

C T HOLDINGS PLC

CONDENSED INTERIM FINANCIAL STATEMENTS

FOR THE NINE MONTHS ENDED

31 DECEMBER 2025

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Statement of Profit or Loss and Other Comprehensive Income

	Group					
	For the three months ended			For the nine months ended		
In thousands of rupees	31-Dec 2025	31-Dec 2024	Var. %	31-Dec 2025	31-Dec 2024	Var. %
Revenue	70,959,334	62,080,028	14.00	203,724,351	183,003,241	11.00
Cost of sales	(61,676,180)	(54,929,289)	(12.00)	(177,355,692)	(161,671,499)	(10.00)
Gross profit	**9,283,154**	**7,150,739**	**30.00**	**26,368,659**	**21,331,742**	**24.00**
Other income	1,050,473	823,103	28.00	2,574,970	2,398,273	7.00
Distribution expenses	(2,464,694)	(1,779,668)	(38.00)	(7,441,195)	(5,656,758)	(32.00)
Administrative expenses	(2,409,187)	(2,240,681)	(8.00)	(6,450,666)	(6,075,168)	(6.00)
Results from operating activities	**5,459,746**	**3,953,493**	**38.00**	**15,051,768**	**11,998,089**	**25.00**
Finance income	146,854	143,886	2.00	424,044	495,106	(14.00)
Finance expenses	(1,044,672)	(1,198,591)	13.00	(3,240,190)	(3,721,052)	13.00
Net finance costs	**(897,818)**	**(1,054,705)**	**15.00**	**(2,816,146)**	**(3,225,946)**	**13.00**
Share of profit of equity accounted investees, net of tax	53,707	28,334	90.00	218,004	92,049	137.00
Profit before taxation	**4,615,636**	**2,927,122**	**58.00**	**12,453,627**	**8,864,192**	**40.00**
Tax on profit for the period	(1,523,481)	(1,102,514)	(38.00)	(3,859,197)	(3,020,294)	(28.00)
Profit after tax on profit	**3,092,155**	**1,824,608**	**69.47**	**8,594,430**	**5,843,898**	**47.00**
Tax effect of dividends paid to equity holders	(262,599)	(218,441)	(20.00)	(797,746)	(698,278)	(14.00)
Profit for the period	**2,829,556**	**1,606,167**	**76.17**	**7,796,684**	**5,145,620**	**52.00**
Other comprehensive income - net of tax						
Items that will not be re-classified subsequently to profit or loss:						
Net change in fair value of FVOCI financial assets	35,411	47,820	(26.00)	52,782	40,901	29.00
Profit from sale of investments	-	971	(100.00)	-	971	(100.00)
Share of other comprehensive income of associates	(36,719)	(191,584)	81.00	(257,110)	(198,348)	(30.00)
Total other comprehensive income - net of tax	**(1,308)**	**(142,793)**	**99.00**	**(204,328)**	**(156,476)**	**(31.00)**
Total comprehensive income	**2,828,248**	**1,463,374**	**93.00**	**7,592,356**	**4,989,144**	**52.00**
Profit for the period attributable to						
Owners of the parent	2,001,236	1,010,467	98.00	5,521,178	3,466,984	59.00
Non-controlling Interest	828,320	595,700	39.00	2,275,506	1,678,636	36.00
Profit for the period	**2,829,556**	**1,606,167**	**76.17**	**7,796,684**	**5,145,620**	**52.00**
Total comprehensive income attributable to						
Owners of the parent	1,999,998	864,828	131.00	5,312,722	3,308,064	61.00
Non-controlling Interest	828,250	598,546	38.00	2,279,634	1,681,080	36.00
Total comprehensive income	**2,828,248**	**1,463,374**	**93.00**	**7,592,356**	**4,989,144**	**52.00**
Earnings per share (Rs.)	9.94	5.02	98.00	27.41	17.21	59.00
Dividends per share (Rs.)	*4.75	**4.00		*14.75	**12.50	

* Second interim dividend for the year 2024/25 and interim dividend for the year 2025/26.

