Colombo Fort Investments PLC

Company No PQ 100

Interim Financial Statements for the Quarter Ended

31st December, 2025

COLOMBO FORT INVESTMENTS PLC

Company No PQ 100

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Audited Year ended 31.03.2025 Rs.'000		Unaudited Quarter ended 31.12.2025 Rs.'000	Unaudited Quarter ended 31.12.2024 Rs.'000	Variance %	Unaudited Nine months ended 31.12.2025 Rs.'000	Unaudited Nine months ended 31.12.2024 Rs.'000	Variance %
88,649	**Revenue**	25,770	6,118	+321	87,872	60,694	+45
(40,473)	Cost of Investments disposed	-	(767)	+100	(20,431)	(40,372)	+49
118,406	Net change in Fair Value through Profit or Loss Financial Assets	301,641	126,363	+139	860,481	115,461	+645
(6,639)	Administrative Expenses	(3,493)	(1,050)	-233	(9,882)	(3,461)	-186
159,943	**Operating Profit**	323,918	130,664	+148	918,040	132,322	+594
-	Finance Income	-	-	-	-	-	-
-	Finance Costs	(459)	-	-	(459)	-	-
159,943	**Profit Before Tax**	323,459	130,664	+148	917,581	132,322	+593
(2,535)	Income Tax Expenses	-	(679)	+100	-	(2,037)	+100
157,408	**Profit for the period**	323,459	129,985	+149	917,581	130,285	+604
	Other Comprehensive Income						
	Items that will not to be reclassified to Profit or Loss						
1,122,424	Financial Assets at Fair Value through Other Comprehensive Income - Net change in Fair Value	(223,916)	460,435	-149	1,336,247	443,770	+201
17,917	- Transfer of realised gains on disposal of Financial Assets at Fair Value through Other Comprehensive Income	361	-	-	361	-	-
1,140,341	**Total Other Comprehensive Income**	(223,555)	460,435	-149	1,336,608	443,770	+201
1,297,749	**Total Comprehensive Income**	99,904	590,420	-83	2,254,189	574,055	+293
17.78	Earnings per share (Rs.)	36.53	14.68		103.64	14.72	
1.50	Dividend per share (Rs.)	-	-		-	-	
1.50	Dividend proposed per share (Rs.)	-	-		-	-	

COLOMBO FORT INVESTMENTS PLC
Company No PQ 100

STATEMENT OF FINANCIAL POSITION			
Audited As at 31.03.2025 Rs.'000		**Unaudited As at 31.12.2025 Rs.'000**	**Unaudited As at 31.12.2024 Rs.'000**
	ASSETS		
	Non-current Assets		
	Financial Assets at Fair Value through Other		
2,742,510	Comprehensive Income	4,207,741	2,056,836
2,742,510	**Total Non Current Assets**	4,207,741	2,056,836
	Current Assets		
547,397	Financial Assets at Fair Value through Profit or Loss	1,430,593	532,486
3	Receivables	-	176
154	Prepayments	7	16
47,489	Cash & Cash Equivalents	6,726	40,767
595,043	**Total Current Assets**	1,437,326	573,445
3,337,553	**Total Assets**	5,645,067	2,630,281
	EQUITY & LIABILITIES		
	Equity		
313,709	Stated Capital	326,889	313,709
16,500	General Reserve	16,500	16,500
2,418,269	Fair Value Reserve of Financial Assets at FVOCI	3,750,955	1,739,615
586,583	Retainted Earnings	1,481,370	559,460
3,335,061	**Total Equity**	5,575,714	2,629,284
-	**Non - Current Liabilities**	-	-
-	**Total Non- Current Liabilities**	-	-
	Current Liabilities		
1,994	Trade & Other Payables	69,229	285
-	Dividends Payable	124	33
498	Income Tax Liability	-	679
2,492	**Total Current Liabilities**	69,353	997
2,492	**Total Liabilities**	69,353	997
3,337,553	**Total Equity & Liabilities**	5,645,067	2,630,281
376.69	Net Asset per Share (Rs.)	629.76	296.97

