CARSON CUMBERBATCH PLC

Condensed Interim Financial Statements
For the six months ended 30th September 2026

Carson Cumberbatch PLC – Performance update for the period ended 30th September 2026

Carson Cumberbatch PLC reported a consolidated revenue of Rs. 192.9 Bn, for 1HFY27. The Oil Palm Plantations, Oils and Fats, and Beverages segments remained the key drivers of this growth. Group profitability moderated, recording a Profit Before Tax of Rs. 32.5 Bn compared to Rs. 33.9 Bn in the previous year. Profit After Tax was Rs. 22.8 Bn.

At the Company level, revenue declined by 32% YoY to Rs. 1.3 Bn, due to the timing of dividend receipts and lower interest income. Carson Cumberbatch PLC reported a standalone profit before tax of Rs. 1.0 Bn for the period under review.

OIL PALM PLANTATIONS

The Oil Palm Plantations sector operated in a challenging environment during 1H FY2027, with rainfall across plantation locations at approximately half the levels recorded in the corresponding period last year due to El Niño-related dry conditions. The moisture deficit intensified during the July to September quarter and is expected to adversely affect crop production in the ensuing periods. Consequently, replanting, new planting and fertilizer application activities were curtailed.

Internal crop production declined by 4%, alongside lower externally purchased crop volumes. Nevertheless, mill utilization improved to 77%, supported by higher crop volumes from plasma and areas under management (Agrinas), while improved operational efficiency lifted the Oil Extraction Rate (OER) to 21.7%. Despite the dry conditions, the sector continued to invest in future productive capacity, increasing the immature plantation area by 1,073 hectares, comprising newly planted and replanted fields.

Total CPO sales volume declined by 8%, while average monthly CPO prices on Bursa Malaysia increased by 11% YoY. The sector recorded a revenue of Rs. 68.4 Bn and Profit Before Tax increased to Rs. 19.1 Bn.

OILS AND FATS

The Oils and Fats segment recorded a 13% YoY increase in revenue to Rs. 48.6 Bn for the first six months of FY2026/27. Profit before tax increased significantly by 52% YoY to Rs. 2.8 Mn, marking the second consecutive year of growth for the corresponding period. The improvement in profitability was primarily driven by stronger gross margin realization compared with the corresponding period last year.

BEVERAGES

The Beverage sector continued to operate in a challenging environment, with the cumulative impact of previous tax increases, together with inflationary pressures arising from broader macroeconomic conditions and geopolitical developments in the Middle East which continued to weigh on consumer purchasing power and affordability. This resulted in subdued consumption across the industry.

Despite these challenges, the sector remained focused on driving innovation, strengthening operational efficiencies and expanding its presence in international and export markets.

For 1HFY27, the sector recorded revenue of Rs. 74.2 Bn, reflecting a 13% YoY increase, while Profit Before Tax amounted to Rs. 10 Bn, representing 3% YoY growth. During the period, the sector contributed Rs. 57 Bn in taxes to the Government of Sri Lanka.

INVESTMENT

During 1H FY27, the Colombo Stock Exchange's All Share Price Index (ASPI) declined by 1.2%. Inflationary pressures stemming from the Middle East conflict prompted the Central Bank to raise policy rates by 100 basis points.

Against this backdrop, the total portfolio, including strategic holdings, declined marginally by 0.16%, while the active portfolio delivered a return of 0.83%. The active portfolio continues to follow a selective investment strategy, prioritising businesses with sound fundamentals and durable growth prospects.

During the period, the Carson Cumberbatch Group invested Rs. 20.05 Bn to acquire shares in Cargills (Ceylon) PLC and C T Holdings PLC, of which Rs. 12.05 Bn was deployed from the investment sector's active portfolio. The Group has designated these investments at fair value through other comprehensive income, consistent with its intention to hold them as long-term strategic investments.

Higher interest rates supported returns from fixed income investments, partially cushioning the impact of subdued equity markets. Accordingly, the sector reported a profit before tax of Rs. 578.6 Mn for 1HFY27, compared to Rs. 4 Bn in the previous year, largely reflecting lower fair value gains on financial assets amid the market decline.

Carson Cumberbatch PLC – Performance update for the period ended 30th September 2026

LEISURE

During the first half of FY2027, Sri Lanka's tourism industry navigated a more uncertain environment, as geopolitical developments in the Middle East disrupted travel flows from key long-haul markets. While regional demand provided some support, overall industry activity softened compared to the previous year. Against this backdrop, Pegasus Reef Hotel delivered a marked improvement in performance, reaping the early benefits of its completed refurbishment programme and its repositioning towards a city beach resort.

Supported by the availability of the full room inventory following the completion of refurbishments occupancy increased to 61% from 51% in the previous year, driving a 27% growth in revenue to Rs. 508.3 Mn. Cost discipline was maintained amid inflationary pressures and as a result, the Loss before tax was reduced to Rs. 13.6 Mn, from Rs. 52.95 Mn in the previous year.

REAL ESTATE

Supported by higher rental rates and an improvement in average occupancy to 91% from 83% in the previous year, the commercial real estate sector delivered revenue of Rs. 215.7 Mn for 1HFY27, marking a 17% increase YoY. The sector's Profit Before Tax for the period amounted to Rs. 157 Mn.

