Lion Brewery (Ceylon) PLC

Interim Condensed Financial Statements
for the period ended
30th September 2026

LION BREWERY (CEYLON) PLC

STATEMENT OF FINANCIAL POSITION

	Company		Group	
As at	**30.09.2026**	**31.03.2026**	**30.09.2026**	**31.03.2026**
In Sri Lankan Rs.'000s		**(Audited)**		**(Audited)**
ASSETS				
Non- current assets				
Property, plant & equipment	29,526,994	28,641,210	31,670,948	30,808,172
Right of use assets	126,314	145,086	126,314	145,086
Intangible assets	840,014	836,268	840,014	836,268
Investments in subsidiaries	2,581,500	2,164,000	-	-
Investments in quoted companies	3,756,380	-	3,756,380	-
Other financial assets	2,001,534	1,871,178	2,001,534	1,871,178
Total non-current assets	**38,832,736**	**33,657,742**	**38,395,190**	**33,660,704**
Current assets				
Inventories	9,402,862	8,143,027	9,417,710	8,163,438
Trade and other receivables	5,461,871	3,812,525	6,687,155	4,067,696
Amounts due from related companies	437,106	485,052	386,963	57,382
Other financial assets	5,347,534	9,497,642	6,696,952	10,403,623
Cash and cash equivalents	21,042,699	17,349,895	22,277,681	19,020,627
Total current assets	**41,692,072**	**39,288,141**	**45,466,461**	**41,712,766**
Total assets	**80,524,808**	**72,945,883**	**83,861,651**	**75,373,470**
EQUITY AND LIABILITIES				
Equity				
Stated capital	2,537,801	2,537,801	2,537,801	2,537,801
Revaluation reserve	2,337,708	2,337,708	3,219,543	3,219,543
FVOCI reserve	(241,466)	-	(241,466)	-
Retained earnings	39,788,415	36,467,519	40,824,209	36,871,625
Translation reserve	-	-	90,442	12,606
Total equity	**44,422,458**	**41,343,028**	**46,430,529**	**42,641,575**
Non- current liabilities				
Loans and borrowings	1,886,967	2,049,062	1,886,967	2,049,062
Lease creditor *(Note 04)*	146,578	166,131	146,578	166,131
Employee benefits	427,607	396,473	427,607	396,473
Deferred tax liabilities	7,097,556	6,955,038	7,925,871	7,793,634
Total non- current liabilities	**9,558,708**	**9,566,704**	**10,387,023**	**10,405,300**
Current liabilities				
Trade and other payables	12,627,811	12,510,599	12,918,044	12,682,155
Amounts due to related companies	218,076	175,823	213,234	160,323
Refundable deposits	4,600,727	4,246,723	4,600,727	4,246,723
Current tax liabilities	2,298,291	2,119,703	2,513,357	2,254,091
Loans and borrowings	5,808,853	2,156,218	5,808,853	2,156,218
Lease creditor *(Note 04)*	39,643	39,972	39,643	39,972
Bank overdrafts	950,241	787,113	950,241	787,113
Total current liabilities	**26,543,642**	**22,036,151**	**27,044,099**	**22,326,595**
Total liabilities	**36,102,350**	**31,602,855**	**37,431,122**	**32,731,895**
Total equity and liabilities	**80,524,808**	**72,945,883**	**83,861,651**	**75,373,470**
Net assets per ordinary share (Rs.)	**555.28**	**516.79**	**580.38**	**533.02**

Figures in brackets indicate deductions.
The above figures are provisional and subject to audit.
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 is 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) Limited
11th November 2026

Approved and signed on behalf of the Board

(Sgd.)
R.H. Meewakkala
Director

(Sgd.)
D.R.P. Goonetilleke
Director

LION BREWERY (CEYLON) PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME - COMPANY

