THE COLOMBO FORT LAND & BUILDING PLC

Company No. PQ 172

INTERIM FINANCIAL STATEMENTS

For The Year Ended
31st March 2026

THE COLOMBO FORT LAND & BUILDING PLC

Company No. PQ 172

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THE COLOMBO FORT LAND & BUILDING PLC

Company No. PQ 172

STATEMENT OF COMPREHENSIVE INCOME - GROUP

	(Unaudited) Quarter ended 31.03.2026 Rs.'000	*(Unaudited)* Quarter ended 31.03.2025 Rs.'000	Variance % + / (-)	*(Unaudited)* Year ended 31.03.2026 Rs.'000	*(Audited)* Year ended 31.03.2025 Rs.'000	Variance % + / (-)
Revenue	**25,701,018**	23,555,690	9	**94,186,471**	88,888,780	6
Cost of Sales	**(19,093,826)**	(17,393,922)	10	**(71,389,751)**	(67,074,988)	6
Gross Profit	**6,607,192**	6,161,768	7	**22,796,720**	**21,813,792**	5
Other Income	**151,760**	(63,518)	339	**1,123,595**	1,178,935	(5)
Distribution Costs	**(2,409,313)**	(2,139,842)	13	**(8,797,414)**	(8,076,085)	9
Administration Expenses	**(2,391,086)**	(1,610,509)	48	**(8,611,872)**	(7,212,235)	19
Financing Cost	**(1,098,183)**	(978,102)	12	**(3,456,771)**	(3,488,651)	(1)
Share of Results of Associates	**(20,040)**	11,181	(279)	**183,333**	41,220	345
Share of Results of Joint Venture	**40,271**	103,009	(61)	**46,709**	168,829	(72)
Profit before Tax Expense	**880,601**	1,483,987	(41)	**3,284,300**	**4,425,805**	(26)
Tax Expense	**(845,695)**	(1,115,050)	(24)	**(1,569,950)**	(1,884,676)	(17)
Profit for the period	**34,906**	368,937	(91)	**1,714,350**	**2,541,129**	(33)
Items that will not be reclassified to Profit or Loss						
Actuarial Losses on Defined Benefit Plans	**(730,926)**	(1,208,417)	(40)	**(730,926)**	(1,208,417)	(40)
Deferred Tax on Remeasurement of Retirement Benefit Obligations	**214,945**	357,052	(40)	**214,945**	357,052	(40)
Share of Other Comprehensive Income of Equity Accounted Investees, Net of tax	**(343,520)**	384,131	(189)	**243,640**	556,899	(56)
Revaluation of Land	**3,347**	1,862,118	(100)	**3,347**	1,862,118	(100)
Deferred Tax on Revaluation Gain	**-**	(546,408)	(100)	**-**	(546,408)	(100)
Items that are or may be reclassified to Profit or Loss						
Change in Value of FVOCI Financial Assets	**92,812**	188,600	(51)	**144,730**	270,902	(47)
Deferred Tax on Equity Investments at FVOCI - Net change in Fair Value	**(20,774)**	(108,299)	(81)	**(20,774)**	(112,401)	(82)
Exchange Differences on Translation of Foreign Operations	**-**	28	(100)	**-**	28	(100)
Total Comprehensive Income For The Period	**(749,211)**	1,297,714	158	**1,569,312**	**3,720,902**	(58)
Profit / (Loss) Attributable to						
Equity Holders of the Parent	**31,451**	107,301	(71)	**750,264**	1,033,654	(27)
Non -Controlling Interest	**3,454**	261,636	(99)	**964,085**	1,507,475	(36)
	34,906	368,937	(91)	**1,714,350**	2,541,129	(33)
Total Comprehensive Income Attributable to						
Equity Holders of the Parent	**(500,979)**	723,388	(169)	**838,322**	1,866,929	(55)
Non -Controlling Interest	**(248,232)**	574,354	(143)	**730,990**	1,853,973	(61)
	(749,211)	1,297,742	(158)	**1,569,312**	3,720,902	(58)
Earnings / (Losses) per Share (Rs.)	**0.13**	(1.03)	(113)	**3.13**	2.83	(10)

