

**NSB FUND MANAGEMENT COMPANY LIMITED**  
Dedicated Primary Dealer Appointed By The Central Bank of Sri Lanka  
**FINANCIAL STATEMENTS FOR THE SIX MONTH ENDED 30TH JUNE 2025**



STATEMENT OF COMPREHENSIVE INCOME			STATEMENT OF FINANCIAL POSITION		
For the period ended 30 June	2025	2024		As at 30.06.2025	As at 31.12.2024
	UNAUDITED	UNAUDITED		UNAUDITED	AUDITED
	Rs.'000	Rs.'000		Rs.'000	Rs.'000
Interest Income	2,037,120	1,762,070	<b>Assets</b>		
Interest Expense	(1,376,367)	(1,190,220)	Cash and Cash Equivalents	3,532	2,030
<b>Net Interest Income</b>	<b>660,753</b>	<b>571,850</b>	Financial Assets at FVTPL	35,413,157	25,662,748
Fee & Commission Income	2,132	4,671	Loans and Advances at AC	3,212,804	322,746
Fee & Commission Expenses	(167)	(115)	Financial Assets at AC	2,706,735	2,705,372
<b>Net Fee &amp; Commission Income</b>	<b>1,965</b>	<b>4,556</b>	Financial Assets at FVTOCI	5,683,323	1,466,421
Net Gain/(Loss) from Trading	622,163	330,873	Derivative Financial Assets		45,761
Other Income/(Expenses)	1	6	Equity Investments at FVTOCI	2,000	2,000
<b>Net Operating Income</b>	<b>1,284,882</b>	<b>907,285</b>	P.P.E. & Intangible Assets	18,172	14,410
<b>Operating Expenses</b>			ROU Asset	23,012	24,829
Personnel Cost	(55,377)	(34,523)	Other Assets	83,957	98,381
Other Expenses	(65,868)	(30,954)	<b>Total Assets</b>	<b>47,146,692</b>	<b>30,344,698</b>
<b>Operating profit/(loss) before VAT &amp; SSCL</b>	<b>1,163,637</b>	<b>841,808</b>			
VAT & SSCL on Financial Services	(207,767)	(149,512)	<b>Liabilities &amp; Equity</b>		
<b>Profit/(Loss) before Income Tax</b>	<b>955,870</b>	<b>692,296</b>	<b>Liabilities</b>		
Income Tax Expense/Reversal	(353,647)	(253,071)	Borrowings	39,661,768	23,316,876
<b>Profit/(Loss) for the period</b>	<b>602,223</b>	<b>439,225</b>	Amount Due to Related Parties		2,684
Other Comprehensive Income (net of Tax)	(26,361)	8,433	Other Liabilities	479,896	528,588
<b>Total Comprehensive Income for the period</b>	<b>575,862</b>	<b>447,658</b>	<b>Total Liabilities</b>	<b>40,141,664</b>	<b>23,848,148</b>
			<b>Equity</b>		
			Stated Capital	4,200,000	4,200,000
			Other Reserves	2,805,028	2,296,550
			<b>Total Equity</b>	<b>7,005,028</b>	<b>6,496,550</b>
			<b>Total Liabilities &amp; Equity</b>	<b>47,146,692</b>	<b>30,344,698</b>

STATEMENT OF CHANGES IN EQUITY						Certified By (Sgd.) D.L.P. Abayasinghe Chief Executive Officer
For the period ended 30th June 2025	Stated Capital	Special Risk Reserve	Retained Earnings	FVTOCI Reserve	Total	
	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	
Opening Balance as at 01.01.2024	4,200,000	1,277,472	(53,487)	77,322	5,501,307	Approved and signed for on behalf of the Board of Directors of NSB Fund Management Co. Ltd
Profit/(Loss) for the year	-	-	958,175	-	958,175	
Other Comprehensive income	-	-	(2,298)	39,366	37,068	
Transfers	-	239,544	(239,544)	-	-	
Closing Balance as at 31.12.2024	4,200,000	1,517,016	662,846	116,688	6,496,550	(Sgd.) D. Basnayake Chairman
Profit/(Loss) for the period	-	-	602,223	-	602,223	(Sgd.) O. Rodrigo Director
Prior year Adjustment - Previous year Taxes	-	-	(67,384)	-	(67,384)	
Other Comprehensive Income	-	-	536	(26,897)	(26,361)	
Transfers	-	150,556	(150,556)	-	-	
Closing Balance as at 30.06.2025	4,200,000	1,667,572	1,047,666	89,791	7,005,029	

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