** Second interim dividend for the year 2023/24 and interim dividend for the year 2024/25.

Statement of Profit or Loss and Other Comprehensive Income

	Company					
	For the three months ended			For the nine months ended		
In thousands of rupees	31-Dec 2025	31-Dec 2024	Var. %	31-Dec 2025	31-Dec 2024	Var. %
Revenue	-	-	-	-	-	-
Cost of sales	-	-	-	-	-	-
Gross profit	-	-	-	-	-	-
Other income	1,055,657	880,341	20.00	3,203,175	2,818,556	14.00
Administrative expenses	(34,296)	(35,776)	4.00	(117,752)	(98,418)	(20.00)
Results from operating activities	**1,021,361**	**844,565**	**21.00**	**3,085,423**	**2,720,138**	**13.00**
Finance income	6,559	9,866	(34.00)	17,981	27,532	(35.00)
Finance expenses	(3,696)	(8)	(46,100.00)	(11,066)	(14,768)	25.00
Net finance costs	**2,863**	**9,858**	**(71.00)**	**6,915**	**12,764**	**(46.00)**
Profit before taxation	**1,024,224**	**854,423**	**20.00**	**3,092,338**	**2,732,902**	**13.00**
Tax on profit for the period	-	-		-	-	
Profit for the period	**1,024,224**	**854,423**	**20.00**	**3,092,338**	**2,732,902**	**13.00**
Other comprehensive income - net of tax						
Items that will not be re-classified subsequently to profit or loss:						
Net change in fair value of FVOCI financial assets	35,653	37,948	(6.00)	38,460	32,423	19.00
Profit from sale of investments	-	971	(100.00)	-	971	(100.00)
Total other comprehensive income - net of tax	**35,653**	**38,919**	**(8.00)**	**38,460**	**33,394**	**15.00**
Total comprehensive income	**1,059,877**	**893,342**	**19.00**	**3,130,798**	**2,766,296**	**13.00**
Profit for the period attributable to						
Owners of the parent	1,024,224	854,423	20.00	3,092,338	2,732,902	13.00
Non-controlling Interest	-	-	-	-	-	-
Profit for the period	**1,024,224**	**854,423**	**20.00**	**3,092,338**	**2,732,902**	**13.00**
Total comprehensive income attributable to						
Owners of the parent	1,059,877	893,342	19.00	3,130,798	2,766,296	13.00
Non-controlling Interest	-	-	-	-	-	-
Total comprehensive income	**1,059,877**	**893,342**	**19.00**	**3,130,798**	**2,766,296**	**13.00**
Earnings per share (Rs.)	5.09	4.24	20.00	15.35	13.57	13.00
Dividends per share (Rs.)	*4.75	*4.00		*10.00	*8.50	

* Second interim dividend for the year 2024/25 and interim dividend for the year 2025/26.

** Second interim dividend for the year 2023/24 and interim dividend for the year 2024/25.

Statement of Financial Position

As at In thousands of rupees	Group 31-Dec 2025	Group 31-Mar 2025 (Audited)	Company 31-Dec 2025	Company 31-Mar 2025 (Audited)
Assets				
Non-current assets				
Property, plant & equipment	57,308,268	55,304,156	2,172	1,907
Right of use assets	17,595,265	17,998,270	40	55
Investment property	13,347,820	13,355,073	1,205,075	1,205,075
Intangible assets	1,881,606	1,821,946	688,467	688,467
Investments in subsidiaries	-	-	1,656,801	1,618,616
Investments in equity accounted investees	6,770,032	6,809,132	5,605,950	5,605,950
Other financial assets	1,733,926	1,681,177	134,177	95,717
Biological assets	8,217	12,699	-	-
Total non-current assets	**98,645,134**	**96,982,453**	**9,292,682**	**9,215,787**
Current assets				
Inventories	30,879,387	25,467,027	-	-
Biological assets	33,619	63,787	-	-
Trade and other receivables	16,980,467	14,915,095	8,369	7,729
Amounts due from subsidiaries	-	-	19,408	11,036
Amounts due from other related parties	235,433	311,861	-	-
Other financial assets	552,363	670,854	291,568	407,872
Cash and cash equivalents	7,452,042	8,205,883	78,027	24,556
Total current assets	**56,133,311**	**49,634,507**	**397,372**	**451,193**
Total assets	**154,778,445**	**146,616,960**	**9,690,054**	**9,666,980**
Equity and liabilities				
Equity attributable to owners of the parent				
Stated capital	6,489,758	6,489,758	6,489,758	6,489,758
Reserves	6,699,553	6,650,899	149,777	118,022
Retained earnings	21,973,331	19,533,126	2,666,721	2,538,428
Total equity attributable to equity holders of the parent	**35,162,642**	**32,673,783**	**9,306,256**	**9,146,208**
Non-controlling interest	15,497,324	14,580,142	-	-
Total equity	**50,659,966**	**47,253,925**	**9,306,256**	**9,146,208**
Liabilities				
Non-current liabilities				
Interest bearing loans and borrowings	23,454,975	22,477,260	28	198,335
Employee benefits	2,906,348	2,510,972	77,084	72,033
Trade and other payables	200,714	186,163	-	-
Deferred tax liabilities	2,743,696	3,350,888	-	-
Total non-current liabilities	**29,305,733**	**28,525,283**	**77,112**	**270,368**
Current liabilities				
Trade and other payables	42,587,814	35,080,960	6,383	32,181
Current tax liabilities	6,666,965	5,806,552	-	-
Amounts due to other related parties	53,930	28,056	-	-
Dividends payable	218,198	218,198	218,198	218,198
Interest bearing loans and borrowings	25,285,839	29,703,986	82,079	25
Total current liabilities	**74,812,746**	**70,837,752**	**306,687**	**250,404**
Total liabilities	**104,118,479**	**99,363,035**	**383,798**	**520,772**
Total equity & liabilities	**154,778,445**	**146,616,960**	**9,690,054**	**9,666,980**
Net Asset Value per Share (Rs.)	**174.59**	**162.23**	**46.21**	**45.41**