THE COLOMBO FORT LAND & BUILDING PLC

Company No. PQ 172

STATEMENT OF COMPREHENSIVE INCOME - COMPANY

	(Unaudited) **Quarter ended 31.03.2026 Rs.'000**	*(Unaudited)* Quarter ended 31.03.2025 Rs.'000	**Variance % + / (-)**	*(Unaudited)* **Year ended 31.03.2026 Rs.'000**	*(Audited)* Year ended 31.03.2025 Rs.'000	**Variance % + / (-)**
Revenue	**37,997**	33,954	12	**143,260**	134,396	7
Cost of Sales	**-**	-	-	**-**	-	-
Gross Profit	**37,997**	33,954	12	**143,260**	134,396	7
Other Income	**154,256**	675,780	(77)	**1,517,492**	691,005	120
Distribution Costs	**-**	-	-	**-**	-	-
Administration Expenses	**(32,744)**	(28,900)	13	**(128,686)**	(102,418)	26
Other Expenses	**(18,699)**	2,307	(911)	**(28,135)**	(2,804)	903
Net Finance Cost	**3,324**	(16,052)	121	**(24,101)**	(82,482)	(71)
Profit before Tax Expense	**144,134**	667,089	(78)	**1,479,830**	637,697	132
Tax Expense	**19,623**	458	4,184	**21,441**	8,993	138
Profit / (Loss) for the period	**163,757**	667,547	(75)	**1,501,271**	646,690	132
Other Comprehensive Income						
Financial assets at Fair value through Other Comprehensive Income - Net change in fair value	**(851)**	(850)	0	**1,020**	1,006	1
Total Comprehensive Income For The Period	**162,906**	666,697	(76)	**1,502,291**	647,696	132
Earnings per Share (Rs.)	**0.68**	2.78	(76)	**6.26**	2.69	132

THE COLOMBO FORT LAND & BUILDING PLC

Company No. PQ 172

STATEMENT OF FINANCIAL POSITION

	Group		Company	
	(Unaudited) As at 31.03.2026 Rs.'000	*(Audited)* As at 31.03.2025 Rs.'000	*(Unaudited)* As at 31.03.2026 Rs.'000	*(Audited)* As at 31.03.2025 Rs.'000
ASSETS				
Non - Current Assets				
Property, Plant & Equipment	**30,637,601**	28,230,014	**18,656**	10,073
Leasehold Properties	**1,185,788**	1,200,595	**-**	-
Investment Properties	**2,580,249**	2,532,625	**852,249**	796,797
Right to use of Assets	**1,507,760**	927,102	**-**	-
Biological Assets	**4,176,876**	4,331,037	**-**	-
Intangible Assets	**763,884**	736,773	**-**	-
Investments in Subsidiaries	**-**	-	**4,493,561**	3,249,016
Investments in equity accounted investees	**1,735,794**	1,358,554	**96,533**	96,435
Investment in Joint Venture	**507,043**	460,474	**-**	-
Other Investments	**1,346,343**	1,175,291	**6,272**	5,244
Employee Benefits	**121,361**	123,322	**-**	-
Deferred Tax Assets	**499,901**	370,820	**-**	-
	45,062,600	41,446,607	**5,467,271**	4,157,565
Current Assets				
Inventories	**16,296,483**	16,205,052	**-**	-
Trade and Other Receivables	**18,380,230**	17,118,579	**92,261**	414,028
Fair Value of growing produce of bearer Biological Assets	**33,545**	39,110	**-**	-
Amounts Due from Related Parties	**13,713**	146,601	**78,094**	108,080
Loans Given to Related Parties	**-**	-	**638,756**	106,930
Income Tax Recoverable	**175,426**	77,624	**-**	-
Other Investments	**1,837,906**	1,730,894	**9,939**	7,095
Bank & Cash Balances	**3,387,169**	3,188,370	**95,928**	16,954
	40,124,472	38,506,230	**914,978**	653,087
Total Assets	**85,187,072**	79,952,837	**6,382,249**	4,810,652
EQUITY AND LIABILITIES				
Equity Attributable to Equity Holders of the Parent				
Stated Capital	**927,000**	927,000	**927,000**	927,000
Capital Reserves	**20,058**	20,058	**10,000**	10,000
Revenue Reserves	**6,179,829**	5,538,015	**4,093,277**	2,650,986
	7,126,887	6,485,073	**5,030,277**	3,587,986
Non- Controlling interest	**13,923,713**	10,107,082	**-**	-
Total Equity	**21,050,600**	16,592,155	**5,030,277**	3,587,986
Non - Current Liabilities				
Loans and Borrowings	**12,509,660**	10,421,477	**70,313**	101,562
Amounts Due to Related Parties	**100,000**	100,000	**338,980**	471,500
Deferred Income - Capital Grants	**467,290**	493,477	**-**	-
Deferred Tax Liabilities	**5,944,740**	5,871,264	**181,620**	203,062
Employee Benefits	**6,309,134**	5,376,945	**-**	-
	25,330,824	22,263,163	**590,913**	776,124
Current Liabilities				
Trade & Other Payables	**16,556,411**	16,446,214	**76,729**	114,718
Amounts Due to Related Parties	**803,018**	653,573	**317,192**	247,715
Loans and Borrowings	**18,168,313**	20,563,593	**39,063**	39,063
Rent Received in Advance	**14,370**	10,935	**14,371**	10,935
Income Tax Payables	**581,177**	702,233	**34,111**	34,111
Bank Overdraft	**2,682,359**	2,720,971	**279,593**	-
	38,805,648	41,097,519	**761,059**	446,542
Total Liabilities	**64,136,472**	63,360,682	**1,351,972**	1,222,666
Total Equity and Liabilities	**85,187,072**	79,952,837	**6,382,249**	4,810,652
Net Asset per Share (Rs.)	***29.70***	*27.02*	***20.96***	*14.95*