Carsons Management Services (Private) Limited

11th November 2026

Statement of Profit or Loss and Other Comprehensive Income - Company

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

	2Q 2026/27	2Q 2025/26	Change %	6M 2026/27	6M 2025/26	Change %
Revenue	45,115	1,704,390	(97)	1,292,085	1,911,196	(32)
Administrative expenses	(53,023)	(45,916)	15	(95,459)	(77,770)	23
Foreign exchange gains/(losses)	7,840	4,252	84	(16,911)	(18,322)	(8)
Profit /(loss) from operations	(68)	1,662,726	(100)	1,179,715	1,815,104	(35)
Finance costs	(90,364)	(42,454)	113	(147,267)	(79,616)	85
Changes in fair value of FVTPL financial assets	(8,146)	4,641	(276)	(1,554)	14,397	(111)
Profit /(loss) before tax	(98,578)	1,624,913	(106)	1,030,894	1,749,885	(41)
Income tax expenses	(5,106)	(4,186)	22	(6,274)	(4,186)	50
Profit /(loss) for the period	(103,684)	1,620,727	(106)	1,024,620	1,745,699	(41)
Other Comprehensive Income						
Items that will not be reclassified to profit or loss						
Equity investments at FVOCI – net change in fair value	568,302	1,923,110	(70)	808,198	3,868,683	(79)
Other Comprehensive Income for the period	568,302	1,923,110	(70)	808,198	3,868,683	(79)
Total Comprehensive Income for the period	464,618	3,543,837	(87)	1,832,818	5,614,382	(67)
Basic earnings per share (Rs.)	(0.53)	8.25	(106)	5.22	8.89	(41)
Dividend per share (Rs.)	7.40	6.39	16	7.40	6.39	16

Figures in brackets indicate deductions.

The notes from pages 12 to 22 form an integral part of these financial statements.

11th November 2026

Statement of Financial Position - Company

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

	As at 30.09.2026 (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	19,096,862	16,788,600
Total non - current assets	28,987,147	26,678,885
Current Assets		
Amounts due from related parties	365,000	365,000
Other financial receivables	875	831
Other non financial receivables	4,135	16,708
Investment in equity securities at FVTPL	138,858	140,411
Cash and cash equivalents	80,050	13,745
Total current assets	588,918	536,695
Total assets	29,576,065	27,215,580
EQUITY AND LIABILITIES		
EQUITY		
Stated capital	1,114,652	1,114,652
Capital reserves	287,552	287,552
Revenue reserves	23,440,164	23,060,609
Total equity	24,842,368	24,462,813
LIABILITIES		
Non - Current Liabilities		
Loans and borrowings	1,443,353	1,668,348
Total non - current liabilities	1,443,353	1,668,348
Current Liabilities		
Other financial liabilities	459,264	420,761
Loans and borrowings	2,831,080	663,658
Total current liabilities	3,290,344	1,084,419
Total liabilities	4,733,697	2,752,767
Total equity and liabilities	29,576,065	27,215,580
Net assets per ordinary share (Rs.)	126.50	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 11th November 2026.

Sgd.
M. Selvanathan
Director

Sgd.
S.K. Shah
Director

The notes from pages 12 to 22 form an integral part of these financial statements.

Statement of Changes in Equity - Company

Unaudited Financial Statements for the six months ended 30th September 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	-	-	1,024,620	1,024,620
Other comprehensive income for the period	-	-	808,198	808,198
Total comprehensive income for the period	-	-	1,832,818	1,832,818
Ordinary dividends paid	-	-	(1,453,263)	(1,453,263)
Total contributions by and distributions to owners	-	-	(1,453,263)	(1,453,263)
Balance as at 30th September 2026 (Unaudited)	1,114,652	287,552	23,440,164	24,842,368
Balance as at 31st March 2025 (Audited)	1,114,652	287,552	19,659,100	21,061,304
Profit for the period	-	-	1,745,699	1,745,699
Other comprehensive income for the period	-	-	3,868,683	3,868,683
Total comprehensive income for the period	-	-	5,614,382	5,614,382
Ordinary dividends paid	-	-	(1,254,912)	(1,254,912)
Total contributions by and distributions to owners	-	-	(1,254,912)	(1,254,912)
Balance as at 30th September 2025 (Unaudited)	1,114,652	287,552	24,018,570	25,420,774

Figures in brackets indicate deductions.

The notes from pages 12 to 22 form an integral part of these financial statements.

Statement of Cash Flows - Company

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

For the six months ended 30th September	2026	2025
Cash flows from operating activities		
Profit before tax	1,030,894	1,749,885
Adjustments for:		
Changes in fair value of FVTPL financial assets	1,554	(14,397)
Foreign exchange losses	16,911	18,322
Finance costs	147,267	79,616
	165,732	83,541
Operating profit before working capital changes	1,196,626	1,833,426
Changes in working capital:		
Trade and other receivables	7,120	225
Trade and other payables	4,715	4,597
Cash generated from operations	1,208,461	1,838,248
Interest paid	(133,778)	(80,124)
Income tax paid	(865)	(761)
Net cash generated from operating activities	1,073,818	1,757,363
Cash flows from investing activities		
Payment for acquisition of additional interest in subsidiaries	-	(78,747)
Investment in equity securities at FVOCI	(1,500,064)	-
Net cash used in investing activities	(1,500,064)	(78,747)
Cash flows from financing activities		
Net cash movement of long term borrowings	(266,665)	56,670
Dividends paid	(1,436,387)	(1,242,158)
Net cash used in financing activities	(1,703,052)	(1,185,488)
Net increase/(decrease) in cash & cash equivalents	(2,129,298)	493,128
Cash & cash equivalents at the beginning of the period	(108,251)	(740,852)
Cash & cash equivalents at the end of the period	(2,237,549)	(247,724)
Statement of Cash & Cash Equivalents		
Cash at banks	80,050	1,809,290
Short term borrowings	(2,317,599)	(2,057,014)
	(2,237,549)	(247,724)

Figures in brackets indicate deductions.

