DILMAH CEYLON TEA COMPANY PLC AND ITS SUBSIDIARY

INTERIM FINANCIAL REPORT

As at 30th June 2026



DILMAH CEYLON TEA COMPANY PLC AND ITS SUBSIDIARY

CORPORATE INFORMATION

LEGAL FORM	Quoted Public Company with Limited Liability
COMPANY REGISTRATION NO	PQ 209
REGISTERED OFFICE	No. 111, Negombo Road, Peliyagoda, Sri Lanka Telephone: (94 11) 482 2000 Facsimile : (94 11) 482 2001 E-mail : info@dilmahtea.com Website : www.dilmahtea.com
STOCK EXCHANGE LISTING	The Ordinary Shares are listed on the Colombo Stock Exchange
SUBSIDIARY	MJF Beverages (Pvt) Ltd
BOARD OF DIRECTORS	**Chairman/Chief Executive Officer** Dilhan C Fernando - B.Sc **Deputy Chairman** Himendra S Ranaweera **Directors** Malik J Fernando - B.Sc Roshan Tissaaratchy - B.A, MBA, DipM, FCIM Darshana Gunasekera - FCMA, FCCA, B.Sc Minette Perera - FCA, FCMA,FCCA Ravi A Fernando - DBA, MBA, MSt.(Cambridge) John Lo - MBA, B.Sc Anil L. N. Dias - FCMA, MBA
COMPANY SECRETARY	MJF Corporate Services (Pvt) Ltd
BANKS	Bank of Ceylon Bank of China Limited Cargills Bank Limited Commercial Bank of Ceylon PLC Citibank N.A. DFCC Bank PLC Hatton National Bank PLC The Hongkong & Shanghai Banking Corporation Limited National Development Bank PLC Nations Trust Bank PLC Pan Asia Banking Corporation PLC People's Bank Standard Chartered Bank Limited
AUDITORS	Ernst & Young, Chartered Accountants,

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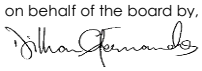
Statement of Financial Position	Group			Company		
(All amounts in LKR 000's)	**As at June 2026**	**As at June 2025**	**March 2026 (Audited)**	**As at June 2026**	**As at June 2025**	**March 2026 (Audited)**
Assets						
Non-Current Assets						
Property, Plant and Equipment	7,278,483	7,221,660	7,436,815	7,190,150	7,134,729	7,351,437
Investment Property	661,006	630,206	664,130	661,006	630,206	664,130
Intangible Assets	99,346	121,722	111,674	99,346	121,722	111,674
Right of Use Asset	949,381	978,731	965,521	949,381	978,731	956,718
Investment in Subsidiary	-	-	-	260,000	-	260,000
Other Non-Current Financial Assets	234,961	333,803	246,497	234,961	333,803	246,497
Total Non Current Assets	**9,223,177**	**9,286,122**	**9,424,637**	**9,394,845**	**9,199,191**	**9,590,456**
Current Assets						
Inventories	3,341,104	3,536,813	3,193,233	3,266,940	3,472,080	3,126,753
Trade and Other Receivables	8,195,926	6,295,017	8,182,632	8,050,310	6,215,469	8,091,982
Advances & Prepayments	1,037,918	1,605,806	812,399	923,342	1,570,620	755,747
Amounts due from Related Party	-	26,690	-	62,780	188,149	-
Other Current Financial Assets	6,187,761	5,577,021	4,321,684	6,187,761	5,577,021	4,321,684
Cash and Cash Equivalents	3,866,768	2,391,442	4,435,479	3,860,596	2,363,702	4,428,617
Total Current Assets	**22,629,478**	**19,432,788**	**20,945,427**	**22,351,730**	**19,387,040**	**20,724,783**
Total Assets	**31,852,655**	**28,718,911**	**30,370,064**	**31,746,574**	**28,586,231**	**30,315,239**
Equity and Liabilities						
Capital and Reserves						
Stated Capital	642,500	642,500	642,500	642,500	642,500	642,500
Other Components of Equity	1,108	65,546	12,643	1,108	65,546	12,643
Retained Earnings	24,701,049	22,698,099	23,687,010	24,681,064	22,633,632	23,690,465
Total Equity	**25,344,658**	**23,406,144**	**24,342,153**	**25,324,672**	**23,341,678**	**24,345,608**
Non Current Liabilities						
Lease Liability	1,126,190	1,124,393	1,139,755	1,127,044	1,124,393	1,129,248
Retirement Benefit Obligations	658,464	608,799	651,455	650,840	601,836	645,282
Deferred Tax Liability	539,309	468,045	537,479	526,854	453,688	526,854
Total Non Current Liabilities	**2,323,964**	**2,201,237**	**2,328,689**	**2,304,738**	**2,179,917**	**2,301,384**
Current Liabilities						
Trade and Other Payables	1,000,203	1,177,327	1,020,085	967,910	1,143,585	995,120
Provisions and Accrued Expenses	1,927,802	1,374,131	1,660,547	1,908,199	1,359,760	1,646,571
Lease Liability	57,207	63,824	57,817	57,207	63,824	57,207
Income Tax Payables	1,158,731	486,905	960,773	1,156,861	492,172	969,349
Amounts Due to Related Party	40,092	9,343	-	26,988	5,295	-
Total Current Liabilities	**4,184,035**	**3,111,530**	**3,699,222**	**4,117,164**	**3,064,636**	**3,668,247**
Total Liabilities	**6,507,998**	**5,312,767**	**6,027,911**	**6,421,902**	**5,244,554**	**5,969,631**
Total Equity and Liabilities	**31,852,655**	**28,718,911**	**30,370,064**	**31,746,574**	**28,586,231**	**30,315,239**
Net Assets per Share	1,222.20	1,128.71	1,173.85	1,221.23	1,125.61	1,174.02

