C M HOLDINGS PLC

CONSOLIDATED FINANCIAL STATEMENTS

For The Quarter Ended
30th June 2026

C M HOLDINGS PLC
Provisional Financial Statements for the Quarter ended 30.06.2026

Table of Contents

Statement of Comprehensive Income - Group & Company	1
Statement of Financial Position	2
Statement of Changes in Equity	3
Statement of Cash Flows	4
Notes to the Financial Statements	5

C M Holdings PLC
Provisional Financial Statements for the Quarter ended 30.06.2026

STATEMENT OF COMPREHENSIVE INCOME

	Group			Company		
	Unaudited	*Unaudited*		*Unaudited*	*Unaudited*	
	Quarter ended 30.06.2026	**Quarter ended 30.06.2025**	**Variance**	**Quarter ended 30.06.2026**	**Quarter ended 30.06.2025**	**Variance**
	Rs.'000	**Rs.'000**	**%**	**Rs. ' 000**	**Rs. ' 000**	**%**
Revenue	524,818	78,798	566%	30,703	26,885	14%
Cost of sales	(425,022)	(25,640)	-1558%	-	-	-
Gross profit	99,796	53,158	88%	30,703	26,885	14%
Other Operating Income /(Expense)	35,301	47,179	-25%	(4,952)	51,320	-110%
Other gains/(losses)	66,826	233,064	-71%	5,289	14,432	-63%
Administrative Expenses	(56,524)	(46,774)	-21%	(18,915)	(13,879)	-36%
Distribution Cost	(1,668)	(422)	-295%	-	-	-
Operating profit /(loss)	143,732	286,205	-50%	12,125	78,759	-85%
Financial income/ (cost)	(29,302)	(19,134)	-53%	3,982	1,540	158%
Profit/(Loss) before Tax	114,430	267,071	-57%	16,107	80,299	-80%
Tax	(4,057)	(3,911)	-4%	(4,057)	(3,911)	-4%
Net profit / (loss)	110,373	263,160	-58%	12,050	76,389	-84%
Other comprehensive income						
Change in value of Financial Assets at FVOCI	(83,028)	505,764	-116%	(45,080)	176,498	-126%
Total comprehensive income for the year	27,345	768,924	-96%	(33,030)	252,887	-113%
Profit Attributable to ;						
Equity holders of the company	110,373	263,142	-58%	-	-	-
Non controlling interest	-	18	100%	-	-	-
	110,373	263,160	-58%	-	-	-
Total Comprehensive Income Attributable to						
Equity holders of the company	27,345	768,870	-96%	-	-	-
Non controlling interest	-	54	100%	-	-	-
	27,345	768,924	-96%	-	-	-
Basic earning/(deficit) per share (Rs.)	0.73	1.73		0.08	0.50	

C M Holdings PLC
Provisional Financial Statements for the Quarter ended 30.06.2026

