



Interim Financial Statements

Period ended 30 June 2026

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 style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Mr. S. L. Sebastian</td><td style="width: 50%;">- 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														
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Mr. S. Sridharan	- Independent Non-Executive Director														
Mr. D. M. Weerasekare	- Independent Non-Executive Director														
Mr. N. Haturusinha	- 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, 109, Rotunda Towers, Galle Road, Colombo 03, Sri Lanka														
Bankers	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														
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		
	2026 Un-Audited Rs 000	2025 Un-Audited Rs 000	% Change	2026 Un-Audited Rs 000	2025 Un-Audited Rs 000	% Change
Revenue	20,323	17,847	14%	-	-	-
Direct Cost	(334)	(631)	-47%	-	-	-
Gross Profit	19,989	17,216	16%	-	-	-
Other Income	-	732	-100%	-	-	-
Administrative Expenses	(24,356)	(14,519)	68%	(21,063)	(12,113)	74%
Change in Fair Value of Financial Assets measured at fair value through Profit or Loss	(24,345)	55,659	-	(23,909)	55,012	-
Operating Profit	(28,712)	59,088	-	(44,972)	42,899	-
Finance Income	13,027	33,941	-62%	9,965	31,320	-68%
Finance Cost	(960)	(6,899)	-86%	(135)	(6,262)	-98%
Taxes on financial services	(1,683)	(1,380)	22%	-	-	-
Profit Before Tax	(18,328)	84,750	-	(35,142)	67,957	-
Income Tax Expense	(7,867)	(17,205)	-54%	(1,064)	(11,076)	-90%
Profit/(Loss) for the Period	(26,195)	67,545	-	(36,206)	56,881	-
Earnings/(Loss) per share						
Basic (Rs.)	(1.03)	2.65		(1.42)	2.23	

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		
	2026 Un-Audited Rs 000	2025 Un-Audited Rs 000	% Change	2026 Un-Audited Rs 000	2025 Un-Audited Rs 000	% Change
Profit/(Loss) for the Period	(26,195)	67,545	-	(36,206)	56,881	-
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/(Loss) for the Period	(26,195)	67,545	-	(36,206)	56,881	-

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

COLOMBO CITY HOLDINGS PLC
STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

	GROUP		COMPANY	
	30-Jun-26	31-Mar-26	30-Jun-26	31-Mar-26
	Un-Audited	Un-Audited	Un-Audited	Un-Audited
	Rs 000	Rs 000	Rs 000	Rs 000
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	1,377	1,507	1,143	1,245
Investment Property	1,758,600	1,755,600	57,800	57,800
Investment in Subsidiary	-	-	1,883,295	1,883,295
Non Current Financial Assets	379,579	370,680	-	-
Biological Assets	88,341	88,341	-	-
Right - of Use - Assets	11,538	12,451	4,805	5,653
	2,239,435	2,228,579	1,947,043	1,947,993
Current Assets				
Trade and Other Receivables	17,942	25,013	9,844	9,963
Other Financial Investments	1,313,605	1,334,592	1,170,383	1,206,844
Income Tax Recoverable	12,207	10,252	-	-
Cash in Hand and at Bank	5,030	7,968	3,038	1,614
	1,348,784	1,377,825	1,183,265	1,218,421
Total Assets	3,588,219	3,606,404	3,130,308	3,166,414
EQUITY AND LIABILITIES				
Equity				
Stated Capital	11,138	11,138	11,138	11,138
Retained Earnings	3,097,456	3,123,651	2,871,644	2,907,850
Total Equity	3,108,594	3,134,789	2,882,782	2,918,988
Non-Current Liabilities				
Employee Benefit Liability	465	465	465	465
Deferred Tax Liability	324,899	324,899	216,352	216,352
Lease Liability	10,605	11,249	1,761	2,515
	335,969	336,613	218,578	219,332
Current Liabilities				
Trade and Other Payables	45,542	38,060	24,067	17,582
Lease Liability	4,789	4,789	3,368	3,368
Income Tax Payable	93,325	92,153	1,513	7,144
	143,656	135,002	28,948	28,094
	143,656	135,002	28,948	28,094
Total Equity and Liabilities	3,588,219	3,606,404	3,130,308	3,166,414
Net Assets Per Share (Rs.)	122.11	123.14	113.24	114.66

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.
D. M. Weerasekare
Director

Sgd.
K S Narangoda (Dr.)
Director

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

03rd August 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	Retained Earnings	
	Rs 000	Rs 000	
Balance as at 31 March 2025 - 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	2,767,301
Balance as at 31 March 2026 - Un Audited	11,138	3,123,651	3,134,789
Loss for the period	-	(26,195)	(26,195)
Other Comprehensive Income	-	-	-
Total Comprehensive Income for the Period	-	(26,195)	(26,195)
Balance as at 30 June 2026 - Un Audited	11,138	3,097,456	3,108,594

COMPANY	Attributable to Equity Holders of the Company		Total Equity Rs 000
	Stated Capital	Retained Earnings	
	Rs 000	Rs 000	
Balance as at 31 March 2025 - 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	2,618,941
Balance as at 31 March 2026 - Un Audited	11,138	2,907,850	2,918,988
Loss for the period	-	(36,206)	(36,206)
Other Comprehensive Income	-	-	-
Total Comprehensive Income for the Period	-	(36,206)	(36,206)
Balance as at 30 June 2026 - Un Audited	11,138	2,871,644	2,882,782