The notes from pages 12 to 22 form an integral part of these financial statements.

Consolidated Statement of Profit or Loss

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

	2Q 2026/27	2Q 2025/26	Change %	6M 2026/27	6M 2025/26	Change %
Revenue	103,433,952	90,580,698	14	192,986,861	175,359,462	10
Direct operating expenses	(73,495,672)	(66,791,054)	10	(136,309,351)	(125,964,710)	8
Gross profit	29,938,280	23,789,644	26	56,677,510	49,394,752	15
Other income	495,483	738,195	(33)	1,235,792	1,622,783	(24)
Administrative expenses	(5,717,788)	(5,754,407)	(1)	(12,865,751)	(11,215,213)	15
Distribution expenses	(5,067,110)	(3,705,648)	37	(9,359,112)	(7,001,271)	34
Write-offs of business assets	-	-	-	(440,082)	-	100
Foreign exchange gains/(losses)	(48,254)	50,983	(195)	(219,405)	166,550	(232)
Profit from operations	19,600,611	15,118,767	30	35,028,952	32,967,601	6
Finance income	812,110	687,734	18	1,569,871	1,355,849	16
Finance costs	(2,144,269)	(1,706,671)	26	(4,084,796)	(3,494,613)	17
Changes in fair value of FVTPL financial assets	(354,192)	1,182,930	(130)	25,102	3,081,508	(99)
Share of net results of equity accounted investee	-	314	(100)	(3,104)	4,126	(175)
Profit before tax	17,914,260	15,283,074	17	32,536,025	33,914,471	(4)
Income tax expenses						
Current tax expense	(4,146,660)	(4,302,694)	(4)	(7,262,863)	(9,382,542)	(23)
Deferred tax expense	(1,147,765)	(217,343)	428	(2,511,898)	(398,665)	530
	(5,294,425)	(4,520,037)	17	(9,774,761)	(9,781,207)	-
Profit for the period	12,619,835	10,763,037	17	22,761,264	24,133,264	(6)
Profit attributable to:						
Owners of the Company	6,079,893	5,353,359	14	10,975,108	11,974,248	(8)
Non-controlling interest	6,539,942	5,409,678	21	11,786,156	12,159,016	(3)
	12,619,835	10,763,037	17	22,761,264	24,133,264	(6)
Basic earnings per share (Rs.)	30.96	27.26	14	55.89	60.97	(8)
Dividend per share (Rs.)	7.40	6.39	16	7.40	6.39	16

Figures in brackets indicate deductions.

The notes from pages 12 to 22 form an integral part of these financial statements.

11th November 2026

Consolidated Statement of Comprehensive Income

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

	2Q 2026/27	2Q 2025/26	Change %	6M 2026/27	6M 2025/26	Change %
Profit for the period	12,619,835	10,763,037	17	22,761,264	24,133,264	(6)
Other Comprehensive Income						
Items that are or may be reclassified subsequently to profit or loss:						
Exchange differences on translation of foreign operations	(2,674,666)	(1,383,638)	93	666,176	2,226,337	(70)
Share of other comprehensive income of equity accounted investee (net of tax)	-	8,009	(100)	-	52,133	(100)
Items that will not be reclassified to profit or loss:						
Equity investments at FVOCI – net change in fair value	(950,596)	8,019,725	(112)	(1,184,310)	10,390,253	(111)
Other comprehensive income for the period (net of tax)	(3,625,262)	6,644,096	(155)	(518,134)	12,668,723	(104)
Total Comprehensive Income for the period	8,994,573	17,407,133	(48)	22,243,130	36,801,987	(40)
Total Comprehensive Income Attributable to:						
Owners of the Company	4,189,719	10,180,540	(59)	10,461,768	20,138,655	(48)
Non-controlling interests	4,804,854	7,226,593	(34)	11,781,362	16,663,332	(29)
	8,994,573	17,407,133	(48)	22,243,130	36,801,987	(40)

Figures in brackets indicate deductions.

The notes from pages 12 to 22 form an integral part of these financial statements.

