

Ceylon Cold Stores PLC

Interim Financial Statements

30th June 2026

No. 117, Sir Chittampalam A Gardiner Mawatha
Colombo 02

INTERIM CONDENSED FINANCIAL STATEMENTS

CONSOLIDATED INCOME STATEMENT

For the three months ended 30th June	Notes	2026	2025	Change %
Continuing operations				
Goods transferred at a point in time		50,783,209	43,199,775	18
Total revenue from contracts with customers		50,783,209	43,199,775	18
Cost of sales		(44,169,804)	(37,527,408)	18
Gross profit		6,613,405	5,672,367	17
Other operating income		972,552	666,103	46
Selling and distribution expenses		(2,179,865)	(1,786,752)	22
Administrative expenses		(1,832,024)	(1,526,913)	20
Other operating expenses		(821,941)	(689,020)	19
Results from operating activities		2,752,127	2,335,785	18
Finance cost	7	(747,422)	(600,580)	24
Finance income	7	19,658	22,002	(11)
Net Finance cost		(727,764)	(578,578)	26
Profit before tax		2,024,363	1,757,207	15
Tax expense	6	(961,163)	(664,538)	45
Profit for the period		1,063,200	1,092,669	(3)
Attributable to:				
Equity holders of the parent		1,063,200	1,092,669	(3)
		LKR	LKR	
Earnings per share				
Basic/ Diluted		1.12	1.15	
Dividend per share		3.34	1.99	

Note : All values are in LKR '000s, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are not audited.

CEYLON COLD STORES PLC (PQ4)
No. 117, Sir Chittampalam A Gardiner Mawatha
Colombo 02

INTERIM CONDENSED FINANCIAL STATEMENTS
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the three months ended 30th June	2026	2025
Profit for the period	1,063,200	1,092,669
Other comprehensive income		
Other comprehensive income not to be reclassified to income statement in subsequent periods		
Loss on equity instruments at fair value through other comprehensive income	(279,770)	(518,262)
Other comprehensive income not to be reclassified to income statement in subsequent periods	(279,770)	(518,262)
Tax on other comprehensive income	-	(15,466)
Other comprehensive loss for the period, net of tax	(279,770)	(533,728)
Total comprehensive income for the period, net of tax	783,430	558,941
Attributable to:		
Equity holders of the parent	783,430	558,941
	783,430	558,941

Note : All values are in LKR '000s, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are not audited.

CEYLON COLD STORES PLC (PQ4)
No. 117, Sir Chittampalam A Gardiner Mawatha
Colombo 02

INTERIM CONDENSED FINANCIAL STATEMENTS

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at	30.06.2026	31.03.2026
ASSETS		
Non-current assets		
Property, plant and equipment	36,774,853	36,052,894
Right-of-use-assets	11,261,959	11,586,027
Investment property	711,772	711,772
Intangible assets	5,356,372	5,292,282
Non-current financial assets	5,503,670	5,808,006
Other non-current assets	1,457,395	1,411,329
	61,066,021	60,862,310
Current assets		
Inventories	17,209,214	18,512,822
Trade and other receivables	7,297,228	9,953,601
Amounts due from related parties	64,377	159,795
Income tax recoverable	124,939	124,939
Other current assets	1,600,707	1,759,656
Cash in hand and at bank	1,537,267	865,869
	27,833,732	31,376,682
Total assets	88,899,753	92,238,992
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Stated capital	918,200	918,200
Revenue reserves	18,287,683	20,407,387
Other components of equity	3,388,997	3,636,233
Total equity	22,594,880	24,961,820
Non-current liabilities		
Interest-bearing loans and borrowings	4,801,500	3,863,170
Lease liabilities	12,600,299	12,788,224
Deferred tax liabilities	3,686,034	3,755,805
Employee benefit liabilities	1,422,048	1,391,966
Other non-current liabilities	105,767	104,152
	22,615,648	21,903,317
Current liabilities		
Trade and other payables	22,769,269	24,105,907
Amounts due to related parties	995,735	1,404,887
Income tax liabilities	740,441	1,188,660
Short-term borrowings	2,474,900	3,038,600
Interest-bearing loans and borrowings	1,626,509	1,831,341
Lease liabilities	948,105	903,770
Other current liabilities	2,324,202	2,484,095
Bank overdrafts	11,810,064	10,416,595
	43,689,225	45,373,855
Total equity and liabilities	88,899,753	92,238,992
	LKR	LKR
Net assets per share	23.77	26.26

Note : All values are in LKR '000s, unless otherwise stated.
The above figures are not audited.