The Board of Directors are responsible for the preparation and presentation of these financial statements.
For and on behalf of the Board.

(Sgd.)
S.D.R. Arudpragasam
Chairman

(Sgd.)
Anushman Rajaratnam
Group Managing Director

Date : 29th May, 2026

THE COLOMBO FORT LAND & BUILDING PLC

Company No. PQ 172

STATEMENT OF CHANGES IN EQUITY

Group

	Equity Attributable to Equity Holders of the Parent										
	Stated capital Rs. '000	Prop.Dev. Reserve Rs. '000	Capital Reserve fund Rs. '000	FVOCI Reserves Rs. '000	General Reserve Rs. '000	Foreign Currency Translation Reserve Rs. '000	Revaluation Reserve Rs. '000	Accumulated Profit/(Loss) Rs. '000	Total Rs. '000	Non-controlling Interest Rs. '000	Total Equity Rs. '000
Balance as at 01.04.2025	**927,000**	**15,190**	**4,868**	**1,422,678**	**84,453**	**(11,361)**	**5,294,224**	**(1,251,979)**	**6,485,073**	**10,107,082**	**16,592,155**
Profit for the Period	-	-	-	-	-	-	-	750,264	750,264	964,085	1,714,350
Other Comprehensive Income	-	-	-	33,328	-	-	-	54,730	88,057	(233,095)	(145,038)
Acquisition, disposal and changes in non-controlling interest	-	-	-	-	-	-	-	(136,508)	(136,508)	3,729,309	3,592,802
Subsidiary dividend to non-controlling interest	-	-	-	-	-	-	-	-	-	(643,669)	(643,669)
Dividend Paid	-	-	-	-	-	-	-	(60,000)	(60,000)	-	(60,000)
Balance as at 31.03.2026	**927,000**	**15,190**	**4,868**	**1,456,006**	**84,453**	**(11,361)**	**5,294,224**	**(643,493)**	**7,126,887**	**13,923,713**	**21,050,600**
Balance as at 01.04.2024	927,000	15,190	4,868	1,252,038	84,453	(11,389)	3,978,513	(1,396,399)	4,854,273	7,250,860	12,105,134
Profit for the Period	-	-	-	-	-	-	-	1,033,654	1,033,654	1,507,475	2,541,129
Other Comprehensive Income	-	-	-	170,640	-	-	1,862,118	(653,104)	1,379,654	346,499	1,726,153
Degerred Tax on Revaluation of Land	-	-	-	-	-	-	(546,408)	-	(546,408)	-	(546,408)
Reclassification of Foreign Currency Translation Reserve	-	-	-	-	-	28	-	-	28	-	28
Subsidiary dividend to non-controlling interest	-	-	-	-	-			-	-	(577,439)	(577,439)
Effect of Changes in Percentage in Subsidiaries	-	-	-	-	-		-	(236,130)	(236,130)	1,579,687	1,343,557
Balance as at 31.03.2025	927,000	15,190	4,868	1,422,678	84,453	(11,361)	5,294,224	(1,251,979)	6,485,071	10,107,082	16,592,155

