C M HOLDINGS PLC

CONSOLIDATED FINANCIAL STATEMENTS

For The Period Ended
31st March 2026

C M HOLDINGS PLC

Provisional Financial Statements for the Period ended 31.03.2026

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STATEMENT OF COMPREHENSIVE INCOME

	Group			Group		
	Unaudited	*Unaudited*		*Unaudited*	*Unaudited*	
	Quarter ended 31.03.2026	**Quarter ended 31.03.2025**	**Variance**	**Twelve months ended 31.03.2026**	**Twelve months ended 31.03.2025**	**Variance**
	Rs.'000	**Rs.'000**	**%**	**Rs. ' 000**	**Rs. ' 000**	**%**
Revenue	271,320	89,476	203%	1,315,014	351,506	274%
Cost of sales	(191,365)	(32,714)	-485%	(991,847)	(117,592)	-743%
Gross profit	79,955	56,762	41%	323,167	233,914	38%
Other Operating Income /(Expense)	48,708	71,375	-32%	167,703	128,301	31%
Other gains/(losses)	(87,075)	(26,060)	-234%	527,011	514,050	3%
Administrative Expenses	(86,071)	(49,027)	-76%	(247,203)	(173,625)	-42%
Distribution Cost	(965)	(170)	-469%	(3,507)	(579)	-506%
Operating profit /(loss)	(45,448)	52,880	-186%	767,170	702,061	9%
Financial income/ (cost)	(29,779)	(73,672)	60%	(100,926)	(89,186)	-13%
Profit/(Loss) before Tax	(75,227)	(20,792)	-262%	666,244	612,875	9%
Tax	(3,724)	(3,318)	-12%	(15,456)	(21,320)	28%
Net profit / (loss)	(78,951)	(24,110)	-227%	650,789	591,555	10%
Other comprehensive income						
Change in value of Financial Assets at FVOCI	(689,620)	511,238	-235%	445,359	842,041	-47%
Remeasurement On Defined Benefit Obligations	-	9	-100%	-	9	-100%
Revaluation surplus net of tax	-	46,503	-100%	-	46,503	-100%
Total comprehensive income for the year	(768,572)	533,641	-244%	1,096,147	1,480,109	-26%
Profit Attributable to ;						
Equity holders of the company	(78,951)	(24,131)	-227%	650,770	591,512	10%
Non controlling interest	-	21	-100%	18	43	-58%
	(78,951)	(24,110)	-227%	650,789	591,555	10%
Total Comprehensive Income Attributable to						
Equity holders of the company	(768,132)	533,460	-244%	1,096,533	1,479,376	-26%
Non controlling interest	-	181	-100%	54	733	-93%
	(768,132)	533,641	-244%	1,096,587	1,480,109	-26%
Basic earning/(deficit) per share (Rs.)	(0.52)	(0.16)		4.28	3.89	

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STATEMENT OF COMPREHENSIVE INCOME-COMPANY

	Company			Company		
	unaudited Quarter ended 31.03.2026	*unaudited* Quarter ended 31.03.2025	Variance	*unaudited* Twelve months ended 31.03.2026	*unaudited* Twelve months ended 31.03.2025	Variance
	Rs. ' 000	Rs. ' 000	%	Rs. ' 000	Rs. ' 000	%
Income	26,539	26,678	-1%	108,460	104,645	4%
Other Operating Income /(Expense)	14,506	20,286	-28%	79,467	29,361	171%
Other gains/(losses)	(8,840)	(1,397)	-533%	42,877	38,149	12%
Administrative Expenses	(39,262)	(14,246)	-176%	(86,054)	(46,613)	-85%
Operating profit /(loss)	(7,057)	31,320	-123%	144,750	125,541	15%
Financial income/ (cost)	2,516	819	207%	8,469	2,870	195%
Profit/(Loss) before Tax	(4,542)	32,140	-114%	153,219	128,412	19%
Tax	(3,724)	(3,318)	-12%	(15,456)	(21,320)	28%
Net profit / (loss)	(8,266)	28,822	-129%	137,764	107,092	29%
Other comprehensive income						
Change in value of Financial Assets at FVOCI	(232,259)	312,655	-174%	143,180	438,666	-67%
Total comprehensive income for the period	(240,525)	341,477	-170%	280,944	545,758	-49%
Basic earning per share (Rs.)	(0.05)	0.19		0.91	0.70	

