

CHRISSWORLD PLC

PQ 00244471

FINANCIAL STATEMENTS

30TH JUNE 2026

No.199/29

Obeysekera Crescent

Rajagiriya

FINANCIAL STATEMENTS

For the Quarter ended 30th June 2026

Contents

Statement of Financial Position

Statement of Comprehensive Income

Statement of Changes in Equity

Statement of Cash Flows

Notes to the Financial Statements

STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

	Unaudited 30.06.2026 Rs.	Draft 31.03.2026 Rs.
ASSETS		
Non Current Asset		
Property, plant & equipment	48,569,658	51,388,455
Capital work-in-progress	15,441,851	15,124,351
Right-of-use asset	78,520,551	78,520,551
Intangible assets	1,685,951	1,819,320
Other financial assets	35,650,000	45,650,000
Deferred tax asset	2,603,713	2,603,714
	182,471,725	195,106,391
Current Asset		
Trade and other receivables	290,375,000	313,910,197
Other financial assets	39,633,831	28,373,145
Cash & cash equivalents	22,905,179	17,986,842
	352,914,009	360,270,184
TOTAL ASSETS	535,385,734	555,376,575
EQUITY AND LIABILITIES		
Equity		
Stated Capital	78,750,000	78,750,000
Retained Earnings	113,171,138	104,072,410
Equity attributable to owners of the Company	191,921,138	182,822,410
LIABILITIES		
Non Current Liabilities		
Retirement Benefit Obligation	17,678,457	16,178,457
Lease Liability on Right to use Asset	34,535,316	34,535,316
Interest Bearing Borrowings	27,989,774	32,951,846
	80,203,547	83,665,619
Current Liabilities		
Trade and other payables	157,434,410	187,534,956
Income tax payable	11,853,258	8,203,454
Interest bearing borrowings	31,296,430	32,285,350
Lease liabilities	48,571,401	48,571,401
Bank overdrafts	14,105,550	12,293,386
	263,261,050	288,888,546
TOTAL LIABILITIES	343,464,597	372,554,165
TOTAL EQUITY AND LIABILITIES	535,385,734	555,376,575

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Manager - Finance

The Board of Directors is responsible for the preparation and presentation of these financial statements.

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Managing Director / CEO
(Unless otherwise stated amounts are subject to audit)
Date - 12th August 2026

Approved and signed for and on behalf of the Board,

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Director

STATEMENT OF COMPREHENSIVE INCOME

For the Quarter ended 30th June 2026

	<i>Three Months ended 30th June</i>	
	Apr-Jun 2026-27 Rs.	Apr-Jun 2025-26 Rs.
Revenue	248,693,076	174,958,461
Direct Cost	(205,909,457)	(140,699,361)
Gross Profit	42,783,619	34,259,100
Other/Finance Income	2,585,032	2,107,683
Selling and Distribution Expenses	(4,658,086)	(4,964,683)
Administrative Expenses	(25,861,956)	(26,811,038)
Profit / (Loss) from Operation	14,848,610	4,591,061
Finance Expenses	(1,850,427)	(2,803,510)
Profit / (Loss) before Tax	12,998,182	1,787,551
Taxation	(3,899,455)	(1,098,765)
Profit / (Loss) after Tax	9,098,728	688,786
Other Comprehensive Income (expenses)		
Actuarial Gain/Loss on retirement benefit obligation	-	-
Total Comprehensive Income	9,098,728	688,786
Earnings Per Share	0.30	0.02

STATEMENT OF CHANGES IN EQUITY

For the Quarter ended 30th June 2026

	Stated Capital Rs.	Retained Earnings Rs.	Total Equity Rs.
Balance as at 01st April 2025	78,750,000	74,787,957	153,537,957
Profit / (Loss) for the period	-	688,786	688,786
Balance as at 30th June 2025	78,750,000	75,476,743	154,226,743
Balance as at 01st April 2026	78,750,000	104,072,410	182,822,410
Profit / (Loss) for the period	-	9,098,727	9,098,727
Balance as at 30th June 2026	78,750,000	113,171,138	191,921,138

