



**Interim Financial Statements**  
*Period ended 31 December 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><tr><td>Mr. N. Haturusinha</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. N. Haturusinha	- 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														
Mr. N. Haturusinha	- 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, 109, Rotunda Towers, Galle Road, Colombo 03, Sri Lanka														
<b>Bankers</b>	Pan Asia Banking Corporation PLC Nations Trust Bank PLC DFCC Bank PLC Seylan Bank PLC Hatton National Bank PLC Sampath 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 31st December	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	18,650	10,637	75%	-	-	-
Direct Cost	(243)	(697)	-65%	-	-	-
<b>Gross Profit</b>	<b>18,407</b>	9,940	85%	-	-	-
Capital Gain on Disposal of Shares	-	(14)	-100%	-	(14)	-100%
Capital (Loss) on Disposal of Government Securities	-	29,484	-100%	-	29,484	-100%
Other Income	-	39	-100%	-	-	-
Administrative Expenses	(18,428)	(13,954)	32%	(15,817)	(11,950)	32%
Change in Fair Value of Financial Assets measured at fair value through Profit or Loss	(88,320)	149,663	-159%	(88,202)	148,444	-159%
<b>Operating Profit</b>	<b>(88,341)</b>	175,158	-150%	<b>(104,019)</b>	165,964	-163%
Finance Income	25,147	36,671	-31%	22,278	34,219	-35%
Finance Cost	(5,505)	(5,455)	1%	(4,875)	(4,970)	-2%
Taxes on financial services	(1,452)	(1,439)	1%	-	-	-
<b>Profit Before Tax</b>	<b>(70,151)</b>	204,935	-134%	<b>(86,616)</b>	195,213	-144%
Income Tax Expense	(11,628)	(10,282)	13%	(5,376)	(6,998)	-23%
<b>Profit/(Loss) for the Period</b>	<b>(81,779)</b>	194,653	-142%	<b>(91,992)</b>	188,215	-149%
<b>Earnings/(Loss) per share</b> Basic (Rs.)	<b>(3.21)</b>	7.65		<b>(3.61)</b>	7.39	

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 31st December	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	(81,779)	194,653	-142%	(91,992)	188,215	-149%
<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>	(81,779)	194,653	-142%	(91,992)	188,215	-149%

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 31st December	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	54,512	38,362	42%	-	-	-
Direct Cost	(1,367)	(2,292)	-40%	-	-	-
<b>Gross Profit</b>	<b>53,145</b>	<b>36,070</b>	<b>47%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Gain on Disposal of Shares	-	29,484	-100%	-	29,484	-100%
Capital (Loss) on Disposal of Government Securities	-	(14)	-100%	-	(14)	-100%
Other Income	1,536	6,970	-78%	-	6,901	-100%
Administrative Expenses	(48,777)	(32,021)	52%	(41,228)	(27,689)	49%
Change in Fair Value of Financial Assets measured at fair value through Profit or Loss	210,285	158,933	32%	209,961	158,216	33%
<b>Operating Profit</b>	<b>216,189</b>	<b>199,422</b>	<b>8%</b>	<b>168,733</b>	<b>166,898</b>	<b>1%</b>
Finance Income	84,068	106,544	-21%	75,889	99,461	-24%
Finance Cost	(16,765)	(5,895)	184%	(14,862)	(4,997)	197%
Taxes on financial services	(4,230)	(4,102)	3%	-	-	-
<b>Profit Before Tax</b>	<b>279,262</b>	<b>295,969</b>	<b>-6%</b>	<b>229,760</b>	<b>261,362</b>	<b>-12%</b>
Income Tax Expense	(40,545)	(37,933)	-24%	(21,833)	(26,568)	-18%
<b>Profit for the period</b>	<b>238,717</b>	<b>258,036</b>	<b>-7%</b>	<b>207,927</b>	<b>234,794</b>	<b>-11%</b>
<b>Earnings per share</b>						
Basic (Rs.)	9.38	10.14		8.17	9.22	

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 31st December	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	238,717	258,036	-7%	207,927	234,794	-11%
<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>238,717</b>	<b>258,036</b>	<b>-7%</b>	<b>207,927</b>	<b>234,794</b>	<b>-11%</b>

