CEYLON GUARDIAN INVESTMENT TRUST PLC

A Carson Cumberbatch Company

Condensed Interim Financial Statements
For the three months ended 30th June 2026

Ceylon Guardian Investment Trust PLC

Statement of Profit or Loss and Other Comprehensive Income - Group

(All figures are in Sri Lankan Rupees thousands)

Three months ended 30th June	2026	2025	Change %
Revenue	**538,434**	521,054	3
Net change in fair value of financial assets at fair value through profit or loss	**372,145**	1,887,818	(80)
Profit on investment activities	**910,579**	2,408,872	(62)
Administrative and other operating expenses	**(164,052)**	(143,120)	15
Profit from operations	**746,527**	2,265,752	(67)
Other income	**9**	-	100
Net finance expense	**(42,951)**	(24,098)	78
Profit before tax	**703,585**	2,241,654	(69)
Income tax expense	**(84,489)**	(65,268)	29
Profit for the period	**619,096**	2,176,386	(72)
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Net change in fair value of investments at fair value through other comprehensive income	**(178,835)**	1,813,895	(110)
Items that are or maybe reclassified subsequently to profit or loss			
Net exchange differences on translation of foreign operations	**118,446**	20,900	467
Other comprehensive income / (expense) for the period	**(60,389)**	1,834,795	(103)
Total comprehensive income for the period	**558,707**	4,011,181	(86)
Profit attributable to:			
Equity holders of the parent	**536,108**	1,840,257	(71)
Non controlling interests	**82,988**	336,129	(75)
	619,096	2,176,386	(72)
Total comprehensive income attributable to:			
Equity holders of the parent	**485,802**	3,365,221	(86)
Non controlling interests	**72,905**	645,960	(89)
	558,707	4,011,181	(86)
Earnings per share (Rs.)	**6.26**	21.48	
Dividend per share (Rs.)	**-**	-	

Change % represents the percentage change in the current period's results compared to the corresponding period of the previous year.

Figures in brackets indicate deductions.

Ceylon Guardian Investment Trust PLC

Statement of Profit or Loss and Other Comprehensive Income - Company

(All figures are in Sri Lankan Rupees thousands)

Three months ended 30th June	2026	2025	Change %
Revenue	**194,611**	189,262	3
Net change in fair value of financial assets at fair value through profit or loss	**196,964**	739,726	(73)
Profit on investment activities	**391,575**	928,988	(58)
Administrative and other operating expenses	**(53,775)**	(52,646)	2
Profit from operations	**337,800**	876,342	(61)
Net finance expense	**(21,450)**	(13,055)	64
Profit before tax	**316,350**	863,287	(63)
Income tax expense	**(29,642)**	(24,249)	22
Profit for the period	**286,708**	839,038	(66)
Other comprehensive income			
Other comprehensive income for the period	**-**	-	-
Total comprehensive income for the period	**286,708**	839,038	(66)
Earnings per share (Rs.)	**3.35**	9.80	
Dividend per share (Rs.)	**-**	-	

Change % represents the percentage change in the current period's results compared to the corresponding period of the previous year.

Figures in brackets indicate deductions.

Ceylon Guardian Investment Trust PLC

Statement of Financial Position

(All figures are in Sri Lankan Rupees thousands)

	Group		Company	
As at	30.06.2026	31.03.2026 (Audited)	30.06.2026	31.03.2026 (Audited)
ASSETS				
Non-current assets				
Property, plant and equipment	12,343	12,104	-	-
Right- of- use assets	5,307	7,076	-	-
Investment in subsidiaries	-	-	2,064,750	2,064,750
Investment at fair value through other comprehensive income	17,479,815	17,658,649	-	-
Deferred tax asset	8,161	10,078	-	-
Investments in fixed deposits	4,581,874	4,433,968	2,135,345	2,066,347
Total non-current assets	22,087,500	22,121,875	4,200,095	4,131,097
Current assets				
Trade and other receivables	62,300	96,749	14,467	27,099
Investments in equity securities	6,209,999	6,339,705	2,456,238	2,474,976
Investments in debt securities	500,405	396,490	-	-
Investments in fixed deposits	4,542,990	4,218,119	1,415,388	1,103,572
Cash and cash equivalents	10,378,630	10,113,385	3,180,669	3,262,157
Total current assets	21,694,324	21,164,448	7,066,762	6,867,804
Total assets	43,781,824	43,286,323	11,266,857	10,998,901
EQUITY AND LIABILITIES				
Equity				
Stated capital	1,128,726	1,128,726	1,128,726	1,128,726
Capital reserves	333,250	333,250	208,660	208,660
Revenue reserves	33,836,546	33,350,744	9,017,918	8,731,210
Total equity attributable to equity holders of the parent	35,298,522	34,812,720	10,355,304	10,068,596
Non - controlling interests	6,630,534	6,557,629	-	-
Total equity	41,929,056	41,370,349	10,355,304	10,068,596
Non-current liabilities				
Retirement benefit obligation	30,941	29,617	-	-
Interest-bearing loans and borrowings	1,214,152	1,297,750	607,076	648,875
Total non-current liabilities	1,245,093	1,327,367	607,076	648,875
Current liabilities				
Trade and other payables	101,967	105,650	39,016	35,188
Lease liabilities	5,653	7,442	-	-
Current tax liabilities	51,137	31,247	20,905	4,025
Interest-bearing loans and borrowings	448,918	444,268	244,556	242,217
Total current liabilities	607,675	588,607	304,477	281,430
Total liabilities	1,852,768	1,915,974	911,553	930,305
Total equity and liabilities	43,781,824	43,286,323	11,266,857	10,998,901
Net asset per ordinary / deferred share (Rs.)	412.10	406.43	120.00	117.55