These Financial Statements are in compliance with the requirements of the Companies Act No. 07 of 2007.



R N Malinga
Chief Financial Officer

The Board of Directors is responsible for the preparation and presentation of these financial statements.
Signed for and on behalf of the board by,



Dilhan C Fernando
Chairman/CEO



Darshana Gunasekera
Group Finance Director

6th August 2026

Dilmah Ceylon Tea Company PLC and its Subsidiary

Interim Financial Report for the period ended 30th June 2026

Statement of Comprehensive Income	Group				Company			
(All amounts in LKR 000's)	April - June	April - June	Change %	April - March 2026 (Audited)	April - June	April - June	Change %	April - March 2026 (Audited)
	2026	2025			2026	2025		
Revenue	5,128,338	4,014,099	27.8	22,140,443	5,046,825	3,984,032	26.7	21,989,220
Cost of Sales	(3,166,250)	(2,609,257)	21.3	(13,833,371)	(3,115,502)	(2,582,059)	20.7	(13,694,802)
Gross Profit	**1,962,088**	**1,404,842**	**39.7**	**8,307,072**	**1,931,323**	**1,401,972**	**37.8**	**8,294,418**
Other Income and Gains	36,706	8,736	320.2	49,284	36,687	8,725	320.5	49,273
Administration Expenses	(890,350)	(701,746)	26.9	(3,319,411)	(884,029)	(699,954)	26.3	(3,313,353)
Selling & Distribution Costs	(834,189)	(652,298)	27.9	(4,325,572)	(833,739)	(652,298)	27.8	(4,324,507)
Foreign Exchange Gain/(Loss)	868,401	384,621	125.8	1,534,438	860,731	381,104	125.9	1,523,492
Finance Cost	(37,173)	(36,867)	0.8	(149,393)	(37,173)	(36,867)	0.8	(148,035)
Finance Income	104,807	83,902	24.9	355,071	104,799	83,883	24.9	355,016
Profit Before Tax	**1,210,289**	**491,188**	**146.4**	**2,451,489**	**1,178,599**	**486,566**	**142.2**	**2,436,304**
Income Tax Expense	(196,250)	(710)	-	(558,381)	(188,000)	-	-	(560,061)
Profit After Tax	**1,014,039**	**490,478**	**106.7**	**1,893,108**	**990,599**	**486,566**	**103.6**	**1,876,243**
Other Comprehensive Income, Net of Tax								
Gain/(Loss) on equity instruments designated at fair value through OCI	(11,535)	(1,464)	687.9	(54,367)	(11,535)	(1,464)	687.7	(54,367)
Net Other Comprehensive Income to be reclassified to Profit or Loss in subsequent periods	**(11,535)**	**(1,464)**	**687.9**	**(54,367)**	**(11,535)**	**(1,464)**	**687.7**	**(54,367)**
Re-measurement Gain/(Loss) on Employee Retirement Benefit Obligation	-	-		1,473	-			1,657
Deferred Tax attributable to re-measurement Gain/(Loss) on Employee Retirement Obligation	-	-		(442)	-			(497)
Net Other Comprehensive Income not to be reclassified to Profit or Loss in subsequent periods	-	-		1,031	-	-		1,160
Other Comprehensive Income, Net of Tax	(11,535)	(1,464)	687.9	(53,336)	(11,535)	(1,464)	687.7	(53,207)
Total Comprehensive Income, Net of Tax	**1,002,504**	**489,013**	105.0	**1,839,772**	**979,064**	**485,102**	101.8	**1,823,036**
Earnings per Share - Basic Rs.	**48.90**	**23.65**	**106.7**	**91.29**	**47.77**	**23.46**	**103.6**	**90.47**