The Board of Directors is responsible for the preparation and presentation of these Financial Statements. The Financial Statements have been approved by the Board of Directors on 09 February 2026.

I certify that these Financial Statements have been prepared in accordance with the requirements of the Companies Act No 7 of 2007.

(Signed.)
V R Page
Deputy Chairman / Managing Director

(Signed.)
Priyan Edirisinghe
Senior Independent Director

(Signed.)
S C Niles
Executive Director

Statement of Changes in Equity

Group	Attributable to the owners of the parent						
In thousands of rupees	Stated Capital	Revaluation Reserve	Fair value Reserve	Retained Earnings	Total	Non-controlling Interest	Total
For the nine months ended 31 December 2024							
Balance at 1 April 2024	**6,489,758**	**6,488,805**	**115,308**	**17,060,717**	**30,154,588**	**13,731,722**	**43,886,310**
Profit for the period	-	-	-	3,466,984	3,466,984	1,678,636	5,145,620
Other comprehensive income	-	-	39,428	(198,348)	(158,920)	2,444	(156,476)
Total comprehensive income for the period	**-**	**-**	**39,428**	**3,268,636**	**3,308,064**	**1,681,080**	**4,989,144**
Transactions with owners directly recorded in equity							
Contributions by & distributions to owners							
Transactions with non-controlling interests	-	-	-	14,412	14,412	(14,412)	-
Transfer from fair value reserve due to disposal of equity investments at FVTOCI	-	-	(7,676)	7,676	-		-
Subsidiary dividend to non-controlling interest	-	-	-	38,571	38,571	(1,136,382)	(1,097,811)
Dividends paid	-	-	-	(2,517,587)	(2,517,587)	-	(2,517,587)
Balance as at 31 December 2024	**6,489,758**	**6,488,805**	**147,060**	**17,872,425**	**30,998,048**	**14,262,008**	**45,260,056**
For the nine months ended 31 December 2025							
Balance as at 1 April 2025	**6,489,758**	**6,513,361**	**137,538**	**19,533,126**	**32,673,783**	**14,580,142**	**47,253,925**
Charge relating to surcharge tax	-	-	-	-	-	-	-
Adjusted balance as at 1st April 2025	**6,489,758**	**6,513,361**	**137,538**	**19,533,126**	**32,673,783**	**14,580,142**	**47,253,925**
Profit for the period	-	-	-	5,521,178	5,521,178	2,275,506	7,796,684
Other comprehensive income	-	-	48,654	(257,110)	(208,456)	4,128	(204,328)
Total other comprehensive income for the period	**-**	**-**	**48,654**	**5,264,068**	**5,312,722**	**2,279,634**	**7,592,356**
Transactions with owners directly recorded in equity							
Contributions by & distributions to owners							
Transactions with non-controlling interests	-	-	-	28,197	28,197	(66,382)	(38,185)
Subsidiary dividend to non-controlling interest	-	-	-	118,693	118,693	(1,296,070)	(1,177,377)
Dividends paid	-	-	-	(2,970,753)	(2,970,753)	-	(2,970,753)
Balance as at 31 December 2025	**6,489,758**	**6,513,361**	**186,192**	**21,973,331**	**35,162,642**	**15,497,324**	**50,659,966**

