

C T HOLDINGS PLC

CONDENSED INTERIM FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2026

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Statement of Profit or Loss and Other Comprehensive Income

	Group					
	For the three months ended			For the year ended		
In thousands of rupees	31-Mar 2026	31-Mar 2025	Var. %	31-Mar 2026	31-Mar 2025	Var. %
Revenue	69,712,297	59,761,692	17.00	273,436,648	242,764,933	13.00
Cost of sales	(61,326,727)	(52,821,242)	(16.00)	(238,682,419)	(214,492,741)	(11.00)
Gross profit	**8,385,570**	**6,940,450**	**21.00**	**34,754,229**	**28,272,192**	**23.00**
Other income	961,172	668,899	44.00	3,536,142	3,067,172	15.00
Distribution expenses	(3,379,238)	(2,394,033)	(41.00)	(10,820,433)	(8,050,791)	(34.00)
Administrative expenses	(2,737,899)	(2,114,583)	(29.00)	(9,188,565)	(8,189,751)	(12.00)
Results from operating activities	**3,229,605**	**3,100,733**	**4.00**	**18,281,373**	**15,098,822**	**21.00**
Finance income	147,189	281,867	(48.00)	571,233	776,973	(26.00)
Finance expenses	(1,049,587)	(1,260,039)	17.00	(4,289,777)	(4,981,091)	14.00
Net finance costs	**(902,398)**	**(978,172)**	**8.00**	**(3,718,544)**	**(4,204,118)**	**12.00**
Change in fair value of investment property	1,868,275	512,049	265.00	1,868,275	512,049	265.00
Share of profit of equity accounted investees, net of tax	99,232	255,794	(61.00)	317,236	347,843	(9.00)
Profit before taxation	**4,294,714**	**2,890,405**	**49.00**	**16,748,340**	**11,754,597**	**42.00**
Tax on profit for the period	(1,669,487)	(771,093)	(117.00)	(5,528,684)	(3,791,387)	(46.00)
Profit after tax on profit	**2,625,227**	**2,119,312**	**23.87**	**11,219,656**	**7,963,210**	**41.00**
Tax effect of dividends paid to equity holders	-	-	-	(797,746)	(698,278)	(14.00)
Profit for the period	**2,625,227**	**2,119,312**	**23.87**	**10,421,910**	**7,264,932**	**43.00**
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	103,582	(11,166)	1,028.00	156,364	29,735	426.00
Re-measurement of obligation on defined benefit plan	(57,077)	(132,174)	57.00	(57,077)	(132,174)	57.00
Profit from sale of investments	-	-	-	-	971	(100.00)
Share of other comprehensive income of associates	(30,019)	(16,942)	(77.00)	(287,129)	(215,290)	(33.00)
Tax on other comprehensive income	19,586	35,162	(44.00)	19,586	35,162	(44.00)
Total other comprehensive income - net of tax	**36,072**	**(125,120)**	**129.00**	**(168,256)**	**(281,596)**	**40.00**
Total comprehensive income	**2,661,298**	**1,994,192**	**33.00**	**10,253,654**	**6,983,336**	**47.00**
Profit for the period attributable to						
Owners of the parent	1,851,479	1,655,135	12.00	7,372,656	5,122,119	44.00
Non-controlling Interest	773,748	464,177	67.00	3,049,254	2,142,813	42.00
