



Interim Financial Statements

Period ended 30 June 2025

Corporate Information

Domicile & Legal Form	Colombo City Holdings PLC is a Public Limited Liability Company incorporated and domiciled in Sri Lanka. The registered office of the Company is located at No. 100/1, 2nd Floor, Elvitigala Mawatha, Colombo 08. Quoted on the Colombo Stock Exchange on the 01 January 1949 and incorporated in Sri Lanka in 1913 and Re- registered under the Companies Act No. 07 of 2007 on 13 August 2007.														
Principal Activity & Nature of the Company	Engaged in Real Estate through renting out the Investment Property														
Company Reg. No.	PQ 71														
Board of Directors	<table><tr><td>Mr. S. L. Sebastian</td><td>- Chairman/Independent Non-Executive Director</td></tr><tr><td>Mr. A. W. Atukorala</td><td>- Non-Independent Non-Executive Director</td></tr><tr><td>Dr. K. S. Narangoda</td><td>- Non-Independent Non-Executive Director</td></tr><tr><td>Mr. R. T. Devasurendra</td><td>- Non-Independent Non-Executive Director</td></tr><tr><td>Mr. S. Kumar</td><td>- Independent Non-Executive Director</td></tr><tr><td>Mr. S. Sridharan</td><td>- Independent Non-Executive Director</td></tr><tr><td>Mr. D. M. Weerasekare</td><td>- Independent Non-Executive Director</td></tr></table>	Mr. S. L. Sebastian	- Chairman/Independent Non-Executive Director	Mr. A. W. Atukorala	- Non-Independent Non-Executive Director	Dr. K. S. Narangoda	- Non-Independent Non-Executive Director	Mr. R. T. Devasurendra	- Non-Independent Non-Executive Director	Mr. S. Kumar	- Independent Non-Executive Director	Mr. S. Sridharan	- Independent Non-Executive Director	Mr. D. M. Weerasekare	- Independent Non-Executive Director
Mr. S. L. Sebastian	- Chairman/Independent Non-Executive Director														
Mr. A. W. Atukorala	- Non-Independent Non-Executive Director														
Dr. K. S. Narangoda	- Non-Independent Non-Executive Director														
Mr. R. T. Devasurendra	- Non-Independent Non-Executive Director														
Mr. S. Kumar	- Independent Non-Executive Director														
Mr. S. Sridharan	- Independent Non-Executive Director														
Mr. D. M. Weerasekare	- Independent Non-Executive Director														
Secretaries	NEXIA CORPORATE CONSULTANTS (PRIVATE) LIMITED No.130, Level 2, Nawala Road, Narahenpita, Colombo 05.														
Registrars	S S P CORPORATE SERVICES (PRIVATE) LIMITED 101, Inner Flower Road, Colombo 3														
Auditors	ERNST & YOUNG Chartered Accountants, No. 201, De Saram Place, Colombo 10.														
Bankers	Pan Asia Banking Corporation PLC Nations Trust Bank PLC National Savings Bank Seylan Bank PLC National Development Bank PLC														
Contact Details	<u>Registered Office</u> No. 100/1, 2nd Floor, Elvitigala Mawatha, Colombo 08. Telephone - +94 11 5 700 700 Fax - +94 11 2 680 225														