STATEMENT OF FINANCIAL POSITION

Group	Company		Group		Company	
Audited	*Audited*		*Unaudited*	*Unaudited*	*Unaudited*	*Unaudited*
As at	As at		As at	As at	As at	As at
31.03.2026	**31.03.2026**	**Assets**	**30.06.2026**	**30.06.2025**	**30.06.2026**	**30.06.2025**
Rs. '000	**Rs. '000**		**Rs.'000**	**Rs.'000**	**Rs.'000**	**Rs.'000**
		Non Current assets				
458,852	1,627	Property, plant and equipment	490,763	423,866	1,778	2,079
175	175	Capital Work in progress	-	454	-	454
1,033,845	1,033,845	Investment property	772,385	1,055,440	772,385	1,055,440
5,253	-	Right of use asset	1,296	17,071		
-	-	Deferred tax assets	-	-	-	-
4,871	-	Intangible assets	4,871	4,871	-	-
-	48,000	Other Investments			48,000	30,000
-	17,200	Investment in subsidiaries	-	-	17,200	17,200
3,636,711	1,628,450	Financial assets at FVOCI	3,605,344	3,333,524	1,634,865	1,793,944
5,139,707	2,729,297		4,874,659	4,835,226	2,474,228	2,899,116
		Current assets				
686,331	-	Inventories	299,158	144,402	-	-
164,653	134,823	Trade and other receivables	276,140	137,144	261,917	174,067
1,933,224	152,334	Financial assets at fair value through profit or loss	2,077,174	1,892,071	224,681	142,471
1,111	-	Income tax receivable	1,111	1,111	-	-
51,315	20,830	Cash and cash equivalents	75,699	60,549	32,683	3,502
2,836,634	307,987		2,729,282	2,235,276	519,281	320,041
7,976,341	**3,037,284**	**Total Assets**	**7,603,941**	**7,070,502**	**2,993,508**	**3,219,157**
		Equity and Liabilities				
288,387	288,387	Stated capital	288,387	288,387	288,387	288,387
5,742,536	2,660,778	Retained earnings & reserves	5,769,881	5,551,164	2,627,747	2,802,939
6,030,923	2,949,165		6,058,268	5,839,551	2,916,134	3,091,326
-	-	Non controlling interest	-	-	-	-
6,030,923	2,949,165	Total Equity	6,058,268	5,839,551	2,916,134	3,091,326
		Non current liabilities				
12,360	436	Deferred income tax liabilities	14,930	83,427	768	72,816
17,045	17,045	Trade and other payables	23,267	10,780	23,105	10,780
11,554	-	Defined benefit obligations	11,554	10,939	-	-
-	-	Lease liability	-	4,976	-	-
678,959	-	Borrowings	646,670	50,075		
719,918	17,481		696,421	160,197	23,873	83,596
		Current liabilities				
549,594	61,199	Trade and other payables	318,574	252,119	43,370	42,621
9,714	9,439	Income tax liability	10,131	1,613	10,131	1,613
666,192	-	Borrowings & leases	520,547	817,022	-	-
1,225,500	70,638		849,252	1,070,754	53,501	44,235
7,976,341	**3,037,284**	**Total Equity & Liabilities**	**7,603,941**	**7,070,502**	**2,993,508**	**3,219,157**
40	19	Net asset value per share (Rs.)	40	38	19	20

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: 07th of August, 2026

C M Holdings PLC
Provisional Financial Statements for the Quarter ended 30.06.2026

Statement of changes in equity

In Rs'000s	Stated Capital	Retained Earnings	Non Controlling Interest	Total
Group				
Balance at 1st April 2025	288,387	4,782,110	3,330	5,073,827
Total comprehensive income	-	768,870	54	768,924
Equity adjustments	-	184	(3,384)	(3,200)
Dividend	-	-	-	-
Balance at 30th June 2025	288,387	5,551,164	-	5,839,551
Balance at 1st April 2026	288,387	5,742,536	-	6,030,923
Total comprehensive income	-	27,345	-	27,345
Equity adjustments	-	-	-	-
Dividend	-	-	-	-
Balance at 30th June 2026	288,387	5,769,881	-	6,058,268
Company				
Balance at 1st April 2025	288,387	2,550,052	-	2,838,439
Total comprehensive income	-	252,887	-	252,887
Dividend	-	-	-	-
Balance at 30th June 2025	288,387	2,802,939	-	3,091,326
Balance at 1st April 2026	288,387	2,660,777	-	2,949,164
Total comprehensive income	-	(33,030)	-	(33,030)
Dividend	-	-	-	-
Balance at 30th June 2026	288,387	2,627,747	-	2,916,134

C M Holdings PLC
Provisional Financial Statements for the Quarter ended 30.06.2026

Statement of cash flow				
In Rs'000s	**Group**		**Company**	
	Unaudited	*Unaudited*	*Unaudited*	*Unaudited*
	30.06.2026	**30.06.2025**	**30.06.2026**	**30.06.2025**
(Loss) / Profit before tax	114,430	267,071	16,107	80,299
Adjustment for:				
Depreciation & Amortization	8,874	8,378	1,530	1,991
Dividend income	(40,214)	(32,732)	(2,598)	(50,876)
Interest [income] / expenses	29,302	19,134	(3,982)	(1,540)
(Profit) / Loss on sale of property, plant and equipment	14	-		-
Profit on sale of Investments		-		-
Fair value (gain)/loss	(66,826)	(233,064)	(5,289)	(14,432)
Changes in working capital				
- trade and other receivables	(112,282)	(83,939)	(127,094)	(85,828)
- inventories	387,173	(6,070)		-
- trade and other payables	(425,591)	13,617	(14,802)	(705)
Cash generated from / (used in) operations	(105,120)	(47,605)	(136,127)	(71,092)
Operating activities				
Cash generated from / (used in) operations	(105,120)	(47,605)	(136,127)	(71,092)
Net interest	(29,302)	(18,484)	3,982	1,540
Retirement benefit obligations paid	-	(160)	-	-
Income tax paid	(275)	-	-	-
Net cash (used in)/generated from operating activities	(134,697)	(66,248)	(132,146)	(69,552)
Investing activities				
(Purchase) / Sale of property, plant and equipment & IP	224,794	(662)	259,954	(454)
(Purchase) /Sale of investments	(128,785)	(15,082)	(118,554)	(9,239)
Dividends received	40,214	32,732	2,598	876
Net cash (used in)/generated from investing activities	136,223	16,987	143,999	(8,817)
Financing activities				
Net Proceeds / (Repayment) - loans & leases	18,939	(20,400)	-	-
Net cash generated from /(used in) financing activities	18,939	(20,400)	-	-
Increase / [Decrease] in cash and cash equivalents	20,465	(69,661)	11,853	(78,368)
Movement in cash and cash equivalents				
At 1 April	(4,316)	65,000	20,830	81,870
Increase / [Decrease]	20,465	(69,661)	11,853	(78,368)
At 30th June	16,149	(4,661)	32,683	3,502

