BUKIT DARAH PLC

Condensed Interim Financial Statements
For the three months ended 30th June 2026

Statement of Profit or Loss and Other Comprehensive Income - Company

Unaudited Financial Statements for the three months ended 30th June 2026
(All figures are in Sri Lankan Rupees Thousands)

	1Q 2026/27	1Q 2025/26	Change %
Revenue	27,333	32,970	(17)
Administrative expenses	(20,822)	(15,902)	31
Profit from operations	6,511	17,068	(62)
Tax expense	(166)	(200)	(17)
Profit for the period	6,345	16,868	(62)
Other Comprehensive Income			
Items that will not be reclassified to profit or loss			
Changes in fair value of equity securities at FVOCI	57,525	271,050	(79)
Other comprehensive income for the period	57,525	271,050	(79)
Total Comprehensive Income for the period	63,870	287,918	(78)
Basic earnings per share (Rs.)	0.06	0.17	(65)
Dividend per ordinary share (Rs.)	-	-	-

Figures in brackets indicate deductions.
The Notes from pages 10 to 18 form an integral part of these financial statements.

12th August 2026

Statement of Financial Position - Company

Unaudited Financial Statements for the three months ended 30th June 2026
(All figures are in Sri Lankan Rupees Thousands)

As at	30.06.2026 (Unaudited)	31.03.2026 (Audited)
ASSETS		
Non - Current Assets		
Investments in subsidiaries	7,026,770	7,026,770
Investments in equity securities at FVOCI	2,276,300	2,218,775
Total non - current assets	9,303,070	9,245,545
Current Assets		
Other non financial receivables	3,775	3,649
Cash and cash equivalents	163,670	156,502
Total current assets	167,445	160,151
Total assets	9,470,515	9,405,696
EQUITY AND LIABILITIES		
EQUITY		
Stated capital	412,635	412,635
Capital reserves	40,000	40,000
Revenue reserves	8,828,217	8,764,383
Total equity	9,280,852	9,217,018
Current Liabilities		
Other financial liabilities	189,623	187,868
Current tax payable	40	810
Total current liabilities	189,663	188,678
Total liabilities	189,663	188,678
Total equity and liabilities	9,470,515	9,405,696
Net assets per ordinary share (Rs.)	90.59	89.96

I certify that these financial statements have been prepared in compliance with the requirements of Companies Act No. 7 of 2007.

(Sgd.)
V. R. Wijesinghe
Director- Finance
Carsons Management Services (Pvt) Ltd

The Board of Directors is responsible for the preparation and presentation of these financial statements. These financial statements were approved by the Board on 12th August 2026.

(Sgd.)
M. Selvanathan
Director

(Sgd.)
D.C.R . Gunawardena
Director

The Notes from pages 10 to 18 form an integral part of these financial statements.

Statement of Changes in Equity - Company

Unaudited Financial Statements for the three months ended 30th June 2026
(All figures are in Sri Lankan Rupees Thousands)

	Stated Capital	Capital Reserve	Revenue Reserves	Total Equity
Balance as at 31st March 2026 (Audited)	412,635	40,000	8,764,383	9,217,018
Profit for the period	-	-	6,345	6,345
Other Comprehensive income for the period	-	-	57,525	57,525
Total Comprehensive Income for the period	-	-	63,870	63,870
Dividend paid - Participating Cumulative Preference Shares	-	-	(36)	(36)
Balance as at 30th June 2026 (Unaudited)	412,635	40,000	8,828,217	9,280,852
Balance as at 31st March 2025 (Audited)	412,635	40,000	8,175,906	8,628,541
Profit for the period	-	-	16,868	16,868
Other Comprehensive income for the period	-	-	271,050	271,050
Total Comprehensive Income for the period	-	-	287,918	287,918
Dividend paid - Participating Cumulative Preference Shares	-	-	(36)	(36)
Balance as at 30th June 2025(Unaudited)	412,635	40,000	8,463,788	8,916,423

Figures in brackets indicate deductions.
The Notes from pages 10 to 18 form an integral part of these financial statements.

Statement of Cash Flows - Company

Unaudited Financial Statements for the three months ended 30th June 2026
(All figures are in Sri Lankan Rupees Thousands)

For the three months ended 30th June	2026	2025
Cash flows from operating activities		
Profit before tax	6,511	17,068
Changes in working capital:		
Other receivables	(126)	1,534
Other payables	1,834	1,502
Cash generated from operations	8,219	20,104
Income tax paid	(936)	(126)
Net cash generated from operating activities	7,283	19,978
Cash flows from financing activities		
Dividends paid	(115)	-
Net cash used in financing activities	(115)	-
Net increase in cash & cash equivalents	7,168	19,978
Cash & cash equivalents at the beginning of the period	156,502	76,415
Cash & cash equivalents at the end of the period	163,670	96,393
Statement of Cash & Cash Equivalents		
Cash at banks	163,670	96,393
	163,670	96,393

Figures in brackets indicate deductions.
The Notes from pages 10 to 18 form an integral part of these financial statements.