Profit for the period	**2,625,227**	**2,119,312**	**23.87**	**10,421,910**	**7,264,932**	**43.00**
Total comprehensive income attributable to						
Owners of the parent	1,899,772	1,555,093	22.00	7,212,494	4,863,157	48.00
Non-controlling Interest	761,526	439,099	73.00	3,041,160	2,120,179	43.00
Total comprehensive income	**2,661,298**	**1,994,192**	**33.00**	**10,253,654**	**6,983,336**	**47.00**
Earnings per share (Rs.)	9.19	8.22	12.00	36.61	25.43	44.00
Dividends per share (Rs.)	-	-		*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 year ended		
In thousands of rupees	31-Mar 2026	31-Mar 2025	Var. %	31-Mar 2026	31-Mar 2025	Var. %
Revenue	-	-	-	-	-	-
Cost of sales	-	-	-	-	-	-
Gross profit	**-**	**-**	**-**	**-**	**-**	**-**
Other income	(123,638)	13,706	(1,002.00)	3,079,537	2,832,262	9.00
Administrative expenses	(69,764)	(102,437)	32.00	(187,516)	(200,855)	7.00
Results from operating activities	**(193,402)**	**(88,731)**	**(118.00)**	**2,892,021**	**2,631,407**	**10.00**
Finance income	7,032	4,805	46.00	25,013	32,337	(23.00)
Finance expenses	(596)	(7,745)	92.00	(11,662)	(22,513)	48.00
Net finance costs	**6,436**	**(2,940)**	**319.00**	**13,351**	**9,824**	**36.00**
Change in fair value of investment property	186,931	160,032	-	186,931	160,032	-
Profit before taxation	**(35)**	**68,361**	**(100.00)**	**3,092,303**	**2,801,263**	**10.00**
Tax on profit for the period	(164,617)	-		(164,617)	-	
Profit for the period	**(164,652)**	**68,361**	**(341.00)**	**2,927,686**	**2,801,263**	**5.00**
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	107,328	(5,800)	1,950.00	145,788	26,623	448.00
Re-measurement of obligation on defined benefit plan	1,846	(14,983)	(100.00)	1,846	(14,983)	(100.00)
Profit from sale of investments	-	-	-	-	971	(100.00)
Total other comprehensive income - net of tax	**109,174**	**(20,783)**	**625.00**	**147,634**	**12,611**	**1,071.00**
Total comprehensive income	**(55,478)**	**47,578**	**(217.00)**	**3,075,321**	**2,813,874**	**9.00**
Profit for the period attributable to						
Owners of the parent	(164,652)	68,361	(341.00)	2,927,686	2,801,263	5.00
Non-controlling Interest	-	-	-	-	-	-
Profit for the period	**(164,652)**	**68,361**	**(341.00)**	**2,927,686**	**2,801,263**	**5.00**
Total comprehensive income attributable to						
Owners of the parent	(55,478)	47,578	(217.00)	3,075,321	2,813,874	9.00
Non-controlling Interest	-	-	-	-	-	-
Total comprehensive income	**(55,478)**	**47,578**	**(217.00)**	**3,075,321**	**2,813,874**	**9.00**
Earnings per share (Rs.)	(0.82)	0.34	(341.00)	14.54	13.91	5.00
Dividends per share (Rs.)	-	-		*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 Financial Position