For and on behalf of the Board

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

(Sgd.) Anushman Rajaratnam
Director

09th February, 2026

COLOMBO FORT INVESTMENTS PLC
Company No. PQ 100

STATEMENT OF CHANGES IN EQUITY

	Stated Capital	General Reserve	Fair Value Reserve of Financial Assets at FVOCI	Retained Earnings	Total Equity
	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Balance as at 01.04.2024	313,709	16,500	1,277,928	447,092	2,055,229
Profit for the period	-	-	-	130,285	130,285
Other Comprehensive Income	-	-	443,770	-	443,770
Transfer of realised gains on disposal of Financial Assets at FVOCI	-	-	17,917	(17,917)	-
	313,709	16,500	1,739,615	559,460	2,629,284
Transactions with owners of the Company recognised directly in equity	-	-	-	-	-
Balance as at 31.12.2024	313,709	16,500	1,739,615	559,460	2,629,284
Balance as at 01.04.2025	313,709	16,500	2,418,269	586,583	3,335,061
Profit for the period	-	-	-	917,581	917,581
Other Comprehensive Income	-	-	1,332,325	-	1,332,325
Profit / (Loss) on disposal of FVOCI	-	-	-	3,923	3,923
Transfer of realised gains on disposal of Financial Assets at FVOCI	-	-	361	(361)	-
	313,709	16,500	3,750,955	1,507,726	5,588,890
Transactions with owners of the Company recognised directly in equity					
Scrip dividend - Final for the year ended 31.03.2025	13,180	-	-	(13,180)	-
Cash dividend - Interim for the year ended 31.03.2025	-	-	-	(13,180)	(13,180)
Unclaimed Dividend Written back	-	-	-	4	4
Balance as at 31.12.2025	326,889	16,500	3,750,955	1,481,370	5,575,714

COLOMBO FORT INVESTMENTS PLC
Company No : PQ 100

STATEMENT OF CASH FLOWS

Audited as at 31.03.2025 Rs.'000		Unaudited Nine months ended 31.12.2025 Rs.'000	Unaudited Nine months ended 31.12.2024 Rs.'000
	CASH FLOW FROM OPERATING ACTIVITIES		
159,943	Profit / (Loss) before Interest and Tax	918,040	132,322
	Adjustments for ;		
(118,406)	Fair Value changes on Financial Assets	(860,481)	(115,462)
(2,960)	(Profit) / Loss on Disposal of Financial Assets	(7,391)	(2,973)
-	Unclaimed Fractional Entitlement written back	4	-
(2,447)	Dividend received as Scrip Dividend	(5,858)	(2,199)
36,130	**Profit before Working Capital Changes**	44,314	11,688
	Changes in Working Capital		
6,836	(Increase) / Decrease in Receivables	3	6,663
(7)	(Increase) / Decrease in Prepayments	147	131
1,518	Increase / (Decrease) in Other Payables	67,264	(158)
19,413	(Increase) / Decrease in Financial Assets at FVTPL	(12,239)	31,178
63,890	**Cash generated from / (Used in) Operating Activities**	99,489	49,502
(2,355)	Tax paid	(498)	(1,676)
-	Interest Paid	(459)	-
61,535	**Net Cash Flows from / (used in) Operating Activities**	98,532	47,826
	CASH FLOWS FROM INVESTING ACTIVITIES		
(35,255)	Acquisition of Financial Assets at FVOCI	(130,575)	(28,268)
18,000	Proceeds from Disposal of Financial Assets at FVOCI	4,366	18,000
(17,255)	**Net Cash Flows from / (used in) Investing Activities**	(126,209)	(10,268)
	CASH FLOWS FROM FINANCING ACTIVITIES		
-	Dividend Paid	(13,086)	-
-	**Net cash Flows from / (used in) Financing Activities**	(13,086)	-
44,280	**Net Increase/[Decrease] in Cash & Cash Equivalents**	(40,763)	37,558
3,209	Cash & Cash Equivalents at the beginning of the period	47,489	3,209
47,489	**Cash & Cash Equivalents at the end of period [Note A]**	6,726	40,767
	Note A: Cash & Cash Equivalents		
47,489	Cash at bank	6,726	40,767
47,489		6,726	40,767

COLOMBO FORT INVESTMENTS PLC

Company No PQ 100

NOTES TO THE FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31ST DECEMBER, 2025.

