CEYLON GUARDIAN INVESTMENT TRUST PLC

A Carson Cumberbatch Company

Condensed Interim Financial Statements
For the six months ended 30th September 2026

CEYLON GUARDIAN INVESTMENT TRUST PLC

Managers' Review
For the period ended 30th September 2026

The Sri Lankan economy has experienced a growth of 4.2% for the second quarter of 2026. The country faces numerous challenges resulting from geopolitical conflicts, global debt concerns and inflation. The Middle Eastern conflict has resulted in increased commodity prices, particularly oil, thereby straining Sri Lanka's external sector. Rising fuel costs and commodities have resulted in headline inflation as measured by the CCPI remaining elevated at 8.0% on a YoY basis. In anticipation of inflationary pressures, the Monetary Policy Board of the Central Bank increased overnight policy rates by 100 basis points during the quarter under review. This resulted in overall interest rates increasing with the 364-day Treasury Bill yield recorded at 9.95% by September 2026.

Guardian group reported a consolidated profit after tax of Rs. 0.43 billion for the first half of FY 2026 compared to Rs. 3.90 billion for the same period in FY 2025. The reason for the profit decline is due to lower growth in the investment portfolio stemming from an overall equity market decline. The All Share Price Index declined by 1.20% for the six months compared to a growth of 37.71% for the same time period in the prior financial year.

The active portfolio strategy is derived from our equity philosophy of investing in companies that display strong fundamentals that lead to long-term potential for future value creation. During the quarter under review, we purchased shares in Cargills Ceylon PLC and CT Holdings PLC to the amount of Rs. 12.05 Bn with funds from our Active portfolio and re-classified this component under the strategic portfolio. As a result, the Active portfolio size was reduced to Rs. 12.2 Bn by end of Sept 2026 and adjusted for this cashflow movement, its performance was 0.83%. The total portfolio, which includes the strategic holdings, declined by 0.16%.

Portfolio Performance

	As at		Change
	30-Sep-26	31-Mar-26	
Active portfolio (Rs. '000) *	12,225,816	23,759,649	0.83%
Total Portfolio (Rs.'000)*	41,350,009	41,418,298	-0.16%
ASPI (Points)	20,813	21,066	-1.20%
S&P 20 (Points)	5,894	5,904	-0.17%
Avg WTD Fixed Deposit Rate	9.34%	8.51%	9.75%

*The active and total portfolios are adjusted for cashflows relevant to each portfolio and performance calculated accordingly.

Financial Performance

Ceylon Guardian Investment Trust PLC reported a consolidated profit after tax of Rs. 428 million for the period ending September 30, 2026, compared to the previous year's Rs. 3.90 billion. The financial performance was largely affected by a decline in fair value gain of Rs.19 million from fair value through profit or loss of financial assets due to the decline in the equity market, along with interest income of Rs.765 million, dividends of Rs. 227 million and net gain from disposal of fair value through profit or loss financial assets of Rs. 46 million.

The profits and losses recorded on a quarterly basis exhibit volatility due to accounting standards that require changes in fair value, reflecting the fluctuation in share prices of investee companies, to be recognized in the income statement.

Accordingly, the Group's net assets, valued at market price as of September 30, 2026, experienced a slight decline from March 31, 2026, reaching Rs. 406.02 per share. However, the market price of Rs. 216.00 per share indicates a substantial discount of 47% compared to the Net Asset Value (NAV).

	As at		Change
	30-Sep-26	31-Mar-26	
ASPI	20,813	21,066	-1.20%
NAV per share (Rs.)	406.02	406.43	-0.10%
Market price per share (Rs.)	216.00	231.25	-6.59%
Discount of NAV to market price per share	46.80%	43.10%	