As at In thousands of rupees	Group 31-Mar 2026	Group 31-Mar 2025 (Audited)	Company 31-Mar 2026	Company 31-Mar 2025 (Audited)
Assets				
Non-current assets				
Property, plant & equipment	57,001,320	55,304,156	1,998	1,907
Right of use assets	20,113,475	17,998,270	35	55
Investment property	17,144,234	13,355,073	1,392,006	1,205,075
Intangible assets	1,844,222	1,821,946	688,467	688,467
Investments in subsidiaries	-	-	1,656,801	1,618,616
Investments in equity accounted investees	6,678,819	6,809,132	5,586,105	5,605,950
Other financial assets	1,837,509	1,681,177	241,506	95,717
Biological assets	27,170	12,699	-	-
Total non-current assets	**104,646,749**	**96,982,453**	**9,566,918**	**9,215,787**
Current assets				
Inventories	28,935,400	25,467,027	-	-
Biological assets	38,829	63,787	-	-
Trade and other receivables	17,524,126	14,915,095	10,816	7,729
Amounts due from subsidiaries	-	-	21,552	11,036
Amounts due from other related parties	217,386	311,861	-	-
Other financial assets	201,934	670,854	40,312	407,872
Cash and cash equivalents	6,795,850	8,205,883	131,123	24,556
Total current assets	**53,713,525**	**49,634,507**	**203,803**	**451,193**
Total assets	**158,360,274**	**146,616,960**	**9,770,721**	**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	6,798,572	6,650,899	257,106	111,314
Retained earnings	23,696,331	19,533,126	2,503,916	2,545,136
Total equity attributable to equity holders of the parent	**36,984,661**	**32,673,783**	**9,250,780**	**9,146,208**
Non-controlling interest	16,258,850	14,580,142	-	-
Total equity	**53,243,511**	**47,253,925**	**9,250,780**	**9,146,208**
Liabilities				
Non-current liabilities				
Interest bearing loans and borrowings	25,871,004	22,477,260	28	198,335
Employee benefits	2,947,335	2,510,972	80,088	72,033
Trade and other payables	261,114	186,163	-	-
Deferred tax liabilities	4,271,319	3,350,888	164,617	-
Total non-current liabilities	**33,350,772**	**28,525,283**	**244,733**	**270,368**
Current liabilities				
Trade and other payables	40,948,880	35,080,960	23,474	32,181
Current tax liabilities	5,706,327	5,806,552	-	-
Amounts due to other related parties	25,979	28,056	-	-
Dividends payable	225,165	218,198	225,165	218,198
Interest bearing loans and borrowings	24,859,640	29,703,986	26,561	25
Total current liabilities	**71,765,991**	**70,837,752**	**275,209**	**250,404**
Total liabilities	**105,116,763**	**99,363,035**	**519,942**	**520,772**
Total equity & liabilities	**158,360,274**	**146,616,960**	**9,770,721**	**9,666,980**
Net Asset Value per Share (Rs.)	**183.63**	**162.23**	**45.93**	**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 28 May 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					Non-controlling Interest	Total
In thousands of rupees	Stated Capital	Revaluation Reserve	Fair value Reserve	Retained Earnings	Total		
For the year ended 31 March 2025							
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 year	-	-	-	5,122,119	5,122,119	2,142,813	7,264,932
Other comprehensive income	-	24,556	29,906	(313,424)	(258,962)	(22,635)	(281,597)
Total comprehensive income for the year	**-**	**24,556**	**29,906**	**4,808,695**	**4,863,157**	**2,120,178**	**6,983,335**
Transactions with owners directly recorded in equity							
Contributions by & distributions to owners							
Transactions with non-controlling interests	-	-	-	141,238	141,238	(141,238)	-
Transfer from fair value reserve due to disposal of equity investments at FVTOCI	-	-	(7,676)	7,676	-		-
Subsidiary dividend to non-controlling interest	-	-	-	17,916	17,916	(1,136,382)	(1,118,466)
Dividends paid	-	-	-	(2,517,587)	(2,517,587)	-	(2,517,587)
Write back of unclaimed dividends	-	-	-	14,471	14,471	5,861	20,332
Balance as at 31 March 2025	**6,489,758**	**6,513,361**	**137,538**	**19,533,126**	**32,673,783**	**14,580,142**	**47,253,925**
For the year ended 31 March 2026							
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**
Accumulated profit of FVTOCI reclassified	-	-	**(4,967)**	(417)	(5,384)	-	(5,384)
Adjusted balance as at 1st April 2025	**6,489,758**	**6,513,361**	**132,571**	**19,532,709**	**32,668,399**	**14,580,142**	**47,248,541**
Profit for the year	-	-	-	7,372,656	7,372,656	3,049,254	10,421,910
Other comprehensive income	-	1,343	151,297	(312,803)	(160,163)	(8,094)	(168,257)
Total other comprehensive income for the year	**-**	**1,343**	**151,297**	**7,059,853**	**7,212,493**	**3,041,160**	**10,253,653**
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	-	-	-	46,325	46,325	(1,296,070)	(1,249,745)
Dividends paid	-	-	-	(2,970,753)	(2,970,753)	-	(2,970,753)
Balance as at 31 March 2026	**6,489,758**	**6,514,704**	**283,868**	**23,696,331**	**36,984,661**	**16,258,850**	**53,243,511**

