CARSON CUMBERBATCH PLC

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

Statement of Profit or Loss and Other Comprehensive Income - Company

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

	1Q 2026/27	1Q 2025/26	Change %
Revenue	1,246,970	206,806	503
Administrative expenses	(42,436)	(31,854)	33
Foreign exchange losses	(24,751)	(22,574)	10
Profit from operations	1,179,783	152,378	674
Finance costs	(56,903)	(37,162)	53
Changes in fair value of FVTPL financial assets	6,592	9,756	(32)
Profit before tax	1,129,472	124,972	804
Income tax expenses	(1,168)	-	100
Profit for the period	1,128,304	124,972	803
Other Comprehensive Income			
Items that will not be reclassified to profit or loss			
Equity investments at FVOCI – net change in fair value	239,896	1,945,573	(88)
Other Comprehensive Income for the period	239,896	1,945,573	(88)
Total Comprehensive Income for the period	1,368,200	2,070,545	(34)
Basic earnings per share (Rs.)	5.75	0.64	798
Dividend per share (Rs.)	7.40	-	100

Figures in brackets indicate deductions.

The notes from pages 10 to18 form an integral part of these financial statements.

12th August 2026

Statement of Financial Position - Company

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

	As at 30.06.2026 (Unaudited)	As at 31.03.2026 (Audited)
ASSETS		
Non - Current Assets		
Investments in subsidiaries	9,890,285	9,890,285
Investment in equity securities at FVOCI	17,028,496	16,788,600
Total non - current assets	26,918,781	26,678,885
Current Assets		
Amounts due from related parties	365,000	365,000
Other financial receivables	879	831
Other non financial receivables	13,479	16,708
Investment in equity securities at FVTPL	147,004	140,411
Cash and cash equivalents	1,127,760	13,745
Total current assets	1,654,122	536,695
Total assets	28,572,903	27,215,580
EQUITY AND LIABILITIES		
EQUITY		
Stated capital	1,114,652	1,114,652
Capital reserves	287,552	287,552
Revenue reserves	22,975,546	23,060,609
Total equity	24,377,750	24,462,813
LIABILITIES		
Non - Current Liabilities		
Loans and borrowings	1,568,351	1,668,348
Total non - current liabilities	1,568,351	1,668,348
Current Liabilities		
Other financial liabilities	448,421	420,761
Loans and borrowings	725,118	663,658
Dividends payable	1,453,263	-
Total current liabilities	2,626,802	1,084,419
Total liabilities	4,195,153	2,752,767
Total equity and liabilities	28,572,903	27,215,580
Net assets per ordinary share (Rs.)	124.13	124.56

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

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

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

Sgd.
M. Selvanathan
Director

Sgd.
S.K. Shah
Director

The notes from pages 10 to18 form an integral part of these financial statements.

Statement of Changes in Equity - Company

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

	Stated Capital	Capital Reserve	Revenue Reserves	Total Equity
Balance as at 31st March 2026 (Audited)	1,114,652	287,552	23,060,609	24,462,813
Profit for the period	-	-	1,128,304	1,128,304
Other comprehensive income for the period	-	-	239,896	239,896
Total comprehensive income for the period	-	-	1,368,200	1,368,200
Dividends proposed for ordinary shares	-	-	(1,453,263)	(1,453,263)
Total Contributions by and distributions to owners	-	-	(1,453,263)	(1,453,263)
Balance as at 30th June 2026 (Unaudited)	1,114,652	287,552	22,975,546	24,377,750
Balance as at 31st March 2025 (Audited)	1,114,652	287,552	19,659,100	21,061,304
Profit for the period	-	-	124,972	124,972
Other comprehensive income for the period	-	-	1,945,573	1,945,573
Total comprehensive income for the period	-	-	2,070,545	2,070,545
Balance as at 30th June 2025 (Unaudited)	1,114,652	287,552	21,729,645	23,131,849

Figures in brackets indicate deductions.

The notes from pages 10 to18 form an integral part of these financial statements.