Guardian Fund Management Limited
Investment Managers

11th November 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 September			Six months ended 30th September		
	2026	2025	Change %	2026	2025	Change %
Revenue	500,522	845,219	(41)	1,038,956	1,366,273	(24)
Net change in fair value of financial assets at fair value through profit or loss	(353,572)	1,176,688	(130)	18,573	3,064,506	(99)
Profit on investment activities	146,950	2,021,907	(93)	1,057,529	4,430,779	(76)
Administrative and other operating expenses	(159,549)	(187,327)	(15)	(323,601)	(330,447)	(2)
Profit / (loss) from operations	(12,599)	1,834,580	(101)	733,928	4,100,332	(82)
Other income	7	-	100	16	-	100
Net finance expense	(113,315)	(24,665)	359	(156,266)	(48,763)	220
Profit / (loss) before tax	(125,907)	1,809,915	(107)	577,678	4,051,569	(86)
Income tax expense	(65,093)	(83,768)	(22)	(149,582)	(149,036)	0
Profit / (loss) for the period	(191,000)	1,726,147	(111)	428,096	3,902,533	(89)
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	(407,364)	6,136,584	(107)	(586,199)	7,950,479	(107)
Items that are or maybe reclassified subsequently to profit or loss						
Net exchange differences on translation of foreign operations	(31,444)	14,765	(313)	87,002	35,665	144
Other comprehensive income / (expense) for the period	(438,808)	6,151,349	(107)	(499,197)	7,986,144	(106)
Total comprehensive income / (expense) for the period	(629,808)	7,877,496	(108)	(71,101)	11,888,677	(101)
Profit attributable to:						
Equity holders of the parent	(159,236)	1,480,577	(111)	376,872	3,320,834	(89)
Non controlling interests	(31,764)	245,570	(113)	51,224	581,699	(91)
	(191,000)	1,726,147	(111)	428,096	3,902,533	(89)
Total comprehensive income attributable to:						
Equity holders of the parent	(520,465)	6,607,548	(108)	(34,663)	9,972,769	(100)
Non controlling interests	(109,343)	1,269,948	(109)	(36,438)	1,915,908	(102)
	(629,808)	7,877,496	(108)	(71,101)	11,888,677	(101)
Earnings / (loss) per share (Rs.)	(1.86)	17.29		4.40	38.77	
Dividend per share (Rs.)	-	5.50		-	5.50	

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 September			Six months ended 30th September		
	2026	2025	Change %	**2026**	2025	Change %
Revenue	**355,770**	617,592	(42)	**550,381**	806,854	(32)
Net change in fair value of financial assets at fair value through profit or loss	**(170,011)**	515,754	(133)	**26,953**	1,255,480	(98)
Profit on investment activities	**185,759**	1,133,346	(84)	**577,334**	2,062,334	(72)
Administrative and other operating expenses	**(52,956)**	(77,407)	(32)	**(106,731)**	(130,053)	(18)
Profit from operations	**132,803**	1,055,939	(87)	**470,603**	1,932,281	(76)
Net finance expense	**(46,312)**	(12,421)	273	**(67,762)**	(25,476)	166
Profit before tax	**86,491**	1,043,518	(92)	**402,841**	1,906,805	(79)
Income tax expense	**(26,276)**	(36,027)	(27)	**(55,918)**	(60,276)	(7)
Profit for the period	**60,215**	1,007,491	(94)	**346,923**	1,846,529	(81)
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	(59,924)	-	100	**(59,924)**	-	100
Other comprehensive income/ (expense) for the period	**(59,924)**	-	100	**(59,924)**	-	100
Total comprehensive income for the period	**291**	1,007,491	(100)	**286,999**	1,846,529	(84)
Earnings per share (Rs.)	**0.70**	11.76		**4.05**	21.56	
Dividend per share (Rs.)	-	5.50		**-**	5.50	