Company	Stated	Revaluation	Fair value	Retained	Total
In thousands of rupees	Capital	Reserve	Reserve	Earnings	
For the year ended 31 March 2025					
Balance at 1 April 2024	**6,489,758**	**-**	**91,399**	**2,268,764**	**8,849,921**
Profit for the year	-	-	-	2,801,263	2,801,263
Other comprehensive income	-	-	26,623	(14,012)	12,611
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 March 2025	**6,489,758**	**-**	**110,346**	**2,546,104**	**9,146,208**
For the year ended 31 March 2026					
Balance as at 1 April 2025	**6,489,758**	**-**	**111,317**	**2,545,136**	**9,146,211**
Profit for the year	-	-	-	2,927,686	2,927,686
Other comprehensive income	-	-	145,788	1,846	147,634
Dividends paid	-	-	-	(2,970,753)	(2,970,753)
Balance as at 31 March 2026	**6,489,758**	**-**	**257,105**	**2,503,916**	**9,250,780**

Statement of Cash Flows

	Group		Company	
For the year ended	**31-Mar**	31-Mar	**31-Mar**	31-Mar
In thousands of rupees	**2026**	2025	**2026**	2025
Cash flows from operating activities				
Profit before tax	16,748,340	11,754,597	3,092,303	2,801,263
Adjustments for:				
Depreciation of property, plant & equipment	3,641,023	4,819,931	242	183
Amortisation of right of use assets	2,163,768	2,060,366	20	21
Net adjustment of ROU asset and liability	(40,350)	90,542	-	-
Amortisation of intangible assets	144,983	128,542	-	-
Interest income	(571,233)	(776,973)	(25,013)	(32,337)
Profit on sale of property, plant & equipment	(10,280)	(10,152)	-	-
Dividend income	(4,778)	(4,479)	(3,234,346)	(2,831,159)
Finance costs	4,289,777	4,981,091	5	22,513
Share of (profit) / loss on equity accounted investees, net of tax	(317,236)	(347,843)	-	-
Impairment for trade receivables	(140,512)	11,893	-	-
Impairment for inventories	(29,417)	33,997	-	-
Changes in fair value of investment property	(1,868,275)	(512,049)	(186,931)	(160,032)
Gain on disposal of ROU asset and liability	-	-	-	-
Provision for obligation on defined benefit plan	480,833	402,760	9,902	7,576
Impairment of goodwill	-	133,196	-	-
Loss on disposal of investment in associate	418,715	-	157,449	-
Usage of biological assets	(13,245)	171,264	-	-
Change in fair value of biological assets	4,577	(32,588)	-	-
Cash generated from operating activities before working capital	**24,896,690**	**22,904,094**	**(186,370)**	**(185,002)**
Change in inventories	(3,438,956)	(2,217,454)	-	-
Change in trade and other receivables	(2,468,519)	(2,203,382)	(3,087)	22,483
Change in amounts due from related parties	94,475	(22,506)	(10,516)	1,559
Change in trade and other payables	5,925,767	2,420,998	(8,737)	12,842
Change in amounts due to related parties	(2,077)	9,012	9	(19,010)
Cash generated from operating activities	**25,007,380**	**20,890,763**	**(208,701)**	**(167,125)**
Interest paid	(1,910,645)	(2,608,471)	-	(22,505)
Income tax paid	(5,488,760)	(4,350,264)	-	-
Defined benefit plan payments	(101,548)	(117,026)	-	-
Net cash from / (used in) operating activities	**17,506,428**	**13,815,002**	**(208,701)**	**(189,630)**
Cash flows from investing activities				
Proceeds from sale of property, plant and equipment	82,711	38,734	-	-
Interest received	585,477	774,614	25,013	32,337
Dividends received	37,059	28,165	3,234,346	2,831,159
Acquisition of property, plant and equipment	(7,161,941)	(4,990,756)	(331)	-
Acquisition and construction of investment property	(169,563)	(12,701)	-	-
Acquisition of non-controlling interest in subsidiary	(38,185)	-	(38,185)	-
Acquisition of intangible assets	(167,260)	(245,884)	-	-
Acquisition of biological asets	(67,199)	(5,612)	-	-
Subscription to rights issue of associate	(1,030,203)	-	(486,480)	-
Proceeds from disposal of investment in associate	739,282	-	348,877	-
Proceeds from sale of biological assets	86,354	6,205	-	-
Disposal / (Investment) of FVTOCI investments	-	52,776	-	12,598
(Addition) / Disposal of other financial assets	468,920	(539,747)	-	-
Net cash from / (used in) investing activities	**(6,634,548)**	**(4,894,206)**	**3,083,240**	**2,876,094**
Cash flows from financing activities				
Proceeds from short term borrowings	(4,452,000)	1,122,080	-	-
Repayment of long term borrowings	(170,107)	(2,113,017)	(198,307)	(203,195)
Payment of finance lease liabilities	-	(1,997)	-	-
Lease payments	(3,970,890)	(3,717,079)	-	(32)
Dividend paid to shareholders	(2,963,786)	(2,508,367)	(2,963,786)	(2,508,367)
Subsidiary dividend paid to non-controlling interest	(1,249,745)	(1,098,129)	-	-
Net cash from / (used in) financing activities	**(12,806,528)**	**(8,316,509)**	**(3,162,093)**	**(2,711,594)**
Net increase in cash and cash equivalents	**(1,934,649)**	**604,286**	**(287,554)**	**(25,130)**
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	(1,934,649)	604,286	(287,554)	(25,130)
Cash and cash equivalents at 31 March	**3,521,417**	**5,456,066**	**144,874**	**432,428**