I certify that the financial statements comply with the requirements of the Companies Act No.07 of 2007.

P N Fernando
Chief Financial Officer / Director

The Board of Directors is responsible for these Financial Statements.

D P Gamlath
Director

J G A Cooray
Director

27th July 2026
Colombo

INTERIM CONDENSED FINANCIAL STATEMENTS

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to equity holders of Parent					
	Stated capital	Revaluation reserve	Other capital reserves	Fair value reserve of financial assets at FVOCI*	Revenue reserves	Total equity
As at 1 April 2025	918,200	2,552,899	803,222	1,638,901	18,051,326	23,964,548
Profit for the period	-	-	-	-	1,092,669	1,092,669
Other comprehensive loss	-	(20,799)	-	(511,762)	(1,167)	(533,728)
Total comprehensive income	-	(20,799)	-	(511,762)	1,091,502	558,941
Share based payment transactions	-	-	23,594	-	-	23,594
Final dividend paid - 2024/25	-	-	-	-	(1,896,048)	(1,896,048)
Preference share dividend paid - 2024/25	-	-	-	-	(14)	(14)
As at 30 June 2025	918,200	2,532,100	826,816	1,127,139	17,246,766	22,651,021
As at 1 April 2026	918,200	2,842,375	924,299	(130,441)	20,407,387	24,961,820
Profit for the period	-	-	-	-	1,063,200	1,063,200
Other comprehensive loss	-	-	-	(279,770)	-	(279,770)
Total comprehensive income	-	-	-	(279,770)	1,063,200	783,430
Share based payment transactions	-	-	32,534	-	-	32,534
Final dividend paid - 2025/26	-	-	-	-	(3,182,890)	(3,182,890)
Preference share dividend paid - 2025/26	-	-	-	-	(14)	(14)
As at 30 June 2026	918,200	2,842,375	956,833	(410,211)	18,287,683	22,594,880

* FVOCI - Fair value through other comprehensive income

Note : All values are in LKR '000s, unless otherwise stated.
Figures in brackets indicate deductions.
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INTERIM CONDENSED FINANCIAL STATEMENTS
CONSOLIDATED STATEMENT OF CASH FLOWS

For the three months ended 30th June	Notes	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before working capital changes	A	4,719,404	3,829,138
(Increase) / Decrease in inventories		931,682	800,606
(Increase) / Decrease in trade and other receivables		2,629,631	3,456,149
(Increase) / Decrease in amounts due from related parties		95,418	25,315
(Increase) / Decrease in other current assets		158,949	(894,368)
Increase / (Decrease) in trade and other payables		(1,336,638)	(1,886,829)
Increase / (Decrease) in amounts due to related parties		(409,152)	(152,721)
Increase / (Decrease) in other current liabilities		(525,726)	(722,213)
Increase / (Decrease) in other non-current liabilities		1,615	74
Cash generated from operations		6,265,182	4,455,151
Finance income received *		15,042	22,216
Finance costs paid **		(369,965)	(248,722)
Income tax paid		(1,113,323)	(639,032)
Employee benefit (gratuity) paid		(31,024)	(17,225)
Net cash flow from operating activities		4,765,912	3,572,388
CASH FLOWS USED IN INVESTING ACTIVITIES			
Purchase and construction of property, plant and equipment		(1,632,946)	(1,116,464)
Purchase of intangible assets		(298,320)	(263,170)
Proceeds from sale of property, plant and equipment		5,961	1,091
Proceeds from sale of intangible assets		-	15,450
Net cash flow used in investing activities		(1,925,305)	(1,363,093)
CASH FLOWS USED IN FINANCING ACTIVITIES			
Dividend paid to equity holders of parent		(3,182,890)	(1,896,048)
Dividend paid to preference shareholders		(14)	(14)
Proceeds from interest-bearing loans and borrowings		1,286,297	542,226
Repayment of long term interest-bearing borrowings		(552,799)	(679,250)
Repayment of lease liability		(549,572)	(500,662)
(Repayment)/Proceeds from short term borrowings		(563,700)	929,466
Net cash flow used in financing activities		(3,562,678)	(1,604,282)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(722,071)	605,013
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		(9,550,726)	(7,314,554)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		(10,272,797)	(6,709,541)
ANALYSIS OF CASH AND CASH EQUIVALENTS			
Favourable balances			
Cash in hand and at bank		1,537,267	956,782
Unfavourable balances			
Bank overdrafts		(11,810,064)	(7,666,323)
Total Cash and cash equivalents		(10,272,797)	(6,709,541)