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	30.09.2026	31.03.2026 (Audited)	30.09.2026	31.03.2026 (Audited)
ASSETS				
Non-current assets				
Property, plant and equipment	**11,801**	12,104	**-**	-
Right- of- use assets	**3,538**	7,076	**-**	-
Investment in subsidiaries	**-**	-	**2,064,750**	2,064,750
Investment at fair value through other comprehensive income	**29,124,194**	17,658,649	**4,087,331**	-
Deferred tax asset	**8,760**	10,078	**-**	-
Investments in fixed deposits	**3,766,680**	4,433,968	**1,818,706**	2,066,347
Total non-current assets	**32,914,973**	22,121,875	**7,970,787**	4,131,097
Current assets				
Trade and other receivables	**15,720**	96,749	**601**	27,099
Current tax assets	**41,178**	-	**10,493**	-
Investments in equity securities	**5,278,453**	6,339,705	**2,109,704**	2,474,976
Investments in debt securities	**650,103**	396,490	**-**	-
Investments in fixed deposits	**1,617,612**	4,218,119	**679,219**	1,103,572
Cash and cash equivalents	**2,476,915**	10,113,385	**419,830**	3,262,157
Total current assets	**10,079,981**	21,164,448	**3,219,847**	6,867,804
Total assets	**42,994,954**	43,286,323	**11,190,634**	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	**33,316,081**	33,350,744	**9,018,209**	8,731,210
Total equity attributable to equity holders of the parent	**34,778,057**	34,812,720	**10,355,595**	10,068,596
Non - controlling interests	**6,521,145**	6,557,629	**-**	-
Total equity	**41,299,202**	41,370,349	**10,355,595**	10,068,596
Non-current liabilities				
Retirement benefit obligation	**32,264**	29,617	**-**	-
Interest-bearing loans and borrowings	**1,113,754**	1,297,750	**556,877**	648,875
Total non-current liabilities	**1,146,018**	1,327,367	**556,877**	648,875
Current liabilities				
Trade and other payables	**97,436**	105,650	**33,835**	35,188
Lease liabilities	**3,817**	7,442	**-**	-
Current tax liabilities	**-**	31,247	**-**	4,025
Interest-bearing loans and borrowings	**448,481**	444,268	**244,327**	242,217
Total current liabilities	**549,734**	588,607	**278,162**	281,430
Total liabilities	**1,695,752**	1,915,974	**835,039**	930,305
Total equity and liabilities	**42,994,954**	43,286,323	**11,190,634**	10,998,901
Net asset per ordinary / deferred share (Rs.)	**406.02**	406.43	**120.90**	117.55

The Statement of Financial Position as at 30th September 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 3 to 7, 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
11th November 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	**-**	**-**	**376,872**	**376,872**	**51,224**	**428,096**
Other comprehensive income/ (expense) for the period	**-**	**-**	**(411,535)**	**(411,535)**	**(87,662)**	**(499,197)**
Total comprehensive income/ (expense) for the period	**-**	**-**	**(34,663)**	**(34,663)**	**(36,438)**	**(71,101)**
Cash dividends	**-**	**-**	**-**	**-**	**(46)**	**(46)**
Balance as at 30th September 2026	**1,128,726**	**333,250**	**33,316,081**	**34,778,057**	**6,521,145**	**41,299,202**
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	-	-	3,320,834	3,320,834	581,699	3,902,533
Other comprehensive income for the period	-	-	6,651,935	6,651,935	1,334,209	7,986,144
Total comprehensive income for the period	-	-	9,972,769	9,972,769	1,915,908	11,888,677
Cash dividends	-	-	(471,104)	(471,104)	(98,543)	(569,647)
Effect due to change in controlling interest in a subsidiary	-	674	39,923	40,597	(81,032)	(40,435)
Balance as at 30th September 2025	1,128,726	333,250	36,709,329	38,171,305	7,254,962	45,426,267

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	**-**	**-**	**346,923**	**346,923**
Other comprehensive income/ (expense) for the period	**-**	**-**	**(59,924)**	**(59,924)**
Total comprehensive income for the period	**-**	**-**	**286,999**	**286,999**
Balance as at 30th September 2026	**1,128,726**	**208,660**	**9,018,209**	**10,355,595**
Balance as at 1st April 2025	1,128,726	208,660	7,404,180	8,741,566
Profit for the period	-	-	1,846,529	1,846,529
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	1,846,529	1,846,529
Cash dividends	-	-	(471,104)	(471,104)
Balance as at 30th September 2025	1,128,726	208,660	8,779,605	10,116,991