	Quarter Ended		Change	Six Months Ended		Change
	30.09.2026	30.09.2025	%	30.09.2026	30.09.2025	%
In Sri Lankan Rs.'000s						
Revenue	**36,382,986**	**35,158,889**	**3**	**67,578,969**	**64,074,593**	**5**
Cost of sales	(28,006,799)	(26,424,692)	6	(51,888,246)	(48,619,808)	7
Gross profit	**8,376,187**	**8,734,197**	**(4)**	**15,690,723**	**15,454,785**	**2**
Other income	119,684	119,083	1	327,289	204,332	60
	8,495,871	**8,853,280**	**(4)**	**16,018,012**	**15,659,117**	**2**
Distribution expenses	(2,277,408)	(2,029,910)	12	(4,321,352)	(3,740,141)	16
Administrative expenses	(1,444,105)	(1,277,786)	13	(2,868,613)	(2,489,193)	15
Other expenses	(22,307)	(8,782)	154	(29,783)	(16,516)	80
Profit from operations	**4,752,051**	**5,536,802**	**(14)**	**8,798,264**	**9,413,267**	**(7)**
Finance income	313,629	383,784	(18)	1,252,160	694,202	80
Finance costs	(502,254)	(352,593)	42	(916,459)	(694,016)	32
Net finance income/(cost)	**(188,625)**	**31,191**	**(705)**	**335,701**	**186**	**180,384**
Profit before taxation	**4,563,426**	**5,567,993**	**(18)**	**9,133,965**	**9,413,453**	**(3)**
Income tax expense	(1,963,101)	(2,348,659)	(16)	(3,838,552)	(3,984,943)	(4)
Deferred taxation	(15,695)	(96,647)	(84)	(142,517)	40,390	(453)
Profit after taxation	**2,584,630**	**3,122,687**	**(17)**	**5,152,896**	**5,468,900**	**(6)**
Other comprehensive income						
Items that will not be reclassified to profit or loss						
Net gain/(loss) in fair value of equity investments at FVOCI	(241,466)	-	-	(241,466)	-	-
Items that are or may be reclassified subsequently to profit or loss						
Total other comprehensive income for the period net of tax	**(241,466)**	**-**	**(100)**	**(241,466)**	**-**	**(100)**
Total comprehensive income for the period	**2,343,164**	**3,122,687**	**(25)**	**4,911,430**	**5,468,900**	**(10)**
Earnings per ordinary share (Rs.)	**32.31**	**39.03**		**64.41**	**68.36**	

Figures in brackets indicate deductions.

The above figures are provisional and subject to audit.

LION BREWERY (CEYLON) PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME - GROUP

	Quarter Ended		Change	Six Months Ended		Change
	30.09.2026	**30.09.2025**	**%**	**30.09.2026**	**30.09.2025**	**%**
In Sri Lankan Rs.'000s						
Revenue	**39,155,111**	**35,270,153**	**11**	**72,560,967**	**64,309,296**	**13**
Cost of sales	(30,099,209)	(26,385,070)	14	(55,649,302)	(48,588,011)	15
Gross profit	**9,055,902**	**8,885,083**	**2**	**16,911,665**	**15,721,285**	**8**
Other income	118,954	123,354	(4)	254,185	208,603	22
	9,174,856	**9,008,437**	**2**	**17,165,850**	**15,929,888**	**8**
Distribution expenses	(2,482,979)	(2,121,229)	17	(4,683,498)	(3,883,534)	21
Administrative expenses	(1,460,783)	(1,274,550)	15	(2,907,031)	(2,512,636)	16
Other expenses	(22,307)	(8,782)	154	(29,783)	(16,516)	80
Profit from operations	**5,208,787**	**5,603,876**	**(7)**	**9,545,538**	**9,517,202**	**0**
Finance income	327,005	381,964	(14)	1,278,271	705,807	81
Finance costs	(503,973)	(349,310)	44	(924,098)	(695,507)	33
Net finance income / (cost)	**(176,968)**	**32,654**	(642)	**354,173**	**10,300**	3,339
Profit before taxation	**5,031,819**	**5,636,530**	(11)	**9,899,711**	**9,527,502**	4
Income tax expense	(2,043,048)	(2,360,041)	(13)	(3,982,892)	(4,004,516)	(1)
Deferred taxation	(10,554)	(92,176)	(89)	(132,235)	49,154	(369)
Profit after taxation	**2,978,217**	**3,184,313**	**(6)**	**5,784,584**	**5,572,140**	**4**
Other comprehensive income						
Items that will not be reclassified to profit or loss						
Net gain/(loss) in fair value of equity investments at FVOCI	(241,466)	-	-	(241,466)	-	-
Items that are or may be reclassified subsequently to profit or loss						
Movements of translation reserve from the foreign operation	(40,776)	(12,823)	218	77,836	(8,664)	(998)
Total other comprehensive income for the period net of tax	**(282,242)**	**(12,823)**	2,101	**(163,630)**	**(8,664)**	1,789
Total comprehensive income for the period	**2,695,975**	**3,171,490**	**(15)**	**5,620,954**	**5,563,476**	**1**
Earnings per ordinary share (Rs.)	**37.23**	**39.80**		**72.31**	**69.65**	

Figures in brackets indicate deductions.