Company	Stated	Revaluation	Fair value	Retained	Total
In thousands of rupees	Capital	Reserve	Reserve	Earnings	
For the nine months ended 31 December 2024					
Balance at 1 April 2024	**6,489,758**	**-**	**91,399**	**2,268,764**	**8,849,921**
Profit for the period	-	-	-	2,732,902	2,732,902
Other comprehensive income	-	-	33,394	-	33,394
Transfer from fair value reserve due to disposal of equity investments at FVTOCI	-	-	(7,676)	7,676	-
Dividends paid	-	-	-	(2,517,587)	(2,517,587)
Balance as at 31 December 2024	**6,489,758**	**-**	**117,117**	**2,491,755**	**9,098,630**
For the nine months ended 31 December 2025					
Balance as at 1 April 2025	**6,489,758**	**-**	**111,318**	**2,545,136**	**9,146,212**
Profit for the period	-	-	-	3,092,338	3,092,338
Other comprehensive income	-	-	38,460	-	38,460
Dividends paid	-	-	-	(2,970,753)	(2,970,753)
Balance as at 31 December 2025	**6,489,758**	**-**	**149,778**	**2,666,721**	**9,306,256**

Statement of Cash Flows

	Group		Company	
For the nine month ended	**31-Dec**	31-Dec	**31-Dec**	31-Dec
In thousands of rupees	**2025**	2024	**2025**	2024
Cash flows from operating activities				
Profit before tax	12,453,627	8,864,192	3,092,338	2,732,902
Adjustments for:				
Depreciation of property, plant & equipment	3,368,237	3,582,841	68	68
Amortisation of right of use assets	1,583,236	1,518,566	15	16
Net adjustment of ROU asset and liability	21,162	-	-	-
Amortisation of intangible assets	104,606	90,995	-	-
Interest income	(424,044)	(495,106)	(17,981)	(27,532)
Profit on sale of property, plant & equipment	(1,147)	(2,556)	-	-
Dividend income	(4,778)	(4,480)	(3,202,065)	(2,818,253)
Finance costs	3,240,190	3,721,052	5	7
Share of (profit) / loss on equity accounted investees, net of tax	(218,004)	(92,049)	-	-
Impairment for trade receivables	1,449	20,306	-	-
Impairment for inventories	21,574	14,953	-	-
Provision for obligation on defined benefit plan	506,857	303,040	5,051	-
Impairment of goodwill	-	33,299	-	-
Usage of biological assets	(13,245)	-	-	-
Change in fair value of biological assets	4,577	(38,633)	-	-
Cash generated from operating activities before working capital	**20,644,297**	**17,516,420**	**(122,569)**	**(112,792)**
Change in inventories	(5,433,934)	(2,643,891)	-	-
Change in trade and other receivables	(2,068,399)	(2,909,669)	(640)	6,572
Change in amounts due from related parties	76,428	19,766	(8,372)	764
Change in trade and other payables	7,523,886	3,585,472	(25,797)	(18,250)
Change in amounts due to related parties	25,874	41,329	27	-
Cash generated from operating activities	**20,768,151**	**15,609,427**	**(157,351)**	**(123,706)**
Interest paid	(1,528,763)	(2,038,902)	-	-
Income tax paid	(4,403,721)	(3,297,063)	-	-
Defined benefit plan payments	(111,483)	(63,052)	-	-
Net cash from / (used in) operating activities	**14,724,185**	**10,210,410**	**(157,351)**	**(123,706)**
Cash flows from investing activities				
Proceeds from sale of property, plant and equipment	18,304	13,896	-	-
Interest received	423,896	495,106	17,981	27,532
Dividends received	4,778	15,259	3,202,065	2,818,253
Acquisition of property, plant and equipment	(5,377,263)	(2,999,261)	(332)	-
Acquisition and construction of investment property	(5,083)	(20,720)	-	-
Acquisition of non-controlling interest in subsidiary	(38,185)	-	(38,185)	-
Acquisition of intangible assets	(164,266)	(148,450)	-	-
Acquisition of biological asets	(43,036)	(5,000)	-	-
Proceeds from sale of biological assets	86,354	48,014	-	-
Disposal / (Investment) of FVTOCI investments	-	11,084	-	13,983
(Addition) / Disposal of other financial assets	118,491	(8,232)	-	-
Net cash from / (used in) investing activities	**(4,976,009)**	**(2,598,304)**	**3,181,529**	**2,859,768**
Cash flows from financing activities				
Proceeds from short term borrowings	(3,079,514)	5,203,277	-	-
Repayment of long term borrowings	(151,250)	(2,027,336)	(147,352)	(149,434)
Payment of finance lease liabilities	-	(1,677)	-	-
Lease payments	(2,826,474)	(2,592,507)	-	-
Dividend paid to shareholders	(2,970,753)	(2,508,367)	(2,970,753)	(2,508,367)
Subsidiary dividend paid to non-controlling interest	(1,177,377)	(1,097,811)	-	-
Net cash from / (used in) financing activities	**(10,205,368)**	**(3,024,421)**	**(3,118,105)**	**(2,657,801)**
Net increase in cash and cash equivalents	**(457,193)**	**4,587,685**	**(93,927)**	**78,261**
Cash and cash equivalents at 1 April	5,456,066	4,851,780	432,428	457,558
Net increase / (decrease) in cash and cash equivalents	(457,193)	4,587,685	(93,927)	78,261
Cash and cash equivalents at 31 December	**4,998,873**	**9,439,465**	**338,501**	**535,819**

