CEYLON INVESTMENT PLC

A Carson Cumberbatch Company

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

Ceylon Investment PLC

Statement of Profit or Loss and Other Comprehensive Income

(All figures are in Sri Lankan Rupees Thousands)

Three months ended 30th June	2026	2025	Change %
Revenue	**140,540**	137,380	2
Net change in fair value of financial assets at fair value through profit or loss	**101,617**	582,801	(83)
Profit on investment activities	**242,157**	720,181	(66)
Administrative and other operating expenses	**(37,663)**	(38,046)	(1)
Profit from operations	**204,494**	682,135	(70)
Finance expense	**(20,468)**	(12,172)	68
Profit from operations after finance expense	**184,026**	669,963	(73)
Share of profit of equity accounted investees, net of tax	**87,798**	341,772	(74)
Profit before tax	**271,824**	1,011,735	(73)
Income tax expense	**(21,599)**	(18,546)	16
Profit for the period	**250,225**	993,189	(75)
Other comprehensive income			
Items that are or may be reclassified subsequently to profit or loss			
Share of other comprehensive income/ (expense) of equity accounted investees, net of tax	**(32,115)**	917,992	(103)
Other comprehensive income/ (expense) for the period	**(32,115)**	917,992	(103)
Total comprehensive income for the period	**218,110**	1,911,181	(89)
Earnings per share (Rs.)	**2.57**	10.22	
Dividend per share (Rs.)	**-**	-	

Figures in brackets indicate deductions.

Ceylon Investment PLC

Statement of Financial Position

(All figures are in Sri Lankan Rupees Thousands)

As at	30.06.2026	31.03.2026 (Audited)
ASSETS		
Non-current assets		
Investments in equity accounted investees	**13,552,320**	13,496,638
Investment in fixed deposits	**1,392,915**	1,348,287
Total non-current assets	**14,945,235**	14,844,925
Current assets		
Trade and other receivables	**15,324**	7,834
Current tax receivable	**-**	9,148
Investments in equity securities	**1,944,930**	1,951,278
Investment in fixed deposits	**923,205**	1,063,448
Cash and cash equivalents	**2,998,141**	2,766,311
Total current assets	**5,881,600**	5,798,019
Total assets	**20,826,835**	20,642,944
EQUITY AND LIABILITIES		
Equity		
Stated capital	**838,033**	838,033
Capital reserves	**187,141**	187,141
Revenue reserves	**18,956,387**	18,738,277
Total equity	**19,981,561**	19,763,451
Non-current liabilities		
Interest-bearing loans and borrowings	**607,076**	648,875
Total non-current liabilities	**607,076**	648,875
Current liabilities		
Trade and other payables	**29,822**	28,566
Current tax payable	**4,013**	-
Interest-bearing loans and borrowings	**204,363**	202,052
Total current liabilities	**238,198**	230,618
Total liabilities	**845,274**	879,493
Total equity and liabilities	**20,826,835**	20,642,944
Net asset value per share (Rs.)	**205.57**	203.33

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 4, 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

Approved and signed on behalf of the Board,

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

(Sgd).
S.M. Perera
Director

Carsons Management Services (Private) Limited
Colombo
12th August 2026

Ceylon Investment PLC

Statement of Changes in Equity

(All figures are in Sri Lankan Rupees Thousands)

	Stated capital	Capital reserves	Revenue reserves	Total equity
Balance as at 1st April 2026	**838,033**	**187,141**	**18,738,277**	**19,763,451**
Profit for the period	**-**	**-**	**250,225**	**250,225**
Other comprehensive expense for the period	**-**	**-**	**(32,115)**	**(32,115)**
Total comprehensive income for the period	**-**	**-**	**218,110**	**218,110**
Balance as at 30th June 2026	**838,033**	**187,141**	**18,956,387**	**19,981,561**
Balance as at 1st April 2025	838,033	187,141	15,385,887	16,411,061
Profit for the period	-	-	993,189	993,189
Other comprehensive income for the period	-	-	917,992	917,992
Total comprehensive income for the period	-	-	1,911,181	1,911,181
Balance as at 30th June 2025	838,033	187,141	17,297,068	18,322,242

Figures in brackets indicate deductions.