Company

	Stated capital Rs. '000	Prop.Dev. Reserve Rs. '000	General Reserve Rs. '000	FVOCI Reserve Rs. '000	Accumulated Profit/(Loss) Rs. '000	Total Rs. '000
Balance as at 01.04.2025	927,000	10,000	501	4,887	2,645,598	3,587,986
Profit for the period	-	-	-	-	1,501,271	1,501,271
Remeasuring of other non-current financial assets	-	-	-	1,020	-	1,020
Dividend Paid	-	-	-	-	(60,000)	(60,000)
Balance as at 31.03.2026	**927,000**	**10,000**	**501**	**5,907**	**4,086,869**	**5,030,277**
Balance as at 01.04.2024	927,000	10,000	501	3,881	1,998,908	2,940,290
Profit for the Period	-	-	-	-	646,690	646,690
Remeasuring of other non-current financial assets	-	-	-	1,006	-	1,006
Balance as at 31.03.2025	927,000	10,000	501	4,887	2,645,598	3,587,986

THE COLOMBO FORT LAND & BUILDING PLC

Company No. PQ 172

STATEMENT OF CASH FLOWS

	Group		Company	
	(Unaudited)	*(Audited)*	*(Unaudited)*	*(Audited)*
For the year ended 31st March,	**2026**	2025	**2026**	2025
	Rs.'000	Rs.'000	**Rs.'000**	Rs.'000
Cash Flows from Operating Activities				
Profit before Tax Expense	**3,284,300**	4,425,805	**1,479,830**	637,697
Adjustments for :				
Depreciation and Amortisation	**2,092,461**	1,499,213	**7,584**	5,434
(Profit) / Loss on Disposal of Property Plant & Equipment /Timber Trees	**(48,267)**	(40,319)	**(4,134)**	-
Gain / (Loss) on Disposal of Investments in Subsidiaries and Associates	**-**	-	**(1,229,994)**	(222,299)
Impairment of Goodwill	**-**	-	**-**	-
Share of Results of equity accounted investees	**(183,333)**	(41,220)	**-**	-
Share of Results of results of Joint Venture	**(46,709)**	(168,829)	**-**	-
Rental Income	**(42,919)**	-	**(42,919)**	-
Dividend Income	**(101,334)**	(105,003)	**(269,882)**	(213,282)
Interest Expenses	**3,128,608**	3,672,501	**89,374**	98,559
Interest Income	**(364,191)**	(183,850)	**(65,272)**	(16,077)
Deferred Income	**(7,093)**	-	**-**	-
Amortisation of Rent Income	**-**	(38,610)	**-**	(38,610)
Impairment Loss / (Reversal of Impairment Loss) on Trade & Other Receivables	**51,176**	(7,888)	**-**	-
Impairment Loss / /(Reversal of Impairment Loss) on Related Party Receivables	**-**	(3,639)	**26,662**	2,804
Impairment on Inventories	**446,733**	280,093	**-**	-
Provision for Retirement Gratuity	**971,209**	842,216	**-**	-
Change in Fair Value of Financial Assets at FVTPL	**(543,136)**	(482,578)	**(2,762)**	(2,502)
Provision for / (Reversal of) Impairment in Value of Investments	**-**	-	**-**	(245,970)
Write off of Property Plant & Equipment	**41,138**	1,945	**-**	-
Creditors No Longer Payable Written Back	**7,894**	(150)	**1,473**	-
Change in Fair Value of Biological Asset	**(141,924)**	(310,190)	**-**	-
Amortisation of Capital Grants	**(24,898)**	(33,419)	**-**	-
Unclaimed Dividend Written Back	**(489)**	-	**-**	(761)
Write-off of Debtors	**18,165**			
Impairment Loss on Property Plant & Equipment	**21,110**	-	**-**	-
Gain / (Loss) on translation of Foreign Currency	**161,507**	(21,053)	**-**	-
Profit before Working Capital Changes	**8,720,008**	9,285,025	**(10,040)**	4,993
