# CHRISSWORLD PLC

**PQ 00244471**

**FINANCIAL STATEMENTS**
**30TH SEPTEMBER 2026**

**No.199/29**
**Obeysekera Crescent**
**Rajagiriya**

**CHRISSWORLD PLC**

# FINANCIAL STATEMENTS

For the Quarter ended 30th September 2026

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# STATEMENT OF FINANCIAL POSITION

As at 30th September 2026

| | Unaudited 30.09.2026 Rs. | Audited 31.03.2026 Rs. |
|---|---|---|
| **ASSETS** | | |
| **Non Current Asset** | | |
| Property, plant & equipment | 66,006,277 | 51,388,455 |
| Capital work-in-progress | 17,123,861 | 15,124,351 |
| Right-of-use asset | 78,520,551 | 78,520,551 |
| Intangible assets | 1,552,399 | 1,819,320 |
| Other financial assets | 45,650,000 | 45,650,000 |
| Deferred tax asset | 2,603,714 | 2,603,714 |
| | **211,456,802** | **195,106,391** |
| **Current Asset** | | |
| Trade and other receivables | 245,348,549 | 313,910,197 |
| Other financial assets | 31,272,405 | 28,373,145 |
| Cash & cash equivalents | 35,797,109 | 17,986,842 |
| | **312,418,063** | **360,270,184** |
| **TOTAL ASSETS** | **523,874,865** | **555,376,575** |
| **EQUITY AND LIABILITIES** | | |
| **Equity** | | |
| Stated Capital | 78,750,000 | 78,750,000 |
| Retained Earnings | 120,617,756 | 102,797,239 |
| **Equity attributable to owners of the Company** | **199,367,756** | **181,547,239** |
| **LIABILITIES** | | |
| **Non Current Liabilities** | | |
| Retirement Benefit Obligation | 17,254,395 | 16,178,457 |
| Lease Liability on Right to use Asset | 48,571,401 | 48,571,401 |
| Interest Bearing Borrowings | 27,330,390 | 32,951,846 |
| | **93,156,186** | **97,701,704** |
| **Current Liabilities** | | |
| Trade Creditors & Other Payables | 132,385,878 | 187,658,234 |
| Lease Liability on Right to use Asset | 34,535,316 | 34,535,316 |
| Interest Bearing Borrowings | 31,728,090 | 32,285,350 |
| IncomeTax | 4,368,009 | 9,355,347 |
| Bank Overdraft | 28,333,631 | 12,293,385 |
| | **231,350,924** | **276,127,632** |
| **TOTAL LIABILITIES** | **324,507,109** | **373,829,336** |
| **TOTAL EQUITY AND LIABILITIES** | **523,874,865** | **555,376,575** |

Umesha

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**Manager - Finance**

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

Approved and signed for and on behalf of the Board,

…….. ……..

**Managing Director / CEO** **Director**

(Unless otherwise stated amounts are subject to audit)

Date - 06th November 2026

**STATEMENT OF COMPREHENSIVE INCOME**

For the Quarter ended 30th September 2026

| | *Three Months ended 30th Sep* | | *Six Months ended 30th Sep* | |
|---|---|---|---|---|
| | **Jul-Sep 2026-27 Rs.** | **Jul-Sep 2025-26 Rs.** | **Apr-Sep 2026-27 Rs.** | **Apr-Sep 2025-26 Rs.** |
| **Revenue** | 352,642,026 | 239,621,977 | 601,335,103 | 414,580,438 |
| Direct Cost | (309,293,397) | (200,520,280) | (515,202,854) | (341,219,642) |
| **Gross Profit** | **43,348,629** | **39,101,697** | **86,132,248** | **73,360,796** |
| Other/Finance Income | 3,132,708 | 1,995,763 | 5,717,740 | 4,103,446 |
| Selling and Distribution Expenses | (10,295,467) | (7,439,470) | (14,953,553) | (12,404,153) |
| Administrative Expenses | (21,300,675) | (17,254,909) | (47,162,631) | (44,065,947) |
| **Profit / (Loss) from Operation** | **14,885,196** | **16,403,081** | **29,733,805** | **20,994,142** |
| Finance Expenses | (2,425,496) | (1,147,020) | (4,275,923) | (3,950,530) |
| **Profit / (Loss) before Tax** | **12,459,700** | **15,256,061** | **25,457,882** | **17,043,612** |
| Taxation | (3,737,909) | (4,014,319) | (7,637,364) | (5,113,085) |
| **Profit / (Loss) after Tax** | **8,721,790** | **11,241,742** | **17,820,517** | **11,930,527** |
| **Other Comprehensive Income (expenses)** | | | | |
| Actuarial Gain/Loss on retirement benefit obligation | - | - | - | - |
| **Total Comprehensive Income** | **8,721,790** | **11,241,742** | **17,820,517** | **11,930,527** |
| **Earnings Per Share** | **0.29** | **0.37** | **0.59** | **0.40** |