Segment Information

For the nine month ended *In thousands of rupees*	Retail 31-Dec 2025	Retail 31-Dec 2024	Food and Beverage & Manufacturing 31-Dec 2025	Food and Beverage & Manufacturing 31-Dec 2024	Restaurants 31-Dec 2025	Restaurants 31-Dec 2024
Revenue						
Gross revenue	150,429,362	137,489,065	57,627,994	50,760,871	10,420,977	9,290,205
Eliminations of inter segment revenue	(222,055)	(197,503)	(15,119,254)	(15,032,237)	-	-
External revenue	150,207,307	137,291,562	42,508,740	35,728,634	10,420,977	9,290,205
Segment result						
Results from operating activities	7,006,689	5,702,696	5,862,941	4,613,985	1,970,481	1,652,867

As at *In thousands of rupees*	Retail 31-Dec 2025	Retail 31-Dec 2024	Food and Beverage & Manufacturing 31-Dec 2025	Food and Beverage & Manufacturing 31-Dec 2024	Restaurants 31-Dec 2025	Restaurants 31-Dec 2024
Segment assets						
Segment non-current assets						
Property, plant & equipment	27,097,365	26,881,777	10,737,604	10,792,082	2,729,321	2,167,520
Right of use assets	14,761,488	17,085,633	270,326	114,121	1,625,025	1,376,700
Investment property	-	-	397,749	209,077	-	-
Intangible assets	93,535	90,609	682,822	670,791	580,478	458,582
Other financial assets	-	-	316	241	310	236
Deferred tax assets	-	-	-	-	-	-
Biological assets	-	-	8,217	60,478	-	-
Total segment non-current assets	41,952,388	44,058,019	12,097,034	11,846,790	4,935,134	4,003,038
Current assets						
Inventories	20,967,573	18,203,732	9,400,865	7,243,910	461,264	406,315
Biological assets	-	-	33,619	150,897	-	-
Trade and other receivables	7,175,765	6,818,048	7,197,623	6,238,537	622,068	474,826
Amounts due from other related parties	24,040	5,201	8,335	12,709	-	-
Other financial assets	-	-	130,064	122,267	-	-
Cash and cash equivalents	3,296,809	7,045,327	2,484,879	2,795,238	1,108,747	798,304
Total segment current assets	31,464,187	32,072,308	19,255,385	16,563,558	2,192,079	1,679,445
Total segment assets	73,416,575	76,130,327	31,352,419	28,410,348	7,127,213	5,682,483
Segment liabilities						
Non-current liabilities						
Interest bearing loans and borrowings	18,642,251	20,429,376	236,029	190,940	1,879,031	1,579,035
Employee benefits	1,338,534	1,136,265	239,430	192,517	-	-
Trade and other payables	-	-	-	-	-	-
Deferred tax liabilities	(579,918)	(227,039)	984,258	1,012,138	(52,817)	(67,184)
Total segment non-current liabilities	19,400,867	21,338,602	1,459,717	1,395,595	1,826,214	1,511,851
Current liabilities						
Trade and other payables	31,638,380	27,376,428	8,145,902	6,156,908	1,727,135	1,357,658
Current tax liabilities	2,264,461	1,814,405	2,721,315	2,922,590	1,011,198	1,034,323
Borrowings	5,712,171	14,186,207	5,689,242	5,738,707	422,573	312,373
Amounts due to other related parties	30,677	36,364	-	5,487	-	-
Total segment current liabilities	39,645,689	43,413,404	16,556,459	14,823,692	3,160,906	2,704,354
Total segment liabilities	59,046,556	64,752,006	18,016,176	16,219,287	4,987,120	4,216,205