(Increase)/ Decrease in Inventories	**(91,431)**	(3,300,968)	**-**	-
(Increase) / Decrease in Trade and other Receivable	**(1,261,651)**	(2,097,406)	**321,645**	(357,345)
(Increase) / Decrease in Amounts due from Related Parties	**132,888**	(123,765)	**30,566**	(6,692)
Increase / (Decrease) in Trade and other Payables	**110,197**	2,669,640	**(37,754)**	30,456
Increase / (Decrease) in Amounts due to Related Parties	**149,445**	(70,397)	**25,385**	18,034
Cash generated from Operations	**7,759,456**	6,362,129	**329,802**	(310,554)
Gratuity Paid	**(764,973)**	(1,017,203)	**-**	-
Taxes Paid	**(1,934,132)**	(1,165,360)	**-**	(9,248)
Interest Paid	**(2,832,144)**	(3,672,501)	**(90,220)**	(101,305)
Rent Received	**46,355**	39,180	**46,354**	39,180
Net cash generated from/(used in) Operating Activities	**2,274,562**	546,245	**285,936**	(381,927)
Cash Flows from Investing Activities				
Acquisition of Property, Plant & Equipment, Investment Property & Biological Assets	**(3,760,065)**	(3,797,309)	**(71,621)**	(11,449)
Acquisition of Intangible Assets	**-**	(45,281)	**-**	-
Proceeds from Disposal of Property, Plant & Equipment & Biological Assets	**141,129**	738,039	**4,134**	-
(Acquisition)/Disposal of Subsidiaries and Equity Accounted Investments (Net of Cash)	**4,940**	1,343,557	**(16,121)**	273,979
Investment of Joint Venture	**-**	-		
(Acquisition)/Disposal of Financial Assets at FVTPL	**(71,696)**	(218,014)	**(90)**	(748)
(Acquisition) / Disposal of Other Investments	**34,321**	6,109	**-**	-
Loans Given to Related Parties	**-**	-	**(636,000)**	(10,000)
Settlement of Loans Due from Related Parties	**-**	-	**76,930**	15,000
Proceeds from Disposal of Subsidiaries and Associates	**-**	-	**-**	-
Interest Received	**313,196**	183,850	**65,394**	16,917
Dividend Received	**101,334**	105,003	**269,882**	213,282
Net cash generated from/(used in) Investing Activities	**(3,236,841)**	(1,684,046)	**(307,492)**	496,981
Cash Flows from Financing Activities				
Proceeds from Rights issue & Issue of Shares	**3,004,004**	-	**-**	-
Proceeds from Initial Public Offer by Subsidiary	**599,973**	-		
Receipts of Loans and Leases	**18,751,462**	10,277,448	**-**	-
Repayment of Loans and Leases	**(20,572,832)**	(9,031,479)	**(31,250)**	(31,250)
Increase/(Decrease) in Loan to Related Parties	**-**	-	**(88,427)**	(95,800)
Redemption of Debenture	**(80,693)**	(76,505)	**-**	-
Capital / Lease Grants Received	**13,607**	13,830	**-**	-
Dividend Paid to Non Controlling Interests	**(643,669)**	(577,439)	**-**	-
Increase/(Decrease) in Other Short-Term Loans	**187,838**	844,599	**-**	
Dividend Paid	**(60,000)**	-	**(59,386)**	-
Net cash generated from/(used in) Financing Activities	**1,199,691**	1,450,454	**(179,063)**	(127,050)
Net Increase in Cash & Cash Equivalents	**237,411**	312,653	**(200,619)**	(11,996)
Cash & Cash Equivalents at the beginning of the year	**467,399**	154,746	**16,954**	28,950
Cash & Cash Equivalents at the end of the period	**704,810**	467,399	**(183,665)**	16,954