Ceylon Investment PLC

Statement of Cash Flows

(All figures are in Sri Lankan Rupees Thousands)

For the three months ended 30th June	2026	2025
Cash flows from operating activities		
Profit before tax	**271,824**	1,011,735
Adjustments for:		
Net change in fair value of financial assets at fair value through profit or loss	**(101,617)**	(582,801)
Finance expense	**20,468**	12,172
Share of profit of equity accounted investees, net of tax	**(87,798)**	(341,772)
Operating profit before changes in working capital	**102,877**	99,334
Increase in trade and other receivables	**(7,490)**	(18,055)
Decrease in investments	**107,965**	205,442
Decrease in fixed deposits	**95,615**	134,474
Increase in trade and other payables	**1,256**	1,681
Cash generated from operations	**300,223**	422,876
Income tax paid	**(8,438)**	(12,479)
Net cash generated from operating activities	**291,785**	410,397
Cash flows from financing activities		
Finance expense paid	**(18,157)**	(12,183)
Repayments of borrowings	**(41,798)**	(24,999)
Borrowings obtained	**-**	250,000
Dividends paid	**-**	(48)
Net cash generated from/ (used in) financing activities	**(59,955)**	212,770
Net increase in cash and cash equivalents	**231,830**	623,167
Cash and cash equivalents at the beginning of the period	**2,766,311**	1,103,031
Cash and cash equivalents at the end of the period	**2,998,141**	1,726,198
Statement of cash and cash equivalents		
Placements with banking and financial institutions	**2,811,983**	1,103,658
Cash at bank	**186,158**	622,540
Cash and cash equivalents for the cash flow statement purposes	**2,998,141**	1,726,198

Figures in brackets indicate deductions.

Ceylon Investment PLC

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 have been prepared based on the same accounting policies and methods applied in 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 INVESTMENT PORTFOLIO

	Carrying value as at	
	30.06.2026	31.03.2026 (Audited)
Non-current assets		
Strategic investments- Investments in equity accounted investees	**13,552,320**	13,496,638
	13,552,320	13,496,638

	Fair value hierarchy	Fair value as at	
		30.06.2026	31.03.2026 (Audited)
Current assets			
Investments in equity securities- Fair value through profit or loss- Quoted	Level 1	**1,944,920**	1,951,268
Investments in equity securities- Fair value through profit or loss- Unquoted	Level 3	**10**	10
		1,944,930	1,951,278

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 at the reporting date.

4.2 Contingencies

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

4.3 Litigations and claims

There were no material litigations and claims as at the reporting date.

5 COMPARATIVE FIGURES

Comparative figures are rearranged where necessary to conform to the classification and presentation as at the reporting date.

6 LIABILITIES FOR EXPENDITURE

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

7 STATED CAPITAL

The Stated Capital of the Company as at 30th June 2026 was Rs.838,032,311/66 comprising of 97,200,743 Ordinary Shares.

7.1 Share Repurchase

On 23rd July 2026, the Company announced an offer to repurchase of 1 ordinary share for every 54 ordinary shares held. Accordingly, the Company would repurchase a maximum of 1,800,014 ordinary shares from the Shareholders at a price of Rs.203.33 per share, and the total value of the share repurchase transaction amount would be Rs.366 Mn.

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 are prepared on the going concern basis.