* Excludes interest adjustment on staff loan rate difference

** Excludes interest expense on lease liabilities

Note : All values are in LKR '000s, unless otherwise stated.
Figures in brackets indicate deductions.
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INTERIM CONDENSED FINANCIAL STATEMENTS

CONSOLIDATED STATEMENT OF CASH FLOWS

For the three months ended 30th June	2026	2025
A. Profit before working capital changes		
Profit before tax	2,024,363	1,757,207
Adjustments for:		
Finance income	(19,658)	(22,002)
Finance cost	747,422	600,580
Share-based payment expense	32,534	23,594
Depreciation of property, plant and equipment	903,186	753,304
Amortisation of intangible assets	234,230	185,891
Gain on sale of property, plant and equipment, Intangible assets & ROU assets	(13,590)	(1,620)
Amortisation of right of use assets	357,455	328,969
Foreign exchange loss on lease liability	12,969	2,065
Provision for slow moving inventory	371,926	153,521
Provision for/(reversal of) impairment of trade and other receivables	7,461	(6,541)
Employee benefit provisions and related costs	61,106	54,170
	4,719,404	3,829,138

Note : All values are in LKR '000s, unless otherwise stated.
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CEYLON COLD STORES PLC (PQ4)
No. 117, Sir Chittampalam A Gardiner Mawatha
Colombo 02

INTERIM CONDENSED FINANCIAL STATEMENTS

COMPANY INCOME STATEMENT

For the three months ended 30th June	Notes	2026	2025	Change %
Continuing operations				
Goods transferred at a point in time		7,184,885	5,845,558	23
Total revenue from contracts with customers		7,184,885	5,845,558	23
Cost of sales		(4,693,229)	(3,838,704)	22
Gross profit		2,491,656	2,006,854	24
Dividend income		2,073,055	1,052,751	97
Other operating income		304,655	262,278	16
Selling and distribution expenses		(1,510,201)	(1,238,126)	22
Administrative expenses		(542,034)	(447,251)	21
Other operating expenses		(195,761)	(164,205)	19
Results from operating activities		2,621,370	1,472,301	78
Finance cost	7	(99,264)	(81,013)	23
Finance income	7	7,085	8,180	(13)
Net finance cost		(92,179)	(72,833)	27
Profit before tax		2,529,191	1,399,468	81
Tax expense	6	(143,691)	(105,848)	36
Profit for the period		2,385,500	1,293,620	84
		LKR	LKR	
Dividend per share		3.34	1.99	

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Figures in brackets indicate deductions.
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INTERIM CONDENSED FINANCIAL STATEMENTS

COMPANY STATEMENT OF COMPREHENSIVE INCOME

For the three months ended 30th June	2026	2025
Profit for the period	2,385,500	1,293,620
Other comprehensive income		
Other comprehensive income not to be reclassified to income statement in subsequent periods		
Loss on equity instruments at fair value through other comprehensive income	(279,770)	(518,262)
Other comprehensive income not to be reclassified to income statement in subsequent periods	(279,770)	(518,262)
Tax reversal on other comprehensive loss	-	6,500
Other comprehensive loss for the period, net of tax	(279,770)	(511,762)
Total comprehensive income for the period, net of tax	2,105,730	781,858