The Statement of Financial Position as at 30th June 2026 together with the Statements of Profit or Loss and Other Comprehensive Income, Changes in Equity and Cash Flows for the period then ended, as presented on pages 1 to 5, have been prepared from unaudited financial information.

I certify that these financial statements comply with the requirements of the Companies Act No. 07 of 2007.

(Sgd).
S.M.S.P. Jayawardena
Senior Vice President- Finance
Guardian Fund Management Limited

The board of directors is responsible for the preparation and presentation of these financial statements.

Approved and signed on behalf of the Managers,

(Sgd).
K. Selvanathan
Director
Carsons Management Services (Private) Limited
Colombo
12th August 2026

Approved and signed on behalf of the Board,

(Sgd).
M.A.R.C. Cooray (Mrs.)
Chairperson

(Sgd).
A.P. Weeratunge
Director

Ceylon Guardian Investment Trust PLC

Statement of Changes in Equity

(All figures are in Sri Lankan Rupees thousands)

GROUP

	Stated capital	Capital reserves	Revenue reserves	Attributable to owners of the Company	Non-controlling interests	Total equity
Balance as at 1st April 2026	**1,128,726**	**333,250**	**33,350,744**	**34,812,720**	**6,557,629**	**41,370,349**
Profit for the period	**-**	**-**	**536,108**	**536,108**	**82,988**	**619,096**
Other comprehensive expense for the period	**-**	**-**	**(50,306)**	**(50,306)**	**(10,083)**	**(60,389)**
Total comprehensive income for the period	**-**	**-**	**485,802**	**485,802**	**72,905**	**558,707**
Balance as at 30th June 2026	**1,128,726**	**333,250**	**33,836,546**	**35,298,522**	**6,630,534**	**41,929,056**
Balance as at 1st April 2025	1,128,726	332,576	27,167,741	28,629,043	5,518,629	34,147,672
Profit for the period	-	-	1,840,257	1,840,257	336,129	2,176,386
Other comprehensive income for the period	-	-	1,524,964	1,524,964	309,831	1,834,795
Total comprehensive income for the period	-	-	3,365,221	3,365,221	645,960	4,011,181
Balance as at 30th June 2025	1,128,726	332,576	30,532,962	31,994,264	6,164,589	38,158,853

COMPANY

	Stated capital	Capital reserves	Revenue reserves	Total equity
Balance as at 1st April 2026	**1,128,726**	**208,660**	**8,731,210**	**10,068,596**
Profit for the period	**-**	**-**	**286,708**	**286,708**
Other comprehensive income for the period	**-**	**-**	**-**	**-**
Total comprehensive income for the period	**-**	**-**	**286,708**	**286,708**
Balance as at 30th June 2026	**1,128,726**	**208,660**	**9,017,918**	**10,355,304**
Balance as at 1st April 2025	1,128,726	208,660	7,404,180	8,741,566
Profit for the period	-	-	839,038	839,038
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	839,038	839,038
Balance as at 30th June 2025	1,128,726	208,660	8,243,218	9,580,604

Figures in brackets indicate deductions.