11th November 2026

Consolidated Statement of Financial Position

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

	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
ASSETS		
Non - Current Assets		
Property, plant & equipment	109,733,146	108,130,871
Bearer plants	32,909,941	33,087,441
Investment properties	7,289,786	7,258,564
Intangible assets	10,166,238	10,177,618
Investments in equity accounted investee	-	876,570
Investments in equity and debt securities	41,942,726	23,077,578
Deferred tax assets	7,874,677	9,013,632
Other financial receivables	6,091,357	6,618,448
Other non financial receivables	19,828,296	17,753,858
Total non - current assets	235,836,167	215,994,580
Current Assets		
Inventories	29,015,631	23,078,255
Trade and other receivables	14,591,884	12,330,446
Other financial receivables	5,273,883	4,454,070
Other non financial receivables	13,566,470	8,001,108
Investments in equity and debt securities	6,074,459	6,919,879
Derivative financial instruments	107,641	214,964
Biological assets	5,862,611	5,922,687
Investment in fixed deposits	8,787,317	15,112,768
Cash and cash equivalents	66,705,543	67,510,169
Total current assets	149,985,439	143,544,346
Total assets	385,821,606	359,538,926
EQUITY AND LIABILITIES		
EQUITY		
Stated capital	1,114,652	1,114,652
Capital reserves	6,712,082	6,720,251
Revenue reserves	106,039,620	97,024,413
Equity attributable to owners of the Company	113,866,354	104,859,316
Non-controlling interest	106,018,159	94,859,603
Total equity	219,884,513	199,718,919
LIABILITIES		
Non - Current Liabilities		
Loans and borrowings	53,050,617	52,490,546
Lease liabilities	379,088	467,666
Other financial liabilities	133,775	138,636
Other non financial liabilities	3,128,264	2,871,985
Employee benefits	4,929,519	4,784,375
Deferred tax liabilities	20,450,302	18,876,796
Total non - current liabilities	82,071,565	79,630,004
Current Liabilities		
Trade payables	9,782,809	8,880,033
Other financial liabilities	29,922,486	36,152,709
Other non financial liabilities	6,172,774	5,232,427
Current tax liabilities	3,654,516	5,321,742
Loans and borrowings	34,152,655	24,430,074
Lease liabilities	180,288	173,018
Total current liabilities	83,865,528	80,190,003
Total liabilities	165,937,093	159,820,007
Total equity and liabilities	385,821,606	359,538,926
Net assets per ordinary share (Rs.)	579.81	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 11th November 2026.

Sgd.
M. Selvanathan
Director

Sgd.
S.K. Shah
Director

Figures in brackets indicate deductions.

The notes from pages 12 to 22 form an integral part of these financial statements.

Consolidated Statement of Changes in Equity

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

	Stated Capital	Capital Reserves	Revenue Reserves	Attributable to owners of the company	Non - Controlling interests	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
Total Comprehensive income						
Profit for the period	-	-	10,975,108	10,975,108	11,786,156	22,761,264
Other Comprehensive Expense for the period	-	-	(513,340)	(513,340)	(4,794)	(518,134)
Total comprehensive Income for the period	-	-	10,461,768	10,461,768	11,781,362	22,243,130
Transactions with owners of the Company						
Contributions and Distributions						
Ordinary dividends paid	-	-	(1,453,263)	(1,453,263)	-	(1,453,263)
Dividends paid to Non-controlling Shareholders	-	-	-	-	(1,083,325)	(1,083,325)
Rights issue by subsidiary	-	-	-	-	282,273	282,273
Total Contributions by and distributions to owners	-	-	(1,453,263)	(1,453,263)	(801,052)	(2,254,315)
				-		-
Other reserves adjustments and transfers	-	(8,169)	6,702	(1,467)	178,246	176,779
Total changes in ownership interest	-	(8,169)	6,702	(1,467)	178,246	176,779
Balance as at 30th September 2026 (Unaudited)	1,114,652	6,712,082	106,039,620	113,866,354	106,018,159	219,884,513
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	-	-	11,974,248	11,974,248	12,159,016	24,133,264
Other Comprehensive Income for the period	-	-	8,164,407	8,164,407	4,504,316	12,668,723
Total comprehensive Income for the period	-	-	20,138,655	20,138,655	16,663,332	36,801,987
Transactions with owners of the Company						
Contributions and Distributions						
Dividends on ordinary shares	-	-	(1,254,912)	(1,254,912)	-	(1,254,912)
Dividends paid to Non-controlling Shareholders	-	-	-	-	(2,576,897)	(2,576,897)
Total Contributions by and distributions to owners	-	-	(1,254,912)	(1,254,912)	(2,576,897)	(3,831,809)
Effects due to change in controlling interest in subsidiaries	-	2,392	47,020	49,412	(172,182)	(122,770)
Total changes in ownership interest	-	2,392	47,020	49,412	(172,182)	(122,770)
Balance as at 30th September 2025 (Unaudited)	1,114,652	5,834,945	102,614,724	109,564,321	97,978,504	207,542,825

Figures in brackets indicate deductions.

The notes from pages 12 to 22 form an integral part of these financial statements.