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INTERIM CONDENSED FINANCIAL STATEMENTS

COMPANY STATEMENT OF FINANCIAL POSITION

As at	30.06.2026	31.03.2026
ASSETS		
Non-current assets		
Property, plant and equipment	7,942,404	7,640,498
Right-of-use-assets	422,726	434,945
Investment property	394,104	394,104
Intangible assets	1,383,717	1,400,024
Investments in subsidiaries	2,968,410	2,968,410
Non-current financial assets	5,242,339	5,530,631
Other non-current assets	93,627	92,372
	18,447,327	18,460,984
Current assets		
Inventories	3,861,946	3,783,337
Trade and other receivables	3,062,471	5,037,332
Amounts due from related parties	188,389	303,430
Other current assets	588,205	490,582
Cash in hand and at bank	554,844	213,294
	8,255,855	9,827,975
Total assets	26,703,182	28,288,959
EQUITY AND LIABILITIES		
Stated capital	918,200	918,200
Revenue reserves	11,642,753	12,440,157
Other components of equity	1,690,465	1,955,553
Total equity	14,251,418	15,313,910
Non-current liabilities		
Interest-bearing loans and borrowings	464,000	385,414
Lease liabilities	400,145	406,854
Deferred tax liabilities	1,453,872	1,478,175
Employee benefit liabilities	683,596	666,887
Other non-current liabilities	105,767	104,152
	3,107,380	3,041,482
Current liabilities		
Trade and other payables	3,408,329	3,198,028
Amounts due to related parties	389,798	440,016
Income tax liabilities	226,502	434,650
Short-term borrowings	1,000,000	1,600,000
Interest-bearing loans and borrowings	536,400	487,519
Lease liabilities	25,524	23,242
Other current liabilities	710,289	1,052,797
Bank overdrafts	3,047,542	2,697,315
	9,344,384	9,933,567
Total equity and liabilities	26,703,182	28,288,959

	LKR	LKR
Net assets per share	15.00	16.11

Note : All values are in LKR '000s, unless otherwise stated.
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I certify that the financial statements comply with the requirements of the Companies Act No.07 of 2007.

P N Fernando
Chief Financial Officer / Director

The Board of Directors is responsible for these Financial Statements.

D P Gamlath
Director

J G A Cooray
Director

27th July 2026
Colombo

CEYLON COLD STORES PLC (PQ4)
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Colombo 02

INTERIM CONDENSED FINANCIAL STATEMENTS

COMPANY STATEMENT OF CHANGES IN EQUITY

	Stated capital	Revaluation reserve	Other capital reserves	Fair value reserve of financial assets at FVOCI*	Revenue reserves	Total equity
As at 1 April 2025	918,200	1,444,968	450,787	1,638,901	11,980,129	16,432,985
Profit for the period	-	-	-	-	1,293,620	1,293,620
Other comprehensive loss	-	-	-	(511,762)	-	(511,762)
Total comprehensive income	-	-	-	(511,762)	1,293,620	781,858
Share based payment transactions	-	-	10,926	-	-	10,926
Final dividend paid - 2024/25	-	-	-	-	(1,896,048)	(1,896,048)
Preference share dividend paid - 2024/25	-	-	-	-	(14)	(14)
As at 30 June 2025	918,200	1,444,968	461,713	1,127,139	11,377,687	15,329,707
As at 1 April 2026	918,200	1,580,233	505,761	(130,441)	12,440,157	15,313,910
Profit for the period	-	-	-	-	2,385,500	2,385,500
Other comprehensive loss	-	-	-	(279,770)	-	(279,770)
Total comprehensive income	-	-	-	(279,770)	2,385,500	2,105,730
Share based payment transactions	-	-	14,682	-	-	14,682
Final dividend paid - 2025/26	-	-	-	-	(3,182,890)	(3,182,890)
Preference share dividend paid - 2025/26	-	-	-	-	(14)	(14)
As at 30 June 2026	918,200	1,580,233	520,443	(410,211)	11,642,753	14,251,418