# STATEMENT OF CHANGES IN EQUITY

For the Quarter ended 30th September 2026

| | Stated Capital Rs. | Retained Earnings Rs. | Total Equity Rs. |
|---|---|---|---|
| **Balance as at 01st April 2025** | **78,750,000** | **75,134,618** | **153,884,618** |
| Profit / (Loss) for the period | - | 11,930,527 | 11,930,527 |
| **Balance as at 30th September 2025** | **78,750,000** | **87,065,145** | **165,815,145** |
| **Balance as at 01st April 2026** | 78,750,000 | 102,797,239 | 181,547,239 |
| Profit / (Loss) for the period | - | 17,820,517 | 17,820,517 |
| **Balance as at 30th September 2026** | **78,750,000** | **120,617,756** | **199,367,756** |

**(The above figures are unaudited)**

**STATEMENT OF CASH FLOWS**

For the Quarter ended 30th September 2026

| | *Three Months ended 30th June* | |
|---|---|---|
| | **Apr-Sep 2026-27** | **Apr-Sep 2025-26** |
| | **Rs.** | **Rs.** |
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Net Profit / (Loss) Before Taxation | 25,457,882 | 17,043,612 |
| **ADJUSTMENTS FOR** | | |
| Gratuity Provision | 3,000,000 | 750,000 |
| Depreciation / Amortization | 8,404,444 | 6,806,535 |
| **Operating Profit before Working Capital Changes** | **36,862,326** | **24,600,147** |
| (Increase) / Decrease in Trade Debtors | 68,561,648 | (18,054,481) |
| Increase / (Decrease) Trade Creditors & Other Payables | (55,272,354) | 54,937,292 |
| **Cash Generated from (used in) Operations** | **50,151,619** | **61,482,958** |
| Taxes Paid | (12,624,705) | (1,224,563) |
| Gratuity paid | (1,924,063) | (7,207,740) |
| **Net Cash from (used in) Operating Activities** | **35,602,851** | **53,050,655** |
| **CASH FLOWS FROM INVESTMENT ACTIVITIES** | | |
| Acquisition of Intangible Assets | - | (1,212,500) |
| Acquisition of Property, Plant and Equipment | (22,755,345) | (24,952,310) |
| Net change of Fixed Deposits | (2,899,260) | (2,500,000) |
| Net change of Work in Progress | (1,999,510) | 6,040,542 |
| **Net Cash from (used in) Investment activities** | **(27,654,115)** | **(22,624,268)** |
| **CASH FLOWS FROM FINANCE & OTHER ACTIVITIES** | | |
| Loan Obtain During The Year | 8,700,000 | 2,500,000 |
| Loan Repayment Made During the Year | (14,878,716) | (9,551,877) |
| **Net Cash from (used in) Financing Activities** | **(6,178,716)** | **(7,051,877)** |
| **Net Increase / (Decrease) in Cash & Cash Equivalents** | **1,770,020** | **23,374,510** |
| Cash & Cash Equivalents at the Beginning of the Year | 5,693,457 | 30,985,470 |
| Cash & Cash Equivalents at the End of the Year | **7,463,478** | **54,359,980** |
| **Analysis of Cash & Cash Equivalents** | | |
| Cash & Cash Equivalents at the beginning of the year | | |
| Cash & Bank Balances | 35,797,109 | 56,919,658 |
| Bank Overdraft | (28,333,631) | (2,559,678) |
| | **7,463,478** | **54,359,980** |