Consolidated Statement of Cash Flows

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

For the six months ended 30th September	2026	2025
Cash flows from operating activities		
Profit before tax	32,536,025	33,914,471
Adjustments for:		
Changes in fair value of FVTPL financial assets	(25,102)	(3,081,508)
Share of net results of equity accounted investee	3,104	(4,126)
Write-offs of business assets	440,082	-
Depreciation of property, plant & equipment	5,117,253	4,719,214
Depreciation of bearer plants	951,137	1,057,284
Amortization of intangible assets/prepaid lease payments	269,313	275,729
Provision for employee benefits	539,183	480,576
Finance costs	2,514,925	2,138,764
Unrealized (gain)/ loss on derivative financial instruments	119,954	18,027
Loss/(Profit) on disposal of property, plant & equipment	37,474	(309,364)
Gain on Bargain purchase	(99,858)	-
Provision / (reversal) for Inventories	(47,022)	(163,006)
Exchange impact on translation of foreign operations	3,318,993	1,115,509
	13,139,436	6,247,099
Operating profit before working capital changes	45,675,461	40,161,570
Changes in working capital:		
Inventories	(5,754,294)	(350,761)
Trade and other receivables	(8,598,627)	(3,551,212)
Trade and other payables	(4,501,980)	(510,881)
	26,820,560	35,748,716
Net cash movement in investments	870,522	2,666,300
Cash generated from operations	27,691,082	38,415,016
Interest paid	(2,394,672)	(2,158,963)
Income tax paid	(10,371,536)	(7,673,165)
Employee benefits paid	(352,697)	(307,813)
Net cash generated from operating activities	14,572,177	28,275,075
Cash flows from investing activities		
Additions to property, plant & equipment/investment properties	(6,378,944)	(4,012,073)
Additions to bearer plants	(1,657,075)	(1,328,890)
Additions to intangible assets (including land rights)	(312,590)	(25,238)
Advance for capital expenditure	(216,527)	(129,494)
Acquisition of subsidiary (net of cash acquired)	88,883	-
Acquisition of additional interest in subsidiaries	-	(119,182)
Increase in investment at fair value through OCI	(20,049,458)	-
Investment in fixed deposits	6,852,542	(349,292)
Proceeds from disposal of property, plant & equipment	375,431	427,579
Net cash used in investing activities	(21,297,738)	(5,536,590)
Cash flows from financing activities		
Net change in borrowings	72,853	(6,336,536)
Payment to lease creditors	(128,063)	(161,892)
Effects of changes in controlling interests	-	(3,587)
Rights issues by subsidiaries	282,273	-
Dividends paid to non - controlling shareholders by subsidiaries	(1,083,325)	(2,576,897)
Dividends paid by the Company	(1,436,387)	(1,242,158)
Net cash used in financing activities	(2,292,649)	(10,321,070)
Net Increase / (decrease) in cash & cash equivalents	(9,018,210)	12,417,415
Cash & cash equivalents at the beginning of the period	49,770,768	45,025,960
Cash & cash equivalents at the end of the period	40,752,558	57,443,375

Note A

Cash and Cash equivalent comprise the following:

As at 30th September	2026	2025
Cash and cash equivalents	66,705,543	71,117,962
Less - Short term borrowings	(25,952,985)	(13,674,587)
	40,752,558	57,443,375

Figures in brackets indicate deductions.

The notes from pages 12 to 22 form an integral part of these financial statements.

Notes to the Condensed Interim Financial Statements

Unaudited Financial Statements for the six months ended 30th September 2026
(All figures are in Sri Lankan Rupees Thousands, Unless Otherwise Stated)

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 six months ended 30th September 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, beverages, 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 six months ended 30th September 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 September 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 quarter ended 30th September 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	
	2Q 2026/27	2Q 2025/26	2Q 2026/27	2Q 2025/26	2Q 2026/27	2Q 2025/26	2Q 2026/27	2Q 2025/26
Total revenue	45,115	1,704,390	955,821	1,349,628	61,076,754	44,306,560	22,852,918	21,968,901
Intra segment revenue	-	-	(457,959)	(504,694)	(21,037,034)	(12,735,105)	(195,348)	-
Segment revenue	45,115	1,704,390	497,862	844,934	40,039,720	31,571,455	22,657,570	21,968,901
Inter segment revenue	(42)	(1,687,044)	-	-	(122,566)	(107,083)	-	-
External revenue	45,073	17,346	497,862	844,934	39,917,154	31,464,372	22,657,570	21,968,901
Segment results - profit/(loss) from operations before material non cash items	(9,546)	(30,634)	336,780	657,304	13,239,032	8,008,432	970,527	700,136
Other material non-cash items								
Foreign exchange gains /(losses)	7,840	4,252	(1,163)	(583)	(145,952)	(343,815)	(9,697)	378,361
Profit/(loss) from operations	(1,706)	(26,382)	335,617	656,721	13,093,080	7,664,617	960,830	1,078,497
Change in fair value of business assets	(1,308)	4,642	(352,884)	1,177,958	-	-	-	-
Net finance cost	(88,479)	(40,440)	(108,370)	(24,039)	(1,012,152)	(788,549)	(127,482)	(194,644)
Share of net results of equity accounted investee	-	-	-	-	-	-	-	314
Profit/(loss) before Income tax	(91,493)	(62,180)	(125,637)	1,810,640	12,080,928	6,876,068	833,348	884,167
Current taxation	(5,107)	(5,719)	(65,836)	(84,645)	(1,750,224)	(1,583,147)	(223,609)	(231,646)
Deferred taxation	-	-	599	514	(1,150,816)	(92,711)	12,049	7,537
	(5,107)	(5,719)	(65,237)	(84,131)	(2,901,040)	(1,675,858)	(211,560)	(224,109)
Profit/(loss) for the period	(96,600)	(67,899)	(190,874)	1,726,509	9,179,888	5,200,210	621,788	660,058
Attributable to:								
Owners of the Company	(96,600)	(67,899)	(109,980)	1,051,282	4,479,676	2,521,313	266,117	281,580
Non controlling interests	-	-	(80,894)	675,227	4,700,212	2,678,897	355,671	378,478
	(96,600)	(67,899)	(190,874)	1,726,509	9,179,888	5,200,210	621,788	660,058

