



## **Interim Financial Statements**

*Period ended 30 September 2025*

## Corporate Information

<b>Domicile &amp; Legal Form</b>	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.												
<b>Principal Activity &amp; Nature of the Company</b>	Engaged in Real Estate through renting out the Investment Property												
<b>Company Reg. No.</b>	PQ 71												
<b>Board of Directors</b>	<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. 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. 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. Sridharan	- Independent Non-Executive Director												
Mr. D. M. Weerasekare	- Independent Non-Executive Director												
<b>Secretaries</b>	NEXIA CORPORATE CONSULTANTS (PRIVATE) LIMITED No.130, Level 2, Nawala Road, Narahenpita, Colombo 05.												
<b>Registrars</b>	S S P CORPORATE SERVICES (PRIVATE) LIMITED 101, Inner Flower Road, Colombo 3												
<b>Auditors</b>	ERNST & YOUNG Chartered Accountants, No. 201, De Saram Place, Colombo 10.												
<b>Bankers</b>	Pan Asia Banking Corporation PLC Nations Trust Bank PLC National Savings Bank Seylan Bank PLC National Development Bank PLC												
<b>Contact Details</b>	<b><u>Registered Office</u></b> 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 September	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	18,015	13,262	36%	-	-	-
Direct Cost	(493)	(422)	17%	-	-	-
<b>Gross Profit</b>	<b>17,522</b>	<b>12,840</b>	<b>36%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Income	804	13	6320%	-	-	-
Administrative Expenses	(15,830)	(11,037)	43%	(13,298)	(9,645)	38%
Change in Fair Value of Financial Assets measured at fair value through Profit or Loss	242,945	(21,301)	-1241%	243,152	(20,467)	-1288%
<b>Operating Profit</b>	<b>245,441</b>	<b>(19,485)</b>	<b>-1360%</b>	<b>229,854</b>	<b>(30,112)</b>	<b>-863%</b>
Finance Income	24,980	34,752	-28%	22,290	32,305	-31%
Finance Cost	(4,361)	(214)	1940%	(3,726)	(16)	22974%
Taxes on financial services	(1,398)	(1,232)	14%	-	-	0%
<b>Profit Before Tax</b>	<b>264,662</b>	<b>13,821</b>	<b>1815%</b>	<b>248,418</b>	<b>2,177</b>	<b>11311%</b>
Income Tax Expense	(11,712)	(13,510)	-13%	(5,380)	(9,692)	-44%
<b>Profit/(Loss) for the Period</b>	<b>252,950</b>	<b>311</b>	<b>81132%</b>	<b>243,038</b>	<b>(7,515)</b>	<b>-3334%</b>
<b>Earnings/(Loss) per share</b>						
Basic (Rs.)	9.94	0.01		9.55	(0.30)	

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 September	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/(Loss) for the Period	252,950	311	81132%	243,038	(7,515)	-3334%
<b>Other Comprehensive Income</b>						
<b>Other Comprehensive Income that may be Reclassified to Profit or Loss in Subsequent Period</b>	-	-	-	-	-	-
<b>Other Comprehensive Income not be Reclassified to Profit or Loss in Subsequent Period</b>	-	-	-	-	-	-
Actuarial Gain /(Loss) on Defined Benefit Plans				-		
Income Tax effect on Other Comprehensive Income				-		
<b>Total Other Comprehensive Income for the Period, Net of Tax</b>	-		-	-	-	-
<b>Total Comprehensive Income/(Loss) for the Period</b>	252,950	311	81132%	243,038	(7,515)	-3334%

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

**COLOMBO CITY HOLDINGS PLC**  
**STATEMENT OF PROFIT OR LOSS**

For the Period Ended 30th September	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	35,861	27,725	29%	-	-	-
Direct Cost	(1,124)	(1,595)	-30%	-	-	-
<b>Gross Profit</b>	<b>34,737</b>	<b>26,130</b>	<b>33%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Income	1,536	6,931	-78%	-	6,901	-100%
Administrative Expenses	(30,349)	(18,067)	68%	(25,410)	(15,738)	61%
Change in Fair Value of Financial Assets measured at fair value through Profit or Loss	298,605	9,269	3121%	298,163	9,773	2951%
<b>Operating Profit</b>	<b>304,529</b>	<b>24,263</b>	<b>1155%</b>	<b>272,753</b>	<b>936</b>	<b>29026%</b>
Finance Income	58,921	69,874	-16%	53,611	65,242	-18%
Finance Cost	(11,260)	(439)	2463%	(9,988)	(27)	36409%
Taxes on financial services	(2,778)	(2,662)	4%	-	-	-
<b>Profit Before Tax</b>	<b>349,412</b>	<b>91,036</b>	<b>284%</b>	<b>316,376</b>	<b>66,151</b>	<b>378%</b>
Income Tax Expense	(28,917)	(27,651)	5%	(16,456)	(19,570)	-16%
<b>Profit for the period</b>	<b>320,495</b>	<b>63,385</b>	<b>406%</b>	<b>299,920</b>	<b>46,581</b>	<b>544%</b>
<b>Earnings per share</b>						
Basic (Rs.)	12.59	2.49		11.78	1.83	