The above figures are provisional and subject to audit.

LION BREWERY (CEYLON) PLC

STATEMENT OF CHANGES IN EQUITY - COMPANY

In Rs.'000s	Stated Capital	Revaluation Reserve	FVOCI Reserve	Retained Earnings	Translation Reserve	Total Equity
Balance as at 1st April 2025	**2,537,801**	**1,822,542**	**-**	**29,567,185**	**-**	**33,927,528**
Total comprehensive income for the period						
Profit for the period	-	-	-	5,468,900	-	**5,468,900**
Other comprehensive income for the period	-	-	-	-	-	**-**
Total comprehensive income for the period	**-**	**-**	**-**	**5,468,900**	**-**	**5,468,900**
Transactions with owners of the Company						
Distribution made to owners						
Second interim dividend paid - 2024/25	-	-	-	(2,296,000)	-	**(2,296,000)**
Balance as at 30th September 2025	**2,537,801**	**1,822,542**	**-**	**32,740,085**	**-**	**37,100,428**
Balance as at 1st April 2025	**2,537,801**	**1,822,542**	**-**	**29,567,185**		**33,927,528**
Total comprehensive income for the year						
Profit for the year	-	-	-	10,543,477	-	**10,543,477**
Other comprehensive income for the year	-	515,166	-	12,254	-	**527,420**
Total comprehensive income for the year	**-**	**515,166**	**-**	**10,555,731**	**-**	**11,070,897**
Transactions with owners of the Company						
Distribution made to owners						
Second interim dividend paid - 2024/25	-	-	-	(2,296,000)	-	**(2,296,000)**
First interim dividend paid - 2025/26	-	-	-	(1,360,000)	-	**(1,360,000)**
Forfeiture of unclaimed dividends	-	-	-	603	-	**603**
Balance as at 31st March 2026 (Audited)	**2,537,801**	**2,337,708**	**-**	**36,467,519**	**-**	**41,343,028**
Balance as at 1st April 2026	**2,537,801**	**2,337,708**	**-**	**36,467,519**	**-**	**41,343,028**
Total comprehensive income for the period						
Profit for the period	-	-	-	5,152,896	-	5,152,896
Other comprehensive income for the period	-	-	(241,466)		-	(241,466)
Total comprehensive income for the period	**-**	**-**	**(241,466)**	**5,152,896**	**-**	**4,911,430**
Transactions with owners of the Company						
Distribution made to owners						
Second interim dividend paid - 2025/26	-	-	-	(1,832,000)	-	**(1,832,000)**
Balance as at 30th September 2026	**2,537,801**	**2,337,708**	**(241,466)**	**39,788,415**	**-**	**44,422,458**

