CIC
Nurturing Life

Nurturing Growth, Empowering the Nation



Corporate Information

NAME OF THE COMPANY

CIC Holdings PLC

COMPANY REGISTRATION NO.

PQ 88

LEGAL FORM

A Public Quoted Company with limited liability incorporated in Sri Lanka in 1964

DIRECTORS

S H Amarasekera- *Chairman*
R S Captain
S M Enderby
J R Gunaratne
M P Jayawardena
D T S H Mudalige
P R Saldin (Deceased on 16/01/2026)
K D Senewiratne

SECRETARY

P W Corporate Secretarial (Pvt) Ltd
3/17, Kynsey Road
Colombo 08
T.P 011 4640360

AUDITORS

KPMG
Chartered Accountants
32A, Sir Mohamed Macan Markar Mawatha
Colombo 03

LEGAL ADVISERS

Julius & Creasy
Attorneys - at - Law
371, R A De Mel Mawatha, Colombo 03

Heritage Partners
Attorneys - at - Law
04, Malalasekera Pedesa
Colombo 07

Nithya Partners
Attorneys - at - Law
97A, Galle Road, Colombo 03

REGISTERED OFFICE

CIC House
199, Kew Road
Colombo 02

Company Statements of Comprehensive Income

31 December	**Three months to 2025**	Three months to 2024	Variance %	**Nine months to 2025**	Nine months to 2024	Variance %
(In Rs.Mns)						
Revenue	**5,816.61**	5,892.91	(1.29)	**15,362.42**	15,883.94	(3.28)
Cost of sales	**(4,098.38)**	(4,081.72)	0.41	**(10,839.13)**	(11,153.20)	(2.82)
Gross profit	**1,718.23**	1,811.19	(5.13)	**4,523.29**	4,730.74	(4.39)
Other operating income	**302.89**	230.41	31.46	**1,193.22**	681.78	75.02
Selling expenses	**(788.76)**	(747.31)	5.55	**(2,227.17)**	(2,127.97)	4.66
Impairment (loss)/ reversal on trade receivables	**(99.29)**	3.91	(2,639.39)	**(138.69)**	(6.94)	1,898.41
General and administrative expenses	**(272.05)**	(240.88)	12.94	**(833.47)**	(713.52)	16.81
Operating Profit	**861.02**	1,057.32	(18.57)	**2,517.18**	2,564.09	(1.83)
Interest income	**29.96**	22.48	33.27	**85.57**	71.57	19.56
Profit before financing and income taxes	**890.98**	1,079.80		**2,602.75**	2,635.66	
Interest expenses on borrowings and lease liabilities	**(460.67)**	(456.71)	0.87	**(1,295.55)**	(1,310.73)	(1.16)
Profit before income taxes	**430.31**	623.09	(30.94)	**1,307.20**	1,324.93	(1.34)
Income tax expense	**(130.04)**	(170.84)	(23.88)	**(380.93)**	(339.53)	12.19
Profit from continuing operations	**300.27**	452.25	(33.61)	**926.27**	985.40	(6.00)
Discontinued operations						
Gain/ (Loss) from discontinued operations (net of tax)	**0.52**	(0.11)	(572.73)	**(0.52)**	(0.75)	(30.67)
Profit for the period	**300.79**	452.14	(33.47)	**925.75**	984.65	(5.98)
Other comprehensive income						
Items that will never be reclassified to profit or loss						
Net gain on fair value change in financial assets	**3.01**	20.67	(85.44)	**22.35**	25.93	(13.81)
Other comprehensive income for the period (net of tax)	**3.01**	20.67	(85.44)	**22.35**	25.93	(13.81)
Total comprehensive income for the period (net of tax)	**303.80**	472.81	(35.75)	**948.10**	1,010.58	(6.18)
Profit attributable to :						
Equity holders of the company	**300.79**	452.14	(33.47)	**925.75**	984.65	(5.98)
	300.79	452.14	(33.47)	**925.75**	984.65	(5.98)
The other comprehensive income attributable to :						
Equity holders of the company	**3.01**	20.67	(85.44)	**22.35**	25.93	(13.81)
	3.01	20.67	(85.44)	**22.35**	25.93	(13.81)
Earnings per share						
Basic/diluted earnings per share (Rs.)	**0.16**	0.24	(33.47)	**0.49**	0.52	(5.68)
Earnings per share-continuing operation						
Basic/diluted earnings per share (Rs.)	**0.16**	0.24	(33.61)	**0.49**	0.52	(5.75)

The above figures are provisional and unaudited
Figures in brackets indicate deductions

