C M HOLDINGS PLC

CONSOLIDATED FINANCIAL STATEMENTS

For The Period Ended
30th September 2026

C M HOLDINGS PLC

Provisional Financial Statements for the Period ended 30.09.2026

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STATEMENT OF COMPREHENSIVE INCOME

	Group			Group		
	Unaudited	*Unaudited*		*Unaudited*	*Unaudited*	
	Quarter ended 30.09.2026	**Quarter ended 30.09.2025**	**Variance**	**Six months ended 30.09.2026**	**Six months ended 30.09.2025**	**Variance**
	Rs.'000	**Rs.'000**	**%**	**Rs. ' 000**	**Rs. ' 000**	**%**
Revenue	252,320	115,394	119%	777,138	194,191	300%
Cost of sales	(178,555)	(49,632)	-260%	(603,577)	(75,272)	-702%
Gross profit	73,765	65,762	12%	173,561	118,919	46%
Other Operating Income /(Expense)	55,621	49,276	13%	90,923	96,455	-6%
Other gains/(losses)	(102,272)	369,780	-128%	(35,446)	602,843	-106%
Administrative Expenses	(64,488)	(52,326)	-23%	(121,012)	(99,100)	-22%
Distribution Cost	(2,104)	(499)	-322%	(3,772)	(921)	-310%
Operating profit /(loss)	(39,478)	431,993	-109%	104,254	718,197	-85%
Financial income/ (cost)	(19,733)	(18,268)	-8%	(49,035)	(37,402)	-31%
Profit/(Loss) before Tax	(59,211)	413,725	-114%	55,219	680,795	-92%
Tax	(4,057)	(3,911)	-4%	(8,114)	(7,821)	-4%
Net profit / (loss)	(63,268)	409,814	-115%	47,105	672,974	-93%
Other comprehensive income						
Change in value of Financial Assets at FVOCI	(563,157)	850,430	-166%	(646,186)	1,356,193	-148%
Total comprehensive income for the year	(626,425)	1,260,244	-150%	(599,081)	2,029,167	-130%
Profit Attributable to ;						
Equity holders of the company	(63,268)	409,814	-115%	47,105	672,956	-93%
Non controlling interest	-	-	0%	-	18	100%
	(63,268)	409,814	-115%	47,105	672,974	-93%
Total Comprehensive Income Attributable to						
Equity holders of the company	(626,425)	1,260,244	-150%	(599,081)	2,029,113	-130%
Non controlling interest	-	-	0%	-	54	100%
	(626,425)	1,260,244	-150%	(599,081)	2,029,167	-130%
Basic earning/(deficit) per share (Rs.)	(0.42)	2.70		0.31	4.43	

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STATEMENT OF COMPREHENSIVE INCOME-COMPANY

	Company			Company		
	unaudited Quarter ended 30.09.2026	*unaudited* Quarter ended 30.09.2025	Variance	*unaudited* Six months ended 30.09.2026	*unaudited* Six months ended 30.09.2025	Variance
	Rs. ' 000	Rs. ' 000	%	Rs. ' 000	Rs. ' 000	%
Income	29,239	27,293	7%	59,942	54,178	11%
Other Operating Income /(Expense)	9,474	1,767	436%	4,522	53,088	-91%
Other gains/(losses)	(13,163)	34,352	-138%	(7,874)	48,785	-116%
Administrative Expenses	(26,645)	(16,508)	-61%	(45,560)	(30,386)	-50%
Operating profit /(loss)	(1,095)	46,904	-102%	11,030	125,663	-91%
Financial income/ (cost)	7,212	2,825	155%	11,193	4,365	156%
Profit/(Loss) before Tax	6,117	49,729	-88%	22,223	130,029	-83%
Tax	(4,057)	(3,911)	-4%	(8,114)	(7,821)	-4%
Net profit / (loss)	2,060	45,819	-96%	14,109	122,207	-88%
Other comprehensive income						
Change in value of Financial Assets at FVOCI	(199,829)	347,752	-157%	(244,909)	524,250	-147%
Total comprehensive income for the period	(197,769)	393,571	-150%	(230,800)	646,458	-136%
Basic earning per share (Rs.)	0.01	0.30		0.09	0.80	