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

LION BREWERY (CEYLON) PLC

STATEMENT OF CHANGES IN EQUITY - GROUP

In Rs.'000s	Stated Capital	Revaluation Reserve	FVOCI Reserve	Retained Earnings	Translation Reserve	Total Equity
Balance as at 1st April 2025	**2,537,801**	**2,583,415**	**-**	**29,320,523**	**(21,839)**	**34,419,900**
Total comprehensive income for the period						
Profit for the period	-	-	-	5,572,140	-	**5,572,140**
Other comprehensive income	-	-	-	-	(8,664)	**(8,664)**
Total comprehensive income for the period	**-**	**-**	**-**	**5,572,140**	**(8,664)**	**5,563,476**
Transactions with owners of the Company						
Distribution made to owners						
Second interim dividend paid - 2024/25	-	-	-	(2,296,000)	-	**(2,296,000)**
Balance as at 30th September 2025	**2,537,801**	**2,583,415**	**-**	**32,596,663**	**(30,503)**	**37,687,376**
Balance as at 1st April 2025	**2,537,801**	**2,583,415**	**-**	**29,320,523**	**(21,839)**	**34,419,900**
Total comprehensive income for the year						
Profit for the year	-	-	-	11,194,245	-	11,194,245
Other comprehensive income for the year	-	636,128	-	12,254	34,445	682,827
Total comprehensive income for the year	**-**	**636,128**	**-**	**11,206,499**	**34,445**	**11,877,072**
Transactions with owners of the Company						
Distribution made to owners						
Second interim dividend paid - 2024/25	-	-	-	(2,296,000)	-	**(2,296,000)**
First interim dividend paid - 2025/26	-	-	-	(1,360,000)	-	**(1,360,000)**
Forfeiture of unclaimed dividends	-	-	-	603	-	**603**
Balance as at 31st March 2026 (Audited)	**2,537,801**	**3,219,543**	**-**	**36,871,625**	**12,606**	**42,641,575**
Balance as at 1st April 2026	**2,537,801**	**3,219,543**	**-**	**36,871,625**	**12,606**	**42,641,575**
Total comprehensive income for the period						
Profit for the period	-	-	-	5,784,584	-	**5,784,584**
Other comprehensive income for the period	-	-	(241,466)	-	77,836	**(163,630)**
Total comprehensive income for the period	**-**	**-**	**(241,466)**	**5,784,584**	**77,836**	**5,620,954**
Transactions with owners of the Company						
Distribution made to owners						
Second interim dividend paid - 2025/26	-	-	-	(1,832,000)	-	**(1,832,000)**
Balance as at 30th September 2026	**2,537,801**	**3,219,543**	**(241,466)**	**40,824,209**	**90,442**	**46,430,529**

Figures in brackets indicate deductions.

The above figures are provisional and subject to audit.

LION BREWERY (CEYLON) PLC
STATEMENT OF CASH FLOWS

Period ended **In Rs.'000s**	**Company**		**Group**	
	30.09.2026	**30.09.2025**	**30.09.2026**	**30.09.2025**
Cash flows from operating activities				
Profit before taxation	**9,133,965**	**9,413,453**	**9,899,711**	**9,527,502**
Adjustments for:				
Depreciation on property, plant & equipment	1,569,139	1,503,710	1,592,147	1,523,728
Amortisation on Intangible assets	10,584	8,921	10,584	8,921
Depreciation on right of use assets	18,772	19,307	18,772	19,307
Net inventory provision, write off/ (reversal)	1,850	42	1,850	42
Provision for retirement benefit obligation	35,880	32,626	35,880	32,626
Provision, write off/ (reversal) for bad & doubtful debts	(1,400)	23,025	(1,400)	23,025
(Gain)/loss on disposal of property, plant & equipment	22	4,459	22	4,459
Unrealised foreign exchange (gain)/loss	(102,966)	(62,915)	(103,206)	(62,915)
Finance costs	916,459	694,016	916,459	694,016
Finance Income	(919,454)	(673,974)	(945,565)	(685,579)
Operating cash flow before working capital changes	**10,662,852**	**10,962,671**	**11,425,255**	**11,085,133**
(Increase)/Decrease in inventories	(1,261,685)	(635,101)	(1,256,122)	(653,120)
(Increase)/Decrease in trade and other receivables	(1,487,336)	958,478	(2,457,972)	1,037,962
(Increase)/Decrease in amounts due from related companies	47,946	(693,993)	(329,581)	(3,447)
Increase/(Decrease) in trade and other payables	113,124	(35,498)	231,791	18,463
Increase/(Decrease) in amounts due to related companies	42,253	44,755	52,911	17,991
Operating cash flows after working capital changes	**8,117,154**	**10,601,311**	**7,666,282**	**11,502,982**
Retirement benefits paid	(4,746)	(19,544)	(4,746)	(19,544)
Tax paid	(3,659,964)	(3,191,277)	(3,723,623)	(3,193,663)
Net cash (used in)/generated from operating activities	**4,452,444**	**7,390,490**	**3,937,913**	**8,289,775**
Cash flows from investing activities				
Purchase and construction of property, plant & equipment	(2,454,946)	(1,121,397)	(2,454,946)	(1,121,780)
Movement in other financial assets	4,019,752	-	3,576,315	-
Purchase of intangible assets	(14,330)	-	(14,330)	-
Proceeds from sale of property, plant & equipment	-	5,508	-	5,508
Investments in Subsidiary	(417,500)	-	-	-
Investment in quoted companies	(3,997,846)	-	(3,997,846)	-
Agent deposits received	354,004	334,834	354,004	334,834
Interest received	734,756	503,627	761,638	510,908
Net cash (used in)/generated from investing activities	**(1,776,111)**	**(277,427)**	**(1,775,165)**	**(270,529)**
Cash flows from financing activities				
Finance expenses paid	(889,231)	(684,225)	(889,231)	(684,225)
Loans and borrowings obtained	20,712,500	10,700,000	20,712,500	10,700,000
Repayments of loans and borrowing	(17,224,263)	(11,196,667)	(17,224,263)	(11,196,667)
Repayments of lease rentals	(36,897)	(35,288)	(36,897)	(35,288)
Dividend paid	(1,832,000)	(2,296,000)	(1,832,000)	(2,296,000)
Net cash (used in)/generated from financing activities	**730,109**	**(3,512,180)**	**730,109**	**(3,512,180)**
Net (decrease)/increase in cash & cash equivalents	**3,406,442**	**3,600,883**	**2,892,856**	**4,507,065**
Cash & cash equivalents at the beginning of the period	**16,562,782**	**11,436,341**	**18,233,514**	11,824,029
Effect of movements in exchange rate on translation reserve	**-**	-	**77,836**	(8,664)
Effect of exchange rate changes on cash and cash equivalents	**123,234**	61,012	**123,234**	61,012
Cash & cash equivalents at the end of the period	**20,092,458**	**15,098,236**	**21,327,440**	**16,383,442**
Analysis of cash and cash equivalents				
Cash and cash equivalents	21,042,699	15,969,385	22,277,681	17,254,591
Bank overdraft	(950,241)	(871,149)	(950,241)	(871,149)
	20,092,458	**15,098,236**	**21,327,440**	**16,383,442**