Statement of Cash Flows - Company

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

For the three months ended 30th June	2026	2025
Cash flows from operating activities		
Profit before tax	1,129,472	124,972
Adjustments for:		
Changes in fair value of FVTPL financial assets	(6,592)	(9,756)
Foreign exchange losses	24,751	22,574
Finance costs	56,903	37,162
	75,062	49,980
Operating profit before working capital changes	1,204,534	174,952
Changes in working capital:		
Trade and other receivables	2,013	3,493
Trade and other payables	3,088	1,687
Cash generated from operations	1,209,635	180,132
Interest paid	(56,903)	(38,145)
Net cash generated from operating activities	1,152,732	141,987
Cash flows from financing activities		
Net cash movement of long term borrowings	(116,666)	131,667
Dividends paid	(180)	-
Net cash generated from (used in) financing activities	(116,846)	131,667
Net increase in cash & cash equivalents	1,035,886	273,654
Cash & cash equivalents at the beginning of the period	(108,251)	(740,852)
Cash & cash equivalents at the end of the period	927,635	(467,198)
Statement of Cash & Cash Equivalents		
Cash at banks	1,127,760	498,122
Short term borrowings	(200,125)	(965,320)
	927,635	(467,198)

Figures in brackets indicate deductions.

The notes from pages 10 to18 form an integral part of these financial statements.

Consolidated Statement of Profit or Loss

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

	1Q 2026/27	1Q 2025/26	Change %
Revenue	89,552,909	84,778,764	6
Direct operating expenses	(62,813,679)	(59,173,656)	6
Gross profit	26,739,230	25,605,108	4
Other income	740,309	884,588	(16)
Administrative expenses	(7,147,963)	(5,460,806)	31
Distribution expenses	(4,292,002)	(3,295,623)	30
Write-offs of business assets	(440,082)	-	100
Foreign exchange gains/(losses)	(171,151)	115,567	(248)
Profit from operations	15,428,341	17,848,834	(14)
Finance income	757,761	668,115	13
Finance costs	(1,940,527)	(1,787,942)	9
Changes in fair value of FVTPL financial assets	379,294	1,898,578	(80)
Share of net results of equity accounted investee	(3,104)	3,812	(181)
Profit before tax	14,621,765	18,631,397	(22)
Income tax expenses			
Current tax expense	(3,116,203)	(5,079,848)	(39)
Deferred tax expense	(1,364,133)	(181,322)	652
	(4,480,336)	(5,261,170)	(15)
Profit for the period	10,141,429	13,370,227	(24)
Profit attributable to:			
Owners of the Company	4,895,215	6,620,889	(26)
Non-controlling interest	5,246,214	6,749,338	(22)
	10,141,429	13,370,227	(24)
Basic earnings per share (Rs.)	24.93	33.71	(26)
Dividend per share (Rs.)	7.40	-	100

Figures in brackets indicate deductions.

The notes from pages 10 to18 form an integral part of these financial statements.

12th August 2026

Consolidated Statement of Comprehensive Income

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

	1Q 2026/27	1Q 2025/26	Change %
Profit for the period	10,141,429	13,370,227	(24)
Other Comprehensive Income			
Items that are or may be reclassified subsequently to profit or loss:			
Exchange differences on translation of foreign operations	3,340,842	3,609,975	(7)
Share of other comprehensive income of equity accounted investee (net of tax)	-	44,124	(100)
Items that will not be reclassified to profit or loss:			
Equity investments at FVOCI – net change in fair value	(233,714)	2,370,528	(110)
Other comprehensive income for the period (net of tax)	3,107,128	6,024,627	(48)
Total Comprehensive Income for the period	13,248,557	19,394,854	(32)
Total Comprehensive Income Attributable to:			
Owners of the Company	6,272,049	9,958,115	(37)
Non-controlling interest	6,976,508	9,436,739	(26)
	13,248,557	19,394,854	(32)

Figures in brackets indicate deductions.

The notes from pages 10 to18 form an integral part of these financial statements.

