Ceylon Beverage Holdings PLC

Interim Condensed Financial Statements
for the Period Ended
30th June 2026

CEYLON BEVERAGE HOLDINGS PLC

STATEMENT OF FINANCIAL POSITION

	Company		Group	
As at	**30th June 2026**	**31st March 2026**	**30th June 2026**	**31st March 2026**
In Rs.'000s		**(Audited)**		**(Audited)**
ASSETS				
Non-current assets				
Property, plant and equipment	-	-	31,484,847	30,820,900
Investment properties	832,100	872,600	832,100	872,600
Right of use assets	-	-	162,462	174,595
Intangible assets	-	-	857,809	862,981
Deferred tax assets	-	-	44,767	55,175
Investment in subsidiaries	2,128,583	2,128,583	-	-
Other financial assets	-	-	1,936,000	1,871,178
Total non-current assets	**2,960,683**	**3,001,183**	**35,317,985**	**34,657,429**
Current assets				
Inventories	-	-	9,473,337	9,089,097
Trade and other receivables	94,441	78,870	6,476,556	4,427,535
Amounts due from related companies	116,294	124,733	84,043	49,642
Other financial assets	-	-	14,120,434	10,403,623
Cash and cash equivalents	261,693	1,161,523	11,914,645	20,334,530
Total current assets	**472,428**	**1,365,126**	**42,069,015**	**44,304,427**
Total assets	**3,433,111**	**4,366,309**	**77,387,000**	**78,961,856**
EQUITY AND LIABILITIES				
Equity				
Stated capital	533,384	533,384	533,384	533,384
Capital reserves	19,924	19,924	1,692,446	1,692,446
Revenue reserves	2,579,174	3,150,949	21,953,011	22,001,025
Translation reserve	-	-	68,561	6,586
Equity attributable to equity holders of the Company	**3,132,482**	**3,704,257**	**24,247,402**	**24,233,441**
Non controlling interest	-	-	20,882,961	20,361,064
Total equity	**3,132,482**	**3,704,257**	**45,130,363**	**44,594,505**
Non-current liabilities				
Loans and borrowings	-	-	1,863,490	2,049,062
Lease creditor *(Note 5)*	-	-	177,534	190,146
Employee benefits	-	-	426,616	406,818
Deferred tax liabilities	156,179	162,402	8,075,410	7,959,945
Total non- current liabilities	**156,179**	**162,402**	**10,543,050**	**10,605,971**
Current liabilities				
Trade and other payables	61,144	56,021	11,420,932	13,144,446
Amounts due to related companies	-	-	113,410	106,051
Refundable deposits	-	-	4,319,146	4,246,723
Current tax liabilities	83,306	76,476	2,772,963	2,336,042
Loans and borrowings	-	-	1,396,988	2,156,217
Lease creditor *(Note 5)*	-	-	51,587	51,288
Bank overdraft	-	367,153	1,638,561	1,720,613
Total current liabilities	**144,450**	**499,650**	**21,713,587**	**23,761,380**
Total liabilities	**300,629**	**662,052**	**32,256,637**	**34,367,351**
Total equity and liabilities	**3,433,111**	**4,366,309**	**77,387,000**	**78,961,856**
Net assets per ordinary share (Rs.)	**149.25**	**176.49**	**1,155.30**	**1,154.63**

The above figures are provisional and subject to audit.
Figures in brackets indicate deductions.

These financial statements are in compliance with the requirements of the Companies Act No. 07 of 2007.

(Sgd.)
J.N. Goonaratne
Chief Financial Officer

The Board of Directors are responsible for the preparation and presentation of these Financial Statements.