Ceylon Guardian Investment Trust PLC

Statement of Cash Flows

(All figures are in Sri Lankan Rupees thousands)

	Group		Company	
For the three months ended 30th June	**2026**	2025	**2026**	2025
Cash flows from operating activities				
Profit before tax	**703,585**	2,241,654	**316,350**	863,287
Adjustments for:				
Depreciation on property, plant and equipment	**810**	446	**-**	-
Amortisation of right of use of assets	**1,769**	1,769	**-**	-
Provision for retirement benefit obligation	**1,324**	1,050	**-**	-
Net finance expense	**42,951**	24,098	**21,450**	13,055
Net change in fair through profit or loss financial assets	**(372,145)**	(1,887,818)	**(196,964)**	(739,726)
Operating profit before working capital changes	**378,294**	381,199	**140,836**	136,616
(Increase)/ decrease in trade and other receivables	**34,449**	(31,465)	**12,632**	(16,821)
(Increase)/ decrease in investments	**397,936**	1,604,350	**215,702**	177,990
(Increase) / decrease in investment in fixed deposits	**(472,777)**	(2,815,893)	**(380,814)**	(980,893)
Increase/ (decrease) in trade and other payables	**(3,683)**	15,632	**3,828**	3,732
Cash generated from / (used in) operations	**334,219**	(846,177)	**(7,816)**	(679,376)
Income tax paid	**(62,684)**	(54,367)	**(12,762)**	(19,952)
Net cash generated from / (used in) operating activities	**271,535**	(900,544)	**(20,578)**	(699,328)
Cash flows from investing activities				
Acquisition of property, plant and equipment	**(1,049)**	(10,024)	**-**	-
Interest income received	**570**	347	**-**	-
Net cash generated from / (used in) investing activities	**(479)**	(9,677)	**-**	-
Cash flows from financing activities				
Dividend paid	**-**	(162)	**-**	(162)
Dividend paid to non-controlling interest	**-**	(48)	**-**	-
Payment of lease liabilities	**(1,789)**	(1,613)	**-**	-
Borrowings during the period	**-**	500,000	**-**	250,000
Settlement of borrowings	**(86,372)**	(51,673)	**(43,317)**	(25,866)
Finance expense paid	**(36,096)**	(22,668)	**(17,593)**	(12,073)
Net cash generated from / (used in) financing activities	**(124,257)**	423,836	**(60,910)**	211,899
Net increase / (decrease) in cash and cash equivalents	**146,799**	(486,385)	**(81,488)**	(487,429)
Cash and cash equivalents at the beginning of the period	**10,113,385**	3,555,516	**3,262,157**	950,989
Net exchange differences on translation of foreign operations	**118,446**	20,900	**-**	-
Cash and cash equivalents at the end of the period	**10,378,630**	3,090,031	**3,180,669**	463,560
Statement of cash and cash equivalents				
Placement with banks and financial institutions	**9,431,087**	1,062,986	**3,098,933**	78,028
Cash at bank	**947,543**	2,027,045	**81,736**	385,532
Net cash and cash equivalents for the purpose of statement of cash flows	**10,378,630**	3,090,031	**3,180,669**	463,560

Figures in brackets indicate deductions.

Notes to the Interim Financial Statements

(All figures are in Sri Lankan Rupees thousands unless otherwise stated)

1 BASIS OF PREPARATION

The Interim Financial Statements of the Company and the Group have been prepared using the same accounting policies and methods applied to the audited financial statements for the year ended 31st March 2026 and are in compliance with Sri Lanka Accounting Standard LKAS 34 - "Interim Financial Reporting". The provisions of the Companies Act, No. 7 of 2007 have been considered in preparing these Interim Financial Statements.

2 VALUATION OF INVESTMENT PORTFOLIO

2.1 Investment portfolio - Group

	Fair value hierarchy	Fair value as at 30.06.2026	31.03.2026 (Audited)
Non-current assets			
Investment in equity securities - Quoted shares- Fair value through other comprehensive income (FVOCI)	Level 1	**17,479,815**	17,658,649
		17,479,815	17,658,649
Current assets			
Investment in equity securities - Quoted shares- Fair value through profit or loss (FVTPL)	Level 1	**6,188,315**	6,332,947
Investment in equity securities - Unquoted shares- Fair value through profit or loss (FVTPL)	Level 3	**20**	20
Investment in equity securities - Private Equity (Unquoted)-Fair value through profit or loss (FVTPL)	Level 3	**21,664**	6,738
Investment in debt securities-Bonds- Fair value through profit or loss (FVTPL)	Level 2	**500,405**	396,490
		6,710,404	6,736,195

2.2 Investment portfolio - Company

	Fair value hierarchy	Fair value as at 30.06.2026	31.03.2026 (Audited)
Current assets			
Investment in equity securities - Quoted shares- Fair value through profit or loss (FVTPL)	Level 1	**2,455,925**	2,474,663
Investment in equity securities- Private Equity (Unquoted)-Fair value through profit or loss (FVTPL)	Level 3	**303**	303
Investment in equity securities - Unquoted shares- Fair value through profit or loss (FVTPL)	Level 3	**10**	10
		2,456,238	2,474,976

3 EVENTS AFTER THE REPORTING PERIOD

Subsequent to the reporting period, no circumstances have arisen which would require adjustments to or disclosures in the financial statements, other than those disclosed in note 7.1.