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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**	**30.09.2026**	**30.09.2025**	**30.09.2026**	**30.09.2025**
Rs. '000	**Rs. '000**	**Non-current assets**	**Rs.'000**	**Rs.'000**	**Rs.'000**	**Rs.'000**
458,852	1,627	Property, plant and equipment	486,087	424,511	1,619	1,919
175	175	Capital Work in progress	107	1,791	107	1,791
1,033,845	1,033,845	Investment property	771,410	1,054,665	771,410	1,054,665
5,253	-	Right of use assets	-	13,132	-	-
4,871	-	Intangible assets	4,871	4,871	-	-
-	48,000	Investment in subsidiaries	-	-	17,200	17,200
-	17,200	Other investments	-	-	56,135	36,000
3,636,711	1,628,450	Financial assets at FVOCI	3,093,738	4,224,955	1,435,036	2,141,696
5,139,707	2,729,297		4,356,213	5,723,925	2,281,507	3,253,271
		Current assets				
686,331	-	Inventories	215,394	282,770	-	-
164,653	134,823	Trade and other receivables	253,025	149,228	235,706	130,911
1,933,224	152,334	Financial assets at fair value through profit or loss	1,974,903	2,220,611	211,519	191,823
1,111	-	Income tax receivable	6,269	1,960	5,158	849
51,315	20,830	Cash and cash equivalents	12,995	106,663	3,220	27,161
2,836,634	307,987		2,462,586	2,761,231	455,603	350,744
7,976,341	**3,037,284**	**Total Assets**	**6,818,799**	**8,485,156**	**2,737,110**	**3,604,016**
		Equity				
288,387	288,387	Stated capital	288,387	288,387	288,387	288,387
5,742,536	2,660,778	Retained earnings & reserves	5,082,655	6,811,408	2,369,177	3,196,510
6,030,923	2,949,165		5,371,042	7,099,795	2,657,564	3,484,897
-	-	Non controlling interest	-	-	-	-
6,030,923	2,949,165	Total Equity	5,371,042	7,099,795	2,657,564	3,484,897
		Liabilities				
		Non - current liabilities				
12,360	436	Deferred income tax liabilities	15,262	83,613	1,101	73,003
17,045	17,045	Trade and other payables	21,189	9,906	21,101	9,906
11,554	-	Defined benefit obligations	11,554	10,727	-	-
-	-	Lease liability	-	3,825	-	-
678,959	-	Borrowings	620,856	40,243	-	-
719,918	17,481		668,861	148,313	22,202	82,909
		Current liabilities				
549,594	61,199	Trade and other payables	374,026	315,812	57,344	36,210
9,714	9,439	Income tax liability	-	-	-	-
666,192	-	Borrowings & leases	404,870	921,236	-	-
1,225,500	70,638		778,896	1,237,048	57,344	36,210
7,976,341	**3,037,284**	**Total Equity & Liabilities**	**6,818,799**	**8,485,156**	**2,737,110**	**3,604,016**
40	19	Net asset value per share (Rs.)	35	47	17	23

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)
Amrit Rajaratnam
(Director)

Date: 06th of November, 2026

C M Holdings PLC
Provisional Financial Statements for the Period ended 30.09.2026

Statement of changes in equity

In Rs'000s	Stated Capital	Retained Earnings & reserves	Non Controlling Interest	Total
Group				
Balance at 1st April 2025	288,387	4,782,110	3,330	5,073,827
Total comprehensive income	-	2,029,113	54	2,029,167
Equity adjustments	-	184	(3,384)	(3,200)
Dividend	-	-	-	-
Balance at 30th September 2025	288,387	6,811,408	-	7,099,795
Balance at 1st April 2026	288,387	5,742,536	-	6,030,923
Total comprehensive income	-	(599,081)	-	(599,081)
Equity adjustments	-	-	-	-
Dividend	-	(60,800)	-	(60,800)
Balance at 30th September 2026	288,387	5,082,655	-	5,371,042
Company				
Balance at 1st April 2025	288,387	2,550,052	-	2,838,439
Total comprehensive income	-	646,458	-	646,458
Dividend	-	-	-	-
Balance at 30th September 2025	288,387	3,196,510	-	3,484,897
Balance at 1st April 2026	288,387	2,660,777	-	2,949,164
Total comprehensive income	-	(230,800)	-	(230,800)
Dividend	-	(60,800)	-	(60,800)
Balance at 30th September 2026	288,387	2,369,177	-	2,657,564