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 period ended 30th September	**2026**	2025	**2026**	2025
Cash flows from operating activities				
Profit before tax	**577,678**	4,051,569	**402,841**	1,906,805
Adjustments for:				
Depreciation on property, plant and equipment	**1,598**	999	**-**	-
Amortisation of right of use of assets	**3,538**	3,538	**-**	-
Provision for retirement benefit obligation	**2,647**	2,099	**-**	-
Net finance expense	**156,266**	48,763	**67,762**	25,476
Net change in fair through profit or loss financial assets	**(18,573)**	(3,064,506)	**(26,953)**	(1,255,480)
Operating profit before working capital changes	**723,154**	1,042,462	**443,650**	676,801
(Increase)/ decrease in trade and other receivables	**81,029**	(43,140)	**26,498**	(36,035)
(Increase)/ decrease in investments	**826,213**	2,704,592	**392,225**	667,245
(Increase) / decrease in investment in fixed deposits	**3,267,795**	(1,898,857)	**671,994**	(698,723)
Increase/ (decrease) in trade and other payables	**(8,214)**	19,684	**(1,353)**	1,650
Cash generated from / (used in) operations	**4,889,977**	1,824,741	**1,533,014**	610,938
Income tax paid	**(220,690)**	(146,651)	**(70,436)**	(54,817)
Net cash generated from / (used in) operating activities	**4,669,287**	1,678,090	**1,462,578**	556,121
Cash flows from investing activities				
Acquisition of property, plant and equipment	**(1,295)**	(10,024)	**-**	-
Acquisition of additional interest in a subsidiary	**-**	(40,435)	**-**	(40,435)
Investment in financial assets at fair value through OCI	**(12,051,744)**	-	**(4,147,255)**	-
Proceeds received from shares repurchased	**-**	-	**-**	-
Interest income received	**891**	598	**-**	-
Net cash generated from / (used in) investing activities	**(12,052,148)**	(49,861)	**(4,147,255)**	(40,435)
Cash flows from financing activities				
Dividend paid	**(46)**	(459,563)	**-**	(459,563)
Dividend paid to non-controlling interest	**-**	(89,268)	**-**	-
Payment of lease liabilities	**(3,625)**	(3,269)	**-**	-
Borrowings during the period	**9,015,430**	1,000,000	**3,376,569**	500,000
Settlement of borrowings	**(9,202,199)**	(607,370)	**(3,470,086)**	(306,564)
Finance expense paid	**(150,171)**	(47,838)	**(64,133)**	(24,608)
Net cash generated from / (used in) financing activities	**(340,611)**	(207,308)	**(157,650)**	(290,735)
Net increase / (decrease) in cash and cash equivalents	**(7,723,472)**	1,420,921	**(2,842,327)**	224,951
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	**87,002**	35,665	**-**	-
Cash and cash equivalents at the end of the period	**2,476,915**	5,012,102	**419,830**	1,175,940
Statement of cash and cash equivalents				
Placement with banks and financial institutions	**1,110,530**	3,709,491	**-**	780,104
Cash at bank	**1,366,385**	1,302,611	**419,830**	395,836
Net cash and cash equivalents for the purpose of statement of cash flows	**2,476,915**	5,012,102	**419,830**	1,175,940

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 30.09.2026	31.03.2026 (Audited)
Non-current assets			
Investment in equity securities - Quoted shares- Fair value through other comprehensive income (FVOCI)	Level 1	**29,124,194**	17,658,649
		29,124,194	17,658,649
Current assets			
Investment in equity securities - Quoted shares- Fair value through profit or loss (FVTPL)	Level 1	**5,244,570**	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	**33,863**	6,738
Investment in debt securities - Bonds - Fair value through profit or loss (FVTPL)	Level 2	**650,103**	396,490
		5,928,556	6,736,195

2.2 Investment portfolio - Company

	Fair value hierarchy	Fair value as at 30.09.2026	31.03.2026 (Audited)
Non-current assets			
Investment in equity securities - Quoted shares- Fair value through other comprehensive income (FVOCI)	Level 1	**4,087,331**	-
		4,087,331	-
Current assets			
Investment in equity securities - Quoted shares- Fair value through profit or loss (FVTPL)	Level 1	**2,109,391**	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
		2,109,704	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 September 2026 was Rs.1,128,726,009/- comprising of 80,057,991 Ordinary Shares and 5,597,273 Deferred Shares.

7.1 Pursuant to the initial announcement made to the Colombo Stock Exchange (CSE) on 23rd July 2026, the Company made a repurchase offer via an offer document published on the CSE on 04th September 2026 to repurchase 1 share for every 53 Ordinary & Deferred shares held by shareholders. Accordingly, the Company repurchased a total of 1,510,529 Ordinary Shares and 105,609 Deferred Shares at a price of Rs. 406.43 per share. The relevant payments were made to the shareholders on 27th October 2026, and the repurchased shares were cancelled on 05th November 2026. Accordingly, as at 05th November 2026, the stated capital of the Company amounted to Rs. 1,128,726,009/-, comprising of 78,547,462 Ordinary Shares and 5,491,664 Deferred Shares.

