

CARSON CUMBERBATCH PLC

Condensed Interim Financial Statements
For the year ended 31st March 2024

Statement of Profit or Loss and Other Comprehensive Income - Company

Unaudited Financial Statements for the year ended 31st March 2024
(All figures are in Sri Lankan Rupees Thousands)

	4Q 2024	4Q 2023	Change %	12M 2024	12M 2023	Change %
Revenue	23,735	416,127	(94)	1,882,612	1,267,173	49
Direct operating expenses	-	-		-	-	
	23,735	416,127	(94)	1,882,612	1,267,173	49
Items of expenses						
Administrative expenses	(49,530)	(119,652)	(59)	(191,459)	(211,700)	(10)
Foreign exchange gains/(losses)	24,625	22,535	9	19,415	(8,364)	(332)
Profit/(loss) from operations	(1,170)	319,010	(100)	1,710,568	1,047,109	63
Finance costs	(42,076)	(130,799)	(68)	(268,854)	(500,506)	(46)
Change in fair value of Financial assets - fair value through profit or loss	5,486	5,427	1	9,253	18,157	(49)
Profit/(loss) before tax	(37,760)	193,638	(120)	1,450,967	564,760	157
Tax expense	-	(945)	(100)	-	(945)	(100)
Profit/(loss) for the period	(37,760)	192,693	(120)	1,450,967	563,815	157
Other Comprehensive Income						
Net change in fair value - Equity instruments at FVOCI	353,352	1,774,715	(80)	1,302,093	1,538,770	(15)
Other Comprehensive Income for the period	353,352	1,774,715	(80)	1,302,093	1,538,770	(15)
Total Comprehensive Income/(Expenses) for the period	315,592	1,967,408	(84)	2,753,060	2,102,585	31
Basic earnings/(loss) per share (Rs.)	(0.19)	0.98	(119)	7.39	2.87	157
Dividend per ordinary share (Rs.)						
First Interim Dividend	-	-	-	2.10	1.50	40
Proposed Dividend (Note 10)	4.70	-	100	4.70	-	100
	4.70	-	100	6.80	1.50	353

Figures in brackets indicate deductions.

The Notes from pages 10 to 21 form an integral part of these financial statements.

29th May 2024

Statement of Financial Position - Company

Unaudited Financial Statements for the year ended 31st March 2024
(All figures are in Sri Lankan Rupees Thousands)

	As at 31.03.2024 (Unaudited)	As at 31.03.2023 (Audited)
ASSETS		
Non - Current Assets		
Investments in subsidiaries	9,640,267	9,434,800
Investment in FVOCI financial assets	8,904,397	6,898,101
Total non - current assets	18,544,664	16,332,901
Current Assets		
Amounts due from related parties	250,593	275,660
Other non financial receivables	12,406	12,023
Current tax recoverable	2,120	1,279
Investment in FVTPL financial assets	119,332	110,077
Cash and cash equivalents	514,239	215,468
Total current assets	898,690	614,507
Total assets	19,443,354	16,947,408
EQUITY AND LIABILITIES		
EQUITY		
Stated capital	1,114,652	1,114,652
Capital reserves	287,552	287,552
Revenue reserves	15,607,735	13,264,488
Total equity	17,009,939	14,666,692
LIABILITIES		
Non - Current Liabilities		
Loans and borrowings	141,668	335,417
Total non - current liabilities	141,668	335,417
Current Liabilities		
Other financial payables	323,704	321,056
Loans and borrowings	1,968,043	1,624,243
Total current liabilities	2,291,747	1,945,299
Total liabilities	2,433,415	2,280,716
Total equity and liabilities	19,443,354	16,947,408
Net assets per ordinary share (Rs.)	86.61	74.68

I certify that these financial statements are 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 29th May 2024.

