COLOMBO INVESTMENT TRUST PLC

COMPANY NO. PQ 85

INTERIM FINANCIAL STATEMENTS

For the Period ended
30th September 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 Quarter ended 30.09.2026 Rs.'000	Quarter ended 30.09.2025 Rs.'000	Variance %	Unaudited Six months ended 30.09.2026 Rs.'000	Six months ended 30.09.2025 Rs.'000	Variance %
83,533	**Revenue**	6,735	22,201	- 70	31,600	44,483	- 29
(17,829)	Cost of Investments disposed	-	(10,827)	-	-	(14,919)	-
974,651	Net change in Fair Value through Profit or Loss Financial Assets	(295,304)	349,872	- 184	(259,076)	713,124	- 136
5	Other Income	-	-		-	5	-
(14,064)	Administrative Expenses	(4,134)	(3,830)	- 8	(8,036)	(6,977)	- 15
1,026,296	**Operating Profit/(Loss)**	(292,703)	357,416	- 182	(235,512)	735,716	- 132
436	Finance Income	16	31	- 48	57	31	+ 84
(1,806)	Finance Expenses	(1,631)	-	-	(3,054)	-	-
(1,370)	Net Finance Expenses	(1,615)	31	- 5,310	(2,997)	31	- 9,768
1,024,926	**Profit/(Loss) before Tax**	(294,318)	357,447	- 182	(238,509)	735,747	- 132
-	Income Tax Expenses	-	-		-	-	-
1,024,926	**Profit/(Loss) for the period**	(294,318)	357,447	- 182	(238,509)	735,747	- 132
	Other Comprehensive Income						
	Items that will not be reclassified to Profit or Loss						
619,127	Financial Assets at Fair Value through Other Comprehensive Income - Net change in Fair value	(667,865)	893,290	- 175	(633,406)	1,463,386	- 143
619,127	**Total other Comprehensive Income**	(667,865)	893,290	- 175	(633,406)	1,463,386	- 143
1,644,053	**Total Comprehensive Income**	(962,183)	1,250,737	- 177	(871,915)	2,199,133	- 140
142.13	Earnings per Share	(40.82)	49.57		(33.08)	102.03	
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 30.09.2026 Rs.'000	Unaudited As at 30.09.2025 Rs.'000
	ASSETS		
	Non - Current Assets		
3,223,544	Financial Assets at Fair Value through Other Comprehensive Income	2,610,861	4,003,797
3,223,544	**Total Non - Current Assets**	2,610,861	4,003,797
	Current Assets		
1,668,202	Financial Assets at Fair value through Profit or Loss	1,424,842	1,357,027
-	Advance paid against Investments	-	68
251	Other Receivables	105	68
4	Current Tax Assets	4	4
1,521	Cash & Cash Equivalents	728	36,339
1,669,978	**Total Current Assets**	1,425,679	1,393,506
4,893,522	**Total Assets**	4,036,540	5,397,303
	EQUITY AND LIABILITIES		
	Equity		
222,993	Stated Capital	251,588	222,993
1,720,663	Retained Earnings	1,453,559	1,423,694
2,897,254	FVOCI Reserve	2,263,848	3,749,303
4,840,910	**Total Equity**	3,968,995	5,395,990
	Liabilities		
	Current Liabilities		
52,560	Other Payables	67,493	1,142
52	Dividend Payable	52	171
52,612	**Total Current Liabilities**	67,545	1,313
52,612	**Total Liabilities**	67,545	1,313
4,893,522	**Total Equity and Liabilities**	4,036,540	5,397,303
671.34	Net Assets per Share (Rs.)	550.42	748.32

For and on behalf of the Board

(Sgd.) S.Shanmugalingam
Director

(Sgd.) S. Rajaratnam
Director

11th November, 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	-	735,747	-	735,747
Cash Dividend		(10,645)		(10,645)
Scrip Dividend	10,645	(10,645)		-
Other Comprehensive Income	-	-	1,463,386	1,463,386
Financial Assets at Fair Value through Other Comprehensive Income,Reclassified to Equity	-	-	-	-
Balance as at 30.09.2025	222,993	1,423,694	3,749,303	5,395,990
Balance as at 01.04.2026	222,993	1,720,663	2,897,254	4,840,910
Loss for the period	-	(238,509)	-	(238,509)
Scrip Dividend	28,595	(28,595)	-	-
Other Comprehensive Income	-	-	(633,406)	(633,406)
Financial Assets at Fair Value through Other Comprehensive Income,Reclassified to Equity	-	-	-	-
Balance as at 30.09.2026	251,588	1,453,559	2,263,848	3,968,995

