COLOMBO INVESTMENT TRUST PLC

COMPANY NO. PQ 85

INTERIM FINANCIAL STATEMENTS

For the Period ended
30th June 2026

COLOMBO INVESTMENT TRUST PLC

Company No PQ 85

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Audited As at 31.03.2026 Rs.'000		Unaudited Three months ended 30.06.2026 Rs.'000	Three months ended 30.06.2025 Rs.'000	Variance %
83,533	**Revenue**	24,866	22,282	+ 12
(17,829)	Cost of Investments disposed	-	(4,092)	-
974,651	Net change in Fair Value through Profit or Loss Financial Assets	36,227	363,252	- 90
5	Other Income	-	5	-
(14,064)	Administrative Expenses	(3,902)	(3,147)	- 24
1,026,296	**Operating Profit**	57,191	378,300	- 85
436	Finance Income	41	-	-
(1,806)	Finance Expenses	(1,423)	-	-
(1,370)	Net Finance Expenses	(1,382)	-	-
1,024,926	**Profit before Tax**	55,809	378,300	- 85
-	Income Tax Expenses	-	-	-
1,024,926	**Profit for the period**	55,809	378,300	- 85
	Other Comprehensive Income			
	Items that will not be reclassified to Profit or Loss			
	Financial Assets at Fair Value through Other Comprehensive Income			
619,127	- Net change in Fair value	34,459	570,096	- 94
619,127	**Total other Comprehensive Income**	34,459	570,096	- 94
1,644,053	**Total Comprehensive Income**	90,268	948,396	- 90
142.13	Earnings per Share	7.74	52.46	
4.00	Dividend per Share	-	-	
-	Dividend Proposed per Share	-	-	

COLOMBO INVESTMENT TRUST PLC

Company No PQ 85

STATEMENT OF FINANCIAL POSITION

Audited As at 31.03.2026 Rs.'000		Unaudited As at 30.06.2026 Rs.'000	Unaudited As at 30.06.2025 Rs.'000
	ASSETS		
	Non - Current Assets		
3,223,544	Financial Assets at Fair Value through Other Comprehensive Income	3,260,119	3,109,522
3,223,544	**Total Non - Current Assets**	3,260,119	3,109,522
	Current Assets		
1,668,202	Financial Assets at Fair value through Profit or Loss	1,718,140	1,003,968
251	Other Receivables	150	102
4	Current Tax Assets	4	4
1,521	Cash & Cash Equivalents	1,170	33,405
1,669,978	**Total Current Assets**	1,719,464	1,037,479
4,893,522	**Total Assets**	4,979,583	4,147,001
	EQUITY AND LIABILITIES		
	Equity		
222,993	Stated Capital	251,588	212,348
1,720,663	Retained Earnings	1,747,877	1,076,892
2,897,254	FVOCI Reserve	2,931,713	2,856,013
4,840,910	**Total Equity**	4,931,178	4,145,253
	Liabilities		
	Current Liabilities		
52,560	Other Payables	48,353	1,478
52	Dividend Payable	52	270
52,612	**Total Current Liabilities**	48,405	1,748
52,612	**Total Liabilities**	48,405	1,748
4,893,522	**Total Equity and Liabilities**	4,979,583	4,147,001
671.34	Net Assets per Share (Rs.)	683.86	574.87

For and on behalf of the Board

(Sgd.) S.Shanmugalingam
Director

(Sgd.) Anushman Rajaratnam
Director

06th August, 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 01.04.2025	212,348	709,237	2,285,917	3,207,502
Profit for the period	-	378,300	-	378,300
Cash Dividend		(10,645)		(10,645)
Other Comprehensive Income	-	-	570,096	570,096
Financial Assets at Fair Value through Other Comprehensive Income,Reclassified to Equity	-	-	-	-
Balance as at 30.06.2025	212,348	1,076,892	2,856,013	4,145,253
Balance as at 01.04.2026	222,993	1,720,663	2,897,254	4,840,910
Profit for the period	-	55,809	-	55,809
Scrip Dividend	28,595	(28,595)	-	-
Other Comprehensive Income	-	-	34,459	34,459
Financial Assets at Fair Value through Other Comprehensive Income,Reclassified to Equity	-	-	-	-
Balance as at 30.06.2026	251,588	1,747,877	2,931,713	4,931,178