Approved and signed on behalf of the Managers

(Sgd.)
V. R. Wijesinghe
Director
Carsons Management Services (Private) Ltd.
12th August 2026

Approved and signed on behalf of the Board

(Sgd.)
M.Selvanathan
Director

(Sgd.)
R.H. Meewakkala
Director

CEYLON BEVERAGE HOLDINGS PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME - COMPANY

As at *In Rs.'000s*	Quarter Ended 30-Jun-26	 30-Jun-25	 Change %
Revenue	870,763	1,067,636	(18)
Cost of sales	-	-	-
Gross profit	**870,763**	**1,067,636**	**(18)**
Administrative expenses	(12,824)	(9,953)	29
Other expenses	(10,397)	-	-
Profit before finance income	**847,542**	**1,057,683**	**(20)**
Finance income	12,770	4,277	199
Finance costs	(126)	(1,037)	(88)
Net finance Income	**12,644**	**3,240**	**290**
Profit before taxation	**860,186**	**1,060,923**	**(19)**
Income tax expenses	(21,487)	(15,562)	38
Deferred taxation	6,223	-	-
Profit after taxation	**844,922**	**1,045,361**	**(19)**
Earnings per ordinary share (Rs.)	**40.26**	**49.81**	

The above figures are provisional and subject to audit.
Figures in brackets indicate deductions.

CEYLON BEVERAGE HOLDINGS PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME - GROUP

As at *In Rs.'000s*	Quarter Ended 30-Jun-26	 30-Jun-25	 Change %
Revenue	34,130,937	29,502,554	16
Cost of sales	(26,007,233)	(22,453,087)	16
Gross profit	**8,123,704**	**7,049,467**	**15**
Other income	122,892	75,371	63
	8,246,596	**7,124,838**	**16**
Distribution expenses	(2,282,510)	(1,806,913)	26
Administrative expenses	(1,543,438)	(1,283,556)	20
Other expenses	(10,397)	-	-
Profit before finance income/cost	**4,410,251**	**4,034,369**	**9**
Finance income	964,540	328,334	194
Finance costs	(435,650)	(368,537)	18
Net finance income/(cost)	**528,890**	**(40,203)**	**(1,416)**
Profit before taxation	**4,939,141**	**3,994,166**	**24**
Income tax expenses	(2,104,550)	(1,840,840)	14
Deferred taxation	(125,870)	116,248	(208)
Profit after taxation	**2,708,721**	**2,269,574**	**19**
Other comprehensive income			
Items that will never be reclassified to profit or loss	-	-	-
Items that are or may be reclassified subsequently to profit or loss			
Movements of translation reserve from the foreign operation	118,612	4,159	2,752
Total other comprehensive income / (expenses) for the period net of tax	118,612	4,159	2,752
Total comprehensive income for the period	**2,827,333**	**2,273,733**	**24**
Profit attributable to			
- Equity holders of the company	1,368,681	1,129,387	21
- Non - controlling interest	1,340,040	1,140,187	18
Profit available for appropriation	**2,708,721**	**2,269,574**	**19**
Total comprehensive income attributable to			
- Equity holders of the company	1,430,656	1,131,560	26
- Non - controlling interest	1,396,677	1,142,173	22
Total comprehensive income available for appropriation	**2,827,333**	**2,273,733**	**24**
Earnings per ordinary share (Rs.)	**65.21**	**53.81**	

The above figures are provisional and subject to audit.
Figures in brackets indicate deductions.