Sgd.
M. Selvanathan
Director

Sgd.
D. C. R. Gunawardena
Director

The Notes from pages 10 to 21 form an integral part of these financial statements

Statement of Changes in Equity - Company

Unaudited Financial Statements for the year ended 31st March 2024
(All figures are in Sri Lankan Rupees Thousands)

	Stated Capital	Capital Reserve	Revenue Reserve	Total Equity
Balance as at 31st March 2023 (Audited)	1,114,652	287,552	13,264,488	14,666,692
Profit for the year	-	-	1,450,967	1,450,967
Other comprehensive income for the year	-	-	1,302,093	1,302,093
Total comprehensive income for the year	-	-	2,753,060	2,753,060
Dividends paid	-	-	(412,412)	(412,412)
Forfeiture of unclaimed dividends	-	-	2,599	2,599
Total distributions to owners	-	-	(409,813)	(409,813)
Balance as at 31st March 2024 (Unaudited)	1,114,652	287,552	15,607,735	17,009,939
Balance as at 31st March 2022 (Audited)	1,114,652	287,552	11,453,983	12,856,187
Profit for the year	-	-	563,815	563,815
Other comprehensive income for the year	-	-	1,538,770	1,538,770
Total comprehensive income for the year	-	-	2,102,585	2,102,585
Ordinary dividends paid	-	-	(294,580)	(294,580)
Forfeiture of unclaimed dividends	-	-	2,500	2,500
Total distributions to owners	-	-	(292,080)	(292,080)
Balance as at 31st March 2023 (Audited)	1,114,652	287,552	13,264,488	14,666,692

Figures in brackets indicate deductions.

The Notes from pages 10 to 21 form an integral part of these financial statements.

Statement of Cash Flows - Company

Unaudited Financial Statements for the year ended 31st March 2024
(All figures are in Sri Lankan Rupees Thousands)

For the year ended 31st March	2024	2023
Cash flows from operating activities		
Profit before tax	1,450,967	564,760
Adjustments for:		
Changes in fair value of FVTPL financial assets	(9,253)	(18,157)
Profit from repurchase of shares of subsidiary	(67,805)	-
Foreign exchange gain/(losses)	(19,415)	8,364
Net finance costs	268,854	500,506
	172,381	490,713
Operating profit before working capital changes	1,623,348	1,055,473
Changes in working capital:		
Trade and other receivables	(383)	(6,978)
Amounts due from related companies	25,067	(56,492)
Trade and other payables	22,101	17,067
Cash generated from operations	1,670,133	1,009,070
Interest paid	(273,170)	(494,349)
Income tax paid	(841)	(1,278)
Net cash generated from operating activities	1,396,122	513,443
Cash flows from investing activities		
Investments in subsidiaries	(209,933)	(88,583)
Investment in FVOCI equity investment	(704,203)	-
Proceeds from share repurchase	72,493	-
Net cash used in investing activities	(841,643)	(88,583)
Cash flows from financing activities		
Settlement of borrowings	(193,749)	(225,000)
Dividends paid	(410,727)	(292,356)
Net cash used in financing activities	(604,476)	(517,356)
Net decrease in cash & cash equivalents	(49,997)	(92,496)
Cash & cash equivalents at the beginning of the year	(1,174,188)	(1,081,692)
Cash & cash equivalents at the end of the year	(1,224,185)	(1,174,188)
Statement of Cash & Cash Equivalents		
Cash at banks	514,239	215,468
	514,239	215,468
Short term borrowings	(1,738,424)	(1,389,656)
	(1,224,185)	(1,174,188)

Figures in brackets indicate deductions.

The Notes from pages 10 to 21 form an integral part of these financial statements.