Segment Information

For the year ended *In thousands of rupees*	Retail 31-Mar 2026	Retail 31-Mar 2025	Food and Beverage & Manufacturing 31-Mar 2026	Food and Beverage & Manufacturing 31-Mar 2025	Restaurants 31-Mar 2026	Restaurants 31-Mar 2025
Revenue						
Gross revenue	201,653,207	182,461,966	77,568,744	66,476,433	13,953,944	12,157,049
Eliminations of inter segment revenue	(281,283)	(248,779)	(20,232,911)	(19,058,934)	-	-
External revenue	201,371,924	182,213,187	57,335,833	47,417,499	13,953,944	12,157,049
Segment result						
Results from operating activities	8,854,694	7,503,200	7,431,824	5,553,572	2,112,757	2,040,392

As at *In thousands of rupees*	Retail 31-Mar 2026	Retail 31-Mar 2025	Food and Beverage & Manufacturing 31-Mar 2026	Food and Beverage & Manufacturing 31-Mar 2025	Restaurants 31-Mar 2026	Restaurants 31-Mar 2025
Segment assets						
Segment non-current assets						
Property, plant & equipment	27,350,863	27,091,583	11,315,491	10,599,754	2,860,453	2,417,286
Right of use assets	16,977,797	15,180,512	279,690	80,051	1,889,835	1,719,831
Investment property	-	-	493,838	273,185	-	-
Intangible assets	90,107	93,445	680,724	691,984	558,777	488,506
Other financial assets	-	-	565	345	560	311
Deferred tax assets	-	-	-	-	-	-
Biological assets	-	-	27,170	12,700	-	-
Total segment non-current assets	44,418,767	42,365,540	12,797,478	11,658,019	5,309,625	4,625,934
Current assets						
Inventories	20,130,460	18,105,006	8,238,516	7,061,553	413,126	299,192
Biological assets	-	-	38,829	63,787	-	-
Trade and other receivables	7,796,624	7,325,892	7,720,275	5,446,441	290,988	371,749
Amounts due from other related parties	126,326	-	8,434	2,234	-	-
Other financial assets	-	-	131,295	124,164	-	-
Cash and cash equivalents	2,101,635	3,781,862	3,447,608	3,054,447	881,150	900,886
Total segment current assets	30,155,045	29,212,760	19,584,957	15,752,626	1,585,264	1,571,827
Total segment assets	74,573,812	71,578,300	32,382,435	27,410,645	6,894,889	6,197,761
Segment liabilities						
Non-current liabilities						
Interest bearing loans and borrowings	20,777,196	18,762,455	210,746	136,234	2,142,924	1,929,124
Employee benefits	1,316,349	1,122,072	240,499	201,601	-	-
Trade and other payables	-	-	-	-	-	-
Deferred tax liabilities	(322,735)	(215,688)	912,640	1,075,346	(40,927)	(40,267)
Total segment non-current liabilities	21,770,810	19,668,839	1,363,885	1,413,181	2,101,997	1,888,857
Current liabilities						
Trade and other payables	27,928,389	25,253,745	10,081,232	7,079,925	1,427,038	1,325,808
Current tax liabilities	1,455,106	1,723,674	2,653,745	2,520,594	934,267	999,150
Borrowings	8,040,202	12,228,223	3,249,975	4,322,602	282,154	343,393
Amounts due to other related parties	-	-	-	35	-	-
Total segment current liabilities	37,423,697	39,205,642	15,984,952	13,923,156	2,643,459	2,668,351
Total segment liabilities	59,194,507	58,874,481	17,348,837	15,336,337	4,745,456	4,557,208

Segment Information

For the year ended *In thousands of rupees*	Real Estate 31-Mar 2026	Real Estate 31-Mar 2025	Entertainment 31-Mar 2026	Entertainment 31-Mar 2025	Group 31-Mar 2026	Group 31-Mar 2025
Revenue						
Gross revenue	255,534	524,035	602,861	508,681	294,034,290	262,128,164
Eliminations of inter segment revenue	(83,448)	(107,403)	-	-	(20,597,642)	(19,415,116)
Corporate and other unallocated operating profit/(loss)					-	51,886
External revenue	172,086	416,632	602,861	508,681	273,436,648	242,764,934
Segment result						
Results from operating activities	(404,940)	(85,993)	177,702	126,653	18,172,037	15,137,824
Corporate and other unallocated operating profit/(loss)					109,336	(39,002)
Total results from operating activities					18,281,373	15,098,822