COLOMBO INVESTMENT TRUST PLC

Company No. PQ 85

STATEMENT OF CASH FLOWS

Audited Year ended 31.03.2026 Rs.'000		Unaudited Three months ended 30.06.2026 Rs.'000	Unaudited Three months ended 30.06.2025 Rs.'000
	CASH FLOW FROM OPERATING ACTIVITIES		
56,274	Dividend Received	4,086	15,834
(14,851)	Payments to Service Providers	(3,049)	(3,617)
(106,919)	Investments during the period	(1,425)	(18,278)
32,445	Proceeds from Disposal of Investments	-	5,070
(33,051)	**Net Cash generated from/(used in) Operating Activities**	(388)	(991)
	CASH FLOW FROM INVESTING ACTIVITIES		
393	Interest Received	37	-
393	**Net Cash generated from Investing Activities**	37	-
	CASH FLOW FROM FINANCING ACTIVITIES		
(10,592)	Dividend (Paid)	-	(10,375)
(10,592)	**Net Cash used in Financing Activities**	-	(10,375)
(43,250)	Net (Decrease) in Cash and Cash Equivalents	(351)	(11,366)
44,771	Cash and Cash Equivalents at the beginning of the period	1,521	44,771
1,521	**Cash and Cash Equivalents at the end of the period**	1,170	33,405
	Note: A		
	Reconcilation of Profit for the Year to the net Cash Flows used in Operating Activities		
	Cash Flow from Operating Activities		
1,024,926	Profit before tax	55,809	378,300
	Adjustments for :		
(974,651)	Net change in Fair Value through Profit or Loss Financial Assets	(36,227)	(363,252)
(1,613)	Gain on Disposal of Finanacial Assets	-	(978)
(6,087)	Dividend received as Scrip dividend	(14,412)	(1,379)
1,806	Interest Expense	1,423	-
(436)	Interest Income	(41)	-
43,945	**Operating Profit before Working Capital Changes**	6,552	12,691
	Changes in Working Capital		
(50)	(Increase)/Decrease in Receivables	105	65
(2,472)	Increase/(Decrease) in Trade & Other Paybles	(5,620)	(539)
41,423	**Cash generated from /(used in) Operating Activities**	1,037	12,217
(106,919)	Investments during the period	(1,425)	(18,278)
32,445	Proceeds from Disposal of Investments	-	5,070
(33,051)	**Net Cash generated from / (used in) Operating Activities**	(388)	(991)

COLOMBO INVESTMENT TRUST PLC
Company No. PQ 85

NOTES TO THE FINANCIAL STATEMENTS

For the Three months ended 30th June 2026

* Market Price recorded during the Quarter	30.06.2026	30.06.2025
	Rs.	Rs.
- Highest price	490.00	225.00
- Lowest price	394.00	100.00
- Last Traded price	406.50	209.00

* Accounting Policies adopted are consistent with the policies published in the Annual Report for the year ended 31st March 2026. 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 30th June 2026 was Rs.676,282,536/= against the market value of Rs.4,976,039,905/=.

* **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	3,258,754		1,365	3,260,119
Financial Assets at Fair Value through Profit or Loss	1,718,137		3	1,718,140
Total Financial Assets as at 30th June 2026	**4,976,891**	**-**	**1,368**	**4,978,259**

	Level 1	Level 2	Level 3	Total
	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Financial Assets at Fair Value through Other Comprehensive	3,108,156		1,366	3,109,522
Financial Assets at Fair Value through Profit or Loss	1,003,961	-	7	1,003,968
Total Financial Assets as at 30th June 2025	4,112,117	-	1,373	4,113,490

* 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 2026.

* 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. 251,588,196.40 represented by 7,210,808 ordinary shares.

NOTES TO THE FINANCIAL STATEMENTS *(Cont.)*

* Details pertaining to Directors direct shareholdings as at 30th June 2026 are given below :

Name of Director	No of shares
Mr. S. D. R. Arudpragasam	358
Mr. S. Shanmugalingam	564*

**Aggregate of 347 Fractional shares held in Trust, consequent to the Scrip Dividends.

* The Percentage of the Shares held by the public as at 30th June 2026 was 10.38%.

* The number of Public Shareholders as at 30th June 2026 were 861.

***** The applicable option under Colombo Stock Exchange Rule 7.13.1 (i) (b) (1) on Minimum Public Holding is Option 2 and the Float Adjusted Market Capitalization as at 30.06.2026 was Rs. 313,239,662.76.

* Details of the Twenty Major Shareholders as at 30th June 2026 are as follows :

Name of Shareholders	No of Shares	%
Financial Trust Limited	2,756,270	38.22
Colombo Fort Investments PLC	2,078,386	28.82
Property and Investment Holdings (Pvt) Limited	1,032,452	14.32
The Colombo Fort Land & Building PLC	359,274	4.98
Commercial Bank of Ceylon PLC/The Colombo Fort Land & Building PLC	180,270	2.50
Tranz Dominion, L. L. C.	77,298	1.07
Mrs. M. L. De Silva	63,591	0.88
HNB Investment Bank (Pvt) Ltd/J. Tharshana	63,546	0.88
People's Leasing & Finance PLC/Dr.H.S.D. Soysa & Mrs. G. Soysa	54,302	0.75
Trust Holdings & Investments (Pvt) Limited	43,065	0.60
People's Leasing & Finance PLC/Mr.K.K.Shujeevan	31,063	0.43
Mr. A. Sithampalam	23,689	0.33
Mr. M.D.S.Goonatilleke	23,585	0.33
Miss.G. I. A. De Silva	21,496	0.30
Mr. G. J. W. De Silva	14,673	0.20
Miss. G. N. A. De Silva	14,673	0.20
People's Leasing & Finance PLC/ Mr. R. Dahanayake	12,640	0.18
Mrs. N. Gunatilleke and Ms.N.Gunatilleke	11,818	0.16
Dr. H. W. E. Tissera	11,196	0.16
Shalsri Investments (Private) Ltd	10,302	0.14
	6,883,589	95.46