Beverage		Real Estate		Leisure		Management Services		Group	
2Q 2026/27	2Q 2025/26	2Q 2026/27	2Q 2025/26	2Q 2026/27	2Q 2025/26	2Q 2026/27	2Q 2025/26	2Q 2026/27	2Q 2025/26
40,994,959	38,383,481	121,977	110,244	277,536	227,584	456,225	436,098	126,781,307	108,486,886
(1,067,217)	(2,426,703)	-	-	-	-	-	-	(22,757,558)	(15,666,502)
39,927,742	35,956,778	121,977	110,244	277,536	227,584	456,225	436,098	104,023,749	92,820,384
(2,448)	(2,018)	(16,987)	(16,124)	(64)	(424)	(447,690)	(426,993)	(589,797)	(2,239,686)
39,925,294	35,954,760	104,990	94,120	277,472	227,160	8,535	9,105	103,433,952	90,580,698
5,002,654	5,732,078	67,720	37,631	5,079	(22,647)	36,619	(14,516)	19,648,865	15,067,784
101,555	10,869	-	-	(837)	1,899	-	-	(48,254)	50,983
5,104,209	5,742,947	67,720	37,631	4,242	(20,748)	36,619	(14,516)	19,600,611	15,118,767
-	-	-	330	-	-	-	-	(354,192)	1,182,930
(16,803)	10,996	11,581	14,687	2,623	723	6,923	2,329	(1,332,159)	(1,018,937)
-	-	-	-	-	-	-	-	-	314
5,087,406	5,753,943	79,301	52,648	6,865	(20,025)	43,542	(12,187)	17,914,260	15,283,074
(2,066,653)	(2,379,807)	(16,632)	(17,694)	-	-	(18,599)	(36)	(4,146,660)	(4,302,694)
(17,441)	(122,523)	(424)	1,331	7,105	(13,220)	1,163	1,729	(1,147,765)	(217,343)
(2,084,094)	(2,502,330)	(17,056)	(16,363)	7,105	(13,220)	(17,436)	1,693	(5,294,425)	(4,520,037)
3,003,312	3,251,613	62,245	36,285	13,970	(33,245)	26,106	(10,494)	12,619,835	10,763,037
1,443,756	1,574,096	58,248	33,395	12,570	(29,914)	26,106	(10,494)	6,079,893	5,353,359
1,559,556	1,677,517	3,997	2,890	1,400	(3,331)	-	-	6,539,942	5,409,678
3,003,312	3,251,613	62,245	36,285	13,970	(33,245)	26,106	(10,494)	12,619,835	10,763,037

Notes to the Condensed Interim Financial Statements

Unaudited Financial Statements for the six months ended 30th September 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	
	6M 2026/27	6M 2025/26	6M 2026/27	6M 2025/26	6M 2026/27	6M 2025/26	6M 2026/27	6M 2025/26
Total revenue	1,292,085	1,911,196	1,548,595	1,935,599	102,464,124	91,980,641	48,988,886	43,031,681
Intra segment revenue	-	-	(515,443)	(568,725)	(33,858,207)	(26,834,036)	(346,348)	-
Segment revenue	1,292,085	1,911,196	1,033,152	1,366,874	68,605,917	65,146,605	48,642,538	43,031,681
Inter segment revenue	(1,246,991)	(1,893,462)	-	-	(244,644)	(211,337)	-	-
External revenue	45,094	17,734	1,033,152	1,366,874	68,361,273	64,935,268	48,642,538	43,031,681
Segment results - profit/(loss) from operations before material non cash items	(54,480)	(63,463)	707,980	1,035,851	22,534,532	19,976,692	2,552,961	1,987,648
Other material non-cash items								
Foreign exchange gains /(losses)	(16,911)	(18,323)	(2,606)	537	(1,032,624)	(48,655)	500,158	214,010
Impairment charges, write-offs and reversal of business assets	-	-	-	-	(440,082)	-	-	-
Profit/(loss) from operations	(71,391)	(81,786)	705,374	1,036,388	21,061,826	19,928,037	3,053,119	2,201,658
Change in fair value of business assets	5,284	14,398	19,818	3,065,901	-	-	-	-
Net finance cost	(143,570)	(75,627)	(146,574)	(49,267)	(1,976,132)	(1,640,778)	(281,893)	(379,259)
Share of net results of equity accounted investee	-	-	-	-	-	-	(3,104)	4,126
Profit/(loss) before Income tax	(209,677)	(143,015)	578,618	4,053,022	19,085,694	18,287,259	2,768,122	1,826,525
Current taxation	(29,097)	(34,398)	(148,614)	(149,442)	(2,223,115)	(4,469,032)	(589,292)	(421,827)
Deferred taxation	-	-	(1,318)	43	(2,292,160)	(356,153)	(87,307)	(36,994)
	(29,097)	(34,398)	(149,932)	(149,399)	(4,515,275)	(4,825,185)	(676,599)	(458,821)
Profit/(loss) for the period	(238,774)	(177,413)	428,686	3,903,623	14,570,419	13,462,074	2,091,523	1,367,704
Attributable to:								
Owners of the Company	(238,774)	(177,413)	267,611	2,338,948	7,105,940	6,546,164	939,799	583,865
Non controlling interest	-	-	161,075	1,564,675	7,464,479	6,915,910	1,151,724	783,839
	(238,774)	(177,413)	428,686	3,903,623	14,570,419	13,462,074	2,091,523	1,367,704