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

LION BREWERY (CEYLON) PLC

NOTES TO THE FINANCIAL STATEMENTS

1 CORPORATE INFORMATION

Lion Brewery (Ceylon) PLC is a public limited liability Company incorporated and domiciled in Sri Lanka and is listed on the Colombo Stock Exchange. Ceylon Beverage Holdings PLC is the immediate Parent Company of Lion Brewery (Ceylon) PLC 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
Millers Brewery Limited (MBL)	100%
Lion Beer (Ceylon) Pte Ltd, Singapore	100%

2 BASIS OF PREPARATION

2.1 Statement of Compliance

The interim condensed financial statements of the Group have 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

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.

Equity investments not held for trading, irrevocably designated at FVOCI on initial recognition. These investments are subsequently measured at fair value, with:
Other net gains and losses recognised in OCI, which are not reclassified to profit or loss, even upon disposal.
Instead, cumulative gains or losses will be transferred within equity (e.g., to retained earnings) upon derecognition.

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 Finance Commitments

Documentary credits established for foreign purchases of the Company as at 30th September 2026 amounts to Rs.2,560 Mn (31st March 2026 - Rs. 2,406 Mn).

3.2 Capital Commitments

Capital expenditure committed by the Company for which a provision has not been made in the Financial Statements amounts to Rs. 5,700 Mn as at 30th September 2026 (31st March 2026 - Rs. 1,825Mn).

3.3 Contingencies

Contingent liabilities as at 30th September 2026 amounts to Rs. 4,095 Mn (31st March 2026 - Rs. 3,514 Mn), being bank guarantees given to Government bodies and foreign suppliers for operational purposes.

4 LEASE CREDITOR

	Company/Group	
As at	**30.09.2026**	**31.03.2026**
In Rs. 000's		
Balance as at beginning of the period	206,103	226,666
Leases obtained	-	12,823
Lease rentals paid	(36,897)	(71,120)
Interest expense for the period	17,015	37,734
Balance as at end of the period	**186,221**	**206,103**

5 SEGMENTAL INFORMATION

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

6 COMPARATIVE INFORMATION

The presentation and classification of the Financial Statements of the previous year has been amended where relevant for better presentation and to be comparable with those of the current year.

7 EVENTS AFTER THE REPORTING PERIOD

The Board of Directors approved a first interim dividend of Rs. 40.30 per share for the year ending 31st March 2027 on 08th October 2026. In accordance with Sri Lanka Accounting Standards LKAS 10 events after the reporting period, this dividend has not been recognized as a liability as at 30th September 2026. The dividend was paid on 26 October 2026.