12th August 2026

Consolidated Statement of Financial Position

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

	As at 30.06.2026 (Unaudited)	As at 31.03.2026 (Audited)
ASSETS		
Non - Current Assets		
Property, plant & equipment	111,045,145	108,130,871
Bearer plants	33,397,864	33,087,441
Investment properties	7,218,310	7,258,564
Intangible assets	10,158,215	10,177,618
Investments in equity accounted investee	-	876,570
Investments in equity and debt securities	22,843,863	23,077,578
Deferred tax assets	9,253,014	9,013,632
Other financial receivables	6,840,873	6,618,448
Other non financial receivables	19,727,741	17,753,858
Total non - current assets	220,485,025	215,994,580
Current Assets		
Inventories	28,330,801	23,078,255
Trade and other receivables	17,235,891	12,330,446
Other financial receivables	5,231,518	4,454,070
Other non financial receivables	9,634,744	8,001,108
Investments in equity and debt securities	6,903,514	6,919,879
Derivative financial instruments	352,383	214,964
Biological assets	6,010,563	5,922,687
Investment in fixed deposits	19,189,655	15,112,768
Cash and cash equivalents	63,625,363	67,510,169
Total current assets	156,514,432	143,544,346
Total assets	376,999,457	359,538,926
EQUITY AND LIABILITIES		
EQUITY		
Stated capital	1,114,652	1,114,652
Capital reserves	6,720,251	6,720,251
Revenue reserves	101,843,199	97,024,413
Equity attributable to owners of the Company	109,678,102	104,859,316
Non-controlling interest	101,211,839	94,859,603
Total equity	210,889,941	199,718,919
LIABILITIES		
Non - Current Liabilities		
Loans and borrowings	54,796,098	52,490,546
Lease liabilities	431,293	467,666
Other financial liabilities	141,188	138,636
Other non financial liabilities	2,975,458	2,871,985
Employee benefits	4,914,554	4,784,375
Deferred tax liabilities	20,704,479	18,876,796
Total non - current liabilities	83,963,070	79,630,004
Current Liabilities		
Trade payables	12,772,899	8,880,033
Other financial liabilities	30,382,714	36,152,709
Other non financial liabilities	7,198,653	5,232,427
Current tax liabilities	5,578,714	5,321,742
Derivative financial instruments	181,980	-
Loans and borrowings	25,850,697	24,430,074
Lease liabilities	180,789	173,018
Total current liabilities	82,146,446	80,190,003
Total liabilities	166,109,516	159,820,007
Total equity and liabilities	376,999,457	359,538,926
Net assets per ordinary share (Rs.)	558.48	533.94

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

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

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

Sgd.
M. Selvanathan
Director

Sgd.
S.K. Shah
Director

Figures in brackets indicate deductions.
The notes from pages 10 to18 form an integral part of these financial statements.

Consolidated Statement of Changes in Equity

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

	Stated Capital	Capital Reserves	Revenue Reserves	Attributable to owners of the company	Non - Controlling interest	Total Equity
Balance as at 31st March 2026 (Audited)	1,114,652	6,720,251	97,024,413	104,859,316	94,859,603	199,718,919
Profit for the period	-	-	4,895,215	4,895,215	5,246,214	10,141,429
Other Comprehensive Income for the period	-	-	1,376,834	1,376,834	1,730,294	3,107,128
Total comprehensive Income for the period	-	-	6,272,049	6,272,049	6,976,508	13,248,557
Transactions with owners of the Company						
Contributions and Distributions						
Dividends proposed for ordinary shares			(1,453,263)	(1,453,263)	-	(1,453,263)
Dividends paid to Non-controlling Shareholders	-	-	-	-	(1,083,321)	(1,083,321)
Rights issue by subsidiary	-	-	-	-	282,273	282,273
Total Contributions by and distributions to owners	-	-	(1,453,263)	(1,453,263)	(801,048)	(2,254,311)
Other reserves adjustments and transfers	-	-	-	-	176,776	176,776
Total changes in ownership interest	-	-	-	-	176,776	176,776
Balance as at 30th June 2026 (Unaudited)	1,114,652	6,720,251	101,843,199	109,678,102	101,211,839	210,889,941
Balance as at 31st March 2025 (Audited)	1,114,652	5,832,553	83,683,961	90,631,166	84,064,251	174,695,417
Total comprehensive income						
Profit for the period	-	-	6,620,889	6,620,889	6,749,338	13,370,227
Other Comprehensive Income for the period	-	-	3,337,226	3,337,226	2,687,401	6,024,627
Total comprehensive Income for the period	-	-	9,958,115	9,958,115	9,436,739	19,394,854
Transactions with owners of the Company						
Contributions and Distributions						
Dividends paid to Non-controlling Shareholders	-	-	-	-	(1,245,566)	(1,245,566)
Total Contributions by and distributions to owners	-	-	-	-	(1,245,566)	(1,245,566)
Other reserves adjustments and transfers	-	-	(1,107)	(1,107)	(502)	(1,609)
Total changes in ownership interest	-	-	(1,107)	(1,107)	(502)	(1,609)
Balance as at 30th June 2025 (Unaudited)	1,114,652	5,832,553	93,640,969	100,588,174	92,254,922	192,843,096

Figures in brackets indicate deductions.