(The above figures are unaudited)

STATEMENT OF CASH FLOWS

For the Quarter ended 30th June 2026

	<i>Three Months ended 30th June</i>	
	Apr-June 2026-27 Rs.	Apr-June 2025-26 Rs.
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit / (Loss) Before Taxation	12,998,182	1,787,551
ADJUSTMENTS FOR		
Gratuity Provision	1,500,000	60,000
Depreciation / Amortization	3,980,205	3,299,195
Operating Profit before Working Capital Changes	18,478,387	5,146,746
(Increase) / Decrease in Trade Debtors	23,285,546	2,195,408
Increase / (Decrease) Trade Creditors & Other Payables	(30,100,545)	5,262,443
Cash Generated from (used in) Operations	11,663,388	12,604,597
Taxes Paid	-	(3,050,000)
Net Cash from (used in) Operating Activities	11,663,388	9,554,597
CASH FLOWS FROM INVESTMENT ACTIVITIES		
Acquisition of Intangible Assets	-	(1,212,500)
Acquisition of Property, Plant and Equipment	(1,028,039)	(19,928,130)
Net change of Fixed Deposits	(1,260,686)	-
Net change of Work in Progress	(317,500)	6,040,542
Net Cash from (used in) Investment activities	(2,606,225)	(15,100,088)
CASH FLOWS FROM FINANCE & OTHER ACTIVITIES		
Loan Repayment Made During the Year	(5,950,992)	(4,121,316)
Net Cash from (used in) Financing Activities	(5,950,992)	(4,121,316)
Net Increase / (Decrease) in Cash & Cash Equivalents	3,106,171	(9,666,807)
Cash & Cash Equivalents at the Beginning of the Year	5,693,457	30,985,470
Cash & Cash Equivalents at the End of the Year	8,799,628	21,318,663
Analysis of Cash & Cash Equivalents		
Cash & Cash Equivalents at the beginning of the year		
Cash & Bank Balances	22,905,179	31,268,029
Bank Overdraft	(14,105,550)	(9,949,366)
	8,799,628	21,318,663
(The above figures are unaudited)		

Notes to the Financial Statement

For the Quarter ended 30th June 2026

1. General Information

The company commenced commercial operations of third-party logistics (3PL) services and incorporated as a Private Limited Liability company on 26th June 2013 under the Companies Act No. 07 of 2007 in Colombo. The Company has changed its status to a Limited Liability Company on 8th January 2021 in terms of Companies Act No. 7 of 2007 and changed company name as Chrissworld PLC on 30th August 2021.

The company has carried out an Initial Public offer (IPO) of 7,500,000 Ordinary voting shares at an offer price of LKR 7.50 per share, successfully raising LKR 56.25 Million. Accordingly, 30 Million Ordinary Voting shares being the entirety of the issued shares post IPO were listed on the empower Board of the Colombo Stock Exchange on May 18, 2021.

2. Basis of Preparation

These condensed interim financial statements of Chrissworld PLC are for the period ended 30th June 2026. They have been prepared in accordance LKAS 34, Interim Financial Reporting, These interim financial statements have been prepared in accordance with those SLFRS standards and IFRIC interpretation issued and effective as at the time of preparing these statements. The condensed interim financial statements do not include all of the information required for full annual financial statements. The condensed Interim Financial Statements should be read in conjunction with the annual financial statements for the year ended 31st March 2026.

3. Accounting Policies

The Accounting policies adopted are consistent with those of the previous financial year as reported in the annual financial statements for the year ended 31st March 2026.