Consolidated Statements of Comprehensive Income

31 December	**Three months to 2025**	Three months to 2024	Variance %	**Nine months to 2025**	Nine months to 2024	Variance %
(In Rs.Mns)						
Revenue	**28,644.10**	25,831.46	10.89	**70,283.37**	64,662.91	8.69
Cost of sales	**(21,430.33)**	(19,136.82)	11.98	**(51,865.06)**	(47,935.24)	8.20
Gross profit	**7,213.77**	6,694.64	7.75	**18,418.31**	16,727.67	10.11
Other operating income	**156.39**	183.39	(14.72)	**599.15**	455.21	31.62
Selling expenses	**(2,270.07)**	(2,101.07)	8.04	**(6,171.43)**	(5,747.32)	7.38
General and administrative expenses	**(999.25)**	(938.00)	6.53	**(2,971.44)**	(2,747.56)	8.15
Impairment loss on trade receivables	**(131.15)**	(26.75)	390.28	**(195.45)**	(63.02)	210.14
Other operating expenses	**(4.19)**	(0.10)	4,090.00	**(4.98)**	(0.16)	3,012.50
Operating profit	**3,965.50**	3,812.11	4.02	**9,674.16**	8,624.82	12.17
Interest income	**108.55**	79.80	36.03	**228.37**	321.78	(29.03)
Gain on bargain purchase	**128.13**	443.16	(71.09)	**160.22**	473.45	(66.16)
Loss on dilution of investment in associate	**-**	-		**(19.81)**	(19.61)	1.02
Share of profit of equity accounted investees	**590.03**	299.26	97.16	**864.93**	539.72	60.26
Profit before financing and income taxes	**4,792.21**	4,634.33	3.41	**10,907.87**	9,940.16	9.74
Interest expenses on borrowings and lease liabilities	**(807.76)**	(682.42)	18.37	**(1,980.33)**	(1,836.51)	7.83
Profit before income taxes	**3,984.45**	3,951.91	0.82	**8,927.54**	8,103.65	10.17
Tax expense	**(1,264.15)**	(1,090.40)	15.93	**(2,960.08)**	(2,420.02)	22.32
Profit from continuing operations	**2,720.30**	2,861.51	(4.93)	**5,967.46**	5,683.63	4.99
Discontinued operations						
Gain from discontinued operations (net of tax)	**2.39**	4.28	(44.16)	**5.79**	14.09	(58.91)
Profit for the period	**2,722.69**	2,865.79	(4.99)	**5,973.25**	5,697.72	4.84
Other comprehensive income						
Net gain on fair value change in financial assets	**4.69**	183.65	(97.45)	**134.61**	224.97	(40.17)
Equity-accounted investees- share of OCI	**326.36**	170.16	91.80	**346.47**	18.34	1,789.15
Other comprehensive income for the period (net of tax)	**331.05**	353.81	(6.43)	**481.08**	243.31	97.72
Total comprehensive income for the period (net of tax)	**3,053.74**	3,219.60	(5.15)	**6,454.33**	5,941.03	8.64
Profit Attributable to :						
Equity holders of the Company	**2,388.29**	2,534.98	(5.79)	**4,989.52**	4,853.61	2.80
Non-controlling interest	**334.40**	330.81	1.09	**983.73**	844.11	16.54
Profit for the period	**2,722.69**	2,865.79	(4.99)	**5,973.25**	5,697.72	4.84
Equity holders of the Company	**328.56**	264.24	24.34	**425.92**	147.41	188.94
Non-controlling interest	**2.49**	89.57	(97.22)	**55.16**	95.90	(42.48)
Other comprehensive income for the period	**331.05**	353.81	(6.43)	**481.08**	243.31	97.72
Earnings per share						
Basic/diluted earnings per share (Rs.)	**1.26**	1.34	(5.79)	**2.63**	2.56	2.71
Earnings per share-continuing operation						
Basic/diluted earnings per share (Rs.)	**1.25**	1.33	(5.82)	**2.62**	2.55	2.71

The above figures are provisional and unaudited
Figures in brackets indicate deductions

