Colombo Fort Investments PLC

Company No PQ 100

Interim Financial Statements for the Quarter Ended

31st March, 2026

COLOMBO FORT INVESTMENTS PLC

Company No PQ 100

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	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	22,288	27,955	-20	110,160	88,649	+24
Cost of Investments disposed	-	(100)	+100	(20,431)	(40,473)	+50
Net change in Fair Value through Profit or Loss Financial Assets	(155,944)	2,944	-5,397	704,536	118,406	+495
Administrative Expenses	(3,907)	(3,178)	-23	(13,788)	(6,639)	-108
Operating Profit	(137,563)	27,621	-598	780,477	159,943	+388
Finance Income	-	-	-	-	-	-
Finance Costs	(2,323)	-	-	(2,782)	-	-
Profit Before Tax	(139,886)	27,621	-606	777,695	159,943	+386
Income Tax Expenses	-	(498)	+100	-	(2,535)	+100
Profit for the period	(139,886)	27,123	-616	777,695	157,408	+394
Other Comprehensive Income						
Items that will not to be reclassified to Profit or Loss						
Financial Assets at Fair Value through Other Comprehensive Income						
- Net change in Fair Value	(676,769)	678,654	-200	659,480	1,122,424	-41
- Transfer of realised gains on disposal of Financial Assets at Fair Value through Other Comprehensive Income	125	17,917	-99	486	17,917	-97
Total Other Comprehensive Income	(676,644)	696,571	-197	659,966	1,140,341	-42
Total Comprehensive Income	(816,530)	723,694	-213	1,437,661	1,297,749	+11
Earnings per share (Rs.)	(15.80)	3.06		87.84	17.78	
Dividend per share (Rs.)	-	-		-	1.50	
Dividend proposed per share (Rs.)	-	-		-	1.50	

COLOMBO FORT INVESTMENTS PLC
Company No PQ 100

STATEMENT OF FINANCIAL POSITION	Unaudited As at 31.03.2026 Rs.'000	Audited As at 31.03.2025 Rs.'000
ASSETS		
Non-current Assets		
Financial Assets at Fair Value through Other Comprehensive Income	3,531,075	2,742,510
Total Non Current Assets	3,531,075	2,742,510
Current Assets		
Financial Assets at Fair Value through Profit or Loss	1,302,999	547,397
Receivables	82	3
Prepayments	157	154
Cash & Cash Equivalents	1,985	47,489
Total Current Assets	1,305,223	595,043
Total Assets	4,836,298	3,337,553
EQUITY & LIABILITIES		
Equity		
Stated Capital	326,889	313,709
General Reserve	16,500	16,500
Fair Value Reserve of Financial Assets at FVOCI	3,074,281	2,418,269
Retainted Earnings	1,341,389	586,583
Total Equity	4,759,059	3,335,061
Non - Current Liabilities	-	-
Total Non- Current Liabilities	-	-
Current Liabilities		
Trade & Other Payables	77,145	1,994
Dividends Payable	94	-
Income Tax Liability	-	498
Total Current Liabilities	77,239	2,492
Total Liabilities	77,239	2,492
Total Equity & Liabilities	4,836,298	3,337,553
Net Asset per Share (Rs.)	537.52	376.69

(Sgd.) S. Shanmugalingam
Director

(Sgd.) Anushman Rajaratnam
Director

14th May, 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	-	-	-	157,408	157,408
Other Comprehensive Income	-	-	1,122,424	-	1,122,424
Transfer of realised gains on disposal of Financial Assets at FVOCI	-	-	17,917	(17,917)	-
	313,709	16,500	2,418,269	586,583	3,335,061
Transactions with owners of the Company recognised directly in equity	-	-	-	-	-
Balance as at 31.03.2025	313,709	16,500	2,418,269	586,583	3,335,061
Balance as at 01.04.2025	313,709	16,500	2,418,269	586,583	3,335,061
Profit for the period	-	-	-	777,695	777,695
Other Comprehensive Income	-	-	655,527	-	655,527
Profit / (Loss) on disposal of FVOCI	-	-	-	3,953	3,953
Transfer of realised gains on disposal of Financial Assets at FVOCI	-	-	485	(485)	-
	313,709	16,500	3,074,281	1,367,746	4,772,236
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	-	-	-	(13,181)	(13,181)
Unclaimed Fractional Entitlement Written back	-	-	-	4	4
Balance as at 31.03.2026	326,889	16,500	3,074,281	1,341,389	4,759,059