The notes from pages 10 to18 form an integral part of these financial statements.

Statement of Cash Flows

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

For the three months ended 30th June	2026	2025
Cash flows from operating activities		
Profit before tax	14,621,765	18,631,397
Adjustments for:		
Changes in fair value of FVTPL financial assets	(379,294)	(1,898,578)
Share of net results of equity accounted investee	3,104	(3,812)
Write-offs of business assets	440,082	-
Depreciation of property, plant & equipment	2,532,909	2,305,774
Depreciation of bearer plants	475,521	565,639
Amortization of intangible assets/prepaid lease payments	133,771	135,852
Provision for employee benefits	273,223	242,032
Finance costs	1,182,766	1,119,827
Unrealized (gain)/ loss on derivative financial instruments	604,368	(290,900)
Loss/(Profit) on disposal of property, plant & equipment	9,583	(3,920)
Gain on Bargain purchase	(98,212)	-
Provision / (reversal) for Inventories	-	(9,772)
Exchange impact on translation of foreign operations	3,992,490	998,169
	9,170,311	3,160,311
Operating profit before working capital changes	23,792,076	21,791,708
Changes in working capital:		
Inventories	(5,116,486)	455,765
Trade and other receivables	(7,714,960)	(3,147,463)
Trade and other payables	(1,461,932)	(4,718,026)
	9,498,698	14,381,984
Net cash movement in investments	395,659	1,543,709
Cash generated from operations	9,894,357	15,925,693
Interest paid	(1,088,793)	(1,112,692)
Income tax paid	(3,991,465)	(2,817,629)
Employee benefits paid	(206,127)	(126,370)
Net cash generated from operating activities	4,607,972	11,869,002
Cash flows from investing activities		
Additions to property, plant & equipment/investment properties	(2,944,094)	(1,735,654)
Additions to bearer plants	(822,452)	(597,064)
Additions to intangible assets (including land rights)	(2,937)	(21,249)
Advance for capital expenditure	(124,161)	(89,485)
Acquisition of Subsidiary (net of cash acquired)	87,176	-
Investment in fixed deposits	(4,299,312)	(4,084,101)
Proceeds from disposal of property, plant & equipment	91,461	104,921
Net cash used in investing activities	(8,014,319)	(6,422,632)
Cash flows from financing activities		
Net change in borrowings	(251,531)	(162,984)
Payment to lease creditors	(63,705)	(87,846)
Effects of changes in controlling interests	-	(1,609)
Rights issue by subsidiary	282,273	-
Dividends paid to non - controlling shareholders by subsidiaries	(1,083,323)	(1,245,566)
Dividends paid by the Company	(180)	-
Net cash used in financing activities	(1,116,466)	(1,498,005)
Net Increase / (decrease) in cash & cash equivalents	(4,522,813)	3,948,365
Cash & cash equivalents at the beginning of the period	49,770,768	37,275,618
Cash & cash equivalents at the end of the period	45,247,955	41,223,983

Note A

Cash and Cash equivalent comprise the following:

	Group	
As at 30th June	2026	2025
Cash and cash equivalents	63,625,363	55,872,638
Less - Short term borrowings	(18,377,408)	(14,648,655)
	45,247,955	41,223,983

Figures in brackets indicate deductions.

The notes from pages 10 to18 form an integral part of these financial statements.

Notes to the Condensed Interim Financial Statements

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

1 REPORTING ENTITY

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

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

2 BASIS OF PREPARATION

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

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

Fair value measurement and related fair value disclosures

The fair values of all the financial assets and financial liabilities recognised during the period were not materially different from the transaction prices at the date of initial recognition. There were no transfers between Level 1 and Level 2 and no transfers into or out of Level 3 categories as per the fair value hierarchy, during the period. The fair value changes on financial instruments in Level 3 category were properly recorded in the statement of comprehensive income and there were no purchases and/or disposals during the period.