CEYLON BEVERAGE HOLDINGS PLC

CONDENSED STATEMENTS OF CHANGES IN EQUITY

In Rs.'000s	Attributable to equity holders of the parent							Non- controlling interests	Total equity
	Stated capital	Revaluation reserve	General capital reserve	Revenue reserves fair value	Revenue reserves retained earnings	Translation reserve	Total		
COMPANY									
Balance as at 1st April 2025	**533,384**	**-**	**19,924**	**687,789**	**1,190,412**	**-**	**2,431,509**	**-**	**2,431,509**
Total comprehensive income for the period									
Profit for the period	-	-	-	-	1,045,361	-	1,045,361	-	1,045,361
Total comprehensive income for the period	**-**	**-**	**-**	**-**	**1,045,361**	**-**	**1,045,361**	**-**	**1,045,361**
Transactions with owners, recorded directly in equity contribution by and distribution to owners									
	-	-	-	-	-	-	-	-	-
Balance as at 30th June 2025	**533,384**	**-**	**19,924**	**687,789**	**2,235,773**	**-**	**3,476,870**	**-**	**3,476,870**
Balance as at 1st April 2025	**533,384**	**-**	**19,924**	**687,789**	**1,190,412**	**-**	**2,431,509**	**-**	**2,431,509**
Total comprehensive income for the period									
Profit for the year	-	-	-	8,120	1,763,137	-	1,771,257	-	1,771,257
Other comprehensive Loss for the period	-	-	-	-	-	-	-		-
Total comprehensive income for the period	**-**	**-**	**-**	**8,120**	**1,763,137**	**-**	**1,771,257**	**-**	**1,771,257**
Transactions with owners, recorded directly in equity contribution by and distribution to owners									
Forfeiture of unclaimed Dividend Paid	-	-	-	-	2,057	-	2,057	-	2,057
First interim dividend paid - 2025/2026	-	-	-	-	(500,566)	-	(500,566)	-	(500,566)
Balance as at 31st March 2026 (Audited)	**533,384**	**-**	**19,924**	**695,909**	**2,455,040**	**-**	**3,704,257**	**-**	**3,704,257**
Balance as at 1st April 2026	533,384	-	19,924	695,909	2,455,040	-	3,704,257	-	3,704,257
Total comprehensive income for the period									
Profit for the year	-	-	-	(34,231)	879,153	-	844,922	-	844,922
Total comprehensive income for the period	**-**	**-**	**-**	**(34,231)**	**879,153**	**-**	**844,922**	**-**	**844,922**
Transactions with owners, recorded directly in equity contribution by and distribution to owners									
First interim dividend paid - 2026/2027	-	-	-	-	(1,416,696)	-	(1,416,696)	-	(1,416,696)
Balance as at 30th June 2026	**533,384.00**	**-**	**19,924**	**661,678**	**1,917,496**	**-**	**3,132,482**	**-**	**3,132,482**

In Rs.'000s	Attributable to equity holders of the parent							Non- controlling interests	Total equity
	Stated capital	Revaluation reserve	General capital reserve	Revenue reserves fair value	Revenue reserves retained earnings	Translation reserve	Total		
GROUP									
Balance as at 01st April 2025	**533,384**	**1,340,145**	**19,924**	**687,789**	**15,945,438**	**(11,411)**	**18,515,269**	**16,435,215**	**34,950,484**
Total comprehensive income for the period									
Profit for the period	-	-	-	-	1,129,387	-	1,129,387	1,140,187	**2,269,574**
Other comprehensive loss for the period	-	-	-	-	-	4,159	4,159	-	**4,159**
Transfers	-	-	-	-	-	(1,986)	(1,986)	1,986	**-**
Total comprehensive income for the period	**-**	**-**	**-**	**-**	**1,129,387**	**2,173**	**1,131,560**	**1,142,173**	**2,273,733**
Transactions with owners, recorded directly in equity contribution by and distribution to owners									
Dividend paid to non-controlling shareholders	-	-	-	-	-	-	-	(1,096,340)	(1,096,340)
Balance as at 30th June 2025	**533,384**	**1,340,145**	**19,924**	**687,789**	**17,074,825**	**(9,238)**	**19,646,829**	**16,481,048**	**36,127,877**
Balance as at 01st April 2025	**533,384**	**1,340,145**	**19,924**	**687,789**	**15,945,438**	**(11,411)**	**18,515,269**	**16,435,215**	**34,950,484**
Total comprehensive income for the period									
Profit for the year	**-**	**-**	**-**	8,120	5,851,469	-	5,859,589	5,345,252	11,204,841
Other comprehensive loss for the period	**-**	332,377	**-**	**-**	6,403	34,445	373,225	309,602	682,827
Transfers	**-**	-	**-**	**-**	-	(16,448)	(16,448)	16,448	-
Total comprehensive income for the period	**-**	**332,377**	**-**	**8,120**	**5,857,872**	**17,997**	**6,216,366**	**5,671,302**	**11,887,668**
Transactions with owners, recorded directly in equity contribution by and distribution to owners									
Forfeiture of unclaimed Dividend Paid	-	-	-	-	2,372	-	2,372	288	2,660
First interim dividend paid - 2025/2026	-	-	-	-	(500,566)	-	(500,566)	-	(500,566)
Dividend Paid to non-controlling shareholders	-	-	-	-	-	-	-	(1,745,741)	(1,745,741)
Balance as at 31st March 2026 (Audited)	**533,384**	**1,672,522**	**19,924**	**695,909**	**21,305,116**	**6,586**	**24,233,441**	**20,361,064**	**44,594,505**
Balance as at 1st April 2026	**533,384**	**1,672,522**	**19,924**	**695,909**	**21,305,116**	**6,586**	**24,233,441**	**20,361,064**	**44,594,505**
Total comprehensive income for the period									
Profit for the year	**-**	**-**	**-**	(34,231)	1,402,912	-	1,368,681	1,340,040	2,708,721
Other comprehensive profit/ (loss) for the period	**-**	-	**-**	**-**	-	118,612	118,612	-	118,612
Transfers	**-**	-	-	-	**-**	(56,637)	(56,637)	56,637	-
Total comprehensive income/ (expense) for the period	**-**	**-**	**-**	**(34,231)**	**1,402,912**	**61,975**	**1,430,656**	**1,396,677**	**2,827,333**
Transactions with owners, recorded directly in equity contribution by and distribution to owners									
First interim dividend paid - 2026/2027	-	-	-	-	(1,416,696)	-	(1,416,696)	-	(1,416,696)
Dividend paid to non-controlling shareholders	-	-	-	-	-	-	-	(874,780)	(874,780)
Balance as at 30th June 2026	**533,384**	**1,672,522**	**19,924**	**661,678**	**21,291,333**	**68,561**	**24,247,402**	**20,882,961**	**45,130,363**