COLOMBO CITY HOLDINGS PLC
STATEMENT OF PROFIT OR LOSS

For the Quarter Ended 30th June	GROUP			COMPANY		
	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	% Change	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	% Change
Revenue	17,847	14,464	23%	-	-	-
Direct Cost	(631)	(1,174)	-46%	-	-	-
Gross Profit	17,216	13,290	30%	-	-	-
Other Income	732	6,918	-89%	-	6,901	-100%
Administrative Expenses	(14,519)	(7,030)	107%	(12,113)	(6,093)	99%
Change in Fair Value of Financial Assets measured at fair value through Profit or Loss	55,659	30,570	82%	55,012	30,239	82%
Operating Profit	59,088	43,748	35%	42,899	31,047	38%
Finance Income	33,941	35,122	-3%	31,320	32,937	-5%
Finance Cost	(6,899)	(226)	2958%	(6,262)	(11)	55760%
Taxes on financial services	(1,380)	(1,431)	-4%	-	-	-
Profit Before Tax	84,750	77,213	10%	67,957	63,973	6%
Income Tax Expense	(17,205)	(14,141)	22%	(11,076)	(9,878)	12%
Profit for the period	67,545	63,072	7%	56,881	54,095	5%
Earnings per share						
Basic (Rs.)	2.65	2.48		2.23	2.12	

The Notes form an integral part of these Financial Statements
Figures in bracket indicate deductions

COLOMBO CITY HOLDINGS PLC
STATEMENT OF OTHER COMPREHENSIVE INCOME

For the Quarter Ended 30th June	GROUP			COMPANY		
	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	% Change	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	% Change
Profit for the Period	67,545	63,072	7%	56,881	54,095	5%
Other Comprehensive Income						
Other Comprehensive Income that may be Reclassified to Profit or Loss in Subsequent Period	-	-	-	-	-	-
Other Comprehensive Income not be Reclassified to Profit or Loss in Subsequent Period	-	-	-	-	-	-
Actuarial Gain /(Loss) on Defined Benefit Plans	-	-	-	-	-	-
Income Tax effect on Other Comprehensive Income	-	-	-	-	-	-
Total Other Comprehensive Income for the Period, Net of Tax	-	-	-	-	-	-
Total Comprehensive Income for the Period	67,545	63,072	7%	56,881	54,095	5%

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 Figures in bracket indicate deductions

COLOMBO CITY HOLDINGS PLC
STATEMENT OF FINANCIAL POSITION

<i>As at 30 June 2025</i>	GROUP		COMPANY	
	30-Jun-25 Un-Audited Rs 000	31-Mar-25 Un-Audited Rs 000	30-Jun-25 Un-Audited Rs 000	31-Mar-25 Un-Audited Rs 000
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	1,257	1,407	795	856
Investment Property	1,352,198	1,295,304	-	-
Investment in Subsidiary	-	-	1,602,944	1,522,944
Biological Assets	84,892	84,892	-	-
Right - of Use - Assets	6,994	7,059	-	-
	1,445,341	1,388,662	1,603,739	1,523,800
Current Assets				
Trade and Other Receivables	368,585	359,983	3,808	20,923
Other Financial Investments	1,527,444	1,607,994	1,402,250	1,490,918
Income Tax Recoverable	12,490	11,846	-	-
Cash in Hand and at Bank	11,275	6,295	4,739	5,463
	1,919,794	1,986,118	1,410,797	1,517,304
Total Assets	3,365,135	3,374,780	3,014,536	3,041,104
EQUITY AND LIABILITIES				
Equity				
Stated Capital	11,138	11,138	11,138	11,138
Retained Earnings	2,756,164	2,688,619	2,607,804	2,550,922
Total Equity	2,767,302	2,699,757	2,618,942	2,562,060
Non-Current Liabilities				
Employee Benefit Liability	505	505	505	505
Deferred Tax Liability	247,913	247,913	158,825	158,825
Lease Liability	8,693	8,363	-	-
	257,111	256,781	159,330	159,330
Current Liabilities				
Trade and Other Payables	38,172	37,671	17,249	16,548
Lease Liability	1,421	1,422	-	-
Interest Bearing Loans and Borrowings	205,241	290,904	205,241	290,904
Income Tax Payable	95,888	88,245	13,774	12,262
	340,722	418,242	236,264	319,714
	340,722	418,242	236,264	319,714
Total Equity and Liabilities	3,365,135	3,374,780	3,014,536	3,041,104
Net Assets Per Share (Rs.)	108.70	106.05	102.88	100.64

I certify that the Financial Statements have been prepared in compliance with the requirements of Companies Act No. 07 of 2007.