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 Period Ended 30th September	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	320,495	63,385	406%	299,920	46,581	544%
<b>Other Comprehensive Income</b>						
<b>Other Comprehensive Income that may be Reclassified to Profit or Loss in Subsequent Period</b>	-	-	-	-	-	-
<b>Other Comprehensive Income not be Reclassified to Profit or Loss in Subsequent Period</b>	-	-	-	-	-	-
Actuarial Gain /(Loss) on Defined Benefit Plans	-	-	-	-	-	-
Income Tax effect on Other Comprehensive Income	-	-	-	-	-	-
<b>Total Other Comprehensive Income for the Period, Net of Tax</b>	-	-	-	-	-	-
<b>Total Comprehensive Income for the Period</b>	<b>320,495</b>	<b>63,385</b>	<b>406%</b>	<b>299,920</b>	<b>46,581</b>	<b>544%</b>

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**COLOMBO CITY HOLDINGS PLC**  
**STATEMENT OF FINANCIAL POSITION**

<i>As at 30 September 2025</i>	<b>GROUP</b>		<b>COMPANY</b>	
	<b>30-Sep-25</b> <b>Un-Audited</b> <b>Rs 000</b>	31-Mar-25 Audited Rs 000	<b>30-Sep-25</b> <b>Un-Audited</b> <b>Rs 000</b>	31-Mar-25 Audited Rs 000
<b>ASSETS</b>				
<b>Non-Current Assets</b>				
Property, Plant & Equipment	1,472	1,407	1,100	856
Investment Property	1,352,658	1,295,304	-	-
Investment in Subsidiary	-	-	1,602,944	1,522,944
Biological Assets	84,892	84,892	-	-
Right - of Use - Assets	6,929	7,059	-	-
	<b>1,445,951</b>	1,388,662	<b>1,604,044</b>	1,523,800
<b>Current Assets</b>				
Trade and Other Receivables	376,342	359,983	4,129	20,923
Other Financial Investments	1,719,957	1,607,994	1,584,780	1,490,918
Income Tax Recoverable	13,778	11,846	-	-
Cash in Hand and at Bank	11,073	6,295	7,161	5,463
	<b>2,121,150</b>	1,986,118	<b>1,596,070</b>	1,517,304
<b>Total Assets</b>	<b>3,567,101</b>	3,374,780	<b>3,200,114</b>	3,041,104
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Stated Capital	11,138	11,138	11,138	11,138
Retained Earnings	3,009,114	2,688,619	2,850,843	2,550,922
<b>Total Equity</b>	<b>3,020,252</b>	2,699,757	<b>2,861,981</b>	2,562,060
<b>Non-Current Liabilities</b>				
Employee Benefit Liability	505	505	505	505
Deferred Tax Liability	247,913	247,913	158,825	158,825
Lease Liability	9,141	8,363	-	-
	<b>257,559</b>	256,781	<b>159,330</b>	159,330
<b>Current Liabilities</b>				
Trade and Other Payables	36,919	37,671	16,301	16,548
Lease Liability	1,422	1,422	-	-
Interest Bearing Loans and Borrowings	154,905	290,904	154,905	290,904
Income Tax Payable	96,044	88,245	7,597	12,262
	<b>289,290</b>	418,242	<b>178,803</b>	319,714
	<b>289,290</b>	418,242	<b>178,803</b>	319,714
<b>Total Equity and Liabilities</b>	<b>3,567,101</b>	3,374,780	<b>3,200,114</b>	3,041,104
Net Assets Per Share (Rs.)	<b>118.64</b>	106.05	<b>112.42</b>	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  
**Finance Manager**

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

31st October 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	
	<b>Balance as at 31 March 2024 - Audited</b>	<b>11,138</b>	<b>2,429,985</b>
Profit for the period	-	63,384	<b>63,384</b>
Other Comprehensive Income	-	-	
<b>Total Comprehensive Income for the Period</b>	<b>-</b>	<b>63,384</b>	<b>63,384</b>
<b>Balance as at 30 September 2024 - Un Audited</b>	<b>11,138</b>	<b>2,493,369</b>	<b>2,504,508</b>
<b>Balance as at 31 March 2025 - Audited</b>	<b>11,138</b>	<b>2,688,619</b>	<b>2,699,757</b>
Profit for the period	-	320,495	<b>320,495</b>
Other Comprehensive Income	-	-	
<b>Total Comprehensive Income for the Period</b>	<b>-</b>	<b>320,495</b>	<b>320,495</b>
<b>Balance as at 30 September 2025 - Un Audited</b>	<b>11,138</b>	<b>3,009,114</b>	<b>3,020,252</b>