Statements of Financial Position

As at	Company			Group		
	31 December 2025	31 December 2024	31 March 2025	31 December 2025	31 December 2024	31 March 2025
(In Rs.Mn)						
ASSETS						
Non- current assets						
Property, plant & equipment	**2,755.13**	2,311.91	2,638.26	**15,089.95**	12,621.20	14,052.96
Investment property	**-**	-	-	**2.40**	2.40	2.40
Capital work-in-progress	**-**	27.71	20.13	**436.78**	171.57	495.64
Biological assets	**-**	-	-	**442.72**	411.96	420.94
Intangible assets	**17.85**	25.75	23.78	**581.28**	604.79	598.21
Deferred tax assets	**-**	-	-	**18.98**	8.56	18.08
Investment in subsidiaries	**3,801.00**	3,734.96	3,767.26	**-**	-	-
Investment in equity accounted investees	**17,123.20**	17,123.20	17,123.20	**33,442.86**	29,277.67	29,350.82
Equity investment at fair value through OCI	**-**	-	-	**0.15**	0.15	0.15
Deposits with bank	**-**	-	-	**0.29**	0.29	0.29
	23,697.18	23,223.53	23,572.63	**50,015.41**	43,098.59	44,939.49
Current assets						
Inventories	**5,745.01**	4,850.91	6,081.94	**20,046.30**	16,456.62	20,718.99
Biological assets	**-**	-	-	**397.59**	347.27	247.33
Income tax receivables	**-**	-	-	**-**	0.21	31.32
Trade receivables	**5,805.32**	5,293.97	5,144.81	**16,879.78**	13,254.02	11,987.87
Contract assets	**166.73**	104.48	166.73	**224.51**	159.57	224.66
Other receivables	**836.86**	809.42	659.39	**5,462.54**	3,992.97	3,829.53
Equity investment at fair value through OCI	**90.73**	65.99	68.38	**161.40**	529.31	496.00
Deposits with bank	**2,465.52**	1,617.14	1,658.80	**2,793.42**	1,934.61	1,683.27
Cash in hand and at bank	**448.98**	920.69	1,359.85	**5,330.79**	6,206.24	5,045.47
	15,559.15	13,662.60	15,139.90	**51,296.33**	42,880.82	44,264.44
Assets classified as held for sale	**146.27**	146.27	146.27	**187.95**	354.01	187.95
Assets classified as held for distribution	**0.20**	0.20	0.20	**72.97**	63.51	64.40
	15,705.62	13,809.07	15,286.37	**51,557.25**	43,298.34	44,516.79
Total assets	**39,402.80**	37,032.60	38,859.00	**101,572.66**	86,396.93	89,456.28
EQUITY AND LIABILITIES						
Equity attributable to equity holders of the company						
Stated capital	**1,008.45**	1,008.45	1,008.45	**1,008.45**	1,008.45	1,008.45
Capital reserves	**1,158.21**	950.24	1,158.21	**3,013.27**	2,412.46	3,013.27
Revenue reserves	**10,317.59**	9,993.31	10,317.20	**40,612.15**	35,512.63	36,097.86
	12,484.25	11,952.00	12,483.86	**44,633.87**	38,933.54	40,119.58
Non-controlling interests	-	-	-	**6,959.69**	5,958.07	6,307.24
Total equity	**12,484.25**	11,952.00	12,483.86	**51,593.56**	44,891.61	46,426.82
Non-current liabilities						
Loans and borrowings	**1,755.31**	1,996.26	1,554.57	**2,772.01**	2,370.12	1,900.90
Retirement benefit obligations	**527.63**	408.71	472.91	**1,795.64**	1,473.55	1,609.75
Grants	**-**	-	-	**1.06**	1.24	1.20
Deferred tax liabilities	**121.92**	128.16	57.64	**1,662.61**	1,550.27	1,660.61
	2,404.86	2,533.13	2,085.12	**6,231.32**	5,395.18	5,172.46
Current liabilities						
Trade payables	**1,781.45**	2,175.23	2,728.86	**3,996.83**	4,596.36	6,427.23
Contract liabilities	**242.32**	148.41	242.32	**353.47**	249.98	353.47
Income tax payable	**241.55**	318.98	386.40	**1,876.39**	1,321.15	1,368.62
Accruals and other payables	**1,018.81**	1,355.76	1,158.87	**4,538.84**	4,297.61	3,262.95
Contingent consideration payable	**108.05**	108.05	108.05	**108.05**	108.05	108.05
Loans and borrowings	**21,121.51**	18,441.04	19,665.52	**32,872.20**	25,135.57	26,334.76
	24,513.69	22,547.47	24,290.02	**43,745.78**	35,708.72	37,855.08
Liabilities classified as held for sale	**-**	-	-	**-**	399.86	-
Liabilities classified as held for distribution	**-**	-	-	**2.00**	1.56	1.92
	24,513.69	22,547.47	24,290.02	**43,747.78**	36,110.14	37,857.00
Total liabilities	**26,918.55**	25,080.60	26,375.14	**49,979.10**	41,505.32	43,029.46
Total equity and liabilities	**39,402.80**	37,032.60	38,859.00	**101,572.66**	86,396.93	89,456.28
Net assets per share (Rs.)	**6.59**	6.31	6.59	**23.55**	20.54	21.17

The above figures are provisional and unaudited.
I certify that the Financial Statements have been prepared in accordance with the requirements of the Companies Act No.07 of 2007.