THE COLOMBO FORT LAND & BUILDING PLC

Company No. PQ 172

SEGMENTAL INFORMATION

Information based on primary segments (Business Segments)

Segment Revenue

	Segment Revenue		Inter Segment		Total Revenue	
For the year ended 31st March,	**2026**	2025	**2026**	2025	**2026**	2025
	Rs.'000	Rs.'000	**Rs.'000**	Rs.'000	**Rs.'000**	Rs.'000
Trading of Consumer Products	**66,959,122**	61,948,271	**(15,774,771)**	(14,177,102)	**51,184,351**	47,771,169
Trading of Industrial Products	**25,744,345**	24,357,061	**(807,173)**	(801,862)	**24,937,172**	23,555,199
Leisure	**2,910,478**	2,794,911	**-**	(740)	**2,910,478**	2,794,171
Plantations	**13,054,933**	12,404,871	**(2,265)**	(1,180)	**13,052,668**	12,403,691
Others	**3,184,774**	3,240,650	**(1,082,971)**	(876,099)	**2,101,803**	2,364,551
	111,853,652	104,745,764	**(17,667,181)**	(15,856,983)	**94,186,471**	88,888,780

Profit / (Loss) Attributable to

	Equity Holders		Non- Controlling interest		Total	
For the year ended 31st March,	**2026**	2025	**2026**	2025	**2026**	2025
	Rs.'000	Rs.'000	**Rs.'000**	Rs.'000	**Rs.'000**	Rs.'000
Trading of Consumer Products	**504,030**	1,560,708	**722,454**	829,129	**1,226,485**	2,389,837
Trading of Industrial Products	**(312,520)**	(886,320)	**(226,022)**	(261,948)	**(538,542)**	(1,148,268)
Leisure	**65,500**	326,315	**62,658**	176,299	**128,158**	502,614
Plantations	**300,974**	659,196	**369,442**	715,438	**670,415**	1,374,634
Others	**192,281**	(626,244)	**35,553**	48,557	**227,833**	(577,687)
	750,264	1,033,654	**964,085**	1,507,475	**1,714,350**	2,541,129

THE COLOMBO FORT LAND & BUILDING PLC

Company No. PQ 172

SEGMENTAL INFORMATION

Information Based on Primary Segments (Business Segments)

Segment Results

	Operating Profit		Finance Cost		Profit before Tax		Tax Expense		Profit/ (Loss) for the Year	
For the year ended 31st March,	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025
	Rs.'000	Rs.'000	**Rs.'000**	Rs.'000	**Rs.'000**	Rs.'000	**Rs.'000**	Rs.'000	**Rs.'000**	Rs.'000
Trading of Consumer Products	**3,958,927**	4,727,841	**(1,738,990)**	(1,462,069)	**2,219,937**	3,265,772	**(993,453)**	(875,935)	**1,226,485**	2,389,837
Trading of Industrial Products	**780,892**	484,744	**(1,207,945)**	(1,401,143)	**(427,054)**	(916,399)	**(111,488)**	(231,868)	**(538,542)**	(1,148,267)
Leisure	**477,329**	728,132	**(142,908)**	(147,785)	**334,421**	580,347	**(206,263)**	(77,733)	**128,158**	502,614
Plantations	**1,224,749**	2,394,262	**(355,346)**	(399,719)	**869,403**	1,994,543	**(198,987)**	(619,910)	**670,415**	1,374,633
Others	**299,175**	(420,522)	**(11,582)**	(77,935)	**287,593**	(498,457)	**(59,759)**	(79,230)	**227,833**	(577,687)
	6,741,071	7,914,456	**(3,456,771)**	(3,488,651)	**3,284,300**	4,425,805	**(1,569,950)**	(1,884,676)	**1,714,350**	2,541,129

NOTES TO THE FINANCIAL STATEMENTS

01) The accounting policies and methods of computation are consistent with those accounting policies and methods set out in the audited financial statements for the year ended 31st March 2025.

02) The interim condensed consolidated financial statements for the period have been prepared in accordance with LKAS 34 - Interim Financial Reporting.

03) The balances pertaining to the comparative period have been reclassified, where relevant, for better presentation and to be comparable with those of the current period.

04) There has been no significant change in the nature of the contingent liabilities which were disclosed in the audited financial statements for the year ended 31st March 2025 other than disclosed below.

• E.B. Creasy & Company PLC

E.B. Creasy & Company PLC has given a guarantee of Rs. 21,359,031 to Sri Lanka Customs which was outstanding as at 31st March 2026.

• Lanka Special Steels Limited

Lanka Special Steels Limited has given guarantees of Rs. 11,000,000 to Sri Lanka Customs, Rs.3,152,000 to Bureau of Indian Standards and Rs. 20,000,000 to Litro Gas Lanka Limited which were outstanding as at 31st March, 2026.

05) ACME Printing & Packaging PLC - Rights Issue of Shares

The Group's subsidiary, ACME Printing & Packaging PLC made a Rights Issue of 570,000,000 Ordinary Shares at a price of Rs 2.50 per Share to the holders of the Issued Ordinary Shares of the Company as at the end of trading on 19th February 2026, in the proportion of six (6) new Ordinary Shares for every One (1) existing issued Ordinary Share held in the Capital of the Company. The Issue closed on 4th March 2026. The total number of shares subscribed for on the Right Issue was 570,000,000 shares and the total consideration received was Rs 1,425,000,000.00. The proceeds of the Rights Issue will be utilized for factory relocation and modernization, repayment of intercompany loan and bank borrowings, and working capital requirements.

06) C.W. Mackie PLC

Subdivision of Shares

The Group's subsidiary, C.W. Mackie PLC With the aproval of shareholders at an Extra Ordinary General Meeting of the Company held on 28th January 2026, the 35,988,556 issued ordinary voting shares were sub-divided on the basis of five (5) issued ordinary voting shares for everyone (1)exiting ordinary votng share held as at the end of trading on 30th January 2026. Following the sub-division, the issued ordinary voting shares of the Company is 179,942,780 shares.