Consolidated Income Statement

Unaudited Financial Statements for the year ended 31st March 2024
(All figures are in Sri Lankan Rupees Thousands)

	4Q 2024	4Q 2023	Change %	12M 2024	12M 2023	Change %
Continuing operations						
Revenue	72,525,758	76,467,460	(5)	276,770,947	330,458,690	(16)
Direct operating expenses	(52,577,044)	(60,838,073)	(14)	(199,838,557)	(237,472,167)	(16)
Gross profit	19,948,714	15,629,387	28	76,932,390	92,986,523	(17)
Other income	1,223,853	671,162	82	3,823,922	3,731,665	2
Administrative expenses	(5,369,362)	(6,013,556)	(11)	(19,939,578)	(21,118,866)	(6)
Distribution expenses	(3,598,456)	(3,820,015)	(6)	(13,127,365)	(14,700,515)	(11)
Other operating expenses	(249,434)	(83,723)	198	(562,631)	(780,518)	(28)
(Provision)/Write back of impairment of assets	-	-	-	291,063	(353,229)	(182)
Foreign exchange gains/(losses)	345,443	(166,018)	(308)	56,131	(507,410)	(111)
Profit from operations	12,300,758	6,217,237	98	47,473,932	59,257,650	(20)
Net finance costs	(3,784,710)	(3,863,963)	(2)	(12,541,960)	(14,615,590)	(14)
Change in fair value of Financial assets - fair value through profit or loss	586,780	937,793	(37)	1,880,387	923,001	104
Change in fair value of investment properties	390,582	578,712	(33)	390,582	578,712	(33)
Change in fair value of biological assets	188,414	(3,696,464)	(105)	188,414	(3,696,464)	(105)
Share of net results of equity accounted investee	11,640	(18,467)	(163)	(12,701)	(13,787)	(8)
Profit before tax	9,693,464	154,848	6,160	37,378,654	42,433,522	(12)
Income tax expense						
Current taxation	(3,575,844)	(1,399,929)	155	(13,267,686)	(14,494,960)	(8)
Deferred taxation	(819,174)	133,523	(714)	(1,804,482)	(580,687)	211
	(4,395,018)	(1,266,406)	247	(15,072,168)	(15,075,647)	-
Profit/(loss) from continuing operations	5,298,446	(1,111,558)	(577)	22,306,486	27,357,875	(18)
Discontinued operations						
Loss from discontinued operations, (net of tax)	-	(808)	(100)	-	(649,745)	(100)
Gain on disposal of joint venture	-	5,001	(100)	-	5,001	(100)
Gain on disposal of subsidiary	-	2,289,088	(100)	-	2,289,088	(100)
Net impact from discontinued operations, (net of tax)	-	2,293,281	(100)	-	1,644,344	(100)
Profit for the period	5,298,446	1,181,723	348	22,306,486	29,002,219	(23)
Profit Attributable to:						
Owners of the Company	2,641,467	746,806	254	10,741,255	13,729,646	(22)
Non controlling interest	2,656,979	434,917	511	11,565,231	15,272,573	(24)
	5,298,446	1,181,723	348	22,306,486	29,002,219	(23)
Basic earnings per share (Rs.)	13.45	3.80	254	54.69	69.91	(22)
Dividend per ordinary share (Rs.)						
First Interim Dividend	-	-	-	2.10	1.50	40
Proposed Dividend (Note 10)	4.70	-	100	4.70	-	100
	4.70	-	100	6.80	1.50	353

Figures in brackets indicate deductions.

The Notes from pages 10 to 21 form an integral part of these financial statements.

29th May 2024

Consolidated Statement of Comprehensive Income

Unaudited Financial Statements for the year ended 31st March 2024
(All figures are in Sri Lankan Rupees Thousands)