Segment Information

For the nine month ended *In thousands of rupees*	Real Estate 31-Dec 2025	Real Estate 31-Dec 2024	Entertainment 31-Dec 2025	Entertainment 31-Dec 2024	Group 31-Dec 2025	Group 31-Dec 2024
Revenue						
Gross revenue	186,627	369,806	458,449	408,122	219,123,409	198,318,069
Eliminations of inter segment revenue	(57,749)	(85,088)	-	-	(15,399,058)	(15,314,828)
Corporate and other unallocated operating profit/(loss)					-	-
External revenue	128,878	284,718	458,449	408,122	203,724,351	183,003,241
Segment result						
Results from operating activities	(244,922)	(56,458)	110,843	97,864	14,706,032	12,010,954
Corporate and other unallocated operating profit/(loss)					345,736	(12,865)
Total results from operating activities					15,051,768	11,998,089

As at *In thousands of rupees*	Real Estate 31-Dec 2025	Real Estate 31-Dec 2024	Entertainment 31-Dec 2025	Entertainment 31-Dec 2024	Group 31-Dec 2025	Group 31-Dec 2024
Segment assets						
Non-current assets						
Property, plant & equipment	6,634,547	5,084,980	139,866	175,089	47,338,703	45,101,447
Right of use assets	181,191	182,682	170,722	193,435	17,008,752	18,952,570
Investment property	11,682,635	11,708,681	-	-	12,080,384	11,917,758
Intangible assets	-	7,463	227	618	1,357,062	1,228,063
Other financial assets	-	41,692	-	-	626	42,169
Deferred tax assets	-	-	-	-	-	-
Biological assets	-	-	-	-	8,217	60,478
Total segment non-current assets	18,498,372	17,025,498	310,815	369,142	77,793,744	77,302,485
Current assets						
Inventories	3,352	4,670	6,509	6,785	30,839,563	25,865,412
Biological assets	-	-	-	-	33,619	150,897
Trade and other receivables	1,132,177	701,311	49,385	12,083	16,177,018	14,244,805
Amounts due from other related parties	70,516	165	4,616	1,050	107,507	19,125
Other financial assets	47,177	17,072	-	-	177,241	139,339
Cash and cash equivalents	54,843	48,395	121,118	79,557	7,066,396	10,766,821
Total segment current assets	1,308,066	771,613	181,628	99,475	54,401,344	51,186,399
Total segment assets	19,806,438	17,797,111	492,443	468,617	132,195,088	128,488,884
Corporate and other unallocated assets					22,583,357	22,651,901
Total assets					154,778,445	151,140,786
Segment liabilities						
Non-current liabilities						
Interest bearing loans and borrowings	1,778,758	187,457	262,656	276,488	22,798,725	22,663,295
Employee benefits	96,975	92,366	3,673	2,855	1,678,612	1,424,003
Trade and other payables	200,714	197,495	-	-	200,714	197,495
Deferred tax liabilities	1,786,417	1,813,798	-	-	2,137,940	2,531,714
Total segment non-current liabilities	3,862,864	2,291,116	266,329	279,343	26,815,991	26,816,507
Current liabilities						
Trade and other payables	466,621	371,387	94,707	111,575	42,072,745	35,373,956
Current tax liabilities	77	280	-	-	5,997,051	5,771,598
Borrowings	4,712,860	3,183,592	91,110	77,952	16,627,956	23,498,831
Amounts due to other related companies	-	-	19,624	17,661	50,301	59,512
Total segment current liabilities	5,179,558	3,555,259	205,442	207,188	64,748,053	64,703,897
Total segment liabilities	9,042,422	5,846,375	471,771	486,531	91,564,044	91,520,404
Corporate and other unallocated liabilities					12,554,435	14,360,326
Total liabilities					104,118,479	105,880,730

Explanatory Notes

01. Basis of Preparation

These Financial Statements of C T Holdings Group, prepared in accordance with the Sri Lanka Accounting Standards (SLFRSs) for the quarter ended 31 December 2025, are provisional and subject to Audit.