07) York Arcade Holdings PLC

Subdivision of Shares

The Group's Subsidiary York Arcade Holdings PLC on 14th November, 2025 announced a Subdivision of Shares, and consequent to an Ordinary Resolution pertaining to the Subdivision of shares of the Company being carried unanimously by the Shareholders present and voting at the Extraordinary General Meeting held on 31st December, 2025, such Subdivision was effected based on the shareholding as at end of trading on 5th January, 2026 (record date). Accordingly, without actuating any increase to the Stated Capital of the Company, the existing 750,000 issued ordinary shares of the Company, was subdivided and such subdivision was effected by subdividing every One (1) existing issued Ordinary Share into Two Hundred (200) issued Ordinary Shares thereby increasing the number of shares of the Company to 150,000,000 shares.

08) Sigiriya Village Hotels PLC

Subdivision of Shares

The Group's Subsidiary, Sigiriya Village Hotels PLC on 13th November 2025 announced a Subdivision of Shares, without effecting any increase to the stated capital of the Company, where the existing 9,000,000 issued ordinary shares of the Company, was subdivided and such subdivision was effected by subdividing every One (1) existing issued Ordinary Share into Ten (10) issued Ordinary Shares thereby increasing the number of shares of the Company to 90,000,000 shares consequent to an Ordinary Resolution pertaining to the Subdivision of shares of the Company being carried unanimously by the Shareholders present and voting at the Extraordinary General Meeting held on 06th January 2026.

NOTES TO THE FINANCIAL STATEMENTS

09) Lankem Ceylon PLC (LCL)

Disposal of Interest in a Subsidiary with Retention of Control

The Group's Subsidiary, Lankem Ceylon PLC, disposed 10% of its equity stake, representing 15,000,000 shares of the issued Ordinary Shares of York Arcade Holdings PLC to Darley Butler & Co. Ltd on the trading floor of the Colombo Stock Exchange. However, acting in concert with Darley Butler & Co.Ltd, the holding in York Arcade Holdings PLC stands at 50.15%.

10) Darley Butler & Company Limited

Acquisition of 10% Equity Stake in York Arcade Holdings PLC

On 23rd January 2026, Darley Butler & Company Limited, a subsidiary of the Group acquired 15,000,000 shares representing 10% of the issued ordinary shares of York Arcade Holdings PLC, a subsidiary of the Group on the trading floor of the Colombo Stock Exchange. The shares were acquired from Lankem Ceylon PLC, a subsidiary of the Group at a total consideration of Rs.198,000,000, comprising 10,000,000 shares at Rs.13.00 per share and 5,000,000 shares at Rs.13.60 per share. Prior to this acquisition, Darley Butler & Company Limited held 900,000 shares representing 0.60% of the issued ordinary shares of York Arcade Holdings PLC.

11) No circumstances have arisen since the reporting period, that require adjustments to or disclosures in the financial statements other than disclosed below.

- **York Arcade Holdings PLC**

  Disposal of Investment in Imperial Hotels Limited

  York Arcade Holdings PLC has disposed 500,000 ordinary shares of Imperial Hotels Limited to its Immdiate Parent Company Lankem Ceylon PLC at a price of Rs.48.71 per share on 02nd April, 2026.

- **Beruwala Resorts PLC**

  Temporary Closure and Refurbishment

  The Group's Subsidiary, Berurwala Resorts PLC, has temporarily suspended hotel operations from 1st May 2026 to 30th August 2026 to facilitate refurbishment and operational improvements aimed at enhancing guest experience and service standards. The hotel is expected to resume operations on 1st September 2026.

12) The figures in the Financial Statements for the quarter are provisional and unaudited.

13) Share Information

As at 31st March	**2026**	**2025**
Stated Capital (Rs.)	927,000,000	927,000,000
Number of Ordinary Shares (Voting) Issued	240,000,000	240,000,000

14) Market Price Per Share for the Quarter ended

	31.03.2026	**31.03.2025**
	Rs.	***Rs.***
- Highest	91.00	69.00
- Lowest	60.50	36.80
- Last Traded Price	66.00	58.00

15) Directors direct shareholdings as at 31st March 2026

Name of Director	**No. of Shares**
Mr. C. P. R. Perera	10,000
Mr. Anushman Rajaratnam	172,530
Mr. S. Rajaratnam	2,450,000
Mr. Amrit Rajaratnam	1,065,690

NOTES TO THE FINANCIAL STATEMENTS

16) The percentage of shares held by the public as at 31st March 2026 was 33.06%.