* FVOCI - Fair value through other comprehensive income

Note : All values are in LKR '000s, unless otherwise stated.
Figures in brackets indicate deductions.
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INTERIM CONDENSED FINANCIAL STATEMENTS

COMPANY STATEMENT OF CASH FLOWS

For the three months ended 30th June	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	2,529,191	1,399,468
Adjustments for:		
Finance income	(7,085)	(8,180)
Finance cost	99,264	81,013
Dividend income	(2,073,055)	(1,052,751)
Depreciation of property, plant and equipment	247,233	211,579
Amortisation of right-of-use assets	12,219	12,488
Gain on sale of property, plant and equipment	(253)	(74)
Amortisation of intangible assets	42,082	40,005
Share based payment expenses	14,682	10,926
Provision for/(reversal of) slow moving inventory	10,473	(2,792)
Provision for/(reversal of) impairment of trade and other receivables	1,044	(2,478)
Employee benefit provisions and related costs	27,884	23,662
Profit before working capital changes	903,679	712,866
(Increase) / Decrease in inventories	(89,082)	(105,710)
(Increase) / Decrease in trade and other receivables	1,985,186	1,612,817
(Increase) / Decrease in amounts due from related parties	115,041	110,133
(Increase) / Decrease in other current assets	(97,623)	(381,697)
Increase / (Decrease) in trade and other payables	210,301	(125,873)
Increase / (Decrease) in amounts due to related parties	(50,218)	(47,617)
Increase / (Decrease) in other current liabilities	(342,508)	(404,044)
Increase / (Decrease) in other non-current liabilities	1,615	74
Cash generated from operations	2,636,391	1,370,949
Finance income received *	2,981	3,949
Finance expenses paid **	(89,317)	(70,670)
Income tax paid	(376,141)	(205,417)
Employee benefit (gratuity) paid	(11,175)	(10,479)
Net cash flow from operating activities	2,162,739	1,088,332
CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES		
Purchase and construction of property, plant and equipment	(553,218)	(276,689)
Purchase of intangible assets	(25,775)	(23,334)
Dividend income received	2,073,055	1,052,751
Proceeds from sale of property, plant and equipment	4,332	74
Net cash flow from investing activities	1,498,394	752,802
CASH FLOWS USED IN FINANCING ACTIVITIES		
Dividend paid to equity holders	(3,182,890)	(1,896,048)
Dividend paid to preference shareholders	(14)	(14)
Proceeds from long term interest-bearing borrowings	245,869	51,128
Repayment of long term interest-bearing borrowings	(118,402)	(98,000)
Repayment of lease liabilities	(14,373)	(14,373)
Repayment of short term borrowings	(600,000)	-
Net cash flow used in financing activities	(3,669,810)	(1,957,307)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(8,677)	(116,173)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	(2,484,021)	(2,904,320)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	(2,492,698)	(3,020,493)
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Favourable balances		
Cash in hand and at bank	554,844	397,851
Unfavourable balances		
Bank overdrafts	(3,047,542)	(3,418,344)
Total cash and cash equivalents	(2,492,698)	(3,020,493)

* Finance income includes, notional interest pertaining to loans granted to executive staff, and has been adjusted in the cash flows

** * Finance cost paid represents the finance cost incurred excluding interest on lease liabilities

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CEYLON COLD STORES PLC (PQ4)
No. 117, Sir Chittampalam A Gardiner Mawatha
Colombo 02

INTERIM CONDENSED FINANCIAL STATEMENTS

OPERATING SEGMENT INFORMATION

Business segments

The following table presents revenue, profit information and other disclosures regarding the Group's business segments.