The above figures are provisional and subject to audit.
Figures in brackets indicate deductions.

CEYLON BEVERAGE HOLDINGS PLC

STATEMENT OF CASH FLOWS

For the period ended *In Rs.'000s*	Company		Group	
	30-Jun-26	**30-Jun-25**	**30-Jun-26**	**30-Jun-25**
Cash flows from operating activities				
Profit before taxation	**860,186**	**1,060,923**	**4,939,141**	**3,994,166**
Adjustments for:				
Depreciation on property, plant and equipment	-	-	794,568	756,923
Depreciation on right of use assets	-	-	12,133	12,828
Amortization of intangible assets	-	-	5,172	4,460
Net inventory provisions/(reversal)	-	-	-	(9,772)
Provision for retirement benefit obligations	-	-	22,318	16,749
Loss on disposal of Investment Property	10,397	-	10,397	-
(Gain)/loss on disposal of property, plant and equipment	-	-	491	(2,723)
Unrealized foreign exchange (gain)/loss	-	-	(196,429)	(20,436)
Finance costs	126	1,037	435,650	368,537
Finance income	(12,770)	(4,277)	(964,540)	(328,334)
Operating cash flow before working capital changes	**857,939**	**1,057,683**	**5,058,901**	**4,792,398**
(Increase)/decrease in inventories	-	-	(384,240)	251,488
(Increase)/decrease in trade and other receivables	(15,571)	(7,699)	(2,023,569)	1,980,414
(Increase)/decrease in amounts due from related companies	8,439	1,192	(34,401)	-
Increase/(decrease) in amounts due to related companies	-	4,662	7,359	(10,236)
Increase/(decrease) in trade and other payables	5,122	1,196	(1,764,664)	(4,125,654)
Cash (used in)/generated from operations	**855,929**	**1,057,034**	**859,386**	**2,888,410**
Tax paid	(14,657)	(3,323)	(1,524,410)	(1,203,323)
Retirement benefits paid	-	-	(2,520)	(8,914)
Net cash (used in)/generated from operating activities	**841,272**	**1,053,711**	**(667,544)**	**1,676,173**
Cash flows from investing activities				
Purchase and construction of property, plant and equipment	-	-	(1,459,006)	(411,737)
Movement in other financial assets	-	-	(3,781,633)	(1,170,800)
Proceeds from sale of property, plant and equipment	-	-	-	6,500
Proceeds from disposal of investment property	30,103	-	30,103	-
Agent deposits received	-	-	72,423	189,576
Interest received	12,770	4,277	964,540	227,508
Net cash (used in)/generated from investing activities	**42,873**	**4,277**	**(4,173,573)**	**(1,158,953)**
Cash flows from financing activities				
Finance expenses paid	(126)	(1,037)	(426,928)	(360,984)
Proceeds from loans and borrowings	-	-	4,650,000	7,200,000
Repayment of loans and borrowings	-	-	(5,593,906)	(5,888,333)
Repayment of lease rentals	-	-	(21,930)	(20,807)
Dividends paid	(1,416,696)	-	(2,434,695)	(1,276,289)
Net cash (used in)/generated from financing activities	**(1,416,822)**	**(1,037)**	**(3,827,459)**	**(346,413)**
Net increase/(decrease) in cash and cash equivalents	**(532,677)**	**1,056,951**	**(8,668,576)**	**170,807**
Cash and cash equivalents at the beginning of the period	794,370	(56,395)	18,613,917	11,542,881
Movements of translation reserve from the foreign operation	-	-	118,612	4,159
Effect of exchange rate changes on cash and cash equivalents	-	-	212,131	39,213
Cash and cash equivalents at the end of the period	**261,693**	**1,000,556**	**10,276,084**	**11,757,060**
Analysis of cash and cash equivalents				
Cash and cash equivalents	261,693	1,000,556	11,914,645	13,528,790
Bank overdraft	-	-	(1,638,561)	(1,771,730)
	261,693	**1,000,556**	**10,276,084**	**11,757,060**

