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 Associated Electrical Corporation Ltd	7,280,061	0.59%
16 Dr. M M C I Fernando	4,760,000	0.39%
17 Mr. K A H Kuruppu	2,867,200	0.23%
18 Mr. G P J H Gunarathna	911,449	0.07%
19 Mr. H A S Appuhamy	630,300	0.05%
20 Mr. D A Athukoralage	630,300	0.05%
	1,176,876,328	**96.07%**

15.5 Shareholding of the Directors/ Chief Executive Officer as at 30th June 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

15.6 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 30th June 2026 (Rs)	2,545,593,817
Public holding percentage	15.98%
Number of public shareholders	6,516

The Company is complied with the Minimum Public Holding requirement under Option 1 of CSE Listing Rule 7.13.1 (i) (b).

Wealth Trust Securities PLC Head Office PQ 00356401