Dilmah Ceylon Tea Company PLC and its Subsidiary

Interim Financial Report for the period ended 30th June 2026

Statement of Changes in Equity

(All amounts in LKR 000's)

Description	Group				Company			
	Stated Capital	Other Components of Equity – FVOCI Reserve	Retained Earnings	Total Equity	Stated Capital	Other Components of Equity – FVOCI Reserve	Retained Earnings	Total Equity
Balance as at 1 April 2025 as per SLFRS 9	642,500	67,010	22,207,621	22,917,131	642,500	67,010	22,147,066	22,856,576
Net profit for the period	-	-	490,478	490,478	-	-	486,566	486,566
Gain/(Loss) on equity instruments designated at fair value through OCI	-	(1,464)	-	(1,464)	-	(1,464)	-	(1,464)
Balance as at 30th June 2025	**642,500**	**65,546**	**22,698,099**	**23,406,144**	**642,500**	**65,546**	**22,633,632**	**23,341,678**
Balance as at 1 April 2026 as per SLFRS 9	642,500	12,643	23,687,010	24,342,153	642,500	12,643	23,690,465	24,345,608
Net profit for the period	-	-	1,014,039	1,014,039	-	-	990,599	990,599
Gain/(Loss) on equity instruments designated at fair value through OCI	-	(11,535)	-	(11,535)	-	(11,535)	-	(11,535)
Balance as at 30th June 2026	**642,500**	**1,108**	**24,701,049**	**25,344,657**	**642,500**	**1,108**	**24,681,064**	**25,324,671**

Dilmah Ceylon Tea Company PLC & its Subsidiary

Interim Financial Report for the period ended 30th June 2026

Statement of Cash Flows

(All amounts in LKR 000's)