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

3 SEGMENTAL INFORMATION

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

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

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

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

Notes to the Condensed Interim Financial Statements

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

Operating Segment Information - Group

(a) Primary / Business Segmentation:

	Investment Holdings		Portfolio & Asset Management		Oil Palm Plantations		Oils and fats	
	1Q 2026/27	1Q 2025/26	1Q 2026/27	1Q 2025/26	1Q 2026/27	1Q 2025/26	1Q 2026/27	1Q 2025/26
Total revenue	1,246,970	206,806	592,774	585,971	41,387,370	47,674,081	26,135,968	21,062,780
Intra segment revenue	-	-	(57,484)	(64,031)	(12,821,173)	(14,098,931)	(151,000)	-
Segment revenue	1,246,970	206,806	535,290	521,940	28,566,197	33,575,150	25,984,968	21,062,780
Inter segment revenue	(1,246,949)	(206,418)	-	-	(122,078)	(104,254)	-	-
External Revenue	21	388	535,290	521,940	28,444,119	33,470,896	25,984,968	21,062,780
Segment results - profit/(loss) from operations before material non cash items	(44,934)	(32,829)	371,200	378,547	9,295,500	11,968,260	1,582,434	1,287,512
Other material non-cash items								
Foreign exchange gains /(losses)	(24,751)	(22,575)	(1,443)	1,120	(886,672)	295,160	509,855	(164,351)
Impairment charges, write-offs and reversal of business assets	-	-	-	-	(440,082)	-	-	-
Profit/(loss) from operations	(69,685)	(55,404)	369,757	379,667	7,968,746	12,263,420	2,092,289	1,123,161
Change in fair value of business assets	6,592	9,756	372,702	1,887,943	-	-	-	-
Net finance cost	(55,091)	(35,187)	(38,204)	(25,228)	(963,980)	(852,229)	(154,411)	(184,615)
Share of net results of equity accounted investee	-	-	-	-	-	-	(3,104)	3,812
Profit/(loss) before Income tax expenses	(118,184)	(80,835)	704,255	2,242,382	7,004,766	11,411,191	1,934,774	942,358
Current taxation	(23,990)	(28,679)	(82,778)	(64,797)	(472,891)	(2,885,885)	(365,683)	(190,181)
Deferred taxation	-	-	(1,917)	(471)	(1,141,344)	(263,442)	(99,356)	(44,531)
	(23,990)	(28,679)	(84,695)	(65,268)	(1,614,235)	(3,149,327)	(465,039)	(234,712)
Profit/(Loss) for the period	(142,174)	(109,514)	619,560	2,177,114	5,390,531	8,261,864	1,469,735	707,646
Attributable to:								
Owners of the Company	(142,174)	(109,514)	377,591	1,287,666	2,626,264	4,024,851	673,682	302,285
Non controlling interest	-	-	241,969	889,448	2,764,267	4,237,013	796,053	405,361
	(142,174)	(109,514)	619,560	2,177,114	5,390,531	8,261,864	1,469,735	707,646

Beverage		Real Estate		Leisure		Management Services		Group	
1Q 2026/27	1Q 2025/26	1Q 2026/27	1Q 2025/26	1Q 2026/27	1Q 2025/26	1Q 2026/27	1Q 2025/26	1Q 2026/27	1Q 2025/26
35,719,114	32,325,270	127,680	105,962	232,597	175,229	471,360	444,290	105,913,833	102,580,389
(1,478,814)	(2,871,439)	-	-	-	-	-	-	(14,508,471)	(17,034,401)
34,240,300	29,453,831	127,680	105,962	232,597	175,229	471,360	444,290	91,405,362	85,545,988
(1,839)	(2,011)	(16,987)	(16,163)	(1,775)	(1,768)	(462,824)	(436,610)	(1,852,453)	(767,224)
34,238,461	29,451,820	110,693	89,799	230,822	173,461	8,536	7,680	89,552,909	84,778,764
4,707,942	4,034,395	67,935	51,231	(26,696)	(37,399)	86,193	83,550	16,039,574	17,733,267
227,239	3,457	-	-	4,621	2,756	-	-	(171,151)	115,567
-	-	-	-	-	-	-	-	(440,082)	-
4,935,181	4,037,852	67,935	51,231	(22,075)	(34,643)	86,193	83,550	15,428,341	17,848,834
-	-	-	879	-	-	-	-	379,294	1,898,578
9,379	(44,403)	9,728	15,588	1,625	1,718	8,188	4,529	(1,182,766)	(1,119,827)
-	-	-	-	-	-	-	-	(3,104)	3,812
4,944,560	3,993,449	77,663	67,698	(20,450)	(32,925)	94,381	88,079	14,621,765	18,631,397
(2,104,520)	(1,840,707)	(35,455)	(39,458)	-	-	(30,886)	(30,141)	(3,116,203)	(5,079,848)
(125,871)	116,248	(757)	498	3,898	8,164	1,214	2,212	(1,364,133)	(181,322)
(2,230,391)	(1,724,459)	(36,212)	(38,960)	3,898	8,164	(29,672)	(27,929)	(4,480,336)	(5,261,170)
2,714,169	2,268,990	41,451	28,738	(16,552)	(24,761)	64,709	60,150	10,141,429	13,370,227
1,272,846	1,052,643	37,191	25,088	(14,894)	(22,280)	64,709	60,150	4,895,215	6,620,889
1,441,323	1,216,347	4,260	3,650	(1,658)	(2,481)	-	-	5,246,214	6,749,338
2,714,169	2,268,990	41,451	28,738	(16,552)	(24,761)	64,709	60,150	10,141,429	13,370,227