	4Q 2024	4Q 2023	Change %	12M 2024	12M 2023	Change %
Profit for the period	5,298,446	1,181,723	348	22,306,486	29,002,219	(23)
Other Comprehensive Income						
Items that are or may be reclassified subsequently to profit or loss:						
Exchange differences on translation of foreign operations	(10,201,008)	(1,211,016)	742	(14,781,694)	(400,094)	3,595
Gain on effective portion of changes in fair value of cash flow hedge	-	162,974	(100)	-	707,553	(100)
Share of other comprehensive income of equity accounted investee, (net of tax)	(77,133)	(109,765)	(30)	(113,121)	58,224	(294)
Items that will not be reclassified to profit or loss:						
Revaluation Surplus on Property, Plant & Equipment	1,816,591	-	100	1,816,591	-	100
Deferred tax expenses on revaluation surplus	(666,948)	36,450	(1,930)	(666,948)	(293,906)	127
Remeasurements of defined benefit obligations	332,804	(63,954)	(620)	332,804	(63,954)	(620)
Related tax on actuarial gain/(losses)	(58,738)	21,330	(375)	(58,738)	21,330	(375)
Equity investments at FVOCI – net change in fair value	594,301	3,665,970	(84)	(580,939)	1,796,252	(132)
Other comprehensive income/(expenses) for the period (net of tax)	(8,260,131)	2,501,989	(430)	(14,052,045)	1,825,405	(870)
Total Comprehensive Income/(expenses) for the period	(2,961,685)	3,683,712	(180)	8,254,441	30,827,624	(73)
Total Comprehensive Income / (expenses) Attributable to:						
Owners of the Company	(925,031)	3,157,362	(129)	4,465,323	14,583,961	(69)
Non controlling interest	(2,036,654)	526,350	(487)	3,789,118	16,243,663	(77)
	(2,961,685)	3,683,712	(180)	8,254,441	30,827,624	(73)

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29th May 2024

Consolidated Statement of Financial Position

Unaudited Financial Statements for the year ended 31st March 2024
(All figures are in Sri Lankan Rupees Thousands)

	As at 31.03.2024 (Unaudited)	As at 31.03.2023 (Audited)
ASSETS		
Non - Current Assets		
Property, plant & equipment	98,581,230	100,396,730
Bearer Plants	41,988,904	49,139,580
Investment properties	6,107,101	5,669,869
Intangible assets	11,240,077	12,325,234
Investments in equity accounted investee	753,203	879,026
Investment in equity and debt securities	10,877,720	11,458,659
Deferred tax assets	3,627,926	5,357,490
Other financial receivables	4,920,860	4,084,317
Other non financial receivables	13,726,871	15,737,499
Total non - current assets	191,823,892	205,048,404
Current Assets		
Inventories	20,277,375	17,763,393
Trade receivables	11,364,777	8,541,283
Other financial receivables	2,012,745	2,022,466
Other non financial receivables	7,320,030	11,338,027
Investment in equity and debt securities	9,638,889	8,808,313
Investment in Unit trusts	390,766	242,173
Derivative financial instruments	19,325	33,044
Biological assets	3,748,501	4,085,613
Cash and cash equivalents	41,498,290	41,635,314
Total current assets	96,270,698	94,469,626
Total assets	288,094,590	299,518,030
EQUITY AND LIABILITIES		
EQUITY		
Stated capital	1,114,652	1,114,652
Capital reserves	5,933,564	3,708,157
Revenue reserves	64,505,107	63,725,074
Equity attributable to owners of the Company	71,553,323	68,547,883
Non-controlling interest	72,236,889	71,689,009
Total equity	143,790,212	140,236,892
LIABILITIES		
Non - Current Liabilities		
Loans and borrowings	58,256,312	63,648,270
Lease liabilities	463,825	654,022
Other financial payables	87,399	104,479
Other non financial liabilities	406,257	301,906
Employee Benefits	3,701,223	3,941,252
Derivative financial instruments	-	2,077,195
Deferred tax liabilities	16,118,443	15,830,606
Total non - current liabilities	79,033,459	86,557,730
Current Liabilities		
Trade payables	7,677,451	5,906,650
Other financial payables	21,746,446	22,209,212
Other non financial payables	4,596,131	4,137,860
Current tax liabilities	2,690,778	4,768,891
Loans and borrowings	28,194,375	35,061,209
Lease liabilities	365,738	639,586
Total current liabilities	65,270,919	72,723,408
Total liabilities	144,304,378	159,281,138
Total equity and liabilities	288,094,590	299,518,030
Net assets per ordinary share (Rs.)	364.35	349.05

I certify that these financial statements are 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 29th May 2024.