As at *In thousands of rupees*	Real Estate 31-Mar 2026	Real Estate 31-Mar 2025	Entertainment 31-Mar 2026	Entertainment 31-Mar 2025	Group 31-Mar 2026	Group 31-Mar 2025
Segment assets						
Non-current assets						
Property, plant & equipment	5,567,636	5,426,027	270,748	185,055	47,365,191	45,719,704
Right of use assets	179,740	185,542	197,185	197,242	19,524,248	17,363,177
Investment property	15,137,635	12,048,026	-	-	15,631,473	12,321,211
Intangible assets	-	-	131	521	1,329,739	1,274,456
Other financial assets	-	-	-	-	1,125	656
Deferred tax assets	-	-	-	-	-	-
Biological assets	-	-	-	-	27,170	12,700
Total segment non-current assets	20,885,011	17,659,595	468,064	382,818	83,878,946	76,691,905
Current assets						
Inventories	4,584	4,376	6,507	6,853	28,793,193	25,476,979
Biological assets	-	-	-	-	38,829	63,787
Trade and other receivables	1,009,402	761,504	23,145	19,103	16,840,434	13,924,689
Amounts due from other related parties	224,268	-	3,431	936	362,459	3,170
Other financial assets	30,327	59,168	-	-	161,622	183,332
Cash and cash equivalents	104,292	53,994	21,927	33,262	6,556,612	7,824,452
Total segment current assets	1,372,873	879,041	55,010	60,154	52,753,149	47,476,408
Total segment assets	22,257,884	18,538,636	523,074	442,972	136,632,095	124,168,314
Corporate and other unallocated assets					21,728,179	22,448,647
Total assets					158,360,274	146,616,960
Segment liabilities						
Non-current liabilities						
Interest bearing loans and borrowings	1,840,034	529,780	236,357	223,536	25,207,257	21,581,127
Employee benefits	98,495	92,377	3,900	2,834	1,659,243	1,418,883
Trade and other payables	261,114	186,163	-	-	261,114	186,163
Deferred tax liabilities	3,049,013	1,907,094	74	-	3,598,066	2,726,487
Total segment non-current liabilities	5,248,656	2,715,414	240,331	226,369	30,725,680	25,912,660
Current liabilities						
Trade and other payables	613,408	425,487	105,890	75,160	40,155,957	34,160,125
Current tax liabilities	45	45	-	-	5,043,163	5,243,463
Borrowings	4,769,250	4,333,435	150,883	109,590	16,492,464	21,337,243
Amounts due to other related companies	-	-	24,420	22,568	24,420	22,603
Total segment current liabilities	5,382,703	4,758,967	281,193	207,318	61,716,004	60,763,434
Total segment liabilities	10,631,359	7,474,381	521,524	433,687	92,441,685	86,676,094
Corporate and other unallocated liabilities					12,675,078	12,686,941
Total liabilities					105,116,763	99,363,035

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 March 2026, 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 March 2026 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 March 2026 is represented by 201,406,978 ordinary shares.

04. Market Price Per Share

For the quarter ended 31 March	2026 (Rs.)	2025 (Rs.)	Change (Rs.)	Change (%)
Last Traded	580.00	391.75	188.25	48.05%
Highest	680.00	394.75	285.25	72.26%
Lowest	500.00	305.50	194.50	63.67%

05. Directors' Shareholdings

As at 31 March	2026 (No's)	2025 (No's)
Louis Page		
- Direct Holding	11,000	11,000
- Indirect Holding (through Odeon Holdings (Ceylon) (Pvt) Ltd)	100,919,624	87,329,012
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	-	-
Priyan Edirisinghe	-	-
Ms. M. M. Page	10,347,807	N/A
W.P.C. Wickramaratne	-	-
Z.H. Mohamedally	-	N/A
Suren De Silva	-	-
Mrs. C. I. Malwatte	-	-
S C Niles	56,485	56,485
	135,431,493	**114,593,074**

06. Ultimate Beneficial Ownership

The ultimate beneficial owner of the CT Holdings PLC is Mr. Louis Page.