Notes to the Condensed Interim Financial Statements

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

Operating Segment Information - Group

(b) Segments Assets/ liabilities are as follows:

	Investment Holdings		Portfolio & Asset Management		Oil Palm Plantations		Oils and fats	
As at	30.06.2026	31.03.2026	30.06.2026	31.03.2026	30.06.2026	31.03.2026	30.06.2026	31.03.2026
SEGMENT ASSETS								
Non - Current Assets								
Fixed assets*	-	-	12,343	12,104	93,061,864	92,133,960	15,243,721	13,621,408
Intangible assets (Including land rights)	-	-	182,740	182,740	7,432,053	7,456,578	1,412,983	1,402,679
Financial assets measured at FVOCI	5,364,049	5,418,928	17,479,814	17,658,650	-	-	-	876,570
Deferred tax assets	-	-	8,161	10,078	8,228,569	8,001,181	422,702	399,598
Other financial receivables	-	-	4,581,874	4,433,968	-	-	-	-
Other non financial receivables	-	-	-	-	19,727,741	17,753,858	-	-
Non - Current Assets	5,364,049	5,418,928	22,264,932	22,297,540	128,450,227	125,345,577	17,079,406	16,300,255
Current Assets								
Inventories/biological assets	-	-	-	-	17,075,946	12,000,097	7,749,872	7,829,205
Trade debtors and other financial assets	879	831	45,674	82,614	7,087,084	5,640,216	12,465,614	8,861,130
Other non financial receivables	10,067	12,605	16,658	13,434	4,268,176	3,352,259	1,578,513	2,167,279
Financial assets measured at FVTPL	151,206	142,566	6,752,308	6,777,313	-	-	-	139,927
Fixed deposits, Cash and cash equivalents	1,312,407	232,525	14,938,410	14,336,419	36,657,567	34,497,363	2,117,243	768,017
Total current assets	1,474,559	388,527	21,753,050	21,209,780	65,088,773	55,489,935	23,911,242	19,765,558
Total segmental assets	6,838,608	5,807,455	44,017,982	43,507,320	193,539,000	180,835,512	40,990,648	36,065,813
SEGMENT LIABILITIES								
Non - Current Liabilities								
Loans and borrowings	1,568,351	1,668,348	1,214,152	1,297,750	49,287,785	46,379,411	516,907	732,981
Other financial payables	-	-	-	-	-	-	-	-
Other non financial liabilities	-	-	30,941	29,617	7,203,334	6,996,037	-	-
Deferred tax liabilities	-	-	-	-	6,751,414	5,407,804	2,594,136	2,222,384
Total non - current liabilities	1,568,351	1,668,348	1,245,093	1,327,367	63,242,533	58,783,252	3,111,043	2,955,365
Current Liabilities								
Trade and other financial liabilities	1,900,664	417,733	153,810	137,425	28,837,791	27,785,080	6,037,608	6,731,336
Loans and borrowings	677,842	663,658	465,176	448,487	11,740,217	11,510,713	9,864,505	7,856,026
Total current liabilities	2,578,506	1,081,391	618,986	585,912	40,578,008	39,295,793	15,902,113	14,587,362
Total segmental liabilities	4,146,857	2,749,739	1,864,079	1,913,279	103,820,541	98,079,045	19,013,156	17,542,727