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

<i>As at 31st December</i>	<b>GROUP</b>		<b>COMPANY</b>	
	<b>31-Dec-25</b> <b>Un-Audited</b> <b>Rs 000</b>	31-Mar-25 Audited Rs 000	<b>31-Dec-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	<b>1,308</b>	1,407	<b>1,017</b>	856
Investment Property	<b>1,408,057</b>	1,295,304	<b>55,399</b>	-
Investment in Subsidiary	-	-	<b>1,602,944</b>	1,522,944
Non Current Financial Assets	<b>364,957</b>	-	-	-
Biological Assets	<b>84,892</b>	84,892	-	-
Right - of Use - Assets	<b>6,863</b>	7,059	-	-
	<b>1,866,077</b>	1,388,662	<b>1,659,360</b>	1,523,800
<b>Current Assets</b>				
Trade and Other Receivables	<b>15,199</b>	359,983	<b>4,505</b>	20,923
Other Financial Investments	<b>1,642,234</b>	1,607,994	<b>1,501,956</b>	1,490,918
Income Tax Recoverable	<b>12,497</b>	11,846	-	-
Cash in Hand and at Bank	<b>9,607</b>	6,295	<b>1,134</b>	5,463
	<b>1,679,537</b>	1,986,118	<b>1,507,595</b>	1,517,304
<b>Total Assets</b>	<b>3,545,614</b>	3,374,780	<b>3,166,955</b>	3,041,104
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Stated Capital	<b>11,138</b>	11,138	<b>11,138</b>	11,138
Retained Earnings	<b>2,927,335</b>	2,688,619	<b>2,758,851</b>	2,550,922
<b>Total Equity</b>	<b>2,938,473</b>	2,699,757	<b>2,769,989</b>	2,562,060
<b>Non-Current Liabilities</b>				
Employee Benefit Liability	<b>505</b>	505	<b>505</b>	505
Deferred Tax Liability	<b>247,913</b>	247,913	<b>158,825</b>	158,825
Lease Liability	<b>9,589</b>	8,363	-	-
	<b>258,007</b>	256,781	<b>159,330</b>	159,330
<b>Current Liabilities</b>				
Trade and Other Payables	<b>38,140</b>	37,671	<b>17,411</b>	16,548
Lease Liability	<b>1,422</b>	1,422	-	-
Interest Bearing Loans and Borrowings	<b>213,946</b>	290,904	<b>213,946</b>	290,904
Income Tax Payable	<b>95,626</b>	88,245	<b>6,279</b>	12,262
	<b>349,134</b>	418,242	<b>237,636</b>	319,714
	<b>349,134</b>	418,242	<b>237,636</b>	319,714
<b>Total Equity and Liabilities</b>	<b>3,545,614</b>	3,374,780	<b>3,166,955</b>	3,041,104
Net Assets Per Share (Rs.)	<b>115.43</b>	106.05	<b>108.81</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

26th January 2026  
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	-	258,036	<b>258,036</b>
Other Comprehensive Income	-	-	
<b>Total Comprehensive Income for the Period</b>	<b>-</b>	<b>258,036</b>	<b>258,036</b>
<b>Balance as at 31 December 2024 - Un Audited</b>	<b>11,138</b>	<b>2,688,021</b>	<b>2,699,159</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	-	238,717	<b>238,717</b>
Other Comprehensive Income	-	-	
<b>Total Comprehensive Income for the Period</b>	<b>-</b>	<b>238,717</b>	<b>238,717</b>
<b>Balance as at 31 December 2025 - Un Audited</b>	<b>11,138</b>	<b>2,927,336</b>	<b>2,938,474</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	-	234,794	<b>234,794</b>
Other Comprehensive Income	-	-	
<b>Total Comprehensive Income for the Period</b>	<b>-</b>	<b>234,794</b>	<b>234,794</b>
<b>Balance as at 31 December 2024 - Un Audited</b>	<b>11,138</b>	<b>2,541,473</b>	<b>2,552,611</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	-	207,927	<b>207,927</b>
Other Comprehensive Income	-	-	
<b>Total Comprehensive Income for the Period</b>	<b>-</b>	<b>207,927</b>	<b>207,927</b>
<b>Balance as at 31 December 2025 - Un Audited</b>	<b>11,138</b>	<b>2,758,850</b>	<b>2,769,988</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 31st December	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	279,262	295,969	229,760	261,362
<b>Adjustment for</b>				
Depreciation	465	292	205	40
Dividend Income	(2)	(6,903)	-	(6,901)
Interest Income	(84,068)	(106,544)	(75,889)	(99,461)
Loss on Disposal of Government Securities	-	14	-	14
Gain on Disposal of Shares	-	(29,484)	-	(29,484)
Change in Fair Value of Investments	(210,285)	(158,933)	(209,961)	(158,216)
Amortisation of Right of Use Assets	196	-	-	511
Finance cost	16,765	5,895	14,862	4,997
<b>Operating Profit/(Loss) before Working Capital Changes</b>	<b>2,333</b>	<b>306</b>	<b>(41,023)</b>	<b>(27,138)</b>
(Increase)/ Decrease in Trade & Other Receivables	(2,272)	(3,372)	16,418	(2,413)
Increase/ (Decrease) in Trade & Other Payables	469	(1,326)	863	666
<b>Cash Generated/(Used) from Operations</b>	<b>530</b>	<b>(4,392)</b>	<b>(23,743)</b>	<b>(28,885)</b>
Interest Paid	(15,420)	(5,895)	(14,862)	(4,997)
Income Tax Paid	(33,165)	(32,448)	(27,815)	(32,448)
Rental paid	-	-	-	(436)
Gratuity Paid	-	(932)	-	(932)
<b>Net Cash Flow Generated/(Used) from Operating Activities</b>	<b>(48,055)</b>	<b>(43,667)</b>	<b>(66,419)</b>	<b>(67,698)</b>
<b>Cash Flow from Investing Activities</b>				
Acquisition of Property, Plant & Equipments	(366)	(618)	(366)	(335)
Acquisition of Investment Property	(112,753)	-	(55,399)	(74,124)
Repayment of Loans from Related Party	(18,671)	-	-	-
Investment of Subsidiary	-	215	(80,000)	-
Investments in Financial Assets	176,045	(657,272)	198,924	(616,739)
Proceeds from Financial Assets	-	223,324	-	213,042
Dividend Received	2	6,903	-	6,901
Interest Received	84,068	106,544	75,889	99,461
<b>Net Cash Flow Generated/(Used) in Investing Activities</b>	<b>128,325</b>	<b>(320,904)</b>	<b>139,048</b>	<b>(371,794)</b>
<b>Cash Flow from Financing Activities</b>				
Proceed from Interest Bearing Loans and Borrowings	74,000	450,000	74,000	450,000
Interest Payable	946	(11,000)	946	(11,000)
Repayment of Borrowings	(151,904)	(74,124)	(151,904)	-
<b>Net Cash Flow Generated/(Used) from Financing Activities</b>	<b>(76,958)</b>	<b>364,876</b>	<b>(76,958)</b>	<b>439,000</b>
<b>Net Increase/Decrease in Cash &amp; Cash Equivalent during the period</b>	<b>3,312</b>	<b>305</b>	<b>(4,329)</b>	<b>(492)</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>9,607</b>	<b>2,423</b>	<b>1,134</b>	<b>1,027</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 31 December 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>31.12.2025</b>	<b>31.12.2024</b>
Last traded price recorded - Rs.	125.00	54.00
Highest price recorded - Rs.	181.75	46.90
Lowest price recorded - Rs.	121.00	53.00

