COLOMBO INVESTMENT TRUST PLC

COMPANY NO. PQ 85

INTERIM FINANCIAL STATEMENTS

For the Year ended
31st March 2026

COLOMBO INVESTMENT TRUST PLC

Company No PQ 85

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME								
	Unaudited				Unaudited	Audited		
	Quarter ended 31.03.2026 Rs.'000	Quarter ended 31.03.2025 Rs.'000		Variance %	Year ended 31.03.2026 Rs.'000	Year ended 31.03.2025 Rs.'000		Variance %
Revenue	15,630	18,956	-	18	83,533	50,809	+	64
Cost of Investments disposed	-	-		-	(17,829)	(18,500)	+	4
Net change in Fair Value through Profit or Loss Financial Assets	(70,796)	60,061	-	218	974,651	206,985	+	371
Other Income	-	-		-	5	2	+	150
Administrative Expenses	(3,148)	(3,085)	-	2	(14,064)	(7,309)	-	92
Operating Profit/(Loss)	(58,314)	75,932	-	177	1,026,296	231,987	+	342
Finance Income	43	-		-	436	-		-
Finance Expenses	(1,640)	-		-	(1,806)	-		-
Profit/(Loss) before Tax	(59,911)	75,932	-	179	1,024,926	231,987	+	342
Income Tax Expenses	-	-		-	-	-		-
Profit/(Loss) for the period	(59,911)	75,932	-	179	1,024,926	231,987	+	342
Other Comprehensive Income/(Expense)								
Items that will not be reclassified to Profit or Loss								
Financial Assets at Fair Value through Other Comprehensive Income - Net change in Fair value	(641,841)	736,560	-	187	619,127	1,115,977	-	45
Total other Comprehensive Income/(Expense)	(641,841)	736,560	-	187	619,127	1,115,977	-	45
Total Comprehensive Income/(Expense)	(701,752)	812,492	-	186	1,644,053	1,347,964	+	22
Earnings/(Loss) per Share (Rs.)	(8.38)	10.62			143.37	32.45		
Dividend per Share (Rs.)	-	-			-	1.50		
Dividend Proposed per Share (Rs.)	-	-			-	1.50		

COLOMBO INVESTMENT TRUST PLC

Company No PQ 85

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	3,223,544	2,537,168
Total Non - Current Assets	3,223,544	2,537,168
Current Assets		
Financial Assets at Fair value through Profit or Loss	1,668,202	627,494
Other Receivables	251	167
Current Tax Assets	4	4
Cash & Cash Equivalents	1,521	44,771
Total Current Assets	1,669,978	672,436
Total Assets	4,893,522	3,209,604
EQUITY AND LIABILITIES		
Equity		
Stated Capital	222,993	212,348
Retained Earnings	1,720,663	709,237
FVOCI Reserve	2,897,254	2,285,917
Total Equity	4,840,910	3,207,502
Liabilities		
Current Liabilities		
Other Payables	52,560	2,102
Dividend Payable	52	-
Total Current Liabilities	52,612	2,102
Total Liabilities	52,612	2,102
Total Equity and Liabilities	4,893,522	3,209,604
Net Assets per Share (Rs.)	677.17	448.68

For and on behalf of the Board

(Sgd.) S.Shanmugalingam
Director

(Sgd.) Anushman Rajaratnam
Director

14th May, 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	-	231,987	-	231,987
Other Comprehensive Income	-	-	1,115,977	1,115,977
Financial Assets at Fair Value through Other Comprehensive Income-Reclassified to Equity	-	76,043	(76,043)	-
Balance as at 31.03.2025	212,348	709,237	2,285,917	3,207,502
Profit for the period	-	1,024,926	-	1,024,926
Cash Dividend Paid	-	(10,645)	-	(10,645)
Scrip Dividend Paid	10,645	(10,645)	-	-
Other Comprehensive Income	-	-	619,127	619,127
Financial Assets at Fair Value through Other Comprehensive Income-Reclassified to Equity	-	7,790	(7,790)	-
Balance as at 31.03.2026	222,993	1,720,663	2,897,254	4,840,910