The above figures are provisional and subject to audit.
Figures in brackets indicate deductions.

CEYLON BEVERAGE HOLDINGS PLC

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS

1 CORPORATE INFORMATION

Ceylon Beverage Holdings PLC is a public limited liability Company incorporated and domiciled in Sri Lanka and listed on the Colombo Stock Exchange. The parent company of Ceylon Beverage Holdings PLC is Carson Cumberbatch PLC "(CCPLC)" and the ultimate parent company is Bukit Darah PLC.

The interim condensed financial statements comprise of the Company and its subsidiaries (together referred to as the "Group" and individually Group entities). The Subsidiaries of the Company are set out below.

Subsidiary	Controlling interest	Note
Lion Brewery (Ceylon) PLC	52.25%	**"LBCPLC"**
Lion Beer (Ceylon) Pte Ltd, Singapore	52.25%	wholly owned Subsidiary of ''LBCPLC''
Millers Brewery Limited	52.25%	wholly owned Subsidiary of ''LBCPLC''
Pubs 'N Places (Private) Limited	99.9%	
Retail Spaces (Private) Limited	100%	
Luxury Brands (Private) Limited	100%	

The principal activities of the Group is brewing and marketing of high quality beers for both local & export markets and retailing of beer & alcohol products locally through its owned/managed wine shops & pubs. The Group is also engaged in the import & marketing of globally renowned high quality beer and spirits brands.

2 BASIS OF PREPARATION

2.1 Statement of Compliance

The interim condensed financial statements of the Group has been prepared in accordance with Sri Lanka Accounting Standard - LKAS 34 (Interim Financial Reporting). These interim condensed financial statements should be read in conjunction with the last annual audited financial statements for the year ended 31st March 2026, as the same accounting policies have been applied consistently.

2.2 Going Concern

Based on currently available information the management is satisfied that Company and its subsidiaries would continue its operations in the foreseeable future.

2.3 Basis of measurement

2.3.1 Financial Statements have been prepared on historical cost basis and applied consistently with no adjustments being made for inflationary factors affecting the financial statements, except for the following;

- Freehold land and buildings are measured at cost at the time of acquisition and construction, and subsequently revalued to their fair values as of the date of revaluation, less accumulated depreciation and impairment losses, if any.
- The employee benefit obligation is measured at the present value of the defined benefit obligation at the end of each reporting period. For interim periods, a provision is estimated by extrapolating the latest available valuation from the previous reporting period.
- Investment properties are measured at fair value.

2.4 Functional Currency and Presentation Currency

All values presented in the Financial Statements are in Sri Lankan Rupees Thousands (Rs.'000s) which is the Group's functional currency, unless otherwise indicated.

3 COMMITMENTS AND CONTINGENT LIABILITIES

3.1 Financial Commitments

Lion Brewery (Ceylon) PLC

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

3.2 Capital Commitments

Lion Brewery (Ceylon) PLC

Capital expenditure committed by the Company for which a provision has not been made in the Financial Statements amounts to Rs.5,439 Mn as at 30th June 2026 (31st March 2026 - Rs. 1,825 Mn).