	Manufacturing		Supermarkets		Group Total	
For the three months ended 30th June	2026	2025	2026	2025	2026	2025
Goods transferred at a point in time - External revenue	9,861,651	7,998,528	40,921,558	35,201,247	50,783,209	43,199,775
- Inter segment revenue	417,622	344,122	572,276	491,870	989,898	835,992
Total revenue from contracts with customers	10,279,273	8,342,650	41,493,834	35,693,117	51,773,107	44,035,767
Eliminations					(989,898)	(835,992)
Net revenue from contracts with customers					50,783,209	43,199,775
Segment result	3,056,292	1,855,456	1,756,907	1,517,503	4,813,199	3,372,959
Finance cost	(192,414)	(92,715)	(555,008)	(507,865)	(747,422)	(600,580)
Finance income	7,958	8,581	11,700	13,421	19,658	22,002
Eliminations / adjustments					(2,061,072)	(1,037,174)
Profit before tax	2,871,836	1,771,322	1,213,599	1,023,059	2,024,363	1,757,207
Tax expense*	(373,942)	(278,816)	(587,221)	(385,722)	(961,163)	(664,538)
Profit for the period	2,497,894	1,492,506	626,378	637,337	1,063,200	1,092,669
Reportable Segment Assets**	34,730,855	31,236,465	54,168,898	46,251,801	88,899,753	77,488,266
Purchase and construction of Property, Plant and Equipment	732,165	394,558	900,781	721,906	1,632,946	1,116,464
Addition to Intangible Assets	25,775	25,775	272,545	237,395	298,320	263,170
Reportable Segment Liabilities***	18,308,783	14,164,494	47,996,090	40,672,752	66,304,873	54,837,245
Depreciation of Property, Plant and Equipment	372,094	285,529	531,092	467,775	903,186	753,304
Amortization of Intangible Assets	42,624	40,737	191,606	145,154	234,230	185,891
Amortisation of Right of Use Assets	13,542	13,811	343,913	315,158	357,455	328,969
Employee benefit provisions and related costs	29,010	24,788	32,096	29,382	61,106	54,170

Inter-segment revenue and inter-company balances are eliminated on consolidation

* Manufacturing and Supermarkets segment tax expense includes tax on consolidation adjustments

** Segment Assets include Investment Property, Unquoted Equity Investments and Right of Use Assets

*** Segment Liabilities include Lease Liabilities

Note : All values are in LKR '000s, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are not audited.

INTERIM CONDENSED FINANCIAL STATEMENTS

NOTES TO INTERIM CONDENSED FINANCIAL STATEMENTS

1 CORPORATE INFORMATION

Ceylon Cold Stores PLC is a Public Limited Company incorporated and domiciled in Sri Lanka and listed on the Colombo Stock Exchange. Ordinary shares of the Company are listed on the Colombo Stock Exchange.

2 INTERIM CONDENSED FINANCIAL STATEMENTS

The Consolidated Financial Statements for the three months ended 30th June 2026, comprise "the Company" referring to Ceylon Cold Stores PLC as the Holding Company and "the Group" referring to the companies whose accounts have been consolidated therein.

3 APPROVAL OF FINANCIAL STATEMENTS

The Interim Condensed Financial Statements of the Group and the Company for the three months ended 30th June 2026 were authorized for issue by the Board of Directors on 27th July 2026.

4 BASIS OF PREPARATION AND CHANGES TO THE GROUP'S ACCOUNTING POLICIES

4.1 Basis of Preparation

The Interim Condensed Consolidated Financial Statements for the three months ended 30th June 2026 have been prepared in accordance with LKAS 34 Interim Financial Reporting.

The Interim Condensed Consolidated 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 Annual Consolidated Financial Statements as at 31st March 2026.

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.

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.

4.2 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 was properly recorded in the Statement of Other Comprehensive Income and there were no purchases and/or disposals during the period.

Fair valuation was done as of 30th June 2026 for all unquoted equity shares classified as Level 3 within the fair value hierarchy according to fair valuation methodology. Fair value would not significantly vary if one or more of the inputs were changed.