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	
	2026 Un-Audited Rs 000	2025 Un-Audited Rs 000	2026 Un-Audited Rs 000	2025 Un-Audited Rs 000
Cash flows From Operating Activities				
Profit before Taxation	(18,328)	84,750	(35,142)	67,957
Adjustment for				
Depreciation	130	150	101	60
Interest Income	(13,027)	(33,941)	(9,965)	(31,320)
Change in Fair Value of Investments	24,345	(55,659)	23,908	(55,012)
Amortisation of Right of Use Assets	913	65	848	
Finance cost	960	6,899	135	6,262
Operating Profit/(Loss) before Working Capital Changes	(5,008)	2,264	(20,115)	(12,053)
(Increase)/ Decrease in Trade & Other Receivables	(3,781)	(1,590)	118	17,115
Increase/ (Decrease) in Trade & Other Payables	7,482	501	6,485	701
Cash Generated/(Used) from Operations	(1,307)	1,175	(13,512)	5,763
Interest Paid	(360)	(6,451)	-	(6,262)
Income Tax Paid	(6,695)	(9,563)	(6,695)	(9,563)
Rental paid	(1,244)	-	(888)	-
Net Cash Flow Generated/(Used) from Operating Activities	(9,607)	(14,839)	(21,095)	(10,062)
Cash Flow from Investing Activities				
Acquisition of Investment Property	(3,000)	(56,894)	-	-
Repayment of Loans from Related Party	-	(7,773)	-	-
Investment of Subsidiary	-	-	-	(80,000)
Investments in Financial Assets	(3,358)	136,210	12,554	143,682
Interest Received	13,027	33,941	9,965	31,320
Net Cash Flow Generated/(Used) in Investing Activities	6,669	105,484	22,519	95,002
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	(2,938)	4,981	1,424	(724)
Cash & Cash Equivalents at the beginning of the year	7,968	6,295	1,614	5,463
Cash & cash equivalents at the end of the period	5,030	11,275	3,038	4,739

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 2026 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:

	30.06.2026	30.06.2025
Last traded price recorded - Rs.	168.75	67.00
Highest price recorded - Rs.	188.00	69.30
Lowest price recorded - Rs.	135.00	55.00

4.3 Public Share Holding

	30.06.2026	30.06.2025
Number of Shareholders	1,464	1,228
No. of Shares	5,695,940	5,695,940
Percentage	22.37%	22.37%
Float Adjusted Market Capitalisation - Rs.	960,991,124	361,047,943

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 2026

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 MR. H. E. B. DE MEL	312,260	1.23%
4 MBSL/K S DEVSHANKAR	182,180	0.72%
5 MRS. I. A. GOONETILLEKE	176,000	0.69%
6 MRS. M. M. MISSO	169,840	0.67%
7 MRS. E. DE SILVA	168,660	0.66%
8 MRS. S. C. FERNANDO	154,000	0.60%
9 MR. S. S. GAMAGE	116,725	0.46%
10 MR. H. G. K. T. HENNAKGEDARA	109,328	0.43%
11 MR. S. N. C. W. M. B. C. KANDEGEDARA	95,000	0.37%
12 MR. D. M. R. DISSANAYAKE	90,000	0.35%
13 SEA CONSORTIUM LANKA (PRIVATE) LIMITED	90,000	0.35%
14 SENKADAGALA FINANCE PLC/L. A. J. F. MORAIS	87,750	0.36%
15 MR. G. BAWA EST OF	65,360	0.26%
16 MISS G. W. M. JANSEN	61,600	0.24%
17 MR. C. N. PAKIANATHAN	60,100	0.24%
18 MR. M. N. T. MENDIS	59,700	0.23%
19 MR. W. M. D. S. FERNANDO	55,200	0.22%
20 MRS. H. C. DIAS	52,800	0.21%
OTHERS	3,078,257	12.09%
	25,457,140	100%

4.5 Director's and Chief Executive Officer's Share Holding as at 30th June 2026

	Number of Shares
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. Sridharan - Director	Nil
Mr. D. M. Weerasekare - Director	Nil
Mr. N. Haturusinha - Director	Nil
Dr. D. R. Dissabandara - Chief Executive Officer	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	
	30/06/2026	30/06/2025	30/06/2026	30/06/2025
<u>Amounts used as the Numerator</u>				
Net Profit / (Loss) Attributable to Ordinary Shareholders	(26,195,000)	67,545,224	-36,206,000	56,880,573
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.)	-1.03	2.65	-1.42	2.23

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	
	30/06/2026	31/03/2026	30/06/2026	31/03/2026	30/06/2026	31/03/2026
	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000
Investment Property	-	-	-	-	1,758,600	1,755,600
Financial Instrument at Amortized Cost	585,016	581,103	-	-	-	-
Financial Assets						
Fair value through Profit or Loss	728,589	753,489	-	-	-	-
	1,313,605	1,334,592			1,758,600	1,755,600

COMPANY

Investment Property	-	-	-	-	57,800	57,800
Financial Instrument at Amortized Cost	462,446	475,000	-	-	-	-
Financial Assets						
Fair Value Through Profit or Loss	707,937	731,844	-	-	-	-
	1,170,383	1,206,844			57,800	57,800

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 June 2026, there were no transfers between Level 1 and Level 2 fair value measurements.

9 Events after the Balance Sheet date

Colombo City Holdings PLC invested LKR 65 million in Lexinton Resort (Pvt) Ltd as a further investment.

10 Interim figures are provisional and subject to an audit.