COLOMBO FORT INVESTMENTS PLC
Company No : PQ 100

STATEMENT OF CASH FLOWS	Unaudited Year ended 31.03.2026 Rs.'000	Audited Year ended 31.03.2025 Rs.'000
CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before Interest and Tax	780,477	159,943
Adjustments for ;		
Fair Value changes on Financial Assets	(704,536)	(118,406)
(Profit) / Loss on Disposal of Financial Assets	(7,391)	(2,960)
Unclaimed Fractional Entitlement written back	4	-
Dividend received as Scrip Dividend	(6,218)	(2,447)
Profit before Working Capital Changes	62,336	36,130
Changes in Working Capital		
(Increase) / Decrease in Receivables	(79)	6,836
(Increase) / Decrease in Prepayments	(2)	(7)
Increase / (Decrease) in Trade & Other Payables	75,150	1,518
(Increase) / Decrease in Financial Assets at FVTPL	(40,364)	19,413
Cash generated from / (Used in) Operating Activities	97,041	63,890
Tax paid	(498)	(2,355)
Interest Paid	(2,782)	-
Net Cash Flows from / (used in) Operating Activities	93,761	61,535
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of Financial Assets at FVOCI	(130,575)	(35,255)
Proceeds from Disposal of Financial Assets at FVOCI	4,396	18,000
Net Cash Flows from / (used in) Investing Activities	(126,179)	(17,255)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend Paid	(13,086)	-
Net cash Flows from / (used in) Financing Activities	(13,086)	-
Net Increase/[Decrease] in Cash & Cash Equivalents	(45,504)	44,280
Cash & Cash Equivalents at the beginning of the period	47,489	3,209
Cash & Cash Equivalents at the end of period [Note A]	1,985	47,489
Note A: Cash & Cash Equivalents		
Cash at bank	1,985	47,489
	1,985	47,489

COLOMBO FORT INVESTMENTS PLC

Company No PQ 100

NOTES TO THE FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31ST MARCH, 2026.

* **Market Price recorded during the Quarter**	**31.03.2026**	31.03.2025
	Rs.	Rs.
- Highest	**530.00**	123.50
- Lowest	**334.00**	87.00
- Last traded price	**372.25**	104.00

* 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 March, 2026 was Rs. 841,429,577/- against the market value of Rs. 4,827,409,070/- .

* **Valuation of Investment Portifolio**

	Level 1	**Level 2**	**Level 3**	**Total**
	Rs. '000	**Rs. '000**	**Rs. '000**	**Rs. '000**
31st March, 2026				
Financial Assets at Fair Value through				
- Other Comprehensive Income	3,529,696	-	1,379	3,531,075
- Profit or Loss	1,297,714	5,278	7	1,302,999
	4,827,410	5,278	1,386	4,834,074
31st March, 2025				
Financial Assets at Fair Value through				
- Other Comprehensive Income	2,741,131	-	1,379	2,742,510
- Profit or Loss	547,390	-	7	547,397
	3,288,521	-	1,386	3,289,907

* 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 MARCH, 2026. (Cont.)

* Details pertaining to Directors direct shareholdings as at 31st March, 2026 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 shares held by the public as at 31st March, 2026, was 15.20%.

* The number of Public Shareholders as at 31st March, 2026 were 1069.

* 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 March, 2026 was Rs. 536,958,773.06.

* Details of the Twenty Major Shareholders as at 31st March, 2026 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	151,797	1.71
People's Leasing & Finance PLC / Mr. K.K.Shujeevan	140,861	1.59
Mrs. M.L.De Silva	131,968	1.49
People's Leasing & Finance PLC / Dr. H.S.D.Soysa & Mrs. G. Soysa	130,792	1.48
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. Abishek Sithampalam	27,868	0.31
Seylan Bank PLC / Mr. K.L.J.P. Liyanage	27,600	0.31
Trust Holdings & Investments (Pvt) Ltd	23,112	0.26
Mr. M.D.S. Goonatilleke	19,383	0.22
Spiceco Ltd	16,784	0.19
Mr. M.S.P. Medonsa	15,324	0.17
Mr. Arunasalam Sithampalam	15,190	0.17
Ceylon Galvanising Industries Ltd	14,639	0.17
	8,344,262	94.24