***(Sgd.)* Erandi Wickramaarachchi**
Group Chief Financial Officer
The Board of Directors is responsible for the preparation and presentation of these Financial Statements.

***(Sgd.)* S H Amarasekera**
Chairman
3 February 2026
Colombo

***(Sgd.)* D T S H Mudalige**
Director

Statement of Changes In Equity

For the period ended 31 December

Company

(In Rs. Mns)	Stated Capital	Revaluation Reserve	General Reserve	Fair Value Reserve	Retained Earnings	Total
As at 01 April 2025	**1,008.45**	**1,158.21**	**782.60**	**24.44**	**9,510.16**	**12,483.86**
Profit for the period	-	-	-	-	925.75	925.75
Dividend	-	-	-	-	(947.71)	(947.71)
Other comprehensive income	-	-	-	22.35	-	22.35
As at 31 December 2025	**1,008.45**	**1,158.21**	**782.60**	**46.79**	**9,488.20**	**12,484.25**
As at 01 April 2024	1,008.45	950.24	782.60	(3.14)	9,150.98	11,889.13
Profit for the period	-	-	-	-	984.65	984.65
Dividend	-	-	-	-	(947.71)	(947.71)
Other comprehensive income	-	-	-	25.93	-	25.93
As at 31 December 2024	1,008.45	950.24	782.60	22.79	9,187.92	11,952.00

Group

	Attributable to the equity holders of the company							
(In Rs. Mn's)	Stated Capital	Capital Reserve	General Reserve	Fair Value Reserve	Retained Earnings	Total	Non-controlling interest	Total Equity
As at 01 April 2025	**1,008.45**	**3,013.27**	**720.31**	**87.58**	**35,289.97**	**40,119.58**	**6,307.24**	**46,426.82**
Profit for the period	-	-	-	-	4,989.52	4,989.52	983.73	5,973.25
Derecognition of financial assets due to disposal	-	-	-	(98.05)	98.05	-	-	-
Other comprehensive income	-	-	-	81.25	344.67	425.92	55.16	481.08
Adjustment due to change in equity accounted investee	-	-	-	-	45.95	45.95	0.24	46.19
Dividend	-	-	-	-	(947.71)	(947.71)	-	(947.71)
Adjustment due to scrip dividend	-	-	-	-	-		31.12	31.12
Adjustment on non-controlling interest	-	-	-	-	0.61	0.61	(0.61)	-
Subsidiary dividend paid to non-controlling interest	-	-	-	-	-	-	(417.19)	(417.19)
As at 31 December 2025	**1,008.45**	**3,013.27**	**720.31**	**70.78**	**39,821.06**	**44,633.87**	**6,959.69**	**51,593.56**
As at 01 April 2024	1,008.45	2,412.46	720.31	(33.74)	30,785.66	34,893.14	5,101.74	39,994.88
Profit for the period	-	-	-	-	4,853.62	4,853.62	844.11	5,697.73
Other comprehensive income	-	-	-	130.37	17.04	147.41	95.90	243.31
Adjustment due to change in equity accounted investee					20.52	20.52	1.54	22.06
Dividend	-	-	-	-	(947.71)	(947.71)	-	(947.71)
Adjustment on non-controlling interest					(33.44)	(33.44)	33.44	-
Subsidiary dividend paid to non-controlling interest	-	-	-	-	-	-	(118.66)	(118.66)
As at 31 December 2024	1,008.45	2,412.46	720.31	96.63	34,695.69	38,933.54	5,958.07	44,891.61