* **Market Price recorded during the Quarter**

	31.12.2025	31.12.2024
	Rs.	Rs.
- Highest	**495.00**	94.30
- Lowest	**295.00**	66.60
- Last traded price	**425.75**	89.90

* Accounting Policies adopted are consistent with the policies published in the Annual Report for the year ended 31st March, 2025.

* The Interim Financial Statements have been prepared in compliance with the requirements of the Sri Lanka Accounting Standard-LKAS 34 on Interim Financial Reporting.

* Wherever necessary Comparative figures have been restated to conform to the presentation and / or classification for the year.

* Cost of quoted shares as at 31st December, 2025 was Rs. 813,238,158/- against the market value of Rs. 5,636,186,667/- .

* **Valuation of Investment Portifolio**

	Level 1	**Level 2**	**Level 3**	**Total**
	Rs. '000	**Rs. '000**	**Rs. '000**	**Rs. '000**
31st December, 2025				
Financial Assets at Fair Value through				
- Other Comprehensive Income	4,206,362	-	1,379	4,207,741
- Profit or Loss	1,429,826	760	7	1,430,593
	5,636,188	760	1,386	5,638,334
31st December, 2024				
Financial Assets at Fair Value through				
- Other Comprehensive Income	2,055,456	-	1,380	2,056,836
- Profit or Loss	532,479	-	7	532,486
	2,587,935	-	1,387	2,589,322

* There has not been a significant change in the nature of the contingent liabilities, which were disclosed in the Annual Report for the year ended 31st March, 2025.

* No circumstances have arisen since the Reporting date, which would require adjustments to or disclosure in the Financial statements.

* The figures in the Financial Statements are provisional and subject to audit.

* The Stated Capital of the Company is Rs. 326,889,429.50 represented by 8,853,693 Ordinary Shares.

COLOMBO FORT INVESTMENTS PLC

Company No PQ 100

NOTES TO THE FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31ST DECEMBER, 2025. (Cont.)

* Details pertaining to Directors direct shareholdings as at 31st December, 2025 are given below:

Name of Director	No of Shares	
Mr. S. Shanmugalingam	*138	(Aggregate of 53 fractional shares held in Trust consequent to the Scrip Dividends.)
Mr. Anushman Rajaratnam	1	

* The percentage of the shares held by the public as at 31st December, 2025, was 15.20%.

* The number of Public Shareholders as at 31st December, 2025 were 1010.

* The Applicable option under Colombo Stock Exchange Rule 7.13.1 (i) (b) on minimum Public Holding is Option 2 and the Float Adjusted Market Capitalisation as at 31st December, 2025 was Rs. 551,762,147.76.

* Details of the Twenty Major Shareholders as at 31st December, 2025 are as follows:

Name of Shareholders	No of Shares	%
Colombo Investment Trust PLC	3,127,118	35.32
Financial Trust Ltd	2,489,707	28.12
The Colombo Fort Land & Building PLC	952,572	10.76
Property & Investment Holdings (Pvt) Ltd	633,279	7.15
Commercial Bank of Ceylon PLC / The Colombo Fort Land & Building PLC	221,342	2.50
Mr. G.M. Dhansingani	162,179	1.83
People's Leasing & Finance PLC / Dr. H.S.D.Soysa & Mrs. G. Soysa	143,603	1.62
Mrs. M.L.De Silva	131,968	1.49
People's Leasing & Finance PLC / Mr. K.K.Shujeevan	121,613	1.37
Tranz Dominion, L.L.C.	115,872	1.31
Capital Investments Ltd	49,607	0.56
Sampath Bank PLC / Ceylon Capital One Investment (Pvt) Ltd	39,447	0.45
Sampath Bank PLC / Mr. A. Sithampalam	27,868	0.31
Seylan Bank PLC / Mr. K.L.J.P. Liyanage	25,100	0.28
Trust Holdings & Investments (Pvt) Ltd	23,112	0.26
Ceylon Galvanising Industries Ltd	17,000	0.19
Spiceco Ltd	16,784	0.19
Richard Pieris Financial Services (Pvt) Ltd / Fortune One (Pvt) Ltd	15,773	0.18
Mr. Arunasalam Sithampalam	15,190	0.17
Mr. M.D.S. Goonatilleke	15,040	0.17
	8,344,174	94.23