3.3 Contingencies

(i) Company

(a) Following legal matters are outstanding against the Company and no provision has been made in the Financial Statements in this regard.

The dispute between the parties relates to the calculation of the value on which Excise Duty is to be paid by the Company. This arose from action instituted by the Customs Department in 2008 in the Fort Magistrate's Court (Case No. S/65898/07/B) against the Company and its Directors for the recovery of Rs.48,121,634.29, comprising Rs. 23,062,080.43 being Excise (Special Provision) Duty purportedly in arrears during the period 1998 to 2001 and Rs. 25,059,553.86 as its penalty. The Company and the Directors filed a Writ Application in the Court of Appeal to quash the Certificate of Excise Duty in Default and obtained a Stay Order in respect of the Fort MC proceedings, having paid the disputed duty amount of Rs.23,062,080.43 to Sri Lanka Customs as required before submitting its appeal. No provision has been made for the penalty of Rs.25,059,553.86.

The Court of Appeal dismissed the said Writ Application by Judgment dated 18th June 2012. Subsequently, the said Judgment of the Court of Appeal was appealed to the Supreme Court. This matter was taken up for a full day of Argument on 12th July 2021. By Judgment dated 16th December 2022, the Supreme Court allowed the Appeal of CBHL and set aside the aforesaid Judgment of the Court of Appeal. The Director General of Excise is directed to consider the representations made by the Company in respect of the second show cause notice and make a determination under Section 9(2) of the said Act.
Despite the lapse of several years, an inquiry is still pending. Next steps in the conduct of the inquiry will depend on the determination made by the Director General of Customs and Excise Duty and this is being followed up with the relevant Authority as well as through the Attorney General's Department.

(b) Contingent liabilities as at 30th June 2026 amounts to Rs. 9 Mn (31st March 2026 - Rs. 9 Mn), being bank guarantees given to Government bodies.

(ii) Group

Contingent liabilities as at 30th June 2026 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.
Apart from the above there were no other material contingent liabilities which would require adjustments to or disclosure in the Financial Statements.

4 STATED CAPITAL

The Company's stated capital consists of 20,988,090 ordinary shares.

5 LEASE CREDITOR

	Company		Group	
In Rs. 000's	**30-Jun-26**	**31-Mar-26**	**30-Jun-26**	**31-Mar-26**
Balance as at beginning of the period	-	-	241,434	272,629
Leases obtained	-	-	-	12,823
Lease rentals paid	-	-	(21,930)	(86,153)
Interest expenses for the period	-	-	9,617	42,135
Balance as at end of the period	**-**	**-**	**229,121**	**241,434**

6 SEGMENTAL INFORMATION

The Group does not distinguish its products into significant components for different Geographical/Business segments as the differentiations are insignificant.

7 COMPARATIVE INFORMATION

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.

8 EVENTS AFTER THE REPORTING PERIOD

There were no material events that took place since 30th June 2026 that require adjustments or disclosure in these Financial Statements.

9 INVESTOR INFORMATON

Investor Information	**Quarter Ended**		**Year Ended**
	30-Jun-26	**30-Jun-25**	**31-Mar-26**
Share Information			
Last traded price per share (Rs.)	**3,000**	2,702	2,700
Highest price per share (Rs.)	**3,071**	2,838	2,950
Lowest price per share (Rs.)	**2,508**	2,430	2,180
Trading Statistics			
Number of trades	**347**	238	1,410
Number of shares traded	**4,603**	3,037	21,420
Value of shares traded (Rs. Mn.)	**13.29**	8.10	56.72

CEYLON BEVERAGE HOLDINGS PLC
NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS

10 DIRECTORS' SHAREHOLDINGS

AS AT 30TH JUNE 2026	No. of Shares
Mr. D. A. Cabraal (Chairman)	1,500
Mr. H. Selvanathan (Deputy Chairman)	-
Mr. M. Selvanathan	-
Mr. R. H. Meewakkala (CEO/Director)	-
Mr. S. Clini	-
Mr. A. J. Alles	-
Mr. A. S. Amaratunga	-
Mr. A. Baliga	-
Mr. D. R. P. Goonetilleke - Appointed w.e.f. 01 April 2026	-
Mr. M. S. De Saram - Appointed w.e.f. 01 April 2026	-