**(The above figures are unaudited)**

## Notes to the Financial Statement

For the Quarter ended 30th September 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-Sep | |
|---|---|---|
| | **2026** | **2025** |
| Highest Price LKR | 20.30 | 15.00 |
| Lowest Price LKR | 16.10 | 9.80 |
| Close Price LKR | 17.10 | 14.30 |
| Last Traded Price LKR | 17.40 | 14.20 |

**5. Net Asset Value Per Share**

| | **2026.09.30** | **2026.03.31** |
|---|---|---|
| Net Asset Value | 199,367,756 | 181,547,239 |
| No of Shares | 30,000,000 | 30,000,000 |
| Net Asset Value Per Share LKR | 6.65 | 6.05 |

## Notes to the Financial Statement

For the Quarter ended 30th September 2026

### 6. Names and the number of shares held by the largest 20 shareholders as at 30th September 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% |
| MERCHANT BANK OF SRI LANKA & FINANCE PLC/I.D.D.M.SENANAYAKE | 223,046 | 1% |
| DR. S.S.L. PERERA | 222,458 | 1% |
| SEYLAN BANK PLC/ANUJA CHAMILA JAYASINGHE | 209,780 | 1% |
| MR. N.V.S.N. CHIRANTHA | 209,752 | 1% |
| MR. M.R. ZIARD | 170,383 | 1% |
| MR. R.R.C. MADHUMADHAWA | 142,329 | 0% |
| MR. H. SOMASKANDARASA | 139,343 | 0% |
| MR. D.S. TENNAKOON | 117,135 | 0% |
| MR. J.A.A. RAMANAYAKA | 113,898 | 0% |
| MRS. K. NISHATH | 113,193 | 0% |
| DAMBADENIYA MULTY PURPOSE CO-OPERATIVE SOCIETY LIMITED | 108,259 | 0% |
| HATTON NATIONAL BANK PLC/V.L.M.SHAVAN DE MEL | 100,000 | 0% |
| MR. D. PATHIRANA | 93,140 | 0% |
| MR. B.M.R.D. DASANAYAKE | 92,247 | 0% |
| MR. J.P. JAYARAMU | 91,140 | 0% |
| MR. W.D.S. THAMEL | 86,370 | 0% |

### 7. Director's Shareholding as at 30th September 2026

| | No. of Shares |
|---|---|
| Mr. Christopher A. M. Perera | 19,686 |
| Mr. S. A. D. Niranjan 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 September 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 |
| **Leagal 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<br>Mr. S. A. D. Niranjan Suraj - Managing Director/Executive Non-Independent<br>Mr. Sithira Wickramasekera – Senior Director/Non-Executive Non-Independent<br>Mr. Shanaka Lansakara- Director/Executive Non-Independent<br>Mr. Melanga A. Doolwala – Director/ Independent Non-Executive<br>Mr.M.Prasad Jayasuriya Fernando - Director/ Independent Non- Executive |
| **Company Secretary** | Ms. F. Shama Ismail – Mohamed, Attorney at Law and Registered Company Secretary - RCS1000087<br>168/5, Elvitigala Mawath<br>Tel: +94 11 2695009 |
| **Company Registar** | Central Depository Systems (Pvt) Limited<br>04-01 West Block<br>World Trade Centre<br>Echelon Square<br>Colombo 01 |
| **Auditors to the Company** | Wijeyeratne & Company<br>CHARTED ACCOUNTANTS<br>"RNH HOUSE"<br>622/B,Kotte Road,Kotte. |
| **Bankers to the Company** | Sampath Bank PLC<br>Nation Trust Bank<br>Hatton National Bank |