These Financial Statements have been prepared in accordance with Sri Lanka Accounting Standard No. 34 – Interim Financial Statements and use the same accounting policies and presentation as in the Financial Statements for the year ended 31 March 2025. The Group has not adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Freehold Land and Investment Property are respectively shown at the values in existence as at the last date of valuation. Other investments are reflected at values in existence as at the reporting date.

02. Fair Value Measurement and Related Fair Value Disclosures

The fair values of all the financial assets and financial liabilities recognised during the period were not materially different from the transaction prices at the date of initial recognition. There were no transfers between Level 1 and Level 2 and no transfers into or out of Level 3 categories as per the fair value hierarchy, during the year. The fair value changes on financial instruments in Level 3 category was properly recorded in the statement of other comprehensive income.

Fair valuation was done as of 31 December 2025 for all unquoted equity shares classified as Level 3 within the fair value hierarchy according to fair valuation methodology, Fair value would not significantly vary if one or more than inputs were changed.

03. Stated Capital

Stated Capital of the Company as at 31 December 2025 is represented by 201,406,978 ordinary shares.

04. Market Price Per Share

For the quarter ended 31 December	2025 (Rs.)	2024 (Rs.)	Change (Rs.)	Change (%)
Last Traded	670.00	329.75	340.25	103.18%
Highest	720.00	343.75	376.25	109.45%
Lowest	631.50	250.00	381.50	152.60%

05. Directors' Shareholdings

As at 31 December	2025 (No's)	2024 (No's)
Louis Page	11,000	11,000
Ranjit Page	19,155,521	19,155,521
Joseph Page	3,969,172	7,069,172
Dr. A Aravinda Page	971,884	971,884
M I Abdul Wahid	-	-
S C Niles	56,485	56,485
Priyan Edirisinghe	-	-
Ms. M M Page	10,247,807	N/A
W.P.C. Wickramaratne	-	-
Z.H. Mohamedally	-	-
Suren De Silva	-	-
	34,411,869	**29,165,070**

06. Public Shareholding

As at 31 December	2025	2024
Shareholders (No's)	1,560	1,376
Shareholding (%)	22.84%	33.54%
Float adjusted market capitalisation (Rs.'000)	30,829,716	22,276,633

Accordingly, the Company complies with the Minimum Public Holding requirement of the Main Board as per Option 1 of Section 7.13.1 (a) of the CSE Listing Rules.

Explanatory Notes

07. Top 20 Shareholders

As at 31 December	2025		2024	
	No's	%	No's	%
Odeon Holdings (Ceylon) (Pvt) Ltd	100,919,624	50.11%	85,229,012	42.32%
Mr. Ranjit Page	19,155,521	9.51%	19,155,521	9.51%
The late Mr. Anthony A. Page	17,501,287	8.69%	17,501,287	8.69%
Sir Chittampalam A Gardiner Trust	10,120,004	5.02%	10,120,004	5.02%
Ms. M.M. Page	10,247,807	5.09%	11,639,710	5.78%
Employees' Provident Fund	7,686,987	3.82%	7,686,987	3.82%
Mr. Joseph Page	3,969,172	1.97%	7,069,172	3.51%
Citibank Hong Kong S/A Hostplus Pooled Superannuation Trust	2,461,077	1.22%	2,388,105	1.19%
SSBT-Sunsuper Pty. Ltd. As Trustee for Sunsuper Super Annuation Fund	2,019,153	1.00%	2,033,497	1.01%
Mrs. M. A. Page	1,905,011	0.95%	5,011	0.00%
Sampath Bank PLC/Senthilverl Holdings (Pvt) Ltd	1,495,015	0.74%	-	0.00%
Mr. A.I. Dominic	1,449,940	0.72%	1,449,940	0.72%
Mrs. A.M. Basnayake	1,147,209	0.57%	1,146,659	0.57%
Mrs. T. Selvaratnam	1,060,250	0.53%	5,667,250	2.81%
Ms. A.M.L Page	1,003,234	0.50%	1,003,234	0.50%
Dr. A. Aravinda Page	971,884	0.48%	971,884	0.48%
Mrs. Cecilia Page	760,123	0.38%	1,901,008	0.94%
Mr. P. E. Muttukumaru	658,000	0.33%	656,000	0.33%
Mrs. D. Grimshaw	578,070	0.29%	578,070	0.29%
East India Holdings (Pvt) Ltd	558,000	0.28%	558,000	0.28%
Mrs. A. M. D. Alwis	420,600	0.21%	417,954	0.21%
Ms. P. R. Canagaratna	411,237	0.20%	411,237	0.20%
	186,499,205	**92.60%**	**178,939,025**	**88.84%**
Others	14,907,773	7.40%	22,467,953	11.16%
Total	**201,406,978**	**100.00%**	**201,406,978**	**100.00%**