5 OPERATING SEGMENTS

For management purposes, the Group is organized into business units based on their products and services and has two reportable operating segments of manufacturing and supermarkets.

6 TAX EXPENSE

	Group		Company	
For the three months ended 30th June	2026	2025	2026	2025
In LKR'000s				
Income statement				
Current income tax	1,030,937	797,206	167,994	133,493
Deferred tax reversal	(69,774)	(132,668)	(24,303)	(27,645)
	961,163	664,538	143,691	105,848

7 NET FINANCE COST

	Group		Company	
For the three months ended 30th June	2026	2025	2026	2025
In LKR'000s				
Finance income				
Interest income - staff loans	17,652	18,922	6,312	7,877
Interest income - short-term investments	2,006	3,080	773	303
Total finance income	19,658	22,002	7,085	8,180
Finance costs				
Interest expense on lease liabilities	(377,456)	(351,857)	(9,947)	(10,342)
Interest expense on borrowings - Long-term	(154,831)	(127,727)	(18,592)	(20,470)
Interest expense on borrowings - Short-term	(215,135)	(120,996)	(70,725)	(50,201)
Total finance cost	(747,422)	(600,580)	(99,264)	(81,013)
Net finance cost	(727,764)	(578,578)	(92,179)	(72,833)

8 RELATED PARTY TRANSACTIONS

For the three months ended 30th June In LKR '000s	Group		Company	
	2026	2025	2026	2025
Transactions with related parties				
Entity including its affiliated entities with significant influence over parent				
Purchase of goods	1,153,606	838,453	771,306	426,353
Rendering of services	2,892	4,503	-	-
Ultimate Parent				
Sale of goods	161	284	-	-
Receiving of services	207,702	214,615	74,221	73,973
Purchase of intangible assets	85,108	102,643	13,347	14,000
Subsidiaries				
Sale of goods	-	-	407,091	320,077
Sale of property, plant and equipment	-	-	3,234	-
Purchase of goods	-	-	23,169	113,913
Rendering of services	-	-	110,178	106,124
Receiving of services	-	-	27,159	53,411
Royalty income	-	-	123,776	99,884
Dividend received	-	-	2,073,055	1,052,751
Companies under common control				
Sale of goods	72,199	83,614	4,389	1,838
Purchase of goods	496,404	467,440	-	-
Purchase of property, plant & equipment / intangible assets	31,211	30,321	-	-
Rendering of services	85,955	40,661	42,087	30,542
Receiving of Services	187,502	166,193	46,160	47,188
Franchise income received	5,463	3,986	5,463	3,986
Key Management personnel (KMP)				
Sale of goods	-	-	-	-
Close family members of KMP				
Sale of goods	-	-	-	-
Post employment benefit plan				
Contributions to the provident fund	74,937	54,390	63,659	48,789
Transactions with related parties - Equity Accounted Investees of Ultimate Parent				
Sale of goods	7,321	7,229	-	-
Rendering of services	-	3,440	-	-
Receiving of Services	265	95,348	-	73,607
Interest received / (paid)	221	(790)	26	54
Rent received	513	3,407	-	-

9 Share information

9.1 Stated capital

Stated capital is represented by number of shares in issue as given below;

As at	30-06-2026	31-03-2026
Ordinary shares	950,400,000	950,400,000
Preference shares	25,000	25,000

9.2 Net assets per share

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

9.3 Market price per share

For the three months ended 30th June	2026 LKR	2025 LKR
Highest	144.50	119.00
Lowest	101.00	74.00
Last traded	135.25	113.50

CEYLON COLD STORES PLC (PQ4)
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Colombo 02

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9.4 Public share holdings

Percentage of shares held by the public and the number of public shareholders is given below:

As at	30-06-2026	31-03-2026
Public share holding (%)	18.55%	18.55%
Public share holders	6,586	6,852
Compliant under option 01 - Float adjusted market capitalization (LKR Mn)	23,844	18,159

The Company is compliant under option 01 of the minimum threshold requirements for the Main Board of CSE , as per section 7.13 of the listing rules of CSE.

