COLOMBO INVESTMENT TRUST PLC

COMPANY NO. PQ 85

INTERIM FINANCIAL STATEMENTS

For the Nine months ended
31st December 2025

COLOMBO INVESTMENT TRUST PLC

Company No PQ 85

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Audited As at 31.03.2025 Rs.'000		Unaudited Quarter ended 31.12.2025 Rs.'000	Quarter ended 31.12.2024 Rs.'000	Variance %	Unaudited Nine months ended 31.12.2025 Rs.'000	Nine months ended 31.12.2024 Rs.'000	Variance %
50,809	**Revenue**	23,419	15,393	+ 52	67,902	31,853	+ 113
(18,500)	Cost of Investments disposed	(2,910)	(10,449)	+ 72	(17,829)	(18,500)	+ 4
206,985	Net change in Fair Value through Profit or Loss Financial Assets	332,323	123,815	+ 168	1,045,447	146,924	+ 612
2	Other Income	-	2	-	5	2	+ 150
(7,309)	Administrative Expenses	(3,938)	(1,465)	- 169	(10,915)	(4,224)	- 158
231,987	**Operating Profit/(Loss)**	348,894	127,296	+ 174	1,084,610	156,055	+ 595
-	Finance Income	362	-	-	393	-	-
-	Finance Expenses	(166)	-	-	(166)	-	-
231,987	**Profit/(Loss) before Tax**	349,090	127,296	+ 174	1,084,837	156,055	+ 595
-	Income Tax Expenses	-	-	-	-	-	-
231,987	**Profit/(Loss) for the period**	349,090	127,296	+ 174	1,084,837	156,055	+ 595
	Other Comprehensive Income/(Expense)						
	Items that will not be reclassified to Profit or Loss						
1,115,977	Financial Assets at Fair Value through Other Comprehensive Income - Net change in Fair value	(202,418)	414,857	- 149	1,260,968	379,417	+ 232
1,115,977	**Total other Comprehensive Income/(E**	(202,418)	414,857	- 149	1,260,968	379,417	+ 232
1,347,964	**Total Comprehensive Income/(Expens**	146,672	542,153	- 73	2,345,805	535,472	+ 338
32.45	Earnings/(Loss) per Share (Rs.)	48.83	17.81		151.75	21.83	
1.50	Dividend per Share (Rs.)	-	-		-	-	
1.50	Dividend Proposed per Share (Rs.)	-	-		-	-	

COLOMBO INVESTMENT TRUST PLC

Company No PQ 85

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		
2,537,168	Financial Assets at Fair Value through Other Comprehensive Income	3,865,339	1,791,336
2,537,168	**Total Non - Current Assets**	3,865,339	1,791,336
	Current Assets		
627,494	Financial Assets at Fair value through Profit or Loss	1,738,929	557,309
167	Other Receivables	63	69
4	Current Tax Assets	4	4
44,771	Cash & Cash Equivalents	2,387	46,954
672,436	**Total Current Assets**	1,741,383	604,336
3,209,604	**Total Assets**	5,606,722	2,395,672
	EQUITY AND LIABILITIES		
	Equity		
212,348	Stated Capital	222,993	212,348
709,237	Retained Earnings	1,780,668	633,305
2,285,917	FVOCI Reserve	3,539,001	1,549,357
3,207,502	**Total Equity**	5,542,662	2,395,010
	Liabilities		
	Current Liabilities		
2,102	Other Payables	64,007	662
-	Dividend Payable	53	-
2,102	**Total Current Liabilities**	64,060	662
2,102	**Total Liabilities**	64,060	662
3,209,604	**Total Equity and Liabilities**	5,606,722	2,395,672
448.68	Net Assets per Share (Rs.)	775.33	335.02

For and on behalf of the Board

(Sgd.) S.Shanmugalingam
Director

(Sgd.) Anushman Rajaratnam
Director

05th February, 2026

COLOMBO INVESTMENT TRUST PLC

Company No. PQ 85

STATEMENT OF CHANGES IN EQUITY

	Stated Capital	Retained Earnings	FVOCI Reserve	Total Equity
	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Balance as at 01.04.2024	212,348	401,207	1,245,983	1,859,538
Profit for the period	-	156,055	-	156,055
Other Comprehensive Income	-	-	379,417	379,417
Financial Assets at Fair Value through Other Comprehensive Income-Reclassified to Equity	-	76,043	(76,043)	-
Balance as at 31.12.2024	212,348	633,305	1,549,357	2,395,010
Balance as at 01.04.2025	212,348	709,237	2,285,917	3,207,502
Profit for the period	-	1,084,837	-	1,084,837
Cash Dividend Paid	-	(10,645)	-	(10,645)
Scrip Dividend Paid	10,645	(10,645)	-	-
Other Comprehensive Income	-	-	1,260,968	1,260,968
Financial Assets at Fair Value through Other Comprehensive Income-Reclassified to Equity	-	7,884	(7,884)	-
Balance as at 31.12.2025	222,993	1,780,668	3,539,001	5,542,662