Cash Flow Statements

For the period ended 31 December	Company 2025	2024	Group 2025	2024
(In Rs. MN's)				
Cash flow from operating activities				
Cash generated from operations (Note A)	**203.58**	673.23	**4,031.50**	7,851.89
Interest paid	**(1,280.66)**	(1,304.84)	**(1,930.88)**	(1,792.83)
Retirement benefit costs paid	**(8.75)**	21.01	**(30.64)**	(6.66)
Income tax paid	**(461.50)**	(66.00)	**(2,356.59)**	(2,176.08)
Net cash (outflow)/ inflow from operating activities	**(1,547.33)**	(676.60)	**(286.61)**	3,876.32
Cash flow from investing activities				
Addition to property, plant & equipment and CWIP	**(98.39)**	(109.08)	**(1,787.71)**	(777.20)
Addition to biological assets	**-**	-	**(373.81)**	(402.66)
Addition to intangible assets	**-**	-	**(3.83)**	-
Proceeds from disposal of property, plant & equipment	**1.49**	0.52	**21.49**	8.15
Proceeds from disposal of investments	**-**	-	**467.17**	-
Proceeds from sale of biological assets	**-**	-	**0.59**	0.68
Disposal of rights	**-**	48.00	**-**	-
Dividend received from subsidiaries	**421.31**	155.85	**-**	-
Dividend received from equity accounted investees	**494.98**	363.26	**552.93**	433.14
Dividend received from other financial assets	**2.95**	0.77	**22.31**	9.58
Interest income received	**85.57**	158.38	**228.37**	557.59
Further investment in subsidiary	**(33.74)**	(0.01)	**-**	-
Further investment in associate	**-**	(811.18)	**(3,310.41)**	(3,470.72)
Other short-term investments	**-**	-	**0.76**	(18.68)
Subsidiary dividends to non-controlling interest	**-**	-	**(386.07)**	(118.66)
Investments in banks	**(806.72)**	(5.90)	**(1,110.15)**	(315.90)
Net cash inflow/(outflow) from investing activities	**67.45**	(199.39)	**(5,678.36)**	(4,094.68)
Net cash outflow before financing activities	**(1,479.88)**	(875.99)	**(5,964.97)**	(218.36)
Cash flow from financing activities				
Dividends paid	**(947.71)**	(947.71)	**(947.71)**	(947.71)
Net Long term loan (settled)/ received	**(303.25)**	1,917.11	**1,403.65**	1,838.41
Net cash (outflow)/ inflow from financing activities	**(1,250.96)**	969.40	**455.94**	890.70
Net (decrease)/ increase in cash & cash equivalents during the period	**(2,730.84)**	93.41	**(5,509.03)**	672.34
Cash & cash equivalents at the beginning of the period	**(17,941.69)**	(17,613.76)	**(20,827.21)**	(19,498.47)
Cash & cash equivalents at the end of the period (Note B)	**(20,672.53)**	(17,520.35)	**(26,336.24)**	(18,826.13)
Note A - Cash generated from operations				
Profit before tax from continuing operations	**1,307.20**	1,324.93	**8,787.12**	7,649.81
(Loss)/ Profit before interest and tax from discontinued operations	**(0.52)**	(0.75)	**5.94**	14.11
Adjustments for:				
Depreciation on property, plant & equipment	**113.74**	103.05	**787.50**	682.39
Amortization of Intangible assets	**5.92**	5.92	**20.76**	20.42
Amortization of right of use asset	**24.41**	4.14	**78.01**	78.15
Gain on disposal of property, plant & equipment	**(0.98)**	(0.52)	**(11.51)**	(3.07)
Provision for retirement benefit	**63.46**	47.96	**216.53**	179.51
Amortization of biological assets and change due to harvest	**-**	-	**351.44**	494.39
Grants amortized	**-**	-	**(0.14)**	(0.13)
Write off of property, plant and equipment	**-**	-	**0.84**	0.10
Write off of capital work-in-progress	**-**	-	**0.73**	-
Profits from sale of Rights	**-**	(48.00)	**-**	-
Interest income	**(85.57)**	(158.38)	**(228.37)**	(557.59)
Interest expense	**1,295.55**	1,310.73	**1,974.25**	1,821.58
Share of profit of equity accounted investees	**-**	-	**(864.93)**	(539.72)
Dividend income	**(919.24)**	(519.88)	**(22.31)**	(9.58)
Operating profit before working capital changes	**1,803.97**	2,069.20	**11,095.86**	9,830.37
Increase in trade and other receivables	**(849.86)**	(1,670.50)	**(6,432.32)**	(4,693.96)
Decrease in inventories	**336.93**	333.81	**522.43**	1,944.92
(Decrease)/increase in trade and other payables	**(1,087.46)**	(59.28)	**(1,154.47)**	770.56
Cash generated from operations	**203.58**	673.23	**4,031.50**	7,851.89
Note B - Analysis of cash & cash equivalents at the end of the period				
Cash in hand and at bank	**448.98**	920.69	**5,393.39**	6,275.51
Interest bearing short-term borrowings	**(21,121.51)**	(18,441.04)	**(31,729.63)**	(25,101.64)
	(20,672.53)	(17,520.35)	**(26,336.24)**	(18,826.13)

CIC Holdings PLC

Segmental Information

For the Period ended 31 December	2025	2024
(In Rs. Mns)		

Operating Segments
The Following table presents revenue, profit information regarding the Group's operating segments.