**4.3 Public Share Holding**

	<b>31.12.2025</b>	<b>31.12.2024</b>
Number of Shareholders	1,416	1,104
No. of Shares	5,695,940	5,695,940
Percentage	22.37%	22.37%
Float Adjusted Market Capitalisation - Rs.	711,845,277	301,822,398

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 31 December 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 LATE J. 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 MRS. M. M. MISSO	169,840	0.67%
9 MRS. E. DE SILVA	168,660	0.66%
10 MR. M. N. T. MENDIS	154,700	0.61%
11 MRS. S. C. FERNANDO	154,000	0.60%
12 MR. S. N. C. W. M. B. C. KANDEGEDARA	105,000	0.41%
13 SEA CONSORTIUM LANKA (PRIVATE) LIMITED	90,000	0.35%
14 MR. T. M. C. C. COORAY	82,441	0.36%
15 SENKADAGALA FINANCE PLC/L. A. J. F. MORAIS	78,190	0.31%
16 MR. W. M. D. S. FERNANDO	66,000	0.26%
17 MR. G. BAWA EST OF	65,360	0.26%
18 MISS G. 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	2,640,049	10.37%
	<b>25,457,140</b>	<b>100%</b>

**4.5 Director's and Chief Executive Officer's Share Holding as at 31st December 2025**

	<b>Number of Shares</b>	
Mr. S. L. Sebastian - Chairman	Nil	
Mr. A. W. Atukorala - Director	Nil	
Dr. K. S. Narangoda - Director	Nil	
Mr. R. T. Devasurendra - Director	Nil	
Mr. S. Kumar - Director	Nil	(resigned w.e.f. 28 October 2025)
Mr. S. Sridharan - Director	Nil	
Mr. D. M. Weerasekare - Director	Nil	
Mr. N. Haturusinha - Director	Nil	(appointed w.e.f. 03 November 2025)
Dr. D. R. Dissabandara - Chief Executive Officer	Nil	(appointed w.e.f. 01 October 2025)

**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>31/12/2025</b>	31/12/2024	<b>31/12/2025</b>	31/12/2024
<u>Amounts used as the Numerator</u>				
Net Profit / (Loss) Attributable to Ordinary Shareholders	<b>238,716,912</b>	258,036,194	<b>207,927,187</b>	234,793,740
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>9.38</b>	10.14	<b>8.17</b>	9.22

**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>31/12/2025</b>	<b>31/03/2025</b>	<b>31/12/2025</b>	<b>31/03/2025</b>	<b>31/12/2025</b>	<b>31/03/2025</b>
	Rs 000					
Investment Property	-	-	-	-	1,408,057	1,295,304
Financial Instrument at Amortized Cost	120,030	112,870	-	-	-	-
<b>Financial Assets</b>						
Fair value through Profit or Loss	1,522,204	1,495,124	-	-	-	-
	<b>1,642,234</b>	<b>1,607,994</b>	<b>-</b>	<b>-</b>	<b>1,408,057</b>	<b>1,295,304</b>
<b>COMPANY</b>						
Investment Property Held for Sale	-	-	-	-	-	-
Financial Instrument at Amortized Cost	1,114	17,357	-	-	-	-
<b>Financial Assets</b>						
Fair Value Through Profit or Loss	1,500,841	1,473,561	-	-	-	-
	<b>1,501,955</b>	<b>1,490,918</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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 31 December 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.**