COLOMBO INVESTMENT TRUST PLC

Company No. PQ 85

STATEMENT OF CASH FLOWS

Audited Year ended 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		
32,024	Dividend Received	42,074	13,108
(5,219)	Payments to Service Providers	(11,215)	(3,534)
(76,502)	Acquisition of Investments	(95,379)	(57,088)
-	Refund (Advance) Paid Against Investments	(40)	-
93,166	Proceeds from Disposal of Investments	32,414	93,166
43,469	**Net Cash generated from/(used in) Operating Activities**	(32,146)	45,652
	CASH FLOW FROM INVESTING ACTIVITIES		
-	Interest Received	354	-
-	**Net Cash Flows from Investing Activities**	354	-
	CASH FLOW FROM FINANCING ACTIVITIES		
-	Proceeds from sale of Fractional shares	-	-
	Dividend (Paid)	(10,592)	-
-	**Net Cash Flows from Financing Activities**	(10,592)	-
43,469	Net increase in Cash and Cash Equivalents	(42,384)	45,652
1,302	Cash and Cash Equivalents at the beginning of the period	44,771	1,302
44,771	**Cash and Cash Equivalents at the end of the period**	2,387	46,954
	Note: A		
	Reconcilation of Profit for the Year to the net Cash Flows used in Operating Activities		
	Cash Flow from Operating Activities		
231,987	Profit before tax	1,084,837	156,055
	Adjustments for :		
(206,985)	Net change in Fair Value through Profit or Loss Financial Assets	(1,045,447)	(146,924)
(3,679)	Gain on Disposal of Finanacial Assets	(1,613)	(3,679)
(733)	Dividend received as Scrip dividend	(6,034)	(638)
-	Interest Expense	166	-
-	Interest Income	(354)	-
20,590	**Operating Profit before Working Capital Changes**	31,555	4,814
	Changes in Working Capital		
4,492	(Increase)/Decrease in Receivables	104	4,590
-	(Increase)/Decrease in Amounts Due from Related Parties	-	-
(3,658)	Increase/(Decrease) in Trade & Other Paybles	(840)	(5,210)
21,424	**Cash generated from /(used in) Operating Activities**	30,819	4,194
(71,121)	Acquisition of Investments	(95,379)	(51,708)
93,166	Proceeds from Disposal of Investments	32,414	93,166
43,469	**Net Cash generated from / (used in) Operating Activities**	(32,146)	45,652

COLOMBO INVESTMENT TRUST PLC
Company No. PQ 85

NOTES TO THE FINANCIAL STATEMENTS

For the Nine months ended 31st December 2025

* Market Price recorded during the Quarter	31.12.2025	31.12.2024
	Rs.	Rs.
- Highest price	575.00	119.00
- Lowest price	337.00	98.30
- Last Traded price	477.00	118.75

* 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.660,309,456/= against the market value of Rs.5,602,170,186/=.

* **Valuation of Investment Portfolio**

	Level 1	Level 2	Level 3	Total
	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Financial Assets at Fair Value through Other Comprehensive	3,863,658	315	1,366	3,865,339
Financial Assets at Fair Value through Profit or Loss	1,738,512	409	7	1,738,928
Total Financial Assets as at 31st December 2025	**5,602,170**	**724**	**1,373**	**5,604,267**

	Level 1	Level 2	Level 3	Total
	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Financial Assets at Fair Value through Other Comprehensive	1,789,775	251	1,310	1,791,336
Financial Assets at Fair Value through Profit or Loss	557,302	-	7	557,309
Total Financial Assets as at 31st December 2024	2,347,077	251	1,317	2,348,645

* 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. 222,993,076.40 represented by 7,148,780 ordinary shares.

NOTES TO THE FINANCIAL STATEMENTS *(Cont.)*

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

Name of Director	No of shares
Mr. S. D. R. Arudpragasam	355
Mr. S. Shanmugalingam	289*

**Aggregate of 73 Fractional shares held in Trust, consequent to the Scrip Dividends.

* The Percentage of the Shares held by the public as at 31st December 2025 was 10.38%.

* The number of Public Shareholders as at 31st December 2025 were 780.

***** 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 Capitalization as at 31.12.2025 was Rs. 354,511,217.15.

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

Name of Shareholders	No of Shares	%
Financial Trust Limited	2,732,561	38.22
Colombo Fort Investments PLC	2,060,508	28.82
Property and Investment Holdings (Pvt) Limited	1,023,571	14.32
The Colombo Fort Land & Building PLC	356,184	4.98
Commercial Bank of Ceylon PLC/The Colombo Fort Land & Building PLC	178,720	2.50
Tranz Dominion, L. L. C.	76,634	1.07
Mrs. M. L. De Silva	63,044	0.88
People's Leasing & Finance PLC/Dr.H.S.D. Soysa & Mrs. G. Soysa	56,561	0.79
Trust Holdings & Investments (Pvt) Limited	42,695	0.60
Ms. J. Tharshana	39,991	0.56
Mr. A. Sithampalam	23,486	0.33
Mr. S. Paramanathan	23,169	0.32
Miss.G. I. A. De Silva	21,312	0.30
People's Leasing & Finance PLC/ Mr. M. A. N. Yoosufali	20,700	0.29
Mr. H.A.R. Pieris	15,500	0.22
Mr. G. J. W. De Silva	14,547	0.20
Miss. G. N. A. De Silva	14,547	0.20
Mr. J. B. C. De Silva	12,695	0.18
Mrs. N. Gunatilleke	11,717	0.16
Dr. H. W. E. Tissera	11,100	0.16
	6,799,242	95.11