Consolidated Statement of Profit or Loss

Unaudited Financial Statements for the three months ended 30th June 2026
(All figures are in Sri Lankan Rupees Thousands)

	1Q 2026/27	1Q 2025/26	Change %
Revenue	89,546,571	84,772,521	6
Direct operating expenses	(62,813,679)	(59,173,656)	6
Gross profit	26,732,892	25,598,865	4
Other income	752,437	884,588	(15)
Administrative expenses	(7,160,430)	(5,469,208)	31
Distribution expenses	(4,292,002)	(3,295,623)	30
Write-offs of business assets	(440,082)	-	100
Foreign exchange gains/(losses)	(171,151)	115,567	(248)
Profit from operations	15,421,664	17,834,189	(14)
Finance income	757,761	668,115	13
Finance costs	(1,940,527)	(1,787,942)	9
Changes in fair value of financial assets - FVTPL	379,294	1,898,578	(80)
Share of net results of equity accounted investee	(3,104)	3,812	(181)
Profit before tax	14,615,088	18,616,752	(21)
Tax expenses			
Current tax expense	(3,120,822)	(5,085,645)	(39)
Deferred tax expense	(1,364,133)	(181,322)	652
	(4,484,955)	(5,266,967)	(15)
Profit for the period	10,130,133	13,349,785	(24)
Profit attributable to:			
Owners of the Company	4,394,927	5,866,776	(25)
Non-controlling interests	5,735,206	7,483,009	(23)
	10,130,133	13,349,785	(24)
Basic earnings per share (Rs.)	43.09	57.52	(25)
Dividend per ordinary share (Rs.)	-	-	-

Figures in brackets indicate deductions.
The Notes from pages 10 to 18 form an integral part of these financial statements.

12th August 2026

Consolidated Statement of Comprehensive Income

Unaudited Financial Statements for the three months ended 30th June 2026
(All figures are in Sri Lankan Rupees Thousands)

	1Q 2026/27	1Q 2025/26	Change %
Profit for the period	10,130,133	13,349,785	(24)
Other Comprehensive Income			
Items that are or may be reclassified subsequently to profit or loss:			
Exchange differences on translation of foreign operations	3,340,842	3,609,975	(7)
Share of other comprehensive income of equity accounted investee, (net of tax)	-	44,124	(100)
Other comprehensive income for the period, (net of tax)	3,340,842	3,654,099	(9)
Total Comprehensive Income for the period	13,470,975	17,003,884	(21)
Total Comprehensive Income Attributable to:			
Owners of the Company	6,052,164	7,796,792	(22)
Non-controlling interests	7,418,811	9,207,092	(19)
	13,470,975	17,003,884	(21)

Figures in brackets indicate deductions.
The Notes from pages 10 to 18 form an integral part of these financial statements.

12th August 2026

Consolidated Statement of Financial Position

Unaudited Financial Statements for the three months ended 30th June 2026
(All figures are in Sri Lankan Rupees Thousands)

As at	30.06.2026 (Unaudited)	31.03.2026 (Audited)
ASSETS		
Non - Current Assets		
Property, plant & equipment	111,045,145	108,130,871
Bearer plants	33,397,864	33,087,441
Investment properties	7,218,310	7,258,564
Intangible assets	9,137,282	9,156,685
Investment in equity accounted investee	-	876,570
Deferred tax assets	9,253,014	9,013,632
Other financial receivables	6,840,873	6,618,448
Other non financial receivables	19,727,741	17,753,858
Total non - current assets	196,620,229	191,896,069
Current Assets		
Inventories	28,330,801	23,078,255
Trade and other receivables	17,235,891	12,330,446
Other financial receivables	5,231,518	4,454,070
Other non financial receivables	9,638,519	8,004,757
Investments in equity and debt securities	6,903,514	6,919,879
Derivative financial instruments	352,383	214,964
Biological assets	6,010,563	5,922,687
Investment in fixed deposits	19,189,655	15,112,768
Cash and cash equivalents	63,789,033	67,666,671
Total current assets	156,681,877	143,704,497
Total assets	353,302,106	335,600,566
EQUITY AND LIABILITIES		
EQUITY		
Stated capital	412,635	412,635
Capital reserves	5,283,071	5,283,071
Revenue reserves	73,677,315	67,625,187
Equity attributable to owners of the Company	79,373,021	73,320,893
Non-controlling interest	109,093,943	102,281,677
Total equity	188,466,964	175,602,570
Investment through subsidiary	(10,688)	(10,688)
Total equity	188,456,276	175,591,882
LIABILITIES		
Non - Current Liabilities		
Loans and borrowings	54,796,098	52,490,546
Lease liabilities	431,293	467,666
Other financial liabilities	141,188	138,636
Other non financial liabilities	2,975,458	2,871,985
Employee benefits	4,914,554	4,784,375
Deferred tax liabilities	20,704,479	18,876,796
Total non - current liabilities	83,963,070	79,630,004
Current Liabilities		
Trade payables	12,772,899	8,880,033
Other financial liabilities	29,118,988	36,340,576
Other non financial liabilities	7,198,653	5,232,427
Current tax liabilities	5,578,754	5,322,552
Derivative financial instruments	181,980	-
Loans and borrowings	25,850,697	24,430,074
Lease liabilities	180,789	173,018
Total current liabilities	80,882,760	80,378,680
Total liabilities	164,845,830	160,008,684
Total equity and liabilities	353,302,106	335,600,566
Net assets per ordinary share (Rs.)	777.77	718.43

I certify that these financial statements have been prepared in compliance with the requirements of Companies Act No. 7 of 2007.