(a) Segmental Revenue

Crop Solutions	**32,320.94**	28,056.78
Agri Produce	**4,643.70**	4,354.60
Livestock Solutions	**14,598.36**	13,346.90
Industrial Solutions	**6,278.19**	6,067.10
Health & Personal Care	**14,463.70**	14,289.44
Total Revenue	**72,304.89**	66,114.82
Intra-group sales	**(2,021.52)**	(1,451.91)
Net Revenue	**70,283.37**	64,662.91

(b) Segmental Results

Crop Solutions	**4,050.53**	3,853.42
Agri Produce	**254.90**	391.32
Lives stock Solutions	**1,766.76**	1,387.89
Industrial Solutions	**1,081.85**	1,032.74
Health & Personal Care	**2,106.08**	1,693.18
Net Segmental Results	**9,260.11**	8,358.55
Unallocated expenses	**(185.10)**	(188.94)
Other income	**599.15**	455.21
Financing costs	**(1,751.96)**	(1,514.73)
Gain on Bargain Purchase	**160.22**	473.45
Loss on dilution of investment in associate	**(19.81)**	(19.61)
Share of profit from equity accounted investees	**864.93**	539.72
Tax expense	**(2,960.08)**	(2,420.02)
Profit from continuing operations	**5,967.46**	5,683.63
Profit from discontinued operations (net of tax)	**5.79**	14.09
Profit for the period	**5,973.25**	5,697.72
Attributable to:		
Equity holders of the Company	**4,989.52**	4,853.61
Non- controlling interest	**983.73**	844.11
Profit for the period	**5,973.25**	5,697.72

Note :
The above figures are provisional and unaudited.
Figures in brackets indicate deductions.

Notes to the Financial Statements

		Company		Group	
	For the period ended 31 December	**2025**	2024	**2025**	2024
	(In Rs. Mns)				
1	**Other Income**				
	Rent income	**20.35**	19.99	**1.11**	9.92
	Divided income	**919.24**	519.88	**22.31**	9.58
	Gain on disposal of property, plant and equipment	**0.98**	0.52	**12.24**	3.23
	Direct sales commission	**114.74**	6.57	**173.86**	72.76
	Grants amortised	**-**	-	**0.13**	0.13
	Profit from sale of rights	**-**	48.00	**-**	-
	Exchange gain	**137.91**	86.81	**221.40**	235.81
	Sundry income	**-**	0.01	**168.10**	123.78
		1,193.22	681.78	**599.15**	455.21
2	**Interest income**				
	Interest income	**85.57**	71.57	**228.37**	321.78
		85.57	71.57	**228.37**	321.78
3	**Interest expenses on borrowings and lease liabilities**				
	Interest on loans	**1,280.65**	1,304.84	**1,936.96**	1,796.61
	Interest on leases	**14.90**	5.89	**43.37**	39.91
		1,295.55	1,310.73	**1,980.33**	1,836.51

4 Market Value of Shares

For the Nine months ended 31 December	**2025**		2024	
	Voting	**Non-Voting**	Voting	Non-Voting
	Rs.	**Rs.**	Rs.	Rs.
Highest	**177.00**	**135.00**	97.50	69.00
Lowest	**31.50** *	**24.80** *	72.10	52.50
Period end	**34.80** *	**26.10** *	94.00	67.00

* Share price post to 1:5 share split (Note 7.1)

5 Market Capitalisation

Type	**No.of Shares**	**Share price Rs.**	**Capitalisation Rs.**
Ordinary Shares	1,458,000,000	34.80	50,738,400,000
Non-Voting (Class X)	437,400,000	26.10	11,416,140,000
			62,154,540,000

6 Float Adjusted Market Capitalisation

Type	**No.of Shares**	**Share price Rs.**	**Capitalisation Rs.**
Ordinary Shares	680,733,420	34.80	23,689,523,016
Non-Voting (Class X)	422,604,200	26.10	11,029,969,620
			34,719,492,636

As the float adjusted market capitalisation is above 10.0Bn, CIC Holdings PLC complies under option 1 with the minimum public holding requirement.

7 Number of Shares

	Number of Shares		**Share Capital (Rs)**	
As at end of 31 December	**2025**	2024	**2025**	2024
Ordinary Shares	**1,458,000,000**	291,600,000	**789,750,000**	789,750,000
Non-Voting (Class X)	**437,400,000**	87,480,000	**218,700,000**	218,700,000
Total	**1,895,400,000**	379,080,000	**1,008,450,000**	1,008,450,000

7.1 On 13 October 2025, a special resolution stating sub-division of shares has been duly passed by the shareholders unanimously at the Extra Ordinary General Meeting of the Company on the said date. Accordingly, the number of shares of the Company after the sub-division is as follows.