COLOMBO INVESTMENT TRUST PLC

Company No. PQ 85

STATEMENT OF CASH FLOWS

Audited Year ended 31.03.2026 Rs.'000		Unaudited Six months ended 30.09.2026 Rs.'000	Unaudited Six months ended 30.09.2025 Rs.'000
	CASH FLOW FROM OPERATING ACTIVITIES		
56,274	Dividend Received	9,817	21,974
(14,851)	Payments to Service Providers	(7,236)	(7,641)
(106,919)	Investments during the period	(3,425)	(28,726)
-	Refund (Advance) Paid Against Investments	-	(68)
32,445	Proceeds from Disposal of Investments	-	16,475
(33,051)	**Net Cash generated from/(used in) Operating Activities**	(844)	2,014
	CASH FLOW FROM INVESTING ACTIVITIES		
393	Interest Received	51	28
393	**Net Cash generated from Investing Activities**	51	28
	CASH FLOW FROM FINANCING ACTIVITIES		
(10,592)	Dividend (Paid)	-	(10,474)
(10,592)	**Net Cash used in Financing Activities**	-	(10,474)
(43,250)	Net (Decrease) in Cash and Cash Equivalents	(793)	(8,432)
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**	728	36,339
	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	(238,509)	735,747
	Adjustments for :		
(974,651)	Net change in Fair Value through Profit or Loss Financial Assets	259,076	(713,124)
(1,613)	Gain on Disposal of Finanacial Assets	-	(1,557)
(6,087)	Dividend received as Scrip dividend	(14,421)	(6,034)
1,806	Interest Expense	3,054	-
(436)	Interest Income	(57)	(28)
-	Write off of Investments	4	-
43,945	**Operating Profit before Working Capital Changes**	9,147	15,004
	Changes in Working Capital		
(50)	(Increase)/Decrease in Receivables	151	100
(2,472)	Increase/(Decrease) in Trade & Other Paybles	(6,718)	(771)
41,423	**Cash generated from /(used in) Operating Activities**	2,580	14,333
(106,919)	Investments during the period	(3,425)	(28,794)
32,445	Proceeds from Disposal of Investments	-	16,475
(33,051)	**Net Cash generated from / (used in) Operating Activities**	(845)	2,014

COLOMBO INVESTMENT TRUST PLC
Company No. PQ 85

NOTES TO THE FINANCIAL STATEMENTS

For the Six months ended 30th September 2026

* Market Price recorded during the Quarter	30.09.2026	30.09.2025
	Rs.	Rs.
- Highest price	425.00	392.00
- Lowest price	330.75	198.00
- Last Traded price	357.00	349.00

* 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 September 2026 was Rs.694,889,627/= against the market value of Rs.4,031,429,139/=.

* **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	2,609,075	421	1,365	2,610,861
Financial Assets at Fair Value through Profit or Loss	1,422,354	2,488		1,424,842
Total Financial Assets as at 30th September 2026	**4,031,429**	**2,909**	**1,365**	**4,035,703**

	Level 1	Level 2	Level 3	Total
	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Financial Assets at Fair Value through Other Comprehensive	4,002,116	315	1,366	4,003,797
Financial Assets at Fair Value through Profit or Loss	1,357,020		7	1,357,027
Total Financial Assets as at 30th September 2025	5,359,136	315	1,373	5,360,824

* 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 September 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 September 2026 was 10.38%.

* The number of Public Shareholders as at 30th September 2026 were 872.

***** The applicable option under Colombo Stock Exchange Rule 7.12.1.B.1 on Minimum Public Holding is Option 2 and the Float Adjusted Market Capitalization as at 30.09.2026 was Rs. 267,208,027.73

* Details of the Twenty Major Shareholders as at 30th September 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	37,298	0.52
Sampath Bank PLC/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	14,224	0.20
Mrs. N. Gunatilleke and Ms.N.Gunatilleke	11,818	0.16
Dr. H. W. E. Tissera	11,200	0.16
Shalsri Investments (Private) Ltd	10,302	0.14
	6,891,412	95.56