(Sgd.)
V. R. Wijesinghe
Director- Finance
Carsons Management Services (Pvt) Ltd

The Board of Directors is responsible for the preparation and presentation of these financial statements. These financial statements were approved by the Board on 12th August 2026.

(Sgd.)
M. Selvanathan
Director

(Sgd.)
D.C.R. Gunawardena
Director

Figures in brackets indicate deductions.
The Notes from pages 10 to 18 form an integral part of these financial statements.

Consolidated Statement of Changes in Equity

Unaudited Financial Statements for the three months ended 30th June 2026
(All figures are in Sri Lankan Rupees Thousands)

	Stated Capital	Capital Reserve	Revenue Reserves	Attributable to owners of the company	Non - controlling interest	Total Equity
Balance as at 31st March 2026 (Audited)	412,635	5,283,071	67,625,187	73,320,893	102,281,677	175,602,570
Total comprehensive Income						
Profit for the period	-	-	4,394,927	4,394,927	5,735,206	10,130,133
Other Comprehensive Income for the period	-	-	1,657,237	1,657,237	1,683,605	3,340,842
Total comprehensive Income for the period	-	-	6,052,164	6,052,164	7,418,811	13,470,975
Transactions with owners of the Company						
Contributions and Distributions						
Dividends paid - Participating Cumulative Preference Shares	-	-	(36)	(36)	-	(36)
Dividends paid to Non-controlling Shareholders	-	-	-	-	(1,053,551)	(1,053,551)
Rights issue by subsidiary	-	-	-	-	282,358	282,358
Total Contributions by and distributions to owners	-	-	(36)	(36)	(771,193)	(771,229)
Other reserves adjustments and transfers	-	-	-	-	164,648	164,648
Total changes in ownership interests	-	-	-	-	164,648	164,648
Balance as at 30th June 2026 (Unaudited)	412,635	5,283,071	73,677,315	79,373,021	109,093,943	188,466,964
Balance as at 31st March 2025 (Audited)	412,635	4,867,212	60,710,433	65,990,280	89,314,647	155,304,927
Total comprehensive income						
Profit for the period	-	-	5,866,776	5,866,776	7,483,009	13,349,785
Other Comprehensive Income for the period	-	-	1,930,016	1,930,016	1,724,083	3,654,099
Total comprehensive Income for the period	-	-	7,796,792	7,796,792	9,207,092	17,003,884
Transactions with owners of the Company						
Contributions and Distributions						
Dividend paid - Participating Cumulative Preference Shares	-	-	(36)	(36)	-	(36)
Dividends paid to Non-controlling Shareholders	-	-	-	-	(1,208,624)	(1,208,624)
Forfeiture of unclaimed dividends	-	-	-	-	-	-
Total Contributions by and distributions to owners	-	-	(36)	(36)	(1,208,624)	(1,208,660)
Other reserves adjustments and transfers	-	-	(1,105)	(1,105)	(916)	(2,021)
Total changes in ownership interests	-	-	(1,141)	(1,141)	(1,209,540)	(1,210,681)
Balance as at 30th June 2025 (Unaudited)	412,635	4,867,212	68,506,084	73,785,931	97,312,199	171,098,130

Figures in brackets indicate deductions.

The Notes from pages 10 to 18 form an integral part of these financial statements.

Consolidated Statement of Cash Flows

Unaudited Financial Statements for the three months ended 30th June 2026
(All figures are in Sri Lankan Rupees Thousands)

For the three months ended 30th June	2026	2025
Cash flows from operating activities		
Profit before tax	14,615,088	18,616,752
Adjustments for:		
Changes in fair value of FVTPL financial assets	(379,294)	(1,898,578)
Share of net results of equity accounted investee	3,104	(3,812)
Write-offs of business assets	440,082	-
Depreciation of property, plant & equipment	2,532,908	2,305,774
Depreciation of Bearer Plants	475,521	565,639
Amortization of intangible assets/prepaid lease payment	133,771	135,852
Provision for retiring gratuity	273,223	242,032
Finance costs	1,182,766	1,119,827
Unrealized (gain)/loss on Derivative financial instruments	604,368	(290,900)
Loss / (Profit) on disposal of property, plant & equipment	9,583	(3,920)
Provision/(Reversal) for Inventories	-	(9,772)
Gain on Bargain purchase	(110,339)	-
Exchange impact on translation of foreign operations	3,992,490	998,169
	9,158,183	3,160,311
Operating profit before working capital changes	23,773,271	21,777,063
Changes in working capital:		
Inventories	(5,116,486)	455,765
Trade and other receivables	(7,715,086)	(3,145,929)
Trade and other payables	(1,460,364)	(4,715,870)
	9,481,335	14,371,029
Net cash movement in investments	395,659	1,543,709
Cash generated from operations	9,876,994	15,914,738
Interest paid	(1,088,793)	(1,112,692)
Income tax paid	(3,996,854)	(2,823,226)
Employee benefits paid	(206,127)	(126,370)
Net cash generated from operating activities	4,585,220	11,852,450
Cash flows from investing activities		
Additions to property, plant & equipment/investment properties	(2,944,094)	(1,735,654)
Additions to bearer plants	(822,452)	(597,064)
Additions to intangible assets (including land rights)	(2,937)	(21,249)
Advance for capital expenditure	(124,161)	(89,485)
Acquisition of Subsidiary (net of cash acquired)	87,176	-
Investment in fixed deposits	(4,299,312)	(4,084,101)
Proceeds from disposal of property, plant & equipment	91,461	104,921
Net cash used in investing activities	(8,014,319)	(6,422,632)
Cash flows from financing activities		
Net change in borrowings	(251,531)	(162,984)
Payment of lease creditors	(63,705)	(87,846)
Effects of changes in non - controlling interests	-	(2,021)
Rights issue by subsidiary	282,358	-
Dividends paid to non - controlling shareholders by subsidiaries	(1,053,551)	(1,208,624)
Dividends paid by the Company	(115)	-
Net cash used in financing activities	(1,086,544)	(1,461,475)
Net Increase / (decrease) in cash & cash equivalents	(4,515,643)	3,968,343
Cash & cash equivalents at the beginning of the period	49,927,268	37,352,033
Cash & cash equivalents at the end of the period	45,411,625	41,320,376
Note A		
Cash and Cash equivalent comprise the following:		
As at 30th June	2026	2025
Cash and cash equivalents	63,789,033	55,969,031
Less - Short term borrowings	(18,377,408)	(14,648,655)
	45,411,625	41,320,376