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 six months ended 30th September	**2026**	2025	**2026**	2025
Transactions with the parent company				
Dividend paid	**-**	298,660	**-**	298,660
Transactions with subsidiaries				
Dividends received	**-**	-	**201,776**	314,326
Portfolio management fee paid	**-**	-	**40,922**	46,747
Receiving of services	**52,592**	57,703	**19,772**	20,136
Contribution to Lion Nation Foundation (Guarantee) Ltd (for CSR activities)	**2,800**	-	**1,400**	-

10 TWENTY MAJOR SHAREHOLDERS - ORDINARY SHARES

		30th September 2026		05th November 2026	
	Name of the Shareholder	No. of Shares	%	No. of Shares	%
1	Carson Cumberbatch PLC A/C No. 02	53,762,152	67.15	52,747,772	67.15
	Carson Cumberbatch PLC A/C No. 01	889,726	1.11	872,939	1.11
2	Employees Provident Fund	2,864,989	3.58	2,810,933	3.58
3	GF Capital Global Limited	1,702,030	2.13	1,642,281	2.09
4	J.B. Cocoshell (Pvt) Ltd	1,549,172	1.94	1,552,107	1.98
5	Citibank Hong Kong S/A Hostplus Pooled Superannuation Trust	1,153,182	1.44	1,112,700	1.42
6	Miss. M. P. Radhakrishnan	1,143,987	1.43	1,159,241	1.48
7	Miss A. Radhakrishnan	1,050,966	1.31	1,050,966	1.34
8	Mr. G. J. W. De Silva	881,740	1.10	882,104	1.12
9	Mr. L. H. S. Peiris	879,313	1.10	879,313	1.12
10	Mrs. M. L. De Silva	845,883	1.06	829,923	1.06
11	SSBT - Australian Retirement Trust Pty Ltd as Trustees for Australian Retirement Trust	831,814	1.04	802,614	1.02
12	People'S Leasing & Finance PLC / Mr. M. A. N.Yoosufali	603,000	0.75	591,457	0.75
13	Additional Shares - Offer by Ceylon Guardian Investment Trust PLC*	556,213	0.69	-	-
14	Mr. S. Vasudevan	468,333	0.58	451,892	0.58
15	Dr. S. I. Bangamuarachchi	422,769	0.53	429,306	0.55
16	Employees Trust Fund Board	415,914	0.52	402,274	0.51
17	Miss G. N. A. De Silva	327,808	0.41	321,623	0.41
18	Thurston Investments Limited	291,847	0.36	281,601	0.36
19	Estate of Late Mr. K. C. Vignarajah	289,791	0.36	282,926	0.36
20	Miss R. H. Abdulhussein	281,429	0.35	281,429	0.36
21	Mr. O. D. Liyanage	275,305	0.34	275,305	0.35
22	Acceptance Shares - Offer by Ceylon Guardian Investment Trust PLC*	42,385	0.05	-	-

The Company announced a Repurchase Offer on 23rd July 2026 to repurchase a maximum of 1,510,529 Ordinary Shares and 105,609 Deferred Shares. The said Offer opened on 22nd September 2026, and closed on 13th October 2026. Payments to the relevant shareholders were made on 27th October 2026.

*No. 13 and 22 are Reserve Accounts opened to facilitate the said Repurchase Offer.

No. 22 comprises the Ordinary Shares accepted for repurchase from eligible Ordinary Shareholders. The Company repurchased all such shares accepted under the Repurchase Offer.

No. 13 comprises the Additional Shares tendered by the shareholders for repurchase. As the number of Additional Shares tendered exceeded the number required to reach the maximum number of Ordinary Shares to be repurchased, the Additional Shares were accepted on a pro-rata basis. The balance shares not accepted for repurchase were retransferred to the respective shareholders' CDS Accounts on 26th October 2026.

Ordinary Shares that were repurchased were cancelled on 05th November 2026 as announced by the CSE to the public on 05th November 2026.

11 PUBLIC HOLDING

The Company is in compliance with the Minimum Public Holding requirements for Companies listed on the Main Board as per Rule 7.12.1.(A). (1) 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 September 2026

Float Adjusted Market Capitalization	**Rs.5,464,438,233.70**
Percentage of public holding	**31.60%**
Number of public shareholders	**2,132**

12 DIRECTORS SHAREHOLDING AS AT 30TH SEPTEMBER 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	30.09.2026
Last traded price per share (Rs.)	**217.00**
Highest price per share (Rs.)	**240.00**
Lowest price per share (Rs.)	**216.00**
Market capitalization (Rs.)	**17,292,526,056.00**

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