Sgd.
A. Kanishka Chathuranga
Accountant

The Directors are responsible for the preparation and presentation of these Financial Statements. Signed for and on behalf of the Board.

Sgd.
S. L. Sebastian
Chairman

Sgd.
K. S. Narangoda (Dr.)
Director

The notes form an integral part of these financial statements.
Figures in brackets indicate deductions

12 August 2025
Colombo

COLOMBO CITY HOLDINGS PLC
STATEMENT OF CHANGES IN EQUITY

GROUP	Attributable to Equity Holders of the Company		Total Equity Rs 000
	Stated Capital Rs 000	Retained Earnings Rs 000	
	Balance as at 01 April 2024 - Audited	11,138	2,429,985
Profit for the period	-	63,073	63,073
Other Comprehensive Income	-	-	
Total Comprehensive Income for the Period	-	63,073	63,073
Balance as at 30 June 2024 -Un- Audited	11,138	2,493,058	2,504,195
Balance as at 01 April 2025 -Un- Audited	11,138	2,688,619	2,699,756
Profit for the period	-	67,545	67,545
Other Comprehensive Income	-	-	
Total Comprehensive Income for the Period	-	67,545	67,545
Balance as at 30 June 2025 - Un-Audited	11,138	2,756,164	2,767,303

COMPANY	Stated Capital	Retained Earnings	Total Equity
	Rs 000	Rs 000	Rs 000
Balance as at 01 April 2024 - Audited	11,138	2,306,679	2,317,817
Profit for the period	-	54,095	54,095
Other Comprehensive Income	-	-	
Total Comprehensive Income for the Period	-	54,095	54,095
Balance as at 30 June 2024 - Un-Audited	11,138	2,360,775	2,371,912
Balance as at 01 April 2025 -Un- Audited	11,138	2,550,923	2,562,060
Profit for the period	-	56,881	56,881
Other Comprehensive Income	-	-	
Total Comprehensive Income for the Period	-	56,881	56,881
Balance as at 30 June 2025 - Un Audited	11,138	2,607,804	2,618,942

The notes form an integral part of these financial statements.
 Figures in brackets indicate deductions

COLOMBO CITY HOLDINGS PLC
CASH FLOW STATEMENT

For the Period Ended 30th June	GROUP		COMPANY	
	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000
Cash flows From Operating Activities				
Profit before Taxation	84,750	77,213	67,957	63,973
Adjustment for				
Depreciation	150	82	60	1
Dividend Income	-	(6,901)	-	(6,901)
Interest Income	(33,941)	(35,122)	(31,320)	(32,937)
Change in Fair Value of Investments	(55,659)	(30,570)	(55,012)	(30,239)
Amortisation of Right of Use Assets	65			170
Finance cost	6,899	226	6,262	11
Operating Profit/(Loss) before Working Capital Changes	2,264	4,929	(12,053)	(5,921)
(Increase)/ Decrease in Trade & Other Receivables	(1,590)	(5,108)	17,115	(3,162)
Increase/ (Decrease) in Trade & Other Payables	501	917	701	1,338
Cash Generated/(Used) from Operations	1,175	738	5,763	(7,745)
Interest Paid	(6,451)	(226)	(6,262)	(11)
Income Tax Paid	(9,563)	(2,293)	(9,563)	(2,293)
Rental paid	-	-	-	(141)
Gratuity Paid	-	(932)	-	(932)
Net Cash Flow Generated/(Used) from Operating Activities	(14,839)	(2,713)	(10,062)	(11,122)
Cash Flow from Investing Activities				
Acquisition of Property, Plant & Equipments	-	(283)	-	-
Acquisition/Disposal of Investment Property	(56,894)	-	-	-
Repayment of Loans from Related Party	(7,773)	-	-	-
Investment of Subsidiary	-	-	(80,000)	-
Investments in Financial Assets	136,210	(276,761)	143,682	(240,253)
Proceeds from Financial Assets	-	239,286	-	213,042
Dividend Received	-	6,901	-	6,901
Interest Received	33,941	35,122	31,320	32,937
Net Cash Flow Generated/(Used) in Investing Activities	105,483	4,264	95,002	12,627
Cash Flow from Financing Activities				
Proceed from Interest Bearing Loans and Borrowings	15,000	-	15,000	-
Interest Payable	1,240	-	1,240	-
Repayment of Borrowings	(101,904)	-	(101,904)	-
Net Cash Flow Generated/(Used) from Financing Activities	(85,664)	-	(85,664)	-
Net Increase/Decrease in Cash & Cash Equivalent during the period	4,980	1,551	(724)	1,505
Cash & Cash Equivalents at the beginning of the year	6,295	2,118	5,463	1,519
Cash & cash equivalents at the end of the period	11,275	3,670	4,739	3,024