Figures in brackets indicate deductions.

The Notes from pages 10 to 18 form an integral part of these financial statements.

Notes to the Condensed Interim Financial Statements

Unaudited Financial Statements for the three months ended 30th June 2026
(All figures are in Sri Lankan Rupees Thousands)

1 REPORTING ENTITY

Bukit Darah PLC is a limited liability company incorporated and domiciled in Sri Lanka. The ordinary shares of the Company have a primary listing on the Colombo Stock Exchange. The interim consolidated financial statements as at and for the three months ended 30th June 2026 comprise the company and its subsidiaries (together referred to as the "Group" and individually as " Group entities"). The Group is a conglomerate with diversified businesses ranging from oil palm plantations in Indonesia to palm oil refining in Malaysia, breweries, investment holdings, portfolio & assets management, real estate and leisure in Sri Lanka, and has offices in Malaysia, Singapore, Indonesia, Mauritius and Sri Lanka.

There were no significant changes in the nature of the principal activities of the Company and the Group during the financial period under review.

2 BASIS OF PREPARATION

These interim condensed consolidated financial statements for the three months ended 30th June 2026 are prepared in accordance with LKAS 34 Interim Financial Reporting and using the same accounting policies and computation methods as the audited financial statements as at 31st March 2026. These financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's consolidated financial statements as at 31 March 2026.

The presentation and classification of the financial statements of the previous period are amended, where relevant, for better presentation and to be comparable with those of the current period. The interim condensed financial statements are presented in Sri Lankan Rupees (LKR) and all values are rounded to the nearest thousand except when otherwise indicated.

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 period. The fair value changes on financial instruments in Level 3 category were properly recorded in the statement of comprehensive income and there were no purchases and/or disposals during the period.

All unquoted equity investments were fair valued as of 30th June 2026 and classified as Level 3 within the fair value hierarchy according to fair valuation methodology.

3 SEGMENTAL INFORMATION

The Group presents segmental information primarily based on business segments. The risks and returns associated with the Group's operations are primarily influenced by the nature of its business activities rather than geographic location. Each segment is managed separately, as it requires distinct strategies in line with the Group's organisational structure.

The Group's operations are classified into eight reportable segments based on the nature of products and services offered: Investment Holdings, Portfolio and Asset Management, Oil Palm Plantations, Oils & Fats, Beverages, Real Estate, Leisure, and Management Services. A description of the operations of each segment is provided in the table below.

Reportable Segment		Description of Operations
Investment Holdings	-	Holding of strategic investments
Portfolio and Asset Management	-	Investment and management of listed equities, private equities and fixed income investments
Oil Palm Plantations	-	Production and sale of palm oil, palm kernel and fresh fruit bunches to the Indonesian domestic and international markets
Oils & Fats	-	Manufacturing, marketing and selling of refined oils and specialty fats to the bakery, chocolate and confectionery, ice creams and creamer industries and cooking oil products to end consumers
Beverage	-	Brewing and marketing of high-quality beers for both local and export markets, and importing and marketing of globally renowned brands of beer, wines and spirits
Real Estate	-	Letting office and warehouse premises on rent for commercial purposes
Leisure	-	Hoteliering
Management Services	-	Providing support services to the Bukit Darah PLC Group entities in Sri Lanka

Inter-segment sales are carried out in the ordinary course of business, using prices that approximate to prevailing market rates. Segment revenue, expenses, and results include inter-segment transactions, which are eliminated on consolidation along with any unrealised profits or losses. Segment expenses comprise costs directly incurred by individual segments, along with shared expenses that are allocated across segments using a reasonable basis determined by management.