17) The number of Public Shareholders as at 31st March 2026 were 2,084.

18) The applicable option under Colombo Stock Exchange Rule 7.13.1.(i)(a)(1) on Minimum Public Holding is Option 3 and the Float Adjusted Market Capitalization as at 31st March 2026 was Rs.5,331,916,800.00

19) The twenty major Shareholders as at 31st March 2026 were as follows:

Name of Shareholders	*No. of Shares*	*%*
1. Sampath Bank PLC / Senthilverl Holdings (Pvt) Ltd	48,342,305	20.14
2. Property and Investment Holdings (Private) Limited	40,153,059	16.73
3. Colombo Investment Trust PLC	31,149,717	12.98
4. Colombo Fort Investments PLC	26,888,895	11.20
5. Financial Trust Limited	26,742,226	11.14
6. Capital Investments Limited	23,084,375	9.62
7. Corporate Holdings (Pvt) Ltd A/c No.02	9,099,080	3.79
8. Corporate Holdings (Private) Limited A/c No.01	5,200,945	2.17
9. Union Investments (Private) Limited	4,300,000	1.79
10. Mr. Sanjeev Rajaratnam	2,450,000	1.02
11. Miss. Andal Radhakrishnan	1,973,125	0.82
12. Miss. Meenambigai Priyadarshini Radhakrishnan	1,973,124	0.82
13. Jacey Trust Services (Private) Limited - Account No.01	1,858,500	0.77
14. C M Holdings PLC	1,500,000	0.62
15. Mr. Amrith Rajaratnam	1,065,690	0.44
16. Hatton National Bank PLC / Sri Dhaman Rajendram Arudpragasam	1,000,000	0.42
17. Hatton National Bank PLC / Anushman Rajaratnam	937,697	0.39
18. Employees Trust Fund Board	684,202	0.29
19. Oakley Investments (Private) Limited	616,000	0.26
20. Trust Holdings & Investments (Pvt) Limited	599,500	0.25
Total	**229,618,440**	**95.66**

THE COLOMBO FORT LAND & BUILDING PLC

Company No. PQ 172

CORPORATE INFORMATION

Board of Directors

S.D.R. Arudpragasam (Chairman)
FCMA (U.K)

C.P.R. Perera (Deputy Chairman)

Anushman Rajaratnam (Group Managing Director)
B.Sc (Hons), CPA, MBA

P. M. A. Sirimane
FCA, MBA

S. Rajaratnam
B.Sc., CA

A.R. Rasiah
B.Sc. (Cey.), FCA

Amrit Rajaratnam
LLB (Notts.), Barrister- at - Law

Mr.K.G. Punchihewa
FCA, CPA (Aus.)

Mr. S.B. Perera
FCMA/CGMA(UK), B.Sc. Mech.Eng. (Hons.)

Mr. S. Viran Corea, PC
LL.B, LL.M.

Mr. I.A. Wickramasinghe
MBA.,FCIM(UK)

Mr. S.S. Poholiyadde
F.I.P.M

Name of the Company

The Colombo Fort Land & Building PLC

Legal Form

A Quoted Company with limited liability, incorporated under the provisions of the Joint Stock Companies Ordinance 1861 & 1888 on 30th April, 1895 and re-registered under the Companies Act No.07 of 2007 on 3rd July, 2008.

Company No.

PQ 172

Registered Office

No. 8-5/2, Leyden Bastian Road,
York Arcade Building,
Colombo 1.
Tel: 011 - 2344485 - 9
Internet : www.cflbplc.com

Stock Exchange Listing

The ordinary shares of the Company are listed on the Colombo Stock Exchange of Sri Lanka.

Bankers

Commercial Bank of Ceylon PLC
Standard Chartered Bank
Hatton National Bank PLC
Indian Bank
Sampath Bank PLC

Auditors

Messrs. KPMG
Chartered Accountants

Legal Advisers

Messrs. Julius & Creasy
Attorneys-at-Law

Tax Advisers

Messrs. KPMG
Chartered Accountants

Managers & Secretaries

Corporate Managers & Secretaries (Private) Limited
No. 8-5/2, Leyden Bastian Road,
York Arcade Building,
Colombo 1.
Tel: 011 - 2344485 - 9