	Beverage		Real Estate		Leisure		Management Services		Group	
	6M 2026/27	6M 2025/26	6M 2026/27	6M 2025/26	6M 2026/27	6M 2025/26	6M 2026/27	6M 2025/26	6M 2026/27	6M 2025/26
	76,714,073	70,708,751	249,657	216,206	510,133	402,813	927,585	880,388	232,695,139	211,067,275
	(2,546,031)	(5,298,142)	-	-	-	-	-	-	(37,266,029)	(32,700,903)
	74,168,042	65,410,609	249,657	216,206	510,133	402,813	927,585	880,388	195,429,110	178,366,372
	(4,287)	(4,029)	(33,974)	(32,287)	(1,839)	(2,192)	(910,514)	(863,603)	(2,442,249)	(3,006,910)
	74,163,755	65,406,580	215,683	183,919	508,294	400,621	17,071	16,785	192,986,861	175,359,462
	9,710,596	9,766,473	135,655	88,862	(21,617)	(60,046)	122,812	69,034	35,688,439	32,801,051
	328,794	14,326	-	-	3,784	4,655	-	-	(219,405)	166,550
	-	-	-	-	-	-	-	-	(440,082)	-
	10,039,390	9,780,799	135,655	88,862	(17,833)	(55,391)	122,812	69,034	35,028,952	32,967,601
	-	-	-	1,209	-	-	-	-	25,102	3,081,508
	(7,424)	(33,407)	21,309	30,275	4,248	2,441	15,111	6,858	(2,514,925)	(2,138,764)
	-	-	-	-	-	-	-	-	(3,104)	4,126
	10,031,966	9,747,392	156,964	120,346	(13,585)	(52,950)	137,923	75,892	32,536,025	33,914,471
	(4,171,173)	(4,220,514)	(52,087)	(57,152)	-	-	(49,485)	(30,177)	(7,262,863)	(9,382,542)
	(143,312)	(6,275)	(1,181)	1,829	11,003	(5,056)	2,377	3,941	(2,511,898)	(398,665)
	(4,314,485)	(4,226,789)	(53,268)	(55,323)	11,003	(5,056)	(47,108)	(26,236)	(9,774,761)	(9,781,207)
	5,717,481	5,520,603	103,696	65,023	(2,582)	(58,006)	90,815	49,656	22,761,264	24,133,264
	2,716,602	2,626,739	95,439	58,483	(2,324)	(52,194)	90,815	49,656	10,975,108	11,974,248
	3,000,879	2,893,864	8,257	6,540	(258)	(5,812)	-	-	11,786,156	12,159,016
	5,717,481	5,520,603	103,696	65,023	(2,582)	(58,006)	90,815	49,656	22,761,264	24,133,264

Notes to the Condensed Interim Financial Statements

Unaudited Financial Statements for the six months ended 30th September 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	30.09.2026	31.03.2026	30.09.2026	31.03.2026	30.09.2026	31.03.2026	30.09.2026	31.03.2026
SEGMENT ASSETS								
Non - Current Assets								
Fixed assets*	-	-	11,801	12,104	91,183,245	92,133,960	15,103,398	13,621,408
Intangible assets (Including land rights)	-	-	182,740	182,740	7,452,621	7,456,578	1,391,528	1,402,679
Financial assets measured at FVOCI	6,714,627	5,418,928	29,124,194	17,658,650	-	-	-	876,570
Deferred tax assets	-	-	8,760	10,078	6,917,129	8,001,181	413,824	399,598
Other financial receivables	-	-	3,766,680	4,433,968	-	-	-	-
Other non financial receivables	-	-	-	-	19,828,296	17,753,858	-	-
Non - Current Assets	6,714,627	5,418,928	33,094,175	22,297,540	125,381,291	125,345,577	16,908,750	16,300,255
Current Assets								
Inventories/biological assets	-	-	-	-	16,451,573	12,000,097	7,976,055	7,829,205
Trade debtors and other financial assets	875	831	321	82,614	5,391,182	5,640,216	11,601,801	8,861,130
Other non financial receivables	4,370	12,605	15,965	13,434	6,363,784	3,352,259	2,144,017	2,167,279
Financial assets measured at FVTPL	150,079	142,566	5,924,380	6,777,313	-	-	40,510	139,927
Fixed deposits, Cash and cash equivalents	265,990	232,525	4,150,240	14,336,419	38,898,165	34,497,363	1,065,681	768,017
Total current assets	421,314	388,527	10,090,906	21,209,780	67,104,704	55,489,935	22,828,064	19,765,558
Total segmental assets	7,135,941	5,807,455	43,185,081	43,507,320	192,485,995	180,835,512	39,736,814	36,065,813
SEGMENT LIABILITIES								
Non - Current Liabilities								
Loans and borrowings	1,443,353	1,668,348	1,113,754	1,297,750	48,017,561	46,379,411	253,025	732,981
Other financial payables	-	-	-	-	-	-	-	-
Other non financial liabilities	-	-	32,264	29,617	7,352,360	6,996,037	-	-
Deferred tax liabilities	-	-	-	-	6,610,949	5,407,804	2,529,443	2,222,384
Total non - current liabilities	1,443,353	1,668,348	1,146,018	1,327,367	61,980,870	58,783,252	2,782,468	2,955,365
Current Liabilities								
Trade and other financial liabilities	462,768	417,733	55,595	137,425	21,272,620	27,785,080	6,544,030	6,731,336
Loans and borrowings	2,788,065	663,658	459,446	448,487	12,493,209	11,510,713	8,260,272	7,856,026
Total current liabilities	3,250,833	1,081,391	515,041	585,912	33,765,829	39,295,793	14,804,302	14,587,362
Total segmental liabilities	4,694,186	2,749,739	1,661,059	1,913,279	95,746,699	98,079,045	17,586,770	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	
30.09.2026	31.03.2026	30.09.2026	31.03.2026	30.09.2026	31.03.2026	30.09.2026	31.03.2026	30.09.2026 (Unaudited)	31.03.2026 (Audited)
32,665,298	31,868,109	7,399,838	7,293,388	3,459,708	3,502,343	109,585	45,564	149,932,873	148,476,876
1,111,554	1,107,809	27,584	27,583	-	-	211	229	10,166,238	10,177,618
6,103,905	-		-		-		-	41,942,726	23,954,148
369,198	386,487	56,775	52,899	108,991	108,991	-	54,398	7,874,677	9,013,632
2,001,534	1,871,178	298,384	288,543	24,759	24,759		-	6,091,357	6,618,448
-	-	-	-		-	-	-	19,828,296	17,753,858
42,251,489	35,233,583	7,782,581	7,662,413	3,593,458	3,636,093	109,796	100,191	235,836,167	215,994,580
10,407,674	9,128,078	-	-	42,422	43,092	518	470	34,878,242	29,000,942
2,674,299	1,965,044	117,194	110,669	77,864	121,305	2,231	2,707	19,865,767	16,784,516
4,717,822	2,362,162	149,871	55,632	78,127	6,727	92,514	31,010	13,566,470	8,001,108
67,131	75,037	-	-	-	-	-	-	6,182,100	7,134,843
29,489,632	30,738,153	872,007	1,153,799	305,661	321,854	445,484	574,807	75,492,860	82,622,937
47,356,558	44,268,474	1,139,072	1,320,100	504,074	492,978	540,747	608,994	149,985,439	143,544,346
89,608,047	79,502,057	8,921,653	8,982,513	4,097,532	4,129,071	650,543	709,185	385,821,606	359,538,926
2,054,012	2,241,055	422,000	492,000	126,000	146,667	-	-	53,429,705	52,958,212
-	-	133,775	138,636	-	-	-	-	133,775	138,636
438,927	406,819	10,262	9,727	33,060	32,537	190,910	181,623	8,057,783	7,656,360
8,417,281	8,291,257	1,922,801	1,974,520	969,828	980,831	-	-	20,450,302	18,876,796
10,910,220	10,939,131	2,488,838	2,614,883	1,128,888	1,160,035	190,910	181,623	82,071,565	79,630,004
20,604,956	19,797,902	111,013	144,865	254,792	249,311	226,811	323,259	49,532,585	55,586,911
10,135,724	3,926,271	152,553	150,971	43,674	46,966	-	-	34,332,943	24,603,092
30,740,680	23,724,173	263,566	295,836	298,466	296,277	226,811	323,259	83,865,528	80,190,003
41,650,900	34,663,304	2,752,404	2,910,719	1,427,354	1,456,312	417,721	504,882	165,937,093	159,820,007