COMPANY	Stated Capital	Retained Earnings	Total Equity
	Rs 000	Rs 000	Rs 000
<b>Balance as at 31 March 2024 - Audited</b>	<b>11,138</b>	<b>2,306,679</b>	<b>2,317,817</b>
Profit for the period	-	46,581	<b>46,581</b>
Other Comprehensive Income	-	-	
<b>Total Comprehensive Income for the Period</b>	<b>-</b>	<b>46,581</b>	<b>46,581</b>
<b>Balance as at 30 September 2024 - Un Audited</b>	<b>11,138</b>	<b>2,353,260</b>	<b>2,364,398</b>
<b>Balance as at 31 March 2025 - Audited</b>	<b>11,138</b>	<b>2,550,923</b>	<b>2,562,061</b>
Profit for the period	-	299,920	<b>299,920</b>
Other Comprehensive Income	-	-	
<b>Total Comprehensive Income for the Period</b>	<b>-</b>	<b>299,920</b>	<b>299,920</b>
<b>Balance as at 30 September 2025 - Un Audited</b>	<b>11,138</b>	<b>2,850,843</b>	<b>2,861,981</b>

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 September	GROUP		COMPANY	
	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000
<b>Cash flows From Operating Activities</b>				
Profit before Taxation	349,412	91,036	316,376	66,150
<b>Adjustment for</b>				
Depreciation	300	181	122	18
Dividend Income	(2)	(6,903)	-	(6,901)
Interest Income	(58,921)	(69,874)	(53,611)	(65,242)
Change in Fair Value of Investments	(298,605)	(9,269)	(298,163)	(9,773)
Amortisation of Right of Use Assets	131			341
Finance cost	11,260	439	9,988	27
<b>Operating Profit/(Loss) before Working Capital Changes</b>	<b>3,575</b>	<b>5,610</b>	<b>(25,288)</b>	<b>(15,380)</b>
(Increase)/ Decrease in Trade & Other Receivables	(2,893)	(3,464)	16,794	(1,411)
Increase/ (Decrease) in Trade & Other Payables	(752)	(1,361)	(248)	27
<b>Cash Generated/(Used) from Operations</b>	<b>(70)</b>	<b>785</b>	<b>(8,742)</b>	<b>(16,764)</b>
Interest Paid	(10,363)	(439)	(9,988)	(27)
Income Tax Paid	(21,119)	(25,051)	(21,119)	(25,051)
Rental paid	-		-	(287)
Gratuity Paid	-	(932)	-	(932)
<b>Net Cash Flow Generated/(Used) from Operating Activities</b>	<b>(31,552)</b>	<b>(25,637)</b>	<b>(39,849)</b>	<b>(43,061)</b>
<b>Cash Flow from Investing Activities</b>				
Acquisition of Property, Plant & Equipments	(366)	(618)	(366)	(335)
Acquisition/Disposal of Investment Property	(57,354)		-	-
Repayment of Loans from Related Party	(15,516)		-	-
Investment of Subsidiary	-		(80,000)	-
Investments in Financial Assets	186,642	(282,800)	204,302	(242,367)
Proceeds from Financial Assets	-	231,458	-	213,042
Dividend Received	2	6,903	-	6,901
Interest Received	58,921	69,874	53,611	65,242
<b>Net Cash Flow Generated/(Used) in Investing Activities</b>	<b>172,329</b>	<b>24,817</b>	<b>177,547</b>	<b>42,483</b>
<b>Cash Flow from Financing Activities</b>				
Proceed from Interest Bearing Loans and Borrowings	15,000	-	15,000	-
Interest Payable	905	-	905	-
Repayment of Borrowings	(151,904)	-	(151,904)	-
<b>Net Cash Flow Generated/(Used) from Financing Activities</b>	<b>(135,999)</b>	<b>-</b>	<b>(135,999)</b>	<b>-</b>
<b>Net Increase/Decrease in Cash &amp; Cash Equivalent during the period</b>	<b>4,778</b>	<b>(820)</b>	<b>1,698</b>	<b>(578)</b>
Cash & Cash Equivalents at the beginning of the year	6,295	2,118	5,463	1,519
<b>Cash &amp; cash equivalents at the end of the period</b>	<b>11,073</b>	<b>1,298</b>	<b>7,161</b>	<b>941</b>

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 September 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 2025. 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 2024/25.