	Ordinary voting	**Non-voting**	**Total shares**
Number of shares prior to the sub-division	291,600,000	87,480,000	379,080,000
Number of shares after the sub-division	1,458,000,000	437,400,000	1,895,400,000

8 Dividend Paid

	2024/25		2023/24	
	Voting	**Non-Voting**	Voting	Non-Voting
	Rs.	**Rs.**	Rs.	Rs.
Final dividend per share -Rs.2.50 (2024/25)-Rs.2.50 (2023/24)	**2.50**	**2.50**	2.50	2.50
	2.50	**2.50**	2.50	2.50

9 There have not been any significant changes in the nature of the Contingent Liabilities which were disclosed in the Annual Report for the year ended 31 March 2025.

Notes to the Financial Statements (Cont.)

10 These Interim Financial Statements have been prepared in accordance with the accounting policies set out in the annual report for the year ended 31 March 2025 and unless otherwise stated are consistent with those followed in the preparation of Financial Statements for the year ended 31 March 2025 and are in compliance with Sri Lanka Accounting Standards 34 - Interim Financial Reporting. Presentation and classification of figures for the corresponding period of the previous period have been amended, where relevant to be comparable with those for the current year.

11 Fair value measurement hierarchy

Assets measured at fair value are categorised within level 01 and level 03 of the fair value hierarchy.

	Group			
	Level 01		Level 03	
As at 31 December	**2025**	2024	**2025**	2024
Recurring fair value measurements-				
Freehold land			**4,729.59**	4,657.29
Biological assets			**840.31**	759.23
Equity investments	**161.55**	529.46		
	161.55	529.46	**5,569.90**	5,416.52
Non-recurring fair value measurements				
Net assets classified as held for distribution			**258.92**	16.10

12 Basic/diluted earnings per share is calculated by dividing the net profit for the period attributable to shareholders by the weighted average number of shares outstanding during the period as required by LKAS - 33, Earning Per Share.

13 CIC applied equity accounting only in respect of CIC and its subsidiaries' holding in JKH, from the quarter ending 31 December 2023.

Below table summarizes the impact of share purchases and dilution due to employee share based payment and exercise of share option during the quarter ended 31 December 2025.

Rs.Mn	**Stated capital**	**Revenue reserves**	**Other components of equity**	**Net assets attributable to the parent**
As at 30 June 2025	133,078.29	133,284.94	132,431.01	398,794.24
Net assets attributable to CIC Group - 30 June 2025	127.88	128.08	127.26	383.22
As at 30 September 2025	133,341.09	135,118.36	132,167.56	400,627.01
Net assets attributable to CIC Group - 30 September 2025	184.88	187.34	183.25	555.47
As at 31 December 2025	133,604.33	140,046.26	136,831.87	410,482.46
Net assets attributable to CIC Group - 31 December 2025	820.01	859.55	839.82	2,519.38
Net assets attributable				3,458.07
Cost of the investment				3,310.42
Difference				147.65
Goodwill on acquisition				12.57
Gain on bargain purchase				160.22

Loss on dilution of investment in John Keells Holdings PLC

John Keells Holdings PLC has exercised its share option scheme and executed share based payments. Accordingly, CIC Holdings Group's shareholding percentage was diluted, and a loss on dilution of Rs. 15.25 Mn (30 June 2025) and Rs. 4.56 Mn (30 September 2025) was charged to the Income Statement.

	Quarter ended 30 June 2025	Quarter ended 30 September 2025
	Rs.Mn	Rs.Mn
Net assets applicable to CIC Group before dilution	28,021.85	28,329.71
Net assets applicable to CIC Group after dilution	28,006.60	28,325.15
Loss on dilution of investment in John Keells Holdings PLC	(15.25)	(4.56)

14 There were no material events took place since the reporting date which require adjustment to or disclosure in these Financial Statements.

Shareholder & Investor Information

As at 31 December 2025

Twenty Largest Shareholders

1 Voting (Ordinary) Shares

	Name	No. of Shares	Percentage %
1	Paints & General Industries Limited	777,206,980	53.31
2	Employee's Provident Fund	132,089,460	9.06
3	Sampath Bank PLC/ Chacra Capital Holdings (Private) Limited	65,524,800	4.49
4	Deutsche Bank AG Trustee to Lynear Wealth Dynamic Opportunities Fund	34,784,671	2.39
5	Citibank Newyork S/A Norges Bank Account 2	25,071,260	1.72
6	Union Assurance PLC - Universal Life Fund	17,128,522	1.17
7	Asia Securities (Private) Limited - Trading Account	16,301,569	1.12
8	Ranavav Holdings (Private) Limited	15,129,815	1.04
9	Mr. H. Yusoof	12,594,795	0.86
10	Invenco Capital (Private) Limited	11,293,081	0.77
11	Employees Trust Fund Board	8,908,061	0.61
12	Dr. H.R. Wickremesinghe	8,761,210	0.60
13	S.K. Wickremesinghe Trust (Gurantee) Limited	8,718,560	0.60
14	Lynear Wealth Management / Me. H. Yusoof	8,191,217	0.56
15	Colombo Fort Investments PLC	6,225,000	0.43
16	Ms. L.K. Goonewardena	6,025,600	0.41
17	Ms. N.K.R.H. De Silva	5,678,500	0.39
18	DFCC Bank PLC/ Mr. P. Muralitharan	5,659,000	0.39
19	Amana Bank PLC/ Hi-Line Trading (Private) Limited	5,024,285	0.34
20	Mrs. A.K. Wikramanayake	4,250,000	0.29
		1,174,566,386	**80.55**