11 TWENTY MAJOR SHAREHOLDERS AS AT 30TH JUNE 2026

#	Name	Total Shares	%
1	CARSON CUMBERBATCH PLC A/C NO.2	15,726,912	74.93
	CARSON CUMBERBATCH PLC A/C NO. 01	144,423	0.69
2	GF CAPITAL GLOBAL LIMITED	2,096,858	9.99
3	CARLSBERG A/S	1,676,440	7.99
4	SERENDIP INVESTMENTS LIMITED	644,000	3.07
5	DEUTSCHE BANK AG SINGAPORE A/C 2 (DCS CLT ACC FOR DEUTSCHE BANK AG SINGAPORE- PWM WM CLIENT)	128,211	0.61
6	TRANZ DOMINION,L.L.C.	82,020	0.39
7	MRS. J.K.P. SINGH	29,890	0.14
8	GUINNESS MORISON INTERNATIONAL LIMITED	20,953	0.10
9	MISS A. RADHAKRISHNAN	16,306	0.08
10	SAMPATH BANK PLC/MRS.PRIYANI DHARSHINI RATNAGOPAL	13,650	0.07
	MRS. P. D. RATNAGOPAL	212	0.00
11	MR. L.R.Y. WAIDYARATNE	12,000	0.06
12	MISS M.P. RADHAKRISHNAN	11,394	0.05
13	MR. N.J. GAMADIA	8,786	0.04
14	ADMIN OF A.C. ABDEEN (DECEASED)	7,725	0.04
15	MRS. M.C. ABEYSEKERA (DECEASED)	7,622	0.04
16	MRS. C.S. THENABADU	7,370	0.04
17	MRS. M.L. PAIVA	6,006	0.03
18	MR. N.J.H.M. COORAY	5,800	0.03
19	ESTATE OF LATE S. MAHADEVA	5,660	0.03
20	MR. S.S.R. RAMANAYAKE	5,014	0.02

12 PUBLIC HOLDING

The Company is in compliance with the Minimum Public Holding requirements for Companies listed on the Diri Savi Board as per Rule 7.13.1 (i) (b) of the Listing Rules of the Colombo Stock Exchange, under Option 1, i.e. Float-Adjusted Market Capitalization of Rs.1 Billion with 200 Public Shareholders and a Public Holding percentage of 7.5%.

The Company's Public Holding as at 30th June 2026

Float Adjusted Market Capitalization (Rs.)	15,550,196,037.82
Percentage of ordinary shares held by the public	24.29%
Number of Public Shareholders	1,157

13 RELATED PARTY TRANSACTIONS

The below transactions were carried out in the ordinary course of business with parties who are defined as related parties in Sri Lanka Accounting Standard LKAS 24 - 'Related Party Disclosures'

13.1 Transactions with related parties/subsidiaries

In Rs.'000s	Company		Group	
For the period ended 30th June	2026	2025	2026	2025
Royalty income	56,762	47,955	-	-
Royalty expenses	-	-	124,848	95,789
Dividend income	814,001	1,019,681	-	-
Beer and spirits sales income	-	-	1,775	2,011
Hotel expenses	-	-	1,839	1,768
Support services fees expenses	180	180	419,124	394,010
Lion Nation Foundation Member contributions	4,000	750	22,200	9,250
Beer purchases from brewing contracts	-	-	1,593,101	-
Outstanding balances				
Amounts due from related companies	116,294	119,045	84,043	-
Amounts due to related companies	-	418,922	113,410	91,997

14 OTHER INFORMATION

Registration by Inland Revenue Department (IRD) for VAT on the Supply of Financial Services (VAT ON FS)