07. Public Shareholding

As at 31 March	2026	2025
Shareholders (No's)	1,577	1,401
Shareholding (%)	22.79%	32.50%
Float adjusted market capitalisation (Rs.'000)	31,221,861	25,642,826

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

08. Top 20 Shareholders

As at 31 March	2026		2025	
	No's	%	No's	%
Odeon Holdings (Ceylon) (Private) Ltd	100,919,624	50.11%	87,329,012	43.36%
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%
Ms. M.M. Page	10,197,807	5.06%	11,639,710	5.78%
Sir Chittampalam A Gardiner Trust	10,120,004	5.02%	10,120,004	5.02%
Employee's 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%	2,401,005	1.19%
SSBT-Sunsuper Pty. Ltd. As Trustee For Sunsuper Superannuation Fund	2,095,775	1.04%	2,044,407	1.02%
Mrs. M.A. Page	1,905,011	0.95%	5,011	0.00%
Mr. A.I. Dominic	1,449,940	0.72%	1,449,940	0.72%
Sampath Bank PLC/Senthilverl Holdings (Pvt) Ltd	1,238,074	0.61%	-	0.00%
Mrs. A.M. Basnayake	1,147,209	0.57%	1,147,209	0.57%
Mrs. T. Selvaratnam	1,060,250	0.53%	5,667,250	2.81%
Mrs. 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. C.P Muttukumaru	855,990	0.43%	1,901,008	0.94%
Mr. P.E. Muttukumaru	658,000	0.33%	657,000	0.33%
Mrs. D. Grimshaw	578,070	0.29%	578,070	0.29%
East India Holding (Pvt) Ltd	558,000	0.28%	558,000	0.28%
Mrs. A.M. De Alwis	420,600	0.21%	417,954	0.21%
	185,953,516	**92.33%**	**179,303,665**	**89.03%**
Others	15,453,462	7.67%	22,103,313	10.97%
Total	**201,406,978**	**100.00%**	**201,406,978**	**100.00%**

09. Tax expense

For the quarter ended 31 March	Group		Company	
	2026	2025	**2026**	2025
In thousands of rupees				
Statement of Profit or Loss				
Income tax	5,386,413	4,671,057	-	-
Deferred tax charge/(reversal)	940,017	(181,392)	-	-
	6,326,430	**4,489,665**	**-**	**-**

10. Investment in equity accounted investees

In accordance with the guidelines of Central Bank of Sri Lanka, the Company disposed of 4.16% and Group 8.88% of its shareholding in Cargills Bank PLC for a consideration of Rs. 348.88 Mn for the company and 739.28 for the Group, resulting in a loss on disposal of Rs. 157.45 Mn and Rs. 418.72 Mn for the Company and the Group respectively, recognized in profit or loss.

The Group also subscribed to the Rights Issue announced by Cargills Bank PLC on 09 December 2025, in the proportion of 14 new Ordinary Voting Shares for every 45 held, at Rs. 8.50 per share, on a pro-rata basis amounting to Rs. 486.48 Mn in the Company and Rs.1,030 Mn in the Group. The Rights Issue shares were allotted on 31 March 2026 and listed on 09 April 2026.

Subsequent to the above transactions, the shareholding in the bank is 19.45% and 41.19% for the Company and Group respectively as at 31 March 2026, and the investment continues to be equity accounted.

11. 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 1,175 Mn and Rs 5,251 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.

12. Comparative figures

All per share details have been calculated, for all periods, based on the number of shares in issue as at 31 March 2026.

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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
Suren De Silva
Chulantha Wickramaratne
Marianne Page
Zakir Mohamedally
Indira Malwatte (w.e.f. 25 February 2026)
Sanjay Niles (Executive Director)

Audit Committee
Priyan Edirisinghe (Chairman)
Suren De Silva
Chulantha Wickramaratne

Remuneration Committee
Priyan Edirisinghe (Chairman)
Louis Page
Chulantha Wickramaratne

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

Related Party Transactions Review Committee
Priyan Edirisinghe (Chairman)
Suren De Silva
Chulantha Wickramaratne

Registered Office
No 8, Sir Chittampalam A Gardiner Mawatha,
Colombo 2, Sri Lanka
Telephone: +94 11 2431243
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.