08. Tax expense

	Group		Company	
For the quarter ended 31 December	**2025**	2024	**2025**	2024
In thousands of rupees				
Statement of Profit or Loss				
Income tax	5,264,134	4,110,993	-	-
Deferred tax charge/(reversal)	(607,191)	(392,421)	-	-
	4,656,943	**3,718,572**	**-**	-

09. Events after the reporting period

Cargills Bank PLC announced a Rights Issue on 09 December 2025, prior to the reporting date, in the proportion of Fourteen (14) new Ordinary Voting Shares for every Forty-Five (45) Ordinary Voting Shares held, at an issue price of Rs. 8.50 per share.

The rights issue will be concluded before the end of the current financial year / during the early part of the next financial year.

10. Contingent liabilities

The income tax concession claimed under the Inland Revenue Act, No. 10 of 2006 and Act, No. 24 of 2017, as well as the Value Added Tax concession/exemption claimed under the Value Added Tax Act, No 14 of 2002 have been contested by the Department of Inland Revenue. The contingent liabilities for the Group in respect of these amount to Rs 994 Mn and Rs 5,261 Mn respectively.
Having sought professional advice, the Management is confident that the tax concessions are applicable and as such no liabilities would arise. Accordingly, no provision has been made in the financial statements.

11. Comparative figures

All per share details have been calculated, for all periods, based on the number of shares in issue as at 31 December 2025.

Corporate Information

Name of Company
C T Holdings PLC

Registration No
PQ 210

Legal Form
Quoted Public Company with limited liability incorporated in Sri Lanka on 29th September 1928 and re-registered under the Companies Act No. 07 of 2007

Board of Directors
Louis Page (Chairman)
Ranjit Page (Deputy Chairman / Managing Director)
Priyan Edirisinghe (Senior Independent Director)
Dr. A Aravinda Page
Joseph Page
Imtiaz Abdul Wahid
Joel Selvanayagam
Suren De Silva
Chulantha Wickramaratne
S C Niles (Executive Director)
M M Page
Zakir Mohamedally (w.e.f. 15 December 2025)

Audit Committee
Priyan Edirisinghe (Chairman)
Joel Selvanayagam (up to 06 December 2025)
Suren De Silva
Chulantha Wickramaratne

Remuneration Committee
Priyan Edirisinghe (Chairman)
Joel Selvanayagam (up to 06 December 2025)
Louis Page
Chulantha Wickramaratne (w.e.f. 15 December 2025)

Nominations & Governance Committee
Priyan Edirisinghe (Chairman)
Louis Page
Suren De Silva

Related Party Transactions Review Committee
Priyan Edirisinghe (Chairman)
Joel Selvanayagam (up to 06 December 2025)
Suren De Silva
Chulantha Wickramaratne

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Email: info@ctholdings.lk
Fax: +94 11 2447956
Postal Address: P.O. Box 327, Colombo

Exchange Listing
Colombo Stock Exchange

Company Secretary
Hemali Ellawala

Auditors
KPMG, Chartered Accountants

Tax Consultants
Deloitte, Chartered Accountants

Bankers
Cargills Bank PLC
Commercial Bank of Ceylon PLC
Hatton National Bank PLC
Nations Trust Bank PLC
Sampath Bank PLC
Standard Chartered Bank



C T Holdings PLC
No 08, Sir Chittampalam A Gardiner Mawatha,
Colombo 02.