Notes to the Condensed Interim Financial Statements

Unaudited Financial Statements for the three months ended 30th June 2026
(All figures are in Sri Lankan Rupees Thousands)

Operating Segment Information - Group

(a) Primary / Business Segmentation:

	Investment Holdings		Portfolio & Asset Management		Oil Palm Plantations		Oils and fats	
	1Q 2026/27	1Q 2025/26	1Q 2026/27	1Q 2025/26	1Q 2026/27	1Q 2025/26	1Q 2026/27	1Q 2025/26
Total revenue	1,274,303	239,776	592,774	585,971	41,387,370	47,674,081	26,135,968	21,062,780
Intra segment revenue	-	-	(57,484)	(64,031)	(12,821,173)	(14,098,931)	(151,000)	-
Segment revenue	1,274,303	239,776	535,290	521,940	28,566,197	33,575,150	25,984,968	21,062,780
Inter segment revenue	(1,272,265)	(238,131)	-	-	(122,078)	(104,254)	-	-
External Revenue	2,038	1,645	535,290	521,940	28,444,119	33,470,896	25,984,968	21,062,780
Segment results - profit/(loss) from operations before material non cash items	(63,739)	(47,474)	371,200	378,547	9,295,500	11,968,260	1,594,562	1,287,512
Other material non-cash items								
Foreign exchange gains /(losses)	(24,751)	(22,575)	(1,443)	1,120	(886,672)	295,160	509,855	(164,351)
Impairment chargers, write-offs and reversal	-	-	-	-	(440,082)	-	-	-
Profit/(loss) from operations	(88,490)	(70,049)	369,757	379,667	7,968,746	12,263,420	2,104,417	1,123,161
Change in fair value of business assets	6,592	9,756	372,702	1,887,943	-	-	-	-
Net finance cost	(55,091)	(35,187)	(38,204)	(25,228)	(963,980)	(852,229)	(154,411)	(184,615)
Share of net results of equity accounted investee	-	-	-	-	-	-	(3,104)	3,812
Profit/(loss) before Income tax expenses	(136,989)	(95,480)	704,255	2,242,382	7,004,766	11,411,191	1,946,902	942,358
Current taxation	(28,609)	(34,476)	(82,778)	(64,797)	(472,891)	(2,885,885)	(365,683)	(190,181)
Deferred taxation	-	-	(1,917)	(471)	(1,141,344)	(263,442)	(99,356)	(44,531)
	(28,609)	(34,476)	(84,695)	(65,268)	(1,614,235)	(3,149,327)	(465,039)	(234,712)
Profit/(Loss) for the period	(165,598)	(129,956)	619,560	2,177,114	5,390,531	8,261,864	1,481,863	707,646
Attributable to:								
Owners of the Company	(88,367)	(70,467)	172,477	588,184	2,950,621	4,521,867	758,798	339,578
Non controlling interest	(77,231)	(59,489)	447,083	1,588,930	2,439,910	3,739,997	723,065	368,068
	(165,598)	(129,956)	619,560	2,177,114	5,390,531	8,261,864	1,481,863	707,646

	Beverage		Real Estate		Leisure		Management Services		Group	
	1Q 2026/27	1Q 2025/26	1Q 2026/27	1Q 2025/26	1Q 2026/27	1Q 2025/26	1Q 2026/27	1Q 2025/26	1Q 2026/27	1Q 2025/26
	35,719,114	32,325,270	127,680	105,962	232,597	175,229	471,360	444,290	105,941,166	102,613,359
	(1,478,814)	(2,871,439)	-	-	-	-	-	-	(14,508,471)	(17,034,400)
	34,240,300	29,453,831	127,680	105,962	232,597	175,229	471,360	444,290	91,432,695	85,578,959
	(1,839)	(2,001)	(16,987)	(16,163)	(1,775)	(1,768)	(471,180)	(444,120)	(1,886,124)	(806,438)
	34,238,461	29,451,830	110,693	89,799	230,822	173,461	180	170	89,546,571	84,772,521
	4,707,942	4,034,395	67,935	51,231	(26,696)	(37,399)	86,193	83,550	16,032,897	17,718,622
	227,239	3,457	-	-	4,621	2,756	-	-	(171,151)	115,567
	-	-		-	-	-		-	(440,082)	-
	4,935,181	4,037,852	67,935	51,231	(22,075)	(34,643)	86,193	83,550	15,421,664	17,834,189
	-	-	-	879	-	-	-	-	379,294	1,898,578
	9,379	(44,403)	9,728	15,588	1,625	1,718	8,188	4,529	(1,182,766)	(1,119,827)
	-	-	-	-	-	-	-	-	(3,104)	3,812
	4,944,560	3,993,449	77,663	67,698	(20,450)	(32,925)	94,381	88,079	14,615,088	18,616,752
	(2,104,520)	(1,840,707)	(35,455)	(39,458)	-	-	(30,886)	(30,141)	(3,120,822)	(5,085,645)
	(125,871)	116,248	(757)	498	3,898	8,164	1,214	2,212	(1,364,133)	(181,322)
	(2,230,391)	(1,724,459)	(36,212)	(38,960)	3,898	8,164	(29,672)	(27,929)	(4,484,955)	(5,266,967)
	2,714,169	2,268,990	41,451	28,738	(16,552)	(24,761)	64,709	60,150	10,130,133	13,349,785
	626,989	519,596	(48,345)	(49,280)	(6,804)	(10,177)	29,558	27,475	4,394,927	5,866,776
	2,087,180	1,749,394	89,796	78,018	(9,748)	(14,584)	35,151	32,675	5,735,206	7,483,009
	2,714,169	2,268,990	41,451	28,738	(16,552)	(24,761)	64,709	60,150	10,130,133	13,349,785

Notes to the Condensed Interim Financial Statements

Unaudited Financial Statements for the three months ended 30th June 2026
(All figures are in Sri Lankan Rupees Thousands)

Operating Segment Information - Group

(b) Segments assets / liabilities are as follows:

	Investment Holdings		Portfolio & Asset Management		Oil Palm Plantations		Oils and fats	
As at	30.06.2026	31.03.2026	30.06.2026	31.03.2026	30.06.2026	31.03.2026	30.06.2026	31.03.2026
SEGMENT ASSETS								
Non - Current Assets								
Fixed assets*	-	-	12,343	12,104	93,061,864	92,133,960	15,243,721	13,621,408
Intangible assets (Including land rights)	-	-	84,791	84,791	6,507,927	6,532,452	1,560,137	1,549,833
Equity Accounted investee	-	-	-	-	-	-	-	876,570
Deferred tax assets	-	-	8,161	10,078	8,228,569	8,001,181	422,702	399,598
Other financial receivables	-	-	4,581,874	4,433,968	-	-	-	-
Other non financial receivables	-	-	-	-	19,727,741	17,753,858	-	-
Non - Current Assets	-	-	4,687,169	4,540,941	127,526,101	124,421,451	17,226,560	16,447,409
Current Assets								
Inventories/biological assets	-	-	-	-	17,075,946	12,000,097	7,749,872	7,829,205
Trade debtors and other financial assets	879	831	45,674	82,614	7,087,084	5,640,216	12,465,614	8,861,130
Other non financial receivables	13,842	16,254	16,658	13,434	4,268,176	3,352,259	1,578,513	2,167,279
Financial assets measured at FVTPL	151,206	142,566	6,752,308	6,777,313	-	-	-	139,927
Fixed deposits, Cash and cash equivalents	1,476,077	389,027	14,938,410	14,336,419	36,657,567	34,497,363	2,117,243	768,017
Total current assets	1,642,004	548,678	21,753,050	21,209,780	65,088,773	55,489,935	23,911,242	19,765,558
Total segmental assets	1,642,004	548,678	26,440,219	25,750,721	192,614,874	179,911,386	41,137,802	36,212,967
SEGMENT LIABILITIES								
Non - Current Liabilities								
Loans and borrowings	1,568,351	1,668,348	1,214,152	1,297,750	49,287,785	46,379,411	516,907	732,981
Other financial payables	-	-	-	-	-	-	-	-
Other non financial liabilities	-	-	30,941	29,617	7,203,334	6,996,037	-	-
Deferred tax liabilities	-	-	-	-	6,751,414	5,407,804	2,594,136	2,222,384
Total non - current liabilities	1,568,351	1,668,348	1,245,093	1,327,367	63,242,533	58,783,252	3,111,043	2,955,365
Current Liabilities								
Trade and other financial liabilities	637,064	606,411	153,810	137,425	28,837,791	27,785,080	6,037,523	6,731,336
Loans and borrowings	677,842	663,658	465,176	448,487	11,740,217	11,510,713	9,864,504	7,856,026
Total current liabilities	1,314,906	1,270,069	618,986	585,912	40,578,008	39,295,793	15,902,027	14,587,362
Total segmental liabilities	2,883,257	2,938,417	1,864,079	1,913,279	103,820,541	98,079,045	19,013,070	17,542,727

*Fixed assets include Property, Plant and Equipment, Bearer Plants, Right of use Assets and Investment Properties.

Beverage		Real Estate		Leisure		Management Services		Group	
30.06.2026	31.03.2026	30.06.2026	31.03.2026	30.06.2026	31.03.2026	30.06.2026	31.03.2026	30.06.2026	31.03.2026
32,479,409	31,868,109	7,293,927	7,293,388	3,487,233	3,502,343	82,822	45,564	151,661,319	148,476,876
971,409	976,581	12,799	12,799	-	-	219	229	9,137,282	9,156,685
-	-	-	-	-	-	-	-	-	876,570
376,079	386,487	52,899	52,899	108,991	108,991	55,613	54,398	9,253,014	9,013,632
1,936,000	1,871,178	298,240	288,543	24,759	24,759	-	-	6,840,873	6,618,448
-	-	-	-	-	-	-	-	19,727,741	17,753,858
35,762,897	35,102,355	7,657,865	7,647,629	3,620,983	3,636,093	138,654	100,191	196,620,229	191,896,069
9,473,337	9,128,078	-	-	41,612	43,092	597	470	34,341,364	29,000,942
2,619,103	1,965,044	137,973	110,669	108,292	121,305	2,790	2,707	22,467,409	16,784,516
3,473,751	2,362,162	151,355	55,632	22,664	6,727	113,560	31,010	9,638,519	8,004,757
352,383	75,037	-	-	-	-	-	-	7,255,897	7,134,843
26,035,079	30,738,153	993,204	1,153,799	308,046	321,854	453,062	574,807	82,978,688	82,779,439
41,953,653	44,268,474	1,282,532	1,320,100	480,614	492,978	570,009	608,994	156,681,877	143,704,497
77,716,550	79,370,829	8,940,397	8,967,729	4,101,597	4,129,071	708,663	709,185	353,302,106	335,600,566
2,043,363	2,241,055	459,500	492,000	137,333	146,667	-	-	55,227,391	52,958,212
-	-	141,188	138,636	-	-	-	-	141,188	138,636
426,616	406,819	9,995	9,727	32,860	32,537	186,266	181,623	7,890,012	7,656,360
8,406,721	8,291,257	1,975,276	1,974,520	976,932	980,831	-	-	20,704,479	18,876,796
10,876,700	10,939,131	2,585,959	2,614,883	1,147,125	1,160,035	186,266	181,623	83,963,070	79,630,004
18,512,610	19,797,902	164,816	144,865	251,995	249,311	255,665	323,258	54,851,274	55,775,588
3,084,797	3,926,271	152,680	150,971	46,269	46,966	-	-	26,031,486	24,603,092
21,597,407	23,724,173	317,496	295,836	298,264	296,277	255,665	323,258	80,882,760	80,378,680
32,474,107	34,663,304	2,903,455	2,910,719	1,445,389	1,456,312	441,931	504,881	164,845,830	160,008,684