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STATEMENT OF FINANCIAL POSITION

Group	Company		Group		Company	
Audited	*Audited*		*Unaudited*	*Unaudited*	*Unaudited*	*Unaudited*
As at 31.03.2025 Rs. '000	As at 31.03.2025 Rs. '000	**Assets**	As at 31.03.2026 Rs.'000	As at 31.03.2025 Rs.'000	As at 31.03.2026 Rs.'000	As at 31.03.2025 Rs.'000
		Non-current assets				
426,268	2,242	Property, plant and equipment	423,515	426,268	1,627	2,242
-	-	Capital Work in progress	-	-	-	-
1,057,267	1,057,267	Investment property	1,034,020	1,057,267	1,034,020	1,057,267
21,011	-	Right of use assets	5,253	21,011	-	
4,871	-	Intangible assets	4,871	4,871	-	-
-	14,000	Investment in subsidiaries	-	-	17,200	14,000
-	24,000	Other investments	-	-	48,000	24,000
2,827,713	1,617,446	Financial assets at FVOCI	3,868,540	2,827,713	1,864,662	1,617,446
4,337,130	2,714,955		5,336,199	4,337,130	2,965,509	2,714,955
		Current assets				
138,332	-	Inventories	398,055	138,332	-	-
53,205	38,239	Trade and other receivables	147,228	53,205	134,823	38,239
1,643,973	128,000	Financial assets at fair value through profit or loss	1,933,167	1,643,973	152,334	128,000
1,111	-	Income tax receivable	1,111	1,111	-	-
133,373	81,871	Cash and cash equivalents	50,327	133,373	20,830	81,871
1,969,994	248,110		2,529,887	1,969,994	307,986	248,110
6,307,125	**2,963,065**	**Total Assets**	**7,866,087**	**6,307,125**	**3,273,495**	**2,963,065**
		Equity				
288,387	288,387	Stated capital	288,387	288,387	288,387	288,387
4,782,110	2,550,052	Retained earnings & reserves	5,878,828	4,782,111	2,830,996	2,550,052
5,070,497	2,838,439		6,167,215	5,070,498	3,119,383	2,838,439
3,330	-	Non controlling interest	-	3,330	-	-
5,073,827	2,838,439	Total Equity	6,167,215	5,073,828	3,119,383	2,838,439
		Liabilities				
		Non - current liabilities				
83,240	72,630	Deferred income tax liabilities	83,800	83,240	73,190	72,630
11,590	11,590	Trade and other payables	17,124	11,590	17,045	11,590
11,099	-	Defined benefit obligations	10,607	11,099	-	-
6,567		Lease liability	2,147	6,566	-	-
21,940		Borrowings	21,940	21,940	-	
134,436	84,220		135,618	134,436	90,235	84,220
		Current liabilities				
231,760	39,784	Trade and other payables	332,858	231,759	62,975	39,784
622	622	Income tax liability	902	622	902	622
866,480	-	Borrowings & leases	1,229,494	866,480	-	-
1,098,862	40,406		1,563,254	1,098,861	63,877	40,406
6,307,125	**2,963,065**	**Total Equity & Liabilities**	**7,866,087**	**6,307,125**	**3,273,495**	**2,963,065**
33	19	Net asset value per share (Rs.)	41	33	21	19

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

Approved and signed for and on behalf of the Board of Directors:

(Sgd)
S.D.R.Arudpragasam
(Chairman)

(Sgd)
Anushman Rajaratnam
(Director)

Date: 15th of May, 2026

C M Holdings PLC
Provisional Financial Statements for the Period ended 31.03.2026

Statement of changes in equity

In Rs'000s	Stated Capital	Retained Earnings & reserves	Non Controlling Interest	Total
Group				
Balance at 1st April 2024	288,387	3,302,650	2,681	3,593,718
Total comprehensive income	-	945,916	552	946,468
Dividend	-	-	-	-
Balance at 31st March 2025	288,387	4,248,566	3,233	4,540,186
Balance at 1st April 2025	288,387	4,782,110	3,330	5,073,827
Total comprehensive income	-	1,096,533	54	1,096,587
Equity adjustments	-	184	(3,384)	(3,200)
Dividend	-	-	-	-
Balance at 31st March 2026	288,387	5,878,828	-	6,167,215
Company				
Balance at 1st April 2024	288,387	2,004,294	-	2,292,681
Total comprehensive income	-	204,279	-	204,279
Dividend	-	-	-	-
Balance at 31st March 2025	288,387	2,208,573	-	2,496,960
Balance at 1st April 2025	288,387	2,550,052	-	2,838,439
Total comprehensive income	-	280,944	-	280,944
Dividend	-	-	-	-
Balance at 31st March 2026	288,387	2,830,996	-	3,119,383