Sgd.
M. Selvanathan
Director

Sgd.
D.C.R. Gunawardena
Director

Figures in brackets indicate deductions.
The Notes from pages 10 to 21 form an integral part of these financial statements.

Consolidated Statement of Changes in Equity

Unaudited Financial Statements for the year ended 31st March 2024
(All figures are in Sri Lankan Rupees Thousands)

	Stated Capital	Capital Reserve	Revenue Reserve	Attributable to owners of the company	Non - Controlling interest	Total Equity
Balance as at 31st March 2023 (Audited)	1,114,652	3,708,157	63,725,074	68,547,883	71,689,009	140,236,892
Profit for the year	-	-	10,741,255	10,741,255	11,565,231	22,306,486
Other Comprehensive income/expenses for the year	-	723,647	(6,999,579)	(6,275,932)	(7,776,113)	(14,052,045)
Total comprehensive income for the year	-	723,647	3,741,676	4,465,323	3,789,118	8,254,441
Transactions with owners of the Company						
Contributions and Distributions						
Dividends	-	-	(412,412)	(412,412)	-	(412,412)
Dividends paid to Non-controlling Shareholders	-	-	-	-	(2,513,436)	(2,513,436)
Rights issue of shares by Subsidiaries	-	-	-	-	14,820	14,820
Subsidiary share buy-back	-	-	(20,902)	(20,902)	(50,677)	(71,579)
Transfer to capital reserve	-	1,469,517	(1,505,656)	(36,139)	36,139	-
Acquisition, disposal and changes in Non Controlling interest	-	32,243	(1,022,673)	(990,430)	(728,084)	(1,718,514)
Total Contributions by and distributions to owners	-	1,501,760	(2,961,643)	(1,459,883)	(3,241,238)	(4,701,121)
Balance as at 31st March 2024 (Unaudited)	1,114,652	5,933,564	64,505,107	71,553,323	72,236,889	143,790,212
Balance as at 31st March 2022 (Audited)	1,114,652	3,850,136	52,063,389	57,028,177	59,034,863	116,063,040
Surcharge tax for the year of assessment 2020/21	-	-	(685,026)	(685,026)	(686,163)	(1,371,189)
Balance as at 1st April 2022 (Adjusted)	1,114,652	3,850,136	51,378,363	56,343,151	58,348,700	114,691,851
Profit for the year	-	-	13,729,646	13,729,646	15,272,573	29,002,219
Other Comprehensive income for the year	-	-	854,315	854,315	971,090	1,825,405
Total comprehensive income for the year	-	-	14,583,961	14,583,961	16,243,663	30,827,624
Transactions with owners of the Company						
Dividends paid on ordinary shares	-	-	(294,580)	(294,580)	-	(294,580)
Dividends paid to non-controlling shareholders	-	-	-	-	(2,062,897)	(2,062,897)
Rights issue of shares by a Subsidiary	-	-	-	-	8,163	8,163
Acquisition, disposal and changes in Non Controlling interest	-	(143,488)	(68,203)	(211,691)	(4,082)	(215,773)
Total Contributions by and distributions to owners	-	(143,488)	(362,783)	(506,271)	(2,058,816)	(2,565,087)
Changes in ownership interest						
Change in equity interest in a subsidiary without change in control	-	1,509	57,074	58,583	(65,714)	(7,131)
Dilution of equity interest in subsidiary with change in control	-	-	(1,931,541)	(1,931,541)	(778,824)	(2,710,365)
Balance as at 31st March 2023 (Audited)	1,114,652	3,708,157	63,725,074	68,547,883	71,689,009	140,236,892

The Notes from pages 10 to 21 form an integral part of these financial statements