9 RELATED PARTY TRANSACTIONS

For the three months ended 30th June	2026	2025
Transactions with affiliated companies		
Receiving of services	**23,348**	25,804
Contribution to Lion Nation Foundation (Guarantee) Ltd (for CSR activities)	**1,400**	-

10 TWENTY MAJOR SHAREHOLDERS AS AT 30TH JUNE 2026

	Name of Shareholder	No.of Shares	%
1	Ceylon Guardian Investment Trust PLC A/C No. 03	**64,712,113**	**66.58**
2	J.B. Cocoshell (Pvt) Ltd	**1,515,900**	**1.56**
3	Miss G. I. A. De Silva	**1,314,088**	**1.35**
4	Mrs. M. L. De Silva	**1,313,567**	**1.35**
5	Associated Electrical Corporation Ltd	**1,123,602**	**1.16**
6	Mr. Y. H. Abdulhussein	**906,371**	**0.93**
7	Estate of Late Mr. K. C. Vignarajah	**885,580**	**0.91**
	Commercial Bank of Ceylon Ltd/K. C.Vignarajah	**510,352**	**0.53**
8	Mr. G. J. W. De Silva	**883,532**	**0.91**
9	Oakley Investments (Private) Limited	**792,781**	**0.82**
10	People's Leasing & Finance PLC / Mr. M. A. N. Yoosufali	**700,000**	**0.72**
11	Miss N. K. R. H. De Silva	**562,721**	**0.58**
12	Miss R. H. Abdulhussein	**500,000**	**0.51**
13	BNYM Re Acadian Frontier Markets Equity Fund	**471,174**	**0.48**
14	Mr. M. M. Somasiri	**451,827**	**0.46**
15	Mercantile Bank (Agency) Private Limited	**420,777**	**0.43**
16	Thurston Investments Limited	**400,867**	**0.41**
17	Mr. L. H. Abeysundera	**388,225**	**0.40**
18	Mr. R. Jafferjee	**378,918**	**0.39**
19	Miss G.N.A. De Silva	**365,600**	**0.38**
20	Miss J.B. Aymer	**347,135**	**0.36**

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 4, i.e. Float-Adjusted Market Capitalization of Rs. 2.5 Billion with 500 Public Shareholders and a Public Holding percentage of 10%.

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

Float Adjusted Market Capitalization	**Rs.3,410,871,272.61**
Percentage of ordinary shares held by the public	**33.42%**
Number of public shareholders	**3,747**

12 DIRECTORS SHAREHOLDING AS AT 30TH JUNE 2026

	No. of shares
Mrs. M.A.R.C. Cooray (Chairperson)	-
Mr. A.P. Weeratunge	-
Mr. K. Selvanathan	-
Mr. S. M. Perera	-
Mr. A. S. Amaratunga	-
Mr. A. D. Pereira	-
Mr. C. T. Knight	-
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.)	**105.25**
Highest price per share (Rs.)	**120.00**
Lowest price per share (Rs.)	**98.50**
Market capitalization (Rs.)	**10,206,078,015.00**

Corporate Information

NAME OF COMPANY	Ceylon Investment PLC (A Carson Cumberbatch Company)
DOMICILE AND LEGAL FORM	Ceylon Investment PLC is a Public Quoted Company with limited liability domiciled in Sri Lanka. The Company was incorporated in Sri Lanka in 1919.
COMPANY REGISTRATION NO.	PQ 68
PRINCIPAL ACTIVITY AND NATURE OF OPERATIONS	The Company's principal activity is to act as a specialised investment vehicle investing its own funds in listed equity and fixed-income instruments.
PARENT ENTERPRISE AND ULTIMATE PARENT ENTERPRISE	Ceylon Guardian Investment Trust PLC is the immediate Parent Company of Ceylon Investment PLC. 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.
DIRECTORS	Mrs. M. A. R. C. Cooray (Chairperson) (Non-Executive) Mr. A. P. Weeratunge (Non-Executive) Mr. K. Selvanathan (Executive) Mr. S. M. Perera (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. A. P. Weeratunge - 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 did not have its own employees 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 Nations Trust Bank PLC Indian Bank
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