4 COMMITMENTS AND CONTINGENCIES

4.1 Capital commitments

There were no material capital commitments as of the reporting date.

4.2 Contingencies

There were no material contingent liabilities as of the reporting date.

4.3 Litigation and claims

There were no material litigation and claims against the Group and the Company that require adjustments or disclosures in the financial statements.

5 COMPARATIVE FIGURES

Comparative figures and phrases are rearranged where applicable to conform to the current period presentation.

6 LIABILITIES FOR EXPENDITURE

Significant expenses and support service fees for the period have been fully accounted in the interim financial statements.

7 STATED CAPITAL

The Stated Capital of the Company as at 30th June 2026 was Rs.1,128,726,009/- comprising of 80,057,991 Ordinary Shares and 5,597,273 Deferred Shares.

7.1 On 23rd July 2026, the Company announced an offer to repurchase of 1 share for every 53 shares held. Accordingly, the Company would repurchase maximum of 1,510,529 Ordinary Shares and 105,609 Deferred Shares from the Shareholders at a price of Rs.406.43 per share, and the total value of the share repurchase transaction amount would be Rs. 657 Mn, net of taxes.

8 GOING CONCERN

The Board of Directors is not aware of any material uncertainties that may cast significant doubt upon the Company's ability to continue as a going concern. Accordingly, the interim financial statements have been prepared on a going concern basis.

9 RELATED PARTY TRANSACTIONS

	Group		Company	
For the three months ended 30th June	**2026**	2025	**2026**	2025
Transactions with subsidiaries				
Portfolio management fee paid	**-**	-	**20,368**	22,208
Transactions with affiliated companies				
Receiving of services	**26,677**	28,200	**10,196**	9,767
Contribution to Lion Nation Foundation (Guarantee) Ltd (for CSR activities)	**2,800**	-	**1,400**	-

10 TWENTY MAJOR SHAREHOLDERS- ORDINARY SHARES

		30th June 2026	
	Name of the Shareholder	No. of Shares	%
1	Carson Cumberbatch PLC A/C No. 02	53,762,152	67.15
	Carson Cumberbatch PLC A/C No. 01	889,726	1.11
2	Employees Provident Fund	2,864,989	3.58
3	GF Capital Global Limited	1,698,061	2.12
4	J.B. Cocoshell (Pvt) Ltd	1,397,343	1.75
5	Citibank Hong Kong S/A Hostplus Pooled Superannuation Trust	1,144,894	1.43
6	Miss. M. P. Radhakrishnan	1,143,987	1.43
7	Miss A. Radhakrishnan	1,050,966	1.31
8	SSBT-Sunsuper Pty. Ltd. As Trustee For Sunsuper Superannuation Fund	992,294	1.24
9	Mr. G. J. W. De Silva	881,740	1.10
10	Mr. L. H. S. Peiris	879,313	1.10
11	Mrs. M. L. De Silva	845,883	1.06
12	People'S Leasing & Finance PLC / Mr. M. A. N.Yoosufali	603,000	0.75
13	Mr. S. Vasudevan	468,333	0.58
14	Employees Trust Fund Board	415,914	0.52
15	Mr. P. Ramesh	400,000	0.50
16	Dr. S. I. Bangamuarachchi	363,051	0.45
17	Miss G. N. A. De Silva	327,808	0.41
18	Estate of Late Mr. K. C. Vignarajah	299,791	0.37
19	Thurston Investments Limited	291,847	0.36
20	Miss R. H. Abdulhussein	281,429	0.35

11 PUBLIC HOLDING

The Company is in compliance with the Minimum Public Holding requirements for Companies listed on the Main Board as per Rule 7.13.1 (i) (a) of the Listing Rules of the Colombo Stock Exchange, under Option 3, i.e. Float-Adjusted Market Capitalization of Rs. 5 Billion with 500 Public Shareholders and a Public Holding percentage of 7.5%.