The Notes form an integral part of these Financial Statements
Figures in bracket indicate deductions

1. Basis of Preparation

The Interim Consolidated Financial Statements for the period ended 30 June 2025 have been prepared in accordance with LKAS 34 - Interim Financial Reporting. The Interim Consolidated Financial Statements do not include all the information and disclosures required in the Annual Financial Statements, and should be read in conjunction with the Group's Audited Financial Statements as at 31 March 2024. Where appropriate, certain financial statement line items have been reclassified to conform to the current period presentation.

2. Operating Results - Segment Information

Group engage only in the Real Estate. There are no Separate activities other than the Real Estate segment in the Group.

3. Related Party Transactions

The nature of Related Party Transactions during the period under review is similar to those reported in the Annual Report for the year 2023/24.

4 Share Information

4.1 Number of Shares

No of Ordinary Shares represented in Stated Capital 25,457,140

4.2 Market Price per Share

The market value of an ordinary share of Colombo City Holdings PLC was as follows:

	30.06.2025	30.06.2024
Last traded price recorded - Rs.	67.00	49.00
Highest price recorded - Rs.	69.30	52.50
Lowest price recorded - Rs.	55.00	48.70

4.3 Public Share Holding

	30.06.2025	30.06.2024
Number of Shareholders	1,228	1,122
No. of Shares	5,695,940	5,695,940
Percentage	22.37%	22.37%
Float Adjusted Market Capitalisation - Rs.	361,047,943	279,043,349

The Company is compliant with the Minimum Public Holding requirement under option 5 of rule 7.13.1 (a) of the Listing Rules of the Colombo Stock Exchange.

4.4 Twenty Major Shareholders as at 30 June 2025

Name of Shareholders	Number of Shares	(%)
1 SEYLAN BANK PLC/ AMBEON HOLDINGS PLC (COLLATERAL)	16,903,180	66.40%
AMBEON HOLDINGS PLC	2,858,020	11.23%
TOTAL	19,761,200	77.63%
2 EST OF LATJ.E.DE COSTA	511,180	2.01%
3 LAUGFS GAS PLC	381,340	1.50%
4 CAPITAL LAND AND GENERAL (PRIVATE) LIMITED	380,658	1.50%
5 MR.H.E.B.DE MEL	312,260	1.23%
6 THURSTON INVESTMENTS LIMITED	185,240	0.73%
7 MBSL/K S DEVSHANKAR	182,180	0.72%
8 MRS.I.A.GOONETILLEKE	176,000	0.69%
9 MR.S.N.C.W.M.B.C.KANDEGEDARA	175,082	0.69%
10 MRS.M.M.MISSO	169,840	0.67%
11 MRS.E.DE SILVA	168,660	0.66%
12 MRS.S.C.FERNANDO	154,000	0.60%
13 SEA CONSORTIUM LANKA (PRIVATE) LIMITED	92,000	0.36%
14 MR.A.A.HAFEELL	71,000	0.36%
15 MR.G.BAWA EST OF	65,360	0.26%
16 MISSG.W.M.JANSEN	61,600	0.24%
17 MR.K.A.N.L.RATNASEKERA	60,000	0.24%
18 MR.C.N.PAKIANATHAN	59,100	0.23%
19 MR.M.T.RAJAB KHAN	59,071	0.23%
20 MRS.H.C.DIAS	52,800	0.21%
OTHERS	2,378,569	9.34%
	25,457,140	100%