8 INVESTOR INFORMATION

	Investor Information	**Quarter Ended**		**Six Months Ended**		**Year Ended**
		30.09.2026	**30.09.2025**	**30.09.2026**	**30.09.2025**	**31.03.2026**
1	**Market Performance - Ordinary Shares**					
	Last traded price per share (Rs.)	1,810.00	1,460.00	1,810.00	1,460.00	1,740.00
	Highest price per share(Rs.)	1,900.00	1,498.00	1,900.00	1,600.00	1,900.00
	Lowest price per share (Rs.)	1,675.00	1,350.00	1,660.00	1,052.00	1,052.00
2	**Share Trading**					
	Number of trades	418	813	1,152	1,535	3,527
	Number of shares traded	44,558	72,933	68,878	309,795	559,624
	Value of shares traded (Rs. Mn.)	78	103	122	406	839

LION BREWERY (CEYLON) PLC

NOTES TO THE FINANCIAL STATEMENTS

9 TWENTY MAJOR SHAREHOLDERS AS AT 30TH SEPTEMBER 2026

#	Name	Total Shares	%
1	CEYLON BEVERAGE HOLDINGS PLC	41,798,788	52.25
2	CARLSBERG BREWERY MALAYSIA BERHAD	20,000,686	25.00
3	CB NY S/A ALLAN GRAY FRONTIER MARKETS EQUITY FUND	5,589,256	6.99
4	CARSON CUMBERBATCH PLC A/C NO.2	4,107,793	5.13
	CARSON CUMBERBATCH PLC A/C NO. 01	2,553,792	3.19
5	BUKIT DARAH PLC A/C NO 2	1,300,000	1.63
6	BBH LUX - COELI SICAV I-FRONTIER MARKETS FUND	683,116	0.85
7	GF CAPITAL GLOBAL LIMITED	435,603	0.54
8	J.B. COCOSHELL (PVT) LTD	363,010	0.45
9	SAMPATH BANK PLC/MRS.PRIYANI DHARSHINI RATNAGOPAL	300,000	0.38
10	ODYSSEY CAPITAL PARTNERS (PRIVATE) LIMITED	262,846	0.33
11	DEUTSCHE BANK AG AS TRUSTEE FOR JB VANTAGE VALUE EQUITY FUND	208,721	0.26
12	PORTELET LIMITED	161,920	0.20
13	TRANZ DOMINION,L.L.C.	129,251	0.16
14	EMPLOYEE S PROVIDENT FUND	116,118	0.15
15	JAFFERJEE BROTHERS EXPORTS (PRIVATE) LIMITED	113,077	0.14
16	CITIBANK HONG KONG S/A HOSTPLUS POOLED SUPERANNUATION TRUST	105,996	0.13
17	COMMERCIAL BANK OF CEYLON PLC A/C NO. 03	92,000	0.12
18	MR. M.A. JAFFERJEE	91,884	0.11
19	NEWGREENS LIMITED	83,200	0.10
20	SSBT-AUSTRALIAN RETIREMENT TRUST PTY LTD AS TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	75,609	0.09

10 PUBLIC HOLDING

The Company is in compliance with the Minimum Public Holding requirements for Companies listed on the Main Board as per Rule 7.12.1. (A). 1 of the Listing Rules of the Colombo Stock Exchange, under Option 1, i.e. Float-Adjusted Market Capitalization of Rs. 10 Billion with 500 Public Shareholders and no minimum Public Holding percentage required.

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

Float Adjusted Market Capitalization (Rs.)	17,992,700,000.00
Percentage of ordinary shares held by the public	12.10%
Number of Public Shareholders	1,889

11 DIRECTOR'S SHAREHOLDINGS

As at 30th September 2026	No. of Shares
Mr. D. A. Cabraal (Chairman)	-
Mr. H. Selvanathan (Deputy Chairman)	-
Mr. R. H. Meewakkala (CEO/Director)	-
Mr. K. Selvanathan	-
Mr. D. R. P. Goonetilleke	1
Mr. S. Selvanathan	-
Mr. S. Clini	-
Mr. A.B. Baliga	-
Mr. R. Rajagopal	-
Mr. A.J. Alles	-
Mr. A.S. Amaratunga	-
Mr. K.K. Subramanian	-
Mr. A.Yong	-
Mr. M.S. De Saram	-

12 STATED CAPITAL

The Company's stated capital consists of 80,000,000 ordinary shares.