	Group			Company		
Cash Flows From/(Used in) Operating Activities	**April - June 2026**	**April - June 2025**	**31st March 2026 - Audited**	**April - June 2026**	**April - June 2025**	**31st March 2026 - Audited**
Profit before Income Tax Expense	1,210,289	491,188	2,451,489	1,178,599	486,566	2,436,304
Adjustments for						
Depreciation	214,863	205,396	861,403	212,512	205,396	852,576
Amortisation of Intangible Assets	12,327	13,046	43,428	12,327	10,907	43,428
Depreciation on Right of Use Asset	7,337	7,337	29,806	7,337	7,337	29,350
Interest Expense on Lease Liability	37,173	36,867	149,393	37,173	36,867	148,035
Unrealised Foreign Exchange (Gain) & Loss	(778,346)	(426,690)	1,215,458	(771,310)	(424,352)	1,207,756
Dividend Income	-	-	(80)	-	-	(80)
Interest Income	(104,807)	(83,902)	(355,071)	(104,799)	(83,883)	(355,016)
(Profit)/Loss on disposal of Property, Plant and Equipment	(20,237)	(199)	(9,046)	(20,237)	(199)	(9,046)
Provision for Impairment of Receivables	-	-	(15,082)	-	-	(15,082)
Provision for Defined Benefit Plans	27,180	15,330	110,449	26,850	15,000	109,115
Operating Profit before Working Capital Changes	605,779	258,373	4,482,147	578,451	253,639	4,447,340
(Increase)/Decrease in Inventories	(147,871)	(300,901)	42,679	(140,188)	(292,717)	52,610
(Increase)/Decrease in Trade and Other Receivables	161,883	1,039,013	(1,181,044)	211,868	1,036,060	(1,169,894)
(Increase)/Decrease in Advances and Prepayments	(225,519)	(303,746)	489,661	(167,595)	(314,866)	496,276
(Increase)/Decrease in Dues from Related Party	-	(2,533)	24,157	(62,780)	17,783	26,678
(Increase)/Decrease in Dues to Related Party	40,092	9,343	-	26,988	5,295	
Increase/(Decrease) in Trade and Other Payables	(19,882)	(355,398)	(509,398)	(27,210)	(352,044)	(493,626)
Increase/(Decrease) in Provision and Accrued Expenses	268,753	(320,957)	(34,541)	261,628	(319,128)	(32,317)
Cash Generated from Operations	683,235	23,195	3,313,662	681,163	34,024	3,327,067
Retirement Benefit Obligation Paid	(21,294)	(4,439)	(55,429)	(21,294)	(4,439)	(53,449)
Income Tax Paid	-		(9,175)	(488)		(6,484)
Net Cash From Operating Activities	661,941	18,756	3,249,058	659,381	29,585	3,267,134
Cash Flows from/(Used in) Investing Activities						
Acquisition of Property, Plant & Equipment	(55,388)	(175,449)	(1,096,207)	(50,083)	(174,248)	(1,089,871)
Acquisition of Investment Properties	-	-	(27,695)	-	-	(27,695)
Acquisition of Intangible Assets	-	(11,383)	(16,518)	-	(11,383)	(16,518)
Acquisition of Investment in Others			(45)	-	-	(45)
Acquisition of Other Current Financial Assets	(1,866,078)	(847,410)	442,377	(1,866,078)	(847,410)	442,377
Proceeds from disposal of Property,Plant & Equipment	22,220	199	37,213	22,220	199	37,213
Dividend Received	-	-	80	-	-	80
Interest Received	104,799	83,883	355,071	104,799	83,883	355,016
Net Cash Flows Used in Investing Activities	(1,794,446)	(950,160)	(305,724)	(1,789,141)	(948,959)	(299,443)
Cash Flows from/(Used in) Financing Activities						
Repayment of Lease Liability	(39,373)	(42,145)	(156,495)	(39,373)	(42,064)	(154,995)
Dividends Paid	-	-	(414,750)	-	-	(414,750)
Net Cash Flows from/used in Financing Activities	(39,373)	(42,145)	(571,245)	(39,373)	(42,064)	(569,745)
Effect of Exchange Rate Changes on Cash and Cash Equivalents	603,169	273,414	(1,028,185)	601,114	271,626	(1,022,843)
Net Increase/(Decrease) in Cash and Cash Equivalents	**(568,710)**	**(700,134)**	**1,343,903**	**(568,020)**	**(689,812)**	**1,375,103**
Cash and Cash Equivalents at the beginning of the year	4,435,479	3,091,576	3,091,576	4,428,617	3,053,514	3,053,514
Cash and Cash Equivalents at the end of the year	**3,866,768**	**2,391,442**	**4,435,479**	**3,860,596**	**2,363,702**	**4,428,617**

Dilmah Ceylon Tea Company PLC & its Subsidiary

Interim Financial Report for the period ended 30th June 2026

Segmental Information - Group

(All amounts in LKR 000's)

Description	Tea Bags		Tea Packets		RTD		Others		Total	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
(Rs. '000s)										
Revenue	4,373,459	3,394,880	619,004	527,643	81,513	42,717	54,362	48,859	5,128,338	4,014,099
Total	4,373,459	3,394,880	619,004	527,643	81,513	42,717	54,362	48,859	5,128,338	4,014,099
Cost of Sales	(2,629,447)	(2,105,038)	(449,606)	(427,466)	(50,747)	(38,062)	(36,449)	(38,690)	(3,166,250)	(2,609,257)
Segment Gross Profit	1,744,013	1,289,842	169,398	100,177	30,766	4,655	17,913	10,169	1,962,088	1,404,842
Unallocated expenditure									(1,761,713)	(1,390,912)
Add: Other Operating income									1,009,913	477,258
Profit Before Tax									**1,210,289**	**491,188**