The Company's Public Holding as at 30th June 2026

Float Adjusted Market Capitalization	Rs.5,824,939,367.17
Percentage of public holding	31.60%
Number of public shareholders	2,147

12 DIRECTORS SHAREHOLDING AS AT 30TH JUNE 2026

	No. of shares
Mrs. M.A.R.C. Cooray (Chairperson)	-
Mr. V.M. Fernando	-
Mr. K. Selvanathan	-
Mr. A. D. Pereira	-
Mr. C.T.Knight	-
Mr. A. P. Weeratunge	-
Mr. A. S. Amaratunga	-
Mr. S.K. Balasuriya	-
Mr. G. C. Jayaweera	-

13 INVESTOR INFORMATION

Market Performance - Ordinary Shares

As at/ for the three months ended	30.06.2026
Last traded price per share (Rs.)	237.50
Highest price per share (Rs.)	259.00
Lowest price per share (Rs.)	219.50
Market capitalization (Rs.)	18,433,352,427.75

Corporate Information

NAME OF COMPANY	Ceylon Guardian Investment Trust PLC (A Carson Cumberbatch Company)
DOMICILE AND LEGAL FORM	Ceylon Guardian Investment Trust PLC is a Public Quoted Company with limited liability domiciled in Sri Lanka. The Company was incorporated in Sri Lanka in 1951.
COMPANY REGISTRATION NO.	PQ 52
PRINCIPAL ACTIVITY AND NATURE OF OPERATIONS	During the period, the principal activity of the Company was the holding of its own investment portfolio for the purpose of long-term capital appreciation and income generation.
PARENT AND ULTIMATE PARENT ENTITY	Carson Cumberbatch PLC is the Parent Company of Ceylon Guardian Investment Trust PLC and Bukit Darah PLC is the Ultimate Parent and Controlling entity of Ceylon Guardian Investment Trust PLC.
SUBSIDIARY COMPANIES	Ceylon Investment PLC Guardian Fund Management Limited Rubber Investment Trust Limited Guardian Value Investment LLC, Mauritius Guardian Value Global LLC, Mauritius
DIRECTORS	Mrs. M.A.R.C. Cooray (Chairperson) (Non-Executive) Mr. K. Selvanathan (Executive) Mr. V.M. Fernando (Non-Executive) Mr. A. P. Weeratunge (Non-Executive) Mr. A. S. Amaratunga (Independent Non-Executive) Mr. A. D. Pereira (Independent Non-Executive) Mr.C.T.Knight (Independent Non-Executive) Mr.S .K. Balasuriya (Independent Non-Executive) Mr. G. C. Jayaweera (Independent Non-Executive)
AUDIT COMMITTEE	Mr. A. S. Amaratunga (Chairman) - Independent Non-Executive Mr. A. D. Pereira - Independent Non-Executive Mrs.M.A.R.C.Cooray - Non-Executive Mr. G. C. Jayaweera - Independent Non-Executive
REMUNERATION COMMITTEE	Mr. C. T. Knight - (Chairman) -Independent Non-Executive Mr. A. S. Amaratunga - Independent Non-Executive Mrs. M. A. R. C. Cooray - Non-Executive
NOMINATIONS AND GOVERNANCE COMMITTEE	Mr. C. T. Knight - (Chairman) - Independent Non-Executive Mr. A. D. Pereira - Independent Non-Executive Mr. V. M. Fernando - Non-Executive
RELATED PARTY TRANSACTIONS REVIEW COMMITTEE	Mr. A. S. Amaratunga (Chairman) - Independent Non-Executive Mr. A. D. Pereira - Independent Non-Executive Mr. A. P. Weeratunge - Non-Executive Mr. G. C. Jayaweera - Independent Non-Executive
NUMBER OF EMPLOYEES	The company had no employees of its own during the period under review.
BANKERS	Standard Chartered Bank Commercial Bank of Ceylon PLC Deutsche Bank AG, Colombo Hatton National Bank PLC National Development Bank PLC Sampath Bank PLC DFCC Bank PLC SBI Sri Lanka Indian Bank Nations Trust Bank PLC
AUDITORS	Messrs. KPMG Chartered Accountants, No. 32A, Sir Mohamed Macan Markar Mawatha, Colombo 3.
INVESTMENT MANAGERS	Guardian Fund Management Limited No. 61, Janadhipathi Mawatha, Colombo 1. Tele: +94-11-2039200
MANAGERS & SECRETARIES	Carsons Management Services (Private) Limited No. 61, Janadhipathi Mawatha, Colombo 1. Tele: +94-11-2039200
REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS	No. 61, Janadhipathi Mawatha, Colombo 1. Tele: +94-11-2039200
CORPORATE WEBSITE	www.carsoncumberbatch.com