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'

In Rs.'000s	Company		Group	
For the period ended	30.09.2026	30.09.2025	30.09.2026	30.09.2025
Transactions with related parties/subsidiaries				
Royalty expenses	368,743	322,322	394,547	322,322
Dividend payment	814,001	1,019,681	814,001	1,019,681
Dividend Income	73,454	-	-	-
Beer sales income	1,482,630	4,084,281	151,284	214,138
Trade rebates	2,368	1,194	2,368	1,194
Distribution services fee income	3,884	2,699	3,884	2,699
Rent Income	2,430	2,430	2,430	2,430
Rent expenses	18,268	18,946	-	-
Hotel expenses	1,839	2,192	1,839	2,192
Support and other services fees expense	822,862	781,763	823,012	781,913
Investment in subsidiary	417,500	-	-	-
Input Material Purchases	10,880	-	1,769	-
Beer purchases from brewing contracts	-	-	3,542,670	-
Lion Nation Foundation Member contributions	18,200	-	18,200	-
Outstanding balances				
Amounts due from related companies	437,106	485,052	386,963	57,382
Amounts due to related companies	218,076	175,823	213,234	160,323

LION BREWERY (CEYLON) PLC
Corporate Information

NAME OF COMPANY
Lion Brewery (Ceylon) PLC
(A Carson Cumberbatch Company)

COMPANY REGISTRATION NUMBER
PQ 57

LEGAL FORM
A Public Quoted Company with Limited Liability.
Incorporated in Sri Lanka in 1996
Official listing of the Colombo Stock Exchange obtained in 1997

SUBSIDIARY COMPANIES
Millers Brewery Limited
Lion Beer (Ceylon) Pte Ltd

PARENT AND CONTROLLING ENTITY
Ceylon Beverage Holdings PLC is the immediate Parent Company of Lion Brewery (Ceylon) PLC. 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. R. H. Meewakkala (CEO/Director) - Executive
Mr. K. Selvanathan - Non-Executive
Mr. D. R. P. Goonetilleke - Non-Executive
Mr. S. Selvanathan - Non-Executive
Mr. S. Clini - Non-Executive
Mr. A.B. Baliga - Independent Non-Executive
Mr. R. Rajagopal - Independent Non-Executive
Mr. A.J. Alles - Independent Non-Executive
Mr. A.S. Amaratunga - Independent Non-Executive
Mr. K.K. Subramanian - Independent Non-Executive
Mr. A. Yong - Non-Executive
Mr. M.S. De Saram - Independent Non-Executive

AUDIT COMMITTEE
Mr. A. S. Amaratunga (Chairman) - Independent Non-Executive
Mr. A. J. Alles - Independent Non-Executive
Mr. D. R. P. Goonetilleke - Non-Executive
Mr. M.S. De Saram - Independent Non-Executive

REMUNERATION COMMITTEE
Mr. A. B. Baliga (Chairman) - Independent Non-Executive
Mr. A. J. Alles - Independent Non-Executive
Mr. D. A. Cabraal - Non-Executive

RELATED PARTY TRANSACTIONS REVIEW COMMITTEE
Mr. A. S. Amaratunga (Chairman) - Independent Non-Executive
Mr. A. B. Baliga - Independent Non-Executive
Mr. D. R. P. Goonetilleke - Non-Executive
Mr. M.S. De Saram - Independent Non-Executive

NOMINATIONS AND GOVERNANCE COMMITTEE
Mr. A. B. Baliga (Chairman) - Independent Non-Executive
Mr. A. J. Alles - Independent Non-Executive
Mr. D. A. Cabraal - Non-Executive

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

LEGAL ADVISERS
Messrs. F. J. & G. De Saram
216, De Saram Place
Colombo 10, Sri Lanka
Tel: +94 11 4718 200
Fax:+94 11 4718 220

AUDITORS
Messrs. KPMG
Chartered Accountants
No. 32A, Sir Mohamed Macan Markar Mawatha
Colombo 3, Sri Lanka
Tel: +94 11 5426 426
Fax:+94 11 2445 872

MANAGERS & SECRETARIES
Carsons Management Services (Private) Limited
No. 61, Janadhipathi Mawatha
Colombo 01, Sri Lanka
Tel : +94 11 2039 200

REGISTERED OFFICE
No. 61, Janadhipathi Mawatha
Colombo 01, Sri Lanka
Tel : +94 11 2039 200

CORPORATE OFFICE & BREWERY
254, Colombo Road, Biyagama, Sri Lanka
Tel : +94 11 2465 900 (10 Lines)
Fax : +94 11 2465 901

GROUP WEBSITE
www.lionbeer.com