

NSB FUND MANAGEMENT COMPANY LIMITED

Dedicated Primary Dealer Appointed By The Central Bank of Sri Lanka



AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

STATEMENT OF COMPREHENSIVE INCOME			STATEMENT OF FINANCIAL POSITION		
For the year ended 31st December	2025 AUDITED Rs.'000	2024 AUDITED Rs.'000	As at 31.12.2025 AUDITED Rs.'000	As at 31.12.2024 AUDITED Rs.'000	
Interest Income	4,498,553	3,714,716			
Interest Expense	(3,169,827)	(2,501,673)			
Net Interest Income	1,328,726	1,213,043			
Fee & Commission Income	4,149	7,792			
Fee & Commission Expenses	(384)	(385)			
Net Fee & Commission Income	3,765	7,407			
Net Gain/(Loss) from Trading	429,094	880,306			
Other Income/(Expenses)	3	(33)			
Net Operating Income	1,761,588	2,100,723			
Operating Expenses					
Personnel Cost	(92,400)	(106,369)			
Other Expenses	(150,087)	(119,458)			
Operating profit/(loss) before VAT & SSCL	1,519,101	1,874,896			
VAT & SSCL on Financial Services	(274,895)	(337,696)			
Profit/(Loss) before Income Tax	1,244,206	1,537,200			
Income Tax Expense/Reversal	(557,029)	(579,025)			
Profit/(Loss) for the year	687,177	958,175			
Other Comprehensive Income (net of Tax)	(32,880)	37,068			
Total Comprehensive Income for the year	654,297	995,243			
			Assets		
			Cash and Cash Equivalents	1,846	2,030
			Financial Assets at FVTPL	56,466,301	25,662,748
			Loans and Advances at AC	249,643	322,746
			Financial Assets at AC	2,711,183	2,705,372
			Financial Assets at FVTOCI	3,352,285	1,466,421
			Derivative Financial Assets	15,166	45,761
			Equity Investments at FVTOCI	2,000	2,000
			P.P.E. & Intangible Assets	18,994	14,410
			ROU Asset	21,195	24,829
			Other Assets	44,826	98,381
			Total Assets	62,883,439	30,344,698
			Liabilities & Equity		
			Liabilities		
			Borrowings	55,338,568	23,316,876
			Amount Due to Related Parties	2,751	2,684
			Other Liabilities	391,273	528,588
			Total Liabilities	55,732,592	23,848,148
			Equity		
			Stated Capital	4,200,000	4,200,000
			Other Reserves	2,950,847	2,296,550
			Total Equity	7,150,847	6,496,550
			Total Liabilities & Equity	62,883,439	30,344,698

STATEMENT OF CHANGES IN EQUITY						Certified By (Sgd.) D.L.P. Abayasinghe Chief Executive Officer
For the year ended 31st December	Stated Capital Rs.'000	Special Risk Reserve Rs.'000	Retained Earnings Rs.'000	FVTOCI Reserve Rs.'000	Total Rs.'000	
Opening Balance as at 01.01.2024	4,200,000	1,277,472	(53,488)	77,323	5,501,307	
Profit/(Loss) for the year	-	-	958,175	-	958,175	
Other Comprehensive income	-	-	(2,297)	39,365	37,068	
Transfers	-	239,544	(239,544)	-	-	(Sgd.) Dushyantha Basnayake Chairman
Closing Balance as at 31.12.2024	4,200,000	1,517,016	662,846	116,688	6,496,550	
Profit/(Loss) for the year	-	-	687,177	-	687,177	
Other Comprehensive Income	-	-	128	(33,008)	(32,880)	(Sgd.) Keerthi Mihiripenna Director
Transfers	-	171,794	(171,794)	-	-	
Closing Balance as at 31.12.2025	4,200,000	1,688,810	1,178,357	83,680	7,150,847	

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