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

Beverage		Real Estate		Leisure		Management Services		Group	
30.06.2026	31.03.2026	30.06.2026	31.03.2026	30.06.2026	31.03.2026	30.06.2026	31.03.2026	30.06.2026 (Unaudited)	31.03.2026 (Audited)
32,479,409	31,868,109	7,293,927	7,293,388	3,487,233	3,502,343	82,822	45,564	151,661,319	148,476,876
1,102,636	1,107,809	27,584	27,583	-	-	219	229	10,158,215	10,177,618
-	-	-	-	-	-	-	-	22,843,863	23,954,148
376,079	386,487	52,899	52,899	108,991	108,991	55,613	54,398	9,253,014	9,013,632
1,936,000	1,871,178	298,240	288,543	24,759	24,759	-	-	6,840,873	6,618,448
-	-	-	-	-	-	-	-	19,727,741	17,753,858
35,894,124	35,233,583	7,672,650	7,662,413	3,620,983	3,636,093	138,654	100,191	220,485,025	215,994,580
9,473,337	9,128,078	-	-	41,612	43,092	597	470	34,341,364	29,000,942
2,619,103	1,965,044	137,973	110,669	108,292	121,305	2,790	2,707	22,467,409	16,784,516
3,473,751	2,362,162	151,355	55,632	22,664	6,727	113,560	31,010	9,634,744	8,001,108
352,383	75,037	-	-	-	-	-	-	7,255,897	7,134,843
26,035,079	30,738,153	993,204	1,153,799	308,046	321,854	453,062	574,807	82,815,018	82,622,937
41,953,653	44,268,474	1,282,532	1,320,100	480,614	492,978	570,009	608,994	156,514,432	143,544,346
77,847,777	79,502,057	8,955,182	8,982,513	4,101,597	4,129,071	708,663	709,185	376,999,457	359,538,926
2,043,363	2,241,055	459,500	492,000	137,333	146,667	-	-	55,227,391	52,958,212
-	-	141,188	138,636	-	-	-	-	141,188	138,636
426,616	406,819	9,995	9,727	32,860	32,537	186,266	181,623	7,890,012	7,656,360
8,406,721	8,291,257	1,975,276	1,974,520	976,932	980,831	-	-	20,704,479	18,876,796
10,876,700	10,939,131	2,585,959	2,614,883	1,147,125	1,160,035	186,266	181,623	83,963,070	79,630,004
18,512,610	19,797,902	164,816	144,865	251,995	249,311	255,665	323,259	56,114,960	55,586,911
3,084,797	3,926,271	152,680	150,971	46,269	46,966	-	-	26,031,486	24,603,092
21,597,407	23,724,173	317,496	295,836	298,264	296,277	255,665	323,259	82,146,446	80,190,003
32,474,107	34,663,304	2,903,455	2,910,719	1,445,389	1,456,312	441,931	504,882	166,109,516	159,820,007

Notes to the Condensed Interim Financial Statements

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

4 RELATED PARTY TRANSACTIONS

	Group		Company	
For the period ended 30th June	2026	2025	2026	2025
Dividends received	-	-	1,246,949	206,416
Support service fees incurred	-	-	10,501	9,450
As at	30.06.2026	31.03.2026 (Audited)	30.06.2026	31.03.2026 (Audited)
Outstanding balances				
Amount due from a subsidiary	-	-	365,000	365,000
Amount due from equity accounted investee	-	69,647	-	-

5 STATED CAPITAL

	Group / Company	
	30.06.2026	31.03.2026 (Audited)
Issued and Fully Paid		
196,386,914 Ordinary shares	1,114,652	1,114,652
	1,114,652	1,114,652

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

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

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

9 CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS

9.1 Capital Commitments

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

9.2 Contingent Liabilities

Corporate guarantees

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

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

Bank guarantees

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

Finance commitments

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

9.3 Material litigation

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

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

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

10 EVENTS AFTER THE REPORTING PERIOD

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

11 DIRECTORS SHAREHOLDING AS AT 30TH JUNE 2026

	No of Shares
Mr. W. M. R. S. Dias – Non-Executive	-
Mr. H. Selvanathan – Non Executive	76,852
Mr. M. Selvanathan – Non Executive	1,805,146
Mr. S. K. Shah – Non-Executive	-
Mr. A. S. Amaratunga – Independent Non-Executive	-
Ms. S. Selvanathan –Executive	-
Mr. M. M. Murugappan – Independent Non-Executive	-
Mr. Y. H. Ong – Independent Non-Executive	-
Mr. G.C. Jayaweera - Independent Non-Executive	-