4. Share Price Movement

	Apr-Jun	
	2026	2025
Highest Price LKR	26.80	11.80
Lowest Price LKR	18.80	9.50
Close Price LKR	19.10	10.20
Last Traded Price LKR	19.00	10.20

5. Net Asset Value Per Share

	2026.06.30	2026.03.31
Net Asset Value	191,921,138	182,822,410
No of Shares	30,000,000	30,000,000
Net Asset Value Per Share LKR	6.40	6.09

Notes to the Financial Statement

For the Quarter ended 30th June 2026

6. Names and the number of shares held by the largest 20 shareholders as at 30th June 2026

Name	No. of Shares	Percentage
CHRISSLOGIX (PRIVATE) LIMITED	20,035,808	67%
BANK OF CEYLON A/C CEYBANK UNIT TRUST	775,000	3%
MR. L.M.S.N. LANSAKARA	385,000	1%
BANK OF CEYLON A/C CEYBANK CENTURY GROWTH FUND	362,896	1%
DR. S.S.L. PERERA	222,458	1%
MR. N.V.S.N. CHIRANTHA	209,753	1%
SEYLAN BANK PLC/ANUJA CHAMILA JAYASINGHE	178,615	1%
MERCHANT BANK OF SRI LANKA & FINANCE PLC /I.D.D.M.SENANAYAKE	178,221	1%
MR. M.R. ZIARD	170,383	1%
MR. M.S. ABDEEN	145,645	0%
MR. R.R.C. MADHUMADHAWA	142,329	0%
MR. H. SOMASKANDARASA	134,912	0%
MR. L.K.T. LAKSHAN	125,621	0%
MR. D.S. TENNAKON	117,135	0%
MRS. K. NISHATH	113,193	0%
MERCHANT BANK OF SRI LANKA & FINANCE PLC/J.HEWAWANITUNGA	110,000	0%
DAMBADENIYA MULTY PURPOSE CO-OPERATIVE SOCIETY LIMITED	108,259	0%
HATTON NATIONAL BANK PLC/V.L.M.S.DE MEL	100,000	0%
MR. D. PATHIRANA	93,140	0%
MR. B.M.R.D. DASANAYAKE	92,247	0%

7. Director's Shareholding as at 30th June 2026

	No. of Shares
Mr. Christopher A. M. Perera	19,686
Mr. S. A. D. Niranjana Suraj	NIL
Mr. Sithira Wickramasekera	NIL
Mr. Shanaka Lansakara	385,000
Mr.M.Prasad Jayasuriya Fernando	NIL

8. Contingent Liabilities

There were no material contingent liabilities existing as at 30th June 2026.

9. Events after Reporting Date

All material events after the date of the Statement of Financial Position have been considered when financial statements were prepared.

CORPORATE INFORMATION

Company	Chrissworld PLC
Registered Office	199/29, Obeysekera Crescent, Rajagiriya
Website	www.chrissworld.com
Legal Form	Incorporated as a Private Limited Liability company on 26th June 2013 under the Companies Act No. 07 of 2007 in Colombo. The Company has changed its status to a Limited Liability Company on 8th January 2021 in terms of Companies Act No. 7 of 2007 and changed company name as Chrissworld PLC on 30th August 2021.
Company Registration Number	PQ 00244471
Board of Directors	Mr. Christopher A. M. Perera - Chairman/Non-Executive Non-Independent Mr. S. A. D. Niranjana Suraj - Managing Director/Executive Non-Independent Mr. Sithira Wickramasekera – Senior Director/Non-Executive Non-Independent Mr. Shanaka Lansakara- Director/Executive Non-Independent Mr. Melanga A. Doolwala – Director/ Independent Non-Executive Mr.M.Prasad Jayasuriya Fernando - Director/ Independent Non- Executive
Company Secretary	Ms. F. Shama Ismail – Mohamed, Attorney at Law and Registered Company Secretary - RCS1000087 168/5, Elvitigala Mawath Tel: +94 11 2695009
Company Registrar	Central Depository Systems (Pvt) Limited 04-01 West Block World Trade Centre Echelon Square Colombo 01
Auditors to the Company	Wijeyeratne & Company CHARTED ACCOUNTANTS "RNH HOUSE" 622/B,Kotte Road,Kotte.
Bankers to the Company	Sampath Bank PLC Nation Trust Bank Hatton National Bank