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Statement of cash flow				
In Rs'000s	**Group**		**Company**	
	Unaudited	*Unaudited*	*Unaudited*	*Unaudited*
	30.09.2026	**30.09.2025**	**30.09.2026**	**30.09.2025**
Profit /(Loss) before tax	55,219	680,795	22,223	130,029
Adjustment for:				
Depreciation & Amortization	16,782	16,691	3,588	3,982
Dividend income	(55,250)	(51,476)	(3,604)	(52,389)
Interest expenses/ [income]	49,035	37,402	(11,271)	(4,365)
(Profit) / Loss on sale of property, plant and equipment	14	-	-	-
(Profit) / Loss on sale of investments	-	(17,614)	-	-
Other (gain)/loss	35,446	(602,843)	7,874	(48,785)
Changes in working capital				
- trade and other receivables	(87,742)	(101,498)	(106,042)	(92,671)
- inventories	470,937	(144,437)	-	-
- trade and other payables	(415,892)	79,169	(1,132)	(10,733)
Cash generated from / (used in) operations	68,549	(103,811)	(88,363)	(74,933)
Cash flows from Operating activities				
Cash generated from / (used in) operations	68,549	(103,811)	(88,363)	(74,933)
Net Interest (paid)/received	(49,035)	(36,223)	11,271	4,365
Defined benefit obligations paid	-	(373)	-	-
Income tax paid	(15,555)	(3,445)	(15,555)	(3,445)
Net cash (used in)/generated from operating activities	3,959	(143,852)	(92,647)	(74,012)
Cash flows from Investing activities				
(Purchase) / Sale of property, plant and equipment & IP	223,725	(6,243)	258,922	(2,848)
(Purchase) /Sale of investments	(180,336)	2,771	(126,689)	(30,239)
Dividends received	55,250	51,476	3,604	52,389
Net cash generated from/[used in] investing activities	98,638	48,003	135,837	19,302
Cash flows from financing activities				
Net proceeds from / (repayment) of borrowings & leases	(84,254)	76,368	-	-
Dividends paid	(60,800)	-	(60,800)	-
Net cash generated from /(used in) financing activities	(145,054)	76,368	(60,800)	-
Increase / [Decrease] in cash and cash equivalents	(42,457)	(19,480)	(17,610)	(54,709)
Movement in cash and cash equivalents				
At 1 April	(4,316)	65,000	20,830	81,870
Increase / [Decrease]	(42,457)	(19,480)	(17,610)	(54,709)
At 30th September	(46,773)	45,520	3,220	27,161

NOTES TO THE FINANCIAL STATEMENTS
For the Period ended 30.09.2026

1

	30.09.2026	30.09.2025
	Rs. Cts.	Rs. Cts.
Highest price per share for the quarter	41.80	494.75
Lowest price per share for the quarter	33.00	269.00
Last traded price	35.00	488.75

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

The Board of Directors recommended a first and final dividend of Rs. 0.40/- per share for the year ended 31st March 2026 which was paid to the Shareholders registered in the books of the Company as at the end of trading of 14th September 2026 (i. e. the Record Date). The date of payment of dividend was 30th of September 2026.

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.288,386,885.00 represented by 152,000,000 Ordinary Shares.

9 Segmental information

	Revenue		Inter segment		Group net revenue	
	2026	2025	2026	2025	2026	2025
	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Motor trade & Related services	717,196	140,014	-	-	717,196	140,014
Property Holding & Investment	59,942	54,178	-	-	59,942	54,178
	777,138	194,191	-	-	777,138	194,191

	Operating profit/(loss)		Net finance cost		Profit/(loss) before tax	
	2026	2025	2026	2025	2026	2025
	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Motor trade & Related services	69,219	23,193	(47,314)	(40,006)	21,905	(16,813)
Property Holding & Investment	35,035	695,004	(1,721)	2,604	33,314	697,609
	104,254	718,197	(49,035)	(37,402)	55,219	680,795

10 Directors direct shareholdings as at 30th September 2026

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

11 The percentage of Shares held by the public as at 30.09.2026 was 31.17%. (30th September , 2025 - 28.90%)

12 The number of public Shareholders as at 30.09.2026 were 1,791.

13 The applicable option under Colombo Stock Exchange Rule 7.12.1(A)(1) on Minimum Public Holding is Option 5 and the Float Adjusted Market Capitalization as at 30.09.2026 was Rs. 1,615,603,440.00/-

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

	Name of Shareholder	No. of Shares	%
1	The Colombo Fort Land & Building PLC	91,653,500	60.30%
2	Sampath Bank Plc/Senthilverl Holdings (Pvt) LTD	15,297,000	10.06%
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	Commercial Bank Of Ceylon Plc/N.H. Dawoodbhoy And Company (Private) Limited	1,359,763	0.89%
7	Trust Holdings & Investments (PVT) Limited	1,321,420	0.87%
8	Colombo Fort Investments PLC	1,314,580	0.86%
9	Glenford Investments (Private) Limited	1,170,140	0.77%
10	E.B. Creasy Ceylon (Private) Limited	956,001	0.63%
11	People S Leasing And Finance Plc/L.P.Hapangama	907,784	0.60%
12	Mr. Jawaharlal Vijaya Srikumaradas Corea	883,280	0.58%
13	Oakley Investments (Private) Limited	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 (Private)Limited A/C No.01	595,080	0.39%
		131,213,106	86.33%