Notes to the Condensed Interim Financial Statements

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

12 TWENTY MAJOR SHAREHOLDERS - ORDINARY SHARES

		As at 30.06.2026	
	Name of Shareholder	No. of Shares	%
1	Bukit Darah PLC A/C No. 2	89,706,431	45.68
2	Tower Investments (Pvt) Ltd	21,076,622	10.73
3	Fulcrum (Private) Limited	19,231,059	9.79
4	Portelet Limited	14,747,670	7.51
5	Newgreens Limited	14,747,670	7.51
6	Mr. V. Nataraj	10,890,332	5.55
7	Employees Provident Fund	5,602,586	2.85
8	Goodhope Holdings (Pvt) Limited	2,265,665	1.15
9	GF Capital Global Limited	1,885,341	0.96
10	Mr. M. Selvanathan	1,805,146	0.92
11	Ceylon Securities and Investments (Private) Limited	1,606,251	0.82
12	Skan Investments (Pvt) Limited	1,561,015	0.79
13	Mrs. M.N.C. Pellizzari	939,801	0.48
14	Auerbach Grayson and Company LLC	808,035	0.41
15	Mr. Satish Selvanathan	703,348	0.36
16	Interkrish Investment Company (Pvt) Limited	603,685	0.31
17	Krish Investments Company (Pvt) Ltd	492,242	0.25
18	Mrs. M.L. De Silva	298,809	0.15
19	Sisira Investors Limited	298,809	0.15
20	Hatton National Bank PLC - Senfin Growth Fund	295,777	0.15

13 PUBLIC HOLDING

The Company is in compliance with the Minimum Public Holding requirements for Companies listed on the Main Board as per Rule 7.13.1 (i) (a) of the Listing Rules of the Colombo Stock Exchange, under Option 1, i.e. Float-Adjusted Market Capitalization of Rs.10 Billion with 500 Public Shareholders and no minimum Public Holding percentage is required.

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

- Float Adjusted Market Capitalization (Rs.) 20,538,040,362.99
- Percentage of ordinary shares held by the public 13.93%
- Number of Public Shareholders 2,286

14 INVESTOR INFORMATION

As at	First quarter 30.06.2026	First quarter 30.06.2025	Year ended 31.03.2026
Market Performance - Ordinary Shares			
Last traded price per share (Rs.)	751.00	485.50	667.00
Highest price per share (Rs.)	864.00	510.00	980.00
Lowest price per share (Rs.)	650.00	385.00	385.00
Other Information			
Market Capitalization (Rs. Mn)	147,437	95,248	129,763

Corporate Information

NAME OF THE COMPANY
Carson Cumberbatch PLC

COMPANY REGISTRATION NO.
PQ 41

LEGAL FORM
A Public Quoted Company with limited liability.
Incorporated in Sri Lanka in 1913.

BOARD OF DIRECTORS
Mr. W. M. R. S. Dias (Chairman)– Non-Executive
Mr. H. Selvanathan (Deputy Chairman) – Non Executive
Mr. M. Selvanathan– Non Executive
Mr. S.K. Shah– Non-Executive
Mr. A. S. Amaratunga – Independent Non-Executive
Ms. S. Selvanathan–Executive
Mr. M. M. Murugappan – Independent Non-Executive
Mr. Y.H. Ong – Independent Non-Executive
Mr. G.C. Jayaweera - Independent Non-Executive

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

Mr. Y.H. Ong
Independent Non-Executive

Mr. G.C. Jayaweera
Independent Non-Executive

REMUNERATION COMMITTEE
Mr. M. M. Murugappan (Chairman)
Independent Non-Executive

Mr. Y. H. Ong
Independent Non-Executive

Mr. W. M. R. S. Dias
Non-Executive

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

Mr. Y. H. Ong
Independent Non-Executive

Mr. W. M. R. S. Dias
Non-Executive

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

Mr. Y. H. Ong
Independent Non-Executive

Mr. G.C. Jayaweera
Independent Non-Executive

BANKERS
Standard Chartered Bank
Bank of Ceylon
Commercial Bank of Ceylon PLC
Hatton National Bank PLC
Nations Trust Bank PLC
Sampath Bank PLC
People's Bank
State Bank of India

AUDITORS
Messrs KPMG
Chartered Accountants
No. 32A, Sir Mohamed Macan Markar Mawatha,
Sri Lanka

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

REGISTERED OFFICE
No. 61, Janadhipathi Mawatha,
Colombo 1
Sri Lanka
Tel: 94-11-2039200

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www.carsoncumberbatch.com

PARENT COMPANY
Bukit Darah PLC