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Statement of cash flow				
In Rs'000s	**Group**		**Company**	
	Unaudited	*Unaudited*	*Unaudited*	*Unaudited*
	31.03.2026	**31.03.2025**	**31.03.2026**	**31.03.2025**
Profit /(Loss) before tax	666,244	612,875	153,219	128,412
Adjustment for:				
Depreciation & Amortization	30,069	32,907	8,023	7,482
Dividend income	(183,322)	(112,430)	(78,493)	(28,593)
Interest expenses/ [income]	102,779	89,186	(10,976)	(2,870)
(Profit) / Loss on sale of property, plant and equipment	-	(14,773)	-	-
(Profit) / Loss on sale of investments	(12,336)	(2,795)	-	-
Debtors written off	-	-	-	-
Impairment of Investments	21,110	2,873	-	-
PPE write off	-	-	-	-
Provision for Defined benefit obligations	-	2,451	-	-
Provision for bad debts	-	-	-	-
Gain on sale of subsidiary	-	-	-	-
Other (gain)/loss	(526,571)	(514,050)	(42,877)	(38,149)
Changes in working capital				
- trade and other receivables	(104,953)	111,490	(96,584)	157,446
- inventories	(259,723)	10,253	-	-
- trade and other payables	103,433	(15,158)	17,718	6,569
Cash generated from / (used in) operations	(163,269)	202,829	(49,970)	230,296
Cash flows from Operating activities				
Cash generated from / (used in) operations	(163,269)	202,829	(49,970)	230,296
Net Interest (paid)/received	(111,669)	(87,739)	10,976	-
Defined benefit obligations paid	(493)	(695)	-	-
Income tax paid	(3,686)	(30,422)	(3,686)	(30,422)
Net cash (used in)/generated from operating activities	(279,117)	83,973	(42,680)	199,874
Cash flows from Investing activities				
(Purchase) / Sale of property, plant and equipment & IP	(9,421)	11,645	15,839	(1,197)
(Purchase) /Sale of investments	(345,315)	(148,527)	(112,693)	(154,172)
Dividends received	183,322	112,430	78,493	28,593
Interest received	10,743	1,192		1,192
Net cash generated from/[used in] investing activities	(160,671)	(23,260)	(18,361)	(125,585)
Cash flows from financing activities				
Net proceeds from / (repayment) of borrowings & leases	375,756	107,138	-	-
Dividends paid	-	-	-	-
Finance lease principal payment	(6,272)	(6,120)	-	-
Net cash generated from /(used in) financing activities	369,484	101,018	-	-
Increase / [Decrease] in cash and cash equivalents	(70,304)	161,732	(61,040)	74,289
Movement in cash and cash equivalents				
At 1 April	65,000	(96,732)	81,870	7,582
Increase / [Decrease]	(70,304)	161,732	(61,040)	74,289
At 31st March	(5,304)	65,000	20,830	81,871

NOTES TO THE FINANCIAL STATEMENTS
For the Period ended 31.03.2026

1

	31.03.2026 Rs. Cts.	31.03.2025 Rs. Cts.
Highest price per share for the quarter	62.40	188.00
Lowest price per share for the quarter	41.70	118.75
Last traded price	45.00	165.00

2 The figures are provisional and subject to audit.

3 The Financial Statements have been prepared in accordance with the accounting policies set out in the audited financial statements for the year ended 31st March 2026 other than the items disclosed below, and also in compliance with Sri Lanka Accounting Standard LKAS 34 - Interim Financial Reporting.

4 The presentation and classification of the financial statements of the previous period, have been amended, where relevant, for better presentation and to be comparable with those of the current period.

5 Fair value measurements :-
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 other than the quoted shares categorized under level 1 as per the fair value hierarchy disclosed in the Annual Report 2024/2025 which were fair valued as at 31st March 2026. 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 period as disclosed in the annual report 2024/2025. The fair value changes have been recorded in the Statement of Comprehensive Income for the period.