4.5 Director's and Chief Executive Officer's Share Holding as at 30th June 2025

	Number of Shares
Mr. S. L. Sebastian	Nil
Mr. A. W. Atukorala	Nil
Dr. K. S. Narangoda	Nil
Mr. R. T. Devasurendra	Nil
Mr. S. Kumar	Nil
Mr. S. Sridharan	Nil
Mr. D. M. Weerasekare	Nil

5 Earnings per Share

The computation of the Basic Earnings per Ordinary Share has been done based on net profit attributable to ordinary shareholders for the year, divided by weighted average number of ordinary shares in issue as at the balance sheet date and calculated as follows.

	Group		Company	
	30/06/2025	30/06/2024	30/06/2025	30/06/2024
<u>Amounts used as the Numerator</u>				
Net Profit / (Loss) Attributable to Ordinary Shareholders	67,545,224	63,072,466	56,880,573	54,095,071
Weighted Average Number of Ordinary Shares in Issue (Nos.)	25,457,140	25,457,140	25,457,140	25,457,140
Basic Earnings per Ordinary Share (Rs.)	2.65	2.48	2.23	2.12

6 Comparative Information

The presentation and classification of the financial statements of the previous years have been amended, where relevant for better presentation and to be comparable with those of the current year.

7 Commitment and Contingencies

There are no material contingent liabilities as at the balance sheet date.

8 Fair Value Measurement

The Group uses the following hierarchy for determining and disclosing the fair value of assets and liabilities by valuation technique:

- Level 1: Quoted (unadjusted) prices in active markets for identical assets or liabilities
- Level 2: Other techniques for which all inputs that have a significant effect on the recorded fair value are observable, either directly or indirectly
- Level 3: Techniques that use inputs that have a significant effect on the recorded fair value that are not based on observable market data

The Group held the following assets and liabilities carried at fair value in the statement of financial position:

Assets Measured at Fair Value

GROUP	Level 1		Level 2		Level 3	
	30/06/2025	31/03/2025	30/06/2025	31/03/2025	30/06/2025	31/03/2025
	Rs 000					
Investment Property	-	-	-	-	1,352,198	1,295,304
Financial Instrument at Amortized Cost	114,556	112,870	-	-	-	-
Financial Assets						
Fair value through Profit or Loss	1,412,890	1,495,124	-	-	-	-
	1,527,446	1,607,994	-	-	1,352,198	1,295,304
COMPANY						
Investment Property Held for Sale	-	-	-	-	-	-
Financial Instrument at Amortized Cost	11,020	17,357	-	-	-	-
Financial Assets						
Fair Value Through Profit or Loss	1,391,230	1,473,561	-	-	-	-
	1,402,250	1,490,918	-	-	-	-

Financial Assets and Liabilities measured or disclosed at Fair Value

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values:

The fair values of the quoted equities are based on price quotations at the reporting date.

Those assumptions for assets categorised as Level 3 has been described under respective notes to the financial Statements as at 31 March 2024. During the reporting period ended 30 June 2025, there were no transfers between Level 1 and Level 2 fair value measurements.

9 Investment of equity stake in Lexinton Resorts (Pvt) Ltd

On 30th June 2025, Colombo City Holdings PLC converted its receivable balance of Rs. 80 Million from Lexinton Resorts (Private) Limited into equity as a further investment.

10 Events after the Balance Sheet date

No circumstances have arisen since the reporting date, which would require adjustment to or disclosure in the Financial Statements

11 Interim figures are provisional and subject to an audit.