COLOMBO INVESTMENT TRUST PLC

Company No. PQ 85

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		
Dividend Received	56,274	32,024
Payments to Service Providers	(14,850)	(5,219)
Acquisition of Investments	(106,919)	(76,502)
Refund (Advance) Paid Against Investments	-	-
Proceeds from Disposal of Investments	32,444	93,166
Net Cash generated from/(used in) Operating Activities	(33,051)	43,469
CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received	393	-
Net Cash Flows from Investing Activities	393	-
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from sale of Fractional shares	-	-
Dividend (Paid)	(10,592)	-
Net Cash Flows from Financing Activities	(10,592)	-
Net increase in Cash and Cash Equivalents	(43,250)	43,469
Cash and Cash Equivalents at the beginning of the period	44,771	1,302
Cash and Cash Equivalents at the end of the period	1,521	44,771

Note: A
Reconcilation of Profit for the Year to the net Cash Flows used in Operating Activities

Cash Flow from Operating Activities		
Profit before tax	1,024,926	231,987
Adjustments for :		
Net change in Fair Value through Profit or Loss Financial Assets	(974,650)	(206,985)
Gain on Disposal of Finanacial Assets	(1,613)	(3,679)
Dividend received as Scrip dividend	(6,087)	(733)
Interest Expense	1,806	-
Interest Income	(393)	-
Operating Profit before Working Capital Changes	43,989	20,590
Changes in Working Capital		
(Increase)/Decrease in Receivables	(84)	4,492
(Increase)/Decrease in Amounts Due from Related Parties	-	-
Increase/(Decrease) in Trade & Other Paybles	(2,521)	(3,658)
Cash generated from /(used in) Operating Activities	41,384	21,424
Acquisition of Investments	(106,879)	(71,121)
Proceeds from Disposal of Investments	32,444	93,166
Net Cash generated from / (used in) Operating Activities	(33,051)	43,469

COLOMBO INVESTMENT TRUST PLC
Company No. PQ 85

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31st March 2026

* Market Price recorded during the Quarter	31.03.2026	31.03.2025
	Rs.	Rs.
- Highest price	619.00	155.00
- Lowest price	395.75	101.25
- Last Traded price	419.75	119.50

* 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.660,456,506/= against the market value of Rs.4,889,538,361/=.

* **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	3,221,758	421	1,365	3,223,544
Financial Assets at Fair Value through Profit or Loss	1,667,780	419	3	1,668,202
Total Financial Assets as at 31st March 2026	**4,889,538**	**840**	**1,368**	**4,891,746**

	Level 1	Level 2	Level 3	Total
	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Financial Assets at Fair Value through Other Comprehensive	2,535,488	315	1,365	2,537,168
Financial Assets at Fair Value through Profit or Loss	627,487	-	7	627,494
Total Financial Assets as at 31st March 2025	3,162,975	315	1,372	3,164,662

* 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 March 2026 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 March 2026 was 10.38%.

* The number of Public Shareholders as at 31st March 2026 were 834.

***** 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 31.03.2026 was Rs. 310,916,169.52.

* Details of the Twenty Major Shareholders as at 31st March 2026 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
HNB Investment Bank (Pvt) Ltd/J. Tharshana	63,000	0.88
People's Leasing & Finance PLC/Dr.H.S.D. Soysa & Mrs. G. Soysa	53,835	0.75
Trust Holdings & Investments (Pvt) Limited	42,695	0.60
Mr. A. Sithampalam	23,486	0.33
Mr. M.D.S.Goonatilleke	23,376	0.33
Miss.G. I. A. De Silva	21,312	0.30
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
People's Leasing & Finance PLC/ Mr. K. K. Shujeevan	13,546	0.19
People's Leasing & Finance PLC/ Mr. M. A. N. Yoosufali	13,529	0.19
Mrs. N. Gunatilleke and Ms.N.Gunatilleke	11,717	0.16
Dr. H. W. E. Tissera	11,100	0.16
	6,813,412	95.31