Notes to the Condensed Interim Financial Statements

Unaudited Financial Statements for the six months ended 30th September 2026
(All figures are in Sri Lankan Rupees Thousands, Unless Otherwise Stated)

4 RELATED PARTY TRANSACTIONS

	Group		Company	
For the six months ended 30th September	2026	2025	2026	2025
Dividends received	154,101	-	1,282,918	1,895,792
Support service fees incurred	-	-	21,001	18,900
As at	30.09.2026	31.03.2026 (Audited)	30.09.2026	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

As at 30th September	Group / Company	
	30.09.2026	31.03.2026 (Audited)
Issued and Fully Paid		
Ordinary Shares		
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's auditors.

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

9 CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS

9.1 Capital Commitments

Capital expenditure contracted for as at the reporting date but not recognised in the financial statements amounted Rs 6,959 Mn.(31st March 2026 -Rs.3,231 Mn)

9.2 Contingent Liabilities

Corporate guarantees

Goodhope Asia Holdings Group has provided a corporate guarantee to a bank for Rs 3.4Bn (US$ 10,398,617) for loans taken under the Plasma programme. (31st March 2026 -Rs.3.6 Bn)

Further, Goodhope Asia Holdings Ltd (GAHL) has provided corporate guarantees to financial institutions for the financing facilities obtained by its subsidiaries, amounting to Rs. 63.9 Bn or equivalent US$ 193,200,000. (31st March 2026 -Rs.60.02 Bn or equivalent US$ 190,229,000) 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 September 2026 in Beverage sector amounts to Rs. 4,554 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 September 2026 amounts to Rs. 2,560 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 374 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 SEPTEMBER 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 six months ended 30th September 2026
(All figures are in Sri Lankan Rupees Thousands, Unless Otherwise Stated)

12 TWENTY MAJOR SHAREHOLDERS - ORDINARY SHARES

		As at 30.09.2026	
	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 7.12.1.(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 is required.

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

- Float Adjusted Market Capitalization (Rs.) 19,696,821,926.54
- Percentage of ordinary shares held by the public 13.93%
- Number of Public Shareholders 2,319

14 INVESTOR INFORMATION

As at	Six Months ended 30.09.2026	Second quarter 30.09.2026	First quarter 30.06.2026	Year ended 31.03.2026	Six Months ended 30.09.2025
Market Performance - Ordinary Shares					
Last traded price per share (Rs.)	729.50	729.50	751.00	667.00	886.00
Highest price per share (Rs.)	864.00	779.75	864.00	980.00	895.00
Lowest price per share (Rs.)	648.00	648.00	650.00	385.00	385.00
Other Information					
Market Capitalization (Rs. Mn)	141,399	141,399	147,437	129,763	170.808

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. Amaratunga (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
Seylan Bank PLC

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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CORPORATE WEBSITE
www.carsoncumberbatch.com

PARENT COMPANY
Bukit Darah PLC