9.5 Directors' share holdings

The number of shares held by the Board of Directors (including their spouses) are as follows;

As at	30-06-2026 Number of shares	31-03-2026 Number of shares
Mr. K.N.J. Balendra - Chairperson	819,040	819,040
Mr. J.G.A. Cooray	Nil	Nil
Mr. D.P. Gamlath	Nil	Nil
Mr. K.C. Subasinghe	45,000	45,000
Ms. P.N. Fernando	Nil	Nil
Mr. H.A.J. De Silva Wijeyeratne	Nil	Nil
Mr. S. Kanag-Isvaran	Nil	Nil
Ms. R.N.K. Fernando	Nil	Nil

9.6 Twenty largest shareholders of the Company are as follows:

As at		30-06-2026		31-03-2026	
		Number of shares	%	Number of shares	%
1	John Keells Holdings PLC	671,558,120	70.66%	671,558,120	70.66%
2	Whittall Boustead (Pvt) Ltd	101,653,920	10.70%	101,653,920	10.70%
3	GF Capital Global Ltd	23,402,410	2.46%	23,402,410	2.46%
4	BBH Lux fidelity Funds-Pacific Fund	15,867,427	1.67%	15,867,427	1.67%
5	JPMCB NA- Fidelity Asian Values PLC	7,726,110	0.81%	7,726,110	0.81%
6	BBH-Redwheel Frontier Markets Equity Master Fund Limited	6,213,331	0.65%	6,213,331	0.65%
7	Mr. R S Captain	5,311,221	0.56%	-	0.00%
8	CACEIS Bank, Luxembourg Branch-NEF	3,750,107	0.39%	3,750,107	0.39%
9	Ms. L A Captain	3,535,456	0.37%	-	0.00%
10	J.B. Cocoshell (Pvt) Ltd	3,251,799	0.34%	3,311,799	0.35%
11	Deutsche Bank AG as trustee for JB Vantage Value Equity Fund	2,400,029	0.25%	2,475,229	0.26%
12	Mr. H Yusoof	2,105,000	0.22%	1,148,943	0.12%
13	SAM Innovators (Pvt) Ltd	1,800,000	0.19%	-	0.00%
14	Life Insurance Corporation (Lanka) Ltd	1,744,120	0.18%	1,744,120	0.18%
15	Mrs. J R Printer (Deceased)	1,679,360	0.18%	1,679,360	0.18%
16	Hatton National Bank PLC-Senfin Growth Fund	1,627,050	0.17%	1,627,050	0.17%
17	Hatton National Bank PLC-NDB Wealth Growth and Income Fund	1,500,000	0.16%	1,500,000	0.16%
18	Mr. M V Theagarajah	1,335,480	0.14%	1,335,480	0.14%
19	Mrs. H M Mount (Deceased)	1,253,600	0.13%	1,253,600	0.13%
20	Mrs. E L Blizard (Deceased)	1,181,120	0.12%	1,181,120	0.12%

10 Dividends paid

For the three months ended 30th June In LKR '000s	2026	2025
Final dividend for 2025/26 - LKR 3.349 per share (2024/25 - LKR 1.995 per share)	3,182,890	1,896,048

11 Contingencies, capital and other commitments

There has been no significant change in the nature of the contingencies and other commitments, which were disclosed in the Annual Report for the year ended 31st March 2026.

12 Events after the reporting period

There were no material events occurring after reporting period that required adjustment to or disclosure to the Financial Statements other than following.

The Board of Directors has approved the payment of the first interim dividend of LKR 1.08 per share to be paid on or before 24th August 2026.

As required by section 56 (2) of the Companies Act, No. 07 of 2007, the Board of Directors has confirmed that the Company satisfies the solvency test in accordance with Section 57 of the Companies Act, No. 07 of 2007, and has obtained a certificate from the auditors, prior to approving the first interim dividend.

In accordance with LKAS 10, Events after the reporting period, the first interim dividend has not been recognised as a liability in the Financial Statements as at 30th June 2026.



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