Total Number of Shares Issued - 1,458,000,000 Ordinary Shares

2 Non-Voting (Class 'X') Shares

	Name	No. of Shares	Percentage %
1	Employee's Provident Fund	55,568,480	12.70
2	Sampath Bank PLC/ Chacra Capital Holdings (Private) Limited	30,921,400	7.07
3	Paints & General Industries Limited	14,526,020	3.32
4	Mr. H. Yusoof	14,196,530	3.25
5	Seylan Bank PLC/ Mr. W.G.U.I. Ranaweera	9,523,630	2.18
6	Ms. D. Ramesh & Mr. P. Ramesh	8,657,655	1.98
7	Hatton National Bank PLC - NDB Wealth Growth and Income Fund	6,000,000	1.37
8	Union Assurance PLC - Universal Life Fund	5,142,310	1.18
9	Ranavav Holdings (Private) Limited	4,571,645	1.05
10	Bank of Ceylon A/C NDB Wealth Growth Fund	4,323,338	0.99
11	Winsland Reality (Private) Limited	4,095,357	0.94
12	Invenco Capital (Private) Limited	3,908,670	0.89
13	DFCC Bank PLC/ Mr. P. Murlitharan	3,479,976	0.80
14	GF Capital Global Limited	3,209,580	0.73
15	Mr. P. Muralitharan	3,200,000	0.73
16	Malship Ceylon Limited	3,200,000	0.73
17	HNB Investment Bank (Private) Limited/ Mr. H.A.R. Peiris	2,650,000	0.61
18	DFCC Bank PLC A/C 1	2,547,855	0.58
19	Hatton National Bank PLC - Astrue Alpha Fund	2,500,000	0.57
20	Adamjee Lukmanjee & Sons (Private) Limited	2,493,000	0.57
		184,715,446	**42.24**

Number of Shares issued - 437,400,000 Non-Voting (Class-'X') Shares

Shareholder & Investor Information (Cont.)

As at 31 December 2025

3 Shares held by Public

Type	No.of Shares	%	No. of public share holders
Ordinary Shares	680,733,420	46.69	7,808
Non Voting (Class - X) Shares	422,604,200	96.62	6,230

* Employee Provident Fund held 9.06% Voting shares and 12.70% of Non- Voting shares

4 Shares held by Director's and Chief executive officers together with the members of their families

Type	No.of Shares	%
Ordinary Shares	1,600	0.00
Non Voting (Class - X) Shares	37,780	0.01

5 Shares held by the Parent Company

Type	No.of Shares	%
Ordinary Shares	777,206,980	53.31
Non Voting (Class - X) Shares	14,526,020	3.32

6 Directors' and Chief executive officers shareholding together with the members of their families

	Ordinary shares		Non-Voting (Class X)	
As at	**31.12.2025**	31.12.2024	**31.12.2025**	31.12.2024
Mr. S.H. Amarasekera - Chairman	**-**	**-**	**-**	**-**
Mr. P.A. Seresinhe (CEO)	**-**	**-**	**-**	**-**
Mr. R.S. Captain	**1,600**	320	**2,780**	556
Mr. S.M. Enderby	**-**	-	**-**	-
Mr. J.R. Gunaratne	**-**	-	**-**	-
Mr. D.T.S.H. Mudalige	**-**	-	**-**	-
Mr. M.P. Jayawardena	**-**	-	**25,000**	5,000
Mr. P.R. Saldin (Deceased on 16/01/2026)	**-**	-	**10,000**	2,000
Ms. K.D. Senewiratne	**-**	-	**-**	-
	1,600	320	**37,780**	7,556

Share Trading

For the Quarter ended	**31 December 2025**		31 December 2024	
	Ordinary shares	**Non-Voting (Class X)**	Ordinary shares	Non-Voting (Class X)
No of shares traded	**84,193,612**	**64,570,742**	40,573,304	35,937,580
No. of transactions	**18,099**	**13,645**	6,763	9,091
Value of shares traded (Rs.)	**3,248,337,526**	**1,914,310,137**	3,313,591,627	2,200,608,068