Notes to the Condensed Interim Financial Statements

Unaudited Financial Statements for the three months ended 30th June 2026
(All figures are in Sri Lankan Rupees Thousands)

4 RELATED PARTY TRANSACTIONS

	Group		Company	
For the three months ended 30th June	2026	2025	2026	2025
Significant transactions with related parties				
Dividend Income received	-	-	25,316	31,713
Support service fees incurred	-	-	8,355	7,500
As at	30.06.2026	31.03.2026	30.06.2026	31.03.2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Outstanding balances				
Due from equity accounted investee	-	69,647	-	-

5 STATED CAPITAL

	Group / Company	
As at 30th June	2026	2025
Issued and Fully Paid		
102,000,000 Ordinary shares	371,880	371,880
1,839,568 8% Participating Cumulative Preference shares	40,755	40,755
	412,635	412,635

6 All significant expenses and support services fees for the period have been accounted for in full in the interim financial statements

7 These financial statements have not been audited or reviewed by the Company auditors.

8 Net assets per share is calculated for all periods, based on the number of Ordinary shares in issue as at 30th June 2026.

9 CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

9.1 Capital Commitments

Capital expenditure contracted for as at the reporting date but not recognised in the financial statements amount to Rs 6,971 Mn (31st March 2026 -Rs.2,639 Mn).

9.2 Contingent Liabilities

Corporate guarantees

Goodhope Asia Holdings Group has provided a corporate guarantee to a bank for Rs 3.5Bn (US$ 10,645,123) for loans taken under the Plasma programme.

Further, Goodhope Asia Holdings Ltd (GAHL) has provided corporate guarantees to financial institutions for the financing facilities obtained by its subsidiaries, amounting to Rs. 66.1 Bn or equivalent US$ 196,300,000. It has undertaken to provide continuing financial support to certain subsidiaries to enable them to meet their liabilities as and when they fall due.

Bank guarantees

Contingent liabilities as at 30th June 2026 in Beverage sector amounts to Rs. 4,197 Mn (31st March 2026 - Rs. 3,772 Mn), being bank guarantees given to Government bodies and foreign suppliers for operational purposes.

Finance commitments

Documentary credits established for foreign purchases of the Group as at 30th June 2026 amounts to Rs.2,002 Mn (31st March 2026 - Rs. 2,406 Mn).

9.3 Material litigation

An order has been made for the enforcement of an ex-parte judgment (in default of appearance) issued against the Carson Cumberbatch PLC (CCPLC) by an overseas Court for a sum of Sterling Pounds 304,671 which includes the claim plus costs, in an action filed by a former consultant to the CCPLC (Claimant). CCPLC's appeal against the said enforcement order was dismissed in the Supreme Court and accordingly the aforesaid amount together with accumulated interest has become payable to the Claimant.

CCPLC has made a provision for Rs 377 mn for the estimated potential liability, including interest and applicable costs.

There were no significant contingent liabilities and capital commitments as at the reporting date other than disclosed above.

10 EVENTS AFTER THE REPORTING PERIOD

The Board of Directors of Bukit Darah PLC (BUKI/ the Company) approved the payment of a First Interim Dividend of Rs.5/73 per Ordinary Share and Rs. 45.66 per Preference Share for the year ending 31st March 2027. The entitlement date/record date of the above dividend was 27th July 2026. In accordance with the Sri Lanka Accounting Standards 10 - Events after the reporting period, the above dividend has not been recognized as a liability as of 30th June 2026.

Subsequent to the reporting period, no circumstances have arisen which would require adjustments to or disclosure in the financial statements other than above.

11 DIRECTORS' SHAREHOLDING AS AT 30TH JUNE 2026

Directors shareholding in the Ordinary Shares of the Company are as follows:

For the three months ended 30th June	No. of shares
Mr. H. Selvanathan (Chairman) - Non-Executive	153,112
Mr. M. Selvanathan - Non-Executive	89,914
Mr. D. C. R. Gunawardena - Non-Executive	-
Mr. M. Dayananda - Non-Executive	-
Mr. A.S Amaratunga - Independent Non-Executive	-
Mr. Narayanan G. K. - Independent Non-Executive	-
Mr. G.C. Jayaweera - Independent Non-Executive	-
8% Participating Cumulative Preference shares	
Mr. H. Selvanathan - Non-Executive	345,130
Mr. M. Selvanathan - Non-Executive	824,231

Notes to the Condensed Interim Financial Statements

Unaudited Financial Statements for the three months ended 30th June 2026
(All figures are in Sri Lankan Rupees Thousands)