6 The Company on 8th July 2025 announced a Subsidivision of Shares, without effecting any increase to the stated capital of the Company, the existing 15,200,000 issued ordinary shares of the Company, be subdivided and that such subdivision be effected by subdividing every One (1) existing issued Ordinary Share into Ten (10) issued Ordinary Shares thereby increasing the number of shares of the Company to 152,000,000 shares, The said subdivision was effective from 16th October 2025.

7 No circumstances have arisen since the reporting period other than those disclosed below, that require adjustments to or disclosures in the financial statements.

8 There has been no significant change in the nature of the contingent liabilities which were disclosed in the audited financial statement for the year ended 31st March 2025.

9 The Stated Capital of the Company is Rs.288,386,885.00 represented by 152,000,000 Ordinary Shares.

NOTES TO THE FINANCIAL STATEMENTS
For the Period ended 31.03.2026

10 Segmental information

	Revenue		Inter segment		Group net revenue	
	2026 Rs.'000	2025 Rs.'000	2026 Rs.'000	2025 Rs.'000	2026 Rs.'000	2025 Rs.'000
Motor trade & Related services	1,206,554	246,861	-	-	1,206,554	222,689
Property Holding & Investment	108,460	104,645	-	-	108,460	82,997
	1,315,014	351,506	-	-	1,315,014	305,686

	Operating profit/(loss)		Net finance cost		Profit/(loss) before tax	
	2026 Rs.'000	2025 Rs.'000	2026 Rs.'000	2025 Rs.'000	2026 Rs.'000	2025 Rs.'000
Motor trade & Related services	73,148	16,403	(99,764)	(91,454)	(26,615)	(75,051)
Property Holding & Investment	144,750	685,659	8,469	2,268	153,219	687,926
	217,898	702,061	(91,294)	(89,186)	126,604	612,875

11 Directors direct shareholdings as at 31st March 2026

Mr.R.M.M.J. Ratnayake	1,850

12 The percentage of Shares held by the public

As at 31.03.2026 was 31.17%.
As at 31.03.2025 was 28.90%.

13 The number of public Shareholders as at 31.03.2026 were 1,670.

14 The applicable option under Colombo Stock Exchange Rule 7.13.1(i)(a) on Minimum Public Holding is Option 5 and the Float Adjusted Market Capitalization as at 31.03.2026 was Rs. 2,132,028,000/-

15 The major Shareholders as at 31st March 2026 were as follows :

	Name of Shareholder	No. of Shares	%
1	The Colombo Fort Land and Building PLC	92,698,500	60.99%
2	Sampath Bank PLC/Senthilverl Holdings (Pvt) LTD	15,205,652	10.00%
3	Commercial Bank of Ceylon PLC/The Colombo Fort Land & Building PLC	3,800,000	2.50%
4	Mrs Agnes.E De Vos (Decd)	3,749,780	2.47%
5	Colombo Investment Trust PLC	3,200,000	2.11%
6	Trust Holdings & Investments (Pvt) Limited	1,321,420	0.87%
7	Colombo Fort Investments PLC	1,314,580	0.86%
8	Commercial Bank of Ceylon PLC/N.H. Dawoodbhoy and Company (Private) Limited	1,200,000	0.79%
9	Glenford Investments (Private) Limited	1,170,140	0.77%
10	E.B. Creasy Ceylon (Private) Limited	956,001	0.63%
11	Mr. Jawaharlal Vijaya Srikumaradas Corea	883,280	0.58%
12	Mr. Sidath Vivendra Kodikara	829,340	0.55%
13	Mr. Weerahennedige Sohan Raminal Fernando	755,650	0.50%
14	York Arcade Holdings PLC	686,378	0.45%
15	Oakley Investments (Private) Limited	630,000	0.41%
16	Financial Trust Limited	625,710	0.41%
17	Dr. Joseph Marius Ranjan Goonewardene	622,350	0.41%
18	Dr.Surendramohan Chandpal Paul	605,350	0.40%
19	Corporate Holdings (Private)Limited A/C No.01	595,080	0.39%
20	People's Leasing and Finance PLC/L.P.Hapangama	578,441	0.38%
		131,427,652	86.47%