Notes to the Financial Statements

1. The interim financial statements are unaudited and are in accordance with Sri Lanka Accounting Standards LKAS 34 - Interim Financial Reporting. These interim condensed Financial Statements should be read in conjunction with the Annual Financial Statements for the year ended 31st March 2026.
2. The Figures in the Consolidated Statements represent the accounts of the Company and its subsidiary, MJF Beverages (Pvt) Ltd., in which the company has invested.
3. There has been no significant change in the nature of the contingent liabilities, which were disclosed in the Financial Statement for the year ended 31 March 2026.
4. There have been no other events subsequent to the Balance Sheet date, which disclosure in the Interim Financial Statements.
5. No Management fees are payable by the Company.
6. General
    - The Company has not raised any funds through on IPO/Rights/Debenture issued during the period under review.
    - The results of the Company are not subject to any seasonality or cyclical changes.
    - All figures are provisional and subject to audit.

Dilmah Ceylon Tea Company PLC and its Subsidiary

Interim Financial Report for the Period ended 30th June 2026

Investor Information

	30.06.2026	30.06.2025
1. Market Price per share		
Market Price - Highest (for the period)	1,599.25	1,149.00
Market Price - Lowest (for the period)	1,350.50	1,020.00
Last Traded price (for the period)	1,498.25	1,086.00
2. Share Trading		
No of Transactions	974	294
No of Shares Traded	13,210	5,396
Value of Shares Traded	19,759,446	5,864,230

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

As at	**30.06.2026**	**30.06.2025**
Ordinary Shares	20,737,500	20,737,500

4. Director's share holding

NAME OF DIRECTOR			NO.OF SHARES	% OF SHARE HOLDING
Mr. Dilhan C Fernando	-	Chairman/CEO	65,320	0.31
Mr. Himendra Ranaweera	-	Deputy Chairman	22,984	0.11
Mr. Malik J Fernando	-	Director	27,480	0.13
Ms. Minette Perera	-	Director	200	0.00
Mr. Roshan Tissaaratchy	-	Director	4,000	0.02
Dr. Ravi A Fernando	-	Director	-	-
Mr. Darshana Gunasekera	-	Director	-	-
Mr. John Lo	-	Director	-	-
Mr. Anil L. N. Dias	-	Director	-	-

5. Top 20 Share Holders

NAME OF THE SHAREHOLDER	NO.OF SHARES	% OF SHARE HOLDING
MJF Teas (Pvt) Ltd	13,812,882	66.61
MJF Exports (Pvt) Ltd	4,256,712	20.53
Employees Provident Fund	1,577,769	7.61
Mrs. S.T.Fernando	79,501	0.38
GF Capital Global Limited	69,700	0.34
Mr. H.D.A.D.Perera	68,085	0.33
Mr. D.C.Fernando	65,320	0.31
Mrs. A.S.Fernando	54,284	0.26
Mr. D.Oritz	42,864	0.21
Mr. A.W.Athukorala	37,000	0.18
Mr. M.W.De Silva	34,830	0.17
Mr. J.W.Burton	32,270	0.16
Miss. N. Harnam	30,000	0.14
Mr. M.J.Fernando	27,480	0.13
Merrill J Fernando & Sons (Pvt) Ltd	25,300	0.12
Dr. K.Poologasundram	23,808	0.11
Mr. H.S.Ranaweera	22,984	0.11
Mr. H.R.Peries	21,200	0.10
Miss. L.R.Jayasundera	18,000	0.10
Dr. S.H.M.Kaleel	17,985	0.09

6. The Public Holding percentage, as defined under Colombo Stock Exchange rules, was 12.14% as at 30th June'2026.
Total number of Shareholders representing the Public Holding is 1,308 (Number of Shares is 2,517,522)

7. The float adjusted market capitalization is Rs.3,771,893,068/-

8. The Company is listed on the Dirisavi Board having complied with a minimum public holding of 10% of the total listed shares in the hands of a minimum of 200 public shareholders, under the Section 7.14.1 (i) (b) option 2 of CSE listing rules.