NOTES TO THE FINANCIAL STATEMENTS
For the Quarter ended 30.06.2026

1

	30.06.2026 Rs. Cts.	30.06.2025 Rs. Cts.
Highest price per share for the quarter	53.70	269.00
Lowest price per share for the quarter	38.20	125.00
Last traded price	39.90	269.00

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 2025/2026 which were fair valued as at 30th June 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 2025/2026. The fair value changes have been recorded in the Statement of Comprehensive Income for the period.

6 The Directors of C M Holdings PLC have recommended the payment of a First & Final Dividend of Rs.0.40 per ordinary share which will be declared at the Annual General Meeting to be held on 10th September 2026.
Subsequent to the date of the reporting, no circumstances have arisen that would require adjustment to or disclosure in the interim financial statements other than disclosed above.

7 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 2026.

8 The Stated Capital of the Company is Rs.288,386,885/- represented by 152,000,000 Ordinary Shares.

9 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	494,115	51,913	-	-	494,115	51,913
Property Holding & Investment	30,703	26,885	-	-	30,703	26,885
	524,818	78,799	-	-	524,818	78,799

	Operating profit/(loss)		Net finance cost / income		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	32,220	5,264	(27,639)	(12,103)	4,581	(6,839)
Property Holding & Investment	111,512	142,499	(1,663)	338	109,849	142,837
	143,732	147,763	(29,302)	(11,765)	114,430	135,998

10 Directors direct shareholdings as at 30th June 2026

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

11 The percentage of Shares held by the public as at 30.06.2026 was 31.17%.

12 The number of public Shareholders as at 30.06.2026 were 1,789.

13 The applicable option under Colombo Stock Exchange Rule 7.13.1(i) (a) (1) on Minimum Public Holding is Option 5 and the Float Adjusted Market Capitalization as at 30.06.2026 was Rs. 1,890,398,160/-.

14 The major Shareholders as at 30th June 2026 were as follows :

	Name of Shareholder	No. of Shares	%
1	The Colombo Fort Land & Building PLC	92,448,500	60.82%
2	Sampath Bank PLC/Senthilverl Holdings (Pvt) Ltd	15,247,000	10.03%
3	Commercial Bank of Ceylon PLC / The Colombo Fort Land & Building PLC	3,800,000	2.50%
4	Mrs. Agnes E. De Vos (Deceased)	3,749,780	2.47%
5	Colombo Investment Trust PLC	3,200,000	2.11%
6	Commercial Bank of Ceylon PLC / N.H. Dawoodbhoy and Company (Private) Limited	1,359,775	0.89%
7	Trust Holdings & Investments (Pvt) Ltd	1,321,420	0.87%
8	Colombo Fort Investments PLC	1,314,580	0.86%
9	Glenford Investments (Private) Ltd	1,170,140	0.77%
10	E.B.Creasy Ceylon (Private) Limited	956,001	0.63%
11	People's Leasing & Finance PLC/L.P.Hapangama	907,784	0.60%
12	Mr.Jawaharlal Vijaya Srikumaradas Corea	883,280	0.58%
13	Oakley Investments (Pvt) Ltd	880,000	0.58%
14	Mr. Sidath Vivendra Kodikara	829,340	0.55%
15	Mr.Weerahennedige Sohan Raminal Fernando	755,650	0.50%
16	York Arcade Holdings PLC	686,378	0.45%
17	Financial Trust Limited	625,710	0.41%
18	Dr.Joseph Marius Ranjan Goonewardene	622,350	0.41%
19	Dr.Surendramohan Chandpal Paul	605,350	0.40%
20	Corporate Holdings (Pvt) Ltd A/C No. 01	595,080	0.39%
		131,958,118	86.82%