**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:

	<b>30.09.2025</b>	<b>30.09.2024</b>
Last traded price recorded - Rs.	173.50	48.70
Highest price recorded - Rs.	194.00	51.30
Lowest price recorded - Rs.	55.30	43.00

**4.3 Public Share Holding**

	<b>30.09.2025</b>	<b>30.09.2024</b>
Number of Shareholders	1,228	1,117
No. of Shares	5,695,940	5,695,940
Percentage	22.37%	22.37%
Float Adjusted Market Capitalisation - Rs.	989,464,935	277,334,920

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 September 2025**

<b>Name of Shareholders</b>	<b>Number of Shares</b>	<b>(%)</b>
1 SEYLAN BANK PLC/ AMBEON HOLDINGS PLC (COLLATERAL)	16,903,180	66.40%
AMBEON HOLDINGS PLC	2,858,020	11.23%
<b>TOTAL</b>	<b>19,761,200</b>	<b>77.63%</b>
2 EST OF LATJ.E.DE COSTA	511,180	2.01%
3 LAUGFS GAS PLC	381,340	1.50%
4 MR.H.E.B.DE MEL	312,260	1.23%
5 THURSTON INVESTMENTS LIMITED	185,240	0.73%
6 MBSL/K S DEVSHANKAR	182,180	0.72%
7 MRS.I.A.GOONETILLEKE	176,000	0.69%
8 MR.M.N.T.MENDIS	170,511	0.67%
9 MRS.M.M.MISSO	169,840	0.67%
10 MRS.E.DE SILVA	168,660	0.66%
11 MRS.S.C.FERNANDO	154,000	0.60%
12 MR.M.I.S.S.PERERA	112,003	0.44%
13 MR.S.N.C.W.M.B.C.KANDEGEDARA	105,000	0.41%
14 SEA CONSORTIUM LANKA (PRIVATE) LIMITED	90,000	0.36%
15 MR.T.M.C.C.COORAY	82,441	0.32%
16 SENKADAGALA FINANCE PLC/L.A.J.F.MORAIS	73,514	0.29%
17 MR.G.BAWA EST OF	65,360	0.26%
18 MISSG.W.M.JANSEN	61,600	0.24%
19 MR.C.N.PAKIANATHAN	59,100	0.23%
20 MRS.H.C.DIAS	52,800	0.21%
OTHERS	2,582,911	10.15%
	<b>25,457,140</b>	<b>100%</b>

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

	<b>Number of Shares</b>
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.

	<b>Group</b>		<b>Company</b>	
	<b>30/09/2025</b>	30/09/2024	<b>30/09/2025</b>	30/09/2024
<u>Amounts used as the Numerator</u>				
Net Profit / (Loss) Attributable to Ordinary Shareholders	<b>320,495,029</b>	63,384,858	<b>299,920,317</b>	46,580,546
Weighted Average Number of Ordinary Shares in Issue (Nos.)	<b>25,457,140</b>	25,457,140	<b>25,457,140</b>	25,457,140
Basic Earnings per Ordinary Share (Rs.)	<b>12.59</b>	2.49	<b>11.78</b>	1.83

**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**

<b>GROUP</b>	<b>Level 1</b>		<b>Level 2</b>		<b>Level 3</b>	
	<b>30/09/2025</b>	<b>31/03/2025</b>	<b>30/09/2025</b>	<b>31/03/2025</b>	<b>30/09/2025</b>	<b>31/03/2025</b>
	Rs 000					
Investment Property	-	-	-	-	1,352,658	1,295,304
Financial Instrument at Amortized Cost	125,535	112,870	-	-	-	-
<b>Financial Assets</b>						
Fair value through Profit or Loss	1,594,422	1,495,124	-	-	-	-
	<b>1,719,957</b>	<b>1,607,994</b>	-	-	<b>1,352,658</b>	<b>1,295,304</b>

**COMPANY**

Investment Property Held for Sale	-	-	-	-	-	-
Financial Instrument at Amortized Cost	12,396	17,357	-	-	-	-
<b>Financial Assets</b>						
Fair Value Through Profit or Loss	1,572,384	1,473,561	-	-	-	-
	<b>1,584,780</b>	<b>1,490,918</b>	-	-	-	-

**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 2025. During the reporting period ended 30 September 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**

Colombo City Holdings PLC acquired a land located in Sigiriya from Ambeon Capital PLC on 16th October 2025 for a total consideration of Rs. 51.5 million.

**11 Interim figures are provisional and subject to an audit.**