12 TWENTY MAJOR SHAREHOLDERS AS AT 30TH JUNE 2026 - ORDINARY SHARES

		No. Of Shares	%
1	RUBBER INVESTMENT TRUST LTD - A/C NO.03	20,438,250	20.04
2	PORTELET LIMITED	9,409,500	9.23
3	MR. V. NATARAJ	8,735,942	8.56
4	SKAN INVESTMENTS (PVT) LIMITED	8,357,904	8.19
5	GOODHOPE HOLDINGS (PVT) LIMITED	8,149,039	7.99
6	NEWGREENS LIMITED	7,905,000	7.75
7	INTERKRISH INVESTMENT COMPANY (PVT) LIMITED	7,360,603	7.22
8	KRISH INVESTMENT COMPANY (PVT) LTD.	7,349,850	7.21
9	CARSON CUMBERBATCH PLC - A/C NO.02	6,270,781	6.15
10	GEE GEES PROPERTIES (PVT) LTD	3,734,220	3.66
11	EMPLOYEES' PROVIDENT FUND	2,857,872	2.80
12	S KANAPATHY CHETTY (PRIVATE) LIMITED	2,139,922	2.10
13	CEYLON SECURITIES AND INVESTMENTS (PRIVATE) LIMITED	1,006,085	0.99
14	AUERBACH GRAYSON AND COMPANY LLC	925,385	0.91
15	MR. E.A. SAMARAWEERA	612,000	0.60
16	MRS. H. POPE (DECD)	612,000	0.60
17	MR. W. TIPPETTS	520,200	0.51
18	CITIBANK HONG KONG S/A HOSTPLUS POOLED SUPERANNUATION TRUST	476,728	0.47
19	THURSTON INVESTMENTS LIMITED	412,997	0.40
20	J.B. COCOSHELL (PVT) LTD	364,707	0.36

The Company is in compliance with the Minimum Public Holding requirements for Companies listed on the Main Board as per Rule 7.13.1 (i)(a) of the Listing Rules of the Colombo Stock Exchange, under Option 1, i.e. Float-Adjusted Market Capitalization of Rs.10.0 Billion with 500 Public Shareholders and no minimum Public Holding percentage is required.

13 THE COMPANY'S PUBLIC HOLDING AS AT 30TH JUNE 2026

Float Adjusted Market Capitalization - Rs. 19,819,905,600/-
Percentage of ordinary shares held by the public – 22.72%
Number of Public Shareholders - 1,870

14 INVESTOR INFORMATION

As at	First Quarter 30.06.2026	First Quarter 30.06.2025	Year ended 31.03.2026
Market Performance - Ordinary Shares			
Last traded price per share (Rs.)	877.50	765.00	893.00
Highest price per share (Rs.)	1,020.00	800.00	1,200.00
Lowest price per share (Rs.)	791.00	665.00	665.00
Other Information			
Market Capitalization (Rs. Mn)	87,236	79,050	88,128

Corporate Information

NAME OF THE COMPANY
Bukit Darah PLC

COMPANY REGISTRATION NUMBER
PQ 56

LEGAL FORM
A Public Quoted Company with limited liability. Incorporated in Sri Lanka in 1916

BOARD OF DIRECTORS
Mr. H. Selvanathan (Chairman)
Non-Executive

Mr. M. Selvanathan
Non-Executive

Mr. D.C.R. Gunawardena
Non-Executive

Mr. M. Dayananda
Non-Executive

Mr. A. S. Amaratunga
Independent Non-Executive

Mr. Narayanan G. K.
Independent Non-Executive

Mr. G. C. Jayaweera
Independent Non-Executive

AUDIT COMMITTEE
Mr. A.S. Amaratunga (Chairman)
Independent Non-Executive

Mr. Narayanan G.K.
Independent Non-Executive

Mr. D.C.R. Gunawardena
Non-Executive

Mr. G. C. Jayaweera
Independent Non-Executive

REMUNERATION COMMITTEE
Mr. A.S. Amaratunga (Chairman)
Independent Non-Executive

Mr. Narayanan G.K.
Independent Non-Executive

Mr. M. Dayananda
Non-Executive

NOMINATIONS AND GOVERNANCE COMMITTEE
Mr. A.S. Amaratunga (Chairman)
Independent Non-Executive

Mr. Narayanan G.K.
Independent Non-Executive

Mr. D.C.R. Gunawardena
Non-Executive

RELATED PARTY TRANSACTIONS REVIEW COMMITTEE
Mr. A.S. Amaratunga (Chairman)
Independent Non-Executive

Mr. Narayanan G.K.
Independent Non-Executive

Mr. D.C.R. Gunawardena
Non-Executive

Mr. G. C. Jayaweera
Independent Non-Executive

BANKERS
Standard Chartered Bank
Commercial Bank of Ceylon PLC
Hatton National Bank PLC

AUDITORS
Messrs. KPMG, Chartered Accountants
No. 32A,
Sir Mohamed Macan Markar Mawatha,
Colombo 3, Sri Lanka.
Tel: 94-11-5426426
Fax: 94-11-2445872

SECRETARIES
Carsons Management Services (Private) Limited
No. 61, Janadhipathi Mawatha,
Colombo 1, Sri Lanka.
Tel: 94-11-2039200

REGISTERED OFFICE OF THE COMPANY
No. 61, Janadhipathi Mawatha,
Colombo 1, Sri Lanka.
Tel: 94-11-2039200
E-mail: carsons@carcumb.com

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www.carsoncumberbatch.com



www.carsoncumberbatch.com