The IRD has forced registered Ceylon Beverage Holdings PLC for VAT on FS on the purported basis that the Company is engaged in the business of supplying financial services. The Company has challenged the purported forced registration in the Court of Appeal by filing applications in the nature of in the nature of Writs of Certiorari and Prohibition, on the basis that provisions in the Value Added Tax Act No.14 of 2002 (as amended), pertaining to VAT on FS, are not applicable to the Company. On 21st May 2025, CBHL. Counsel made submissions insisting that this case be resolved as soon as possible as the IRD has continued to issue assessment of VAT for the year 2020/2021 after undertaking to refrain from doing so till the case was concluded. The Respondent Counsel informed Court that IRD has undertaken not to issue any Assessments until the conclusion of the case. After several postponements / date rescheduling that took place in the latter half of 2025 this case was taken up for Arguments on several court dates in the month of February and March 2026 wherein both CBHL Counsel and State Counsel presented lengthy Oral Submissions to Court. Both Parties were thereafter directed to file Written Submissions, and the case is now fixed for Judgment on 21st September 2026.

Hence, no provision has been made in the Financial Statements, as the matter is presently pending determination by the Court of Appeal.

CEYLON BEVERAGE HOLDINGS PLC
Corporate Information

NAME OF THE COMPANY
Ceylon Beverage Holdings PLC
(A Carson Cumberbatch Company)

COMPANY REGISTRATION NUMBER
PQ 35

LEGAL FORM
A Public Quoted Company with Limited Liability incorporated in Sri Lanka in 1910
Official listing of the Colombo Stock Exchange was obtained in April 1991

SUBSIDIARY COMPANIES
Lion Brewery (Ceylon) PLC
Pubs 'N Places (Private) Limited
Retail Spaces (Private) Limited
Luxury Brands (Private) Limited
Millers Brewery Limited
Lion Beer (Ceylon) Pte Ltd

PARENT AND CONTROLLING ENTITY
Carson Cumberbatch PLC is the Parent Company of Ceylon Beverage Holdings PLC and Bukit Darah PLC is the Ultimate Parent and Controlling Entity of Ceylon Beverage Holdings PLC.

DIRECTORS
Mr. D. A. Cabraal (Chairman) - Non-Executive
Mr. H. Selvanathan (Deputy Chairman) - Non-Executive
Mr. M. Selvanathan - Non-Executive
Mr. R. H. Meewakkala (CEO/Director) - Executive
Mr. S. Clini - Non-Executive
Mr. A. J. Alles - Independent Non-Executive
Mr. A. S. Amaratunga - Independent Non-Executive
Mr. A. Baliga - Independent Non-Executive
Mr. D. R. P. Goonetilleke - Non-Executive - Appointed w.e.f. 01 April 2026
Mr. M.S. De Saram - Independent Non-Executive - Appointed w.e.f. 01 April 2026

AUDIT COMMITTEE
Mr. A. S. Amaratunga (Chairman) - Independent Non-Executive
Mr. A. J. Alles - Independent Non-Executive
Mr. M.S. De Saram - Independent Non-Executive - Appointed w.e.f. 01 April 2026

REMUNERATION COMMITTEE
Mr. A. B. Baliga (Chairman) - Independent Non-Executive
Mr. A. J. Alles - Independent Non-Executive
Mr. D. R. P. Goonetilleke - Non-Executive - Appointed w.e.f. 01 April 2026

RELATED PARTY TRANSACTIONS REVIEW COMMITTEE
Mr. A. S. Amaratunga (Chairman) - Independent Non-Executive
Mr. A. B. Baliga - Independent Non-Executive
Mr. M.S. De Saram - Independent Non-Executive - Appointed w.e.f. 01 April 2026

NOMINATIONS AND GOVERNANCE COMMITTEE
Mr. A. B. Baliga (Chairman) - Independent Non-Executive
Mr. A. J. Alles - Independent Non-Executive
Mr. D. R. P. Goonetilleke - Non-Executive - Appointed w.e.f. 01 April 2026

BANKERS
Citibank
Commercial Bank of Ceylon PLC
Deutsche Bank
DFCC Bank
Hatton National Bank PLC
Nations Trust Bank
National Development Bank PLC
Peoples' Bank
Standard Chartered Bank
Sampath Bank PLC
Bank of China Limited

LEGAL ADVISERS
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Sri Lanka
Tel: + 94 11 4718200
Fax: + 94 11 4718220

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

MANAGERS & SECRETARIES
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Fax:+94 11 2465901

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