Consolidated Statement of Cash Flows

Unaudited Financial Statements for the year ended 31st March 2024
(All figures are in Sri Lankan Rupees Thousands)

For the year ended 31st March	Group 2024	2023
Cash flows from operating activities		
Profit before income tax expenses from continuing operations	37,378,654	42,433,522
Loss before income tax expenses from discontinued operations	-	(645,124)
	37,378,654	41,788,398
Adjustments for:		
Changes in fair value of biological assets	(188,414)	3,696,464
Changes in fair value of investment properties	(390,582)	(578,712)
Changes in fair value of FVTPL financial assets	(1,880,387)	(923,001)
Provision/(Write back) of impairment of assets	(291,063)	353,229
Share of net results of equity accounted investee	12,701	13,787
Depreciation on property, plant & equipment	8,245,973	7,673,188
Depreciation on Bearer Plants	2,626,655	2,932,241
Amortization of intangible assets/prepaid lease payment	422,854	522,981
Provision for retiring gratuity	1,060,995	2,313,228
Finance expenses	12,541,960	14,613,556
Unrealized (gain)/loss on Derivative financial instruments	15,299	63,375
Profit on disposal of property, plant & equipment	-	(72,410)
Plasma interest income	(1,132,677)	(1,412,666)
Net unrealised fair value gain on RCPS derivative financial instruments	-	(165,473)
Reversal for Inventories	(63,221)	(926,628)
Impact of exchange differences on translation of foreign operations	(4,722,215)	2,940,450
	16,257,878	31,043,609
Operating Cashflows before Working Capital Changes	53,636,532	72,832,007
Changes in working capital:		
Inventories	(2,450,761)	4,194,485
Trade and other receivables	4,451,881	874,606
Trade and other payables	2,749,000	(1,764,104)
	58,386,652	76,136,994
Net cash movement in investments	901,218	737,604
Cash generated from operations	59,287,870	76,874,598
Interest paid	(9,689,419)	(13,016,344)
Income tax paid	(15,345,800)	(12,695,315)
Gratuity paid	(478,941)	(407,524)
Net cash generated from operating activities	33,773,710	50,755,415
Cash flows from investing activities		
Additions to property, plant & equipment/investment property	(14,506,786)	(14,858,574)
Additions to bearer plants	(1,528,559)	(810,186)
Additions to intangible assets (including land rights)	(88,592)	(149,417)
Acquisition of additional interest in subsidiaries	(1,639,206)	(20,215)
Advance for capital expenditure	(1,017,662)	(799,884)
Investment in fixed deposits	(836,543)	(4,059,558)
Decrease in plasma advances	81,237	443,624
Net cash inflow from disposal of a subsidiary	-	3,010,932
Proceeds from disposal of property, plant & equipment and bearer plants	(17,080)	559,479
Net cash used in investing activities	(19,553,191)	(16,683,799)
Cash flows from financing activities		
Net reduction in borrowings	(3,319,150)	(20,659,903)
Settlement of finance lease creditors	(731,271)	(778,294)
Effects of changes in non-controlling interest	(136,067)	-
Dividends paid to non-controlling shareholders by subsidiaries	(2,513,436)	(2,062,897)
Dividends paid by the Company	(412,412)	(292,356)
Net cash used in financing activities	(7,112,336)	(23,793,450)
Net Increase in cash & cash equivalents	7,108,183	10,278,166
Cash & cash equivalents at the beginning of the year	15,400,910	5,122,744
Cash & cash equivalents at the end of the year	22,509,093	15,400,910

Figures in brackets indicate deductions.

The Notes from pages 10 to 21 form an integral part of these financial statements.

Notes to the Condensed Interim Financial Statements

Unaudited Financial Statements for the year ended 31st March 2024
(All figures are in Sri Lankan Rupees Thousands)

Operating Segment Information - Group

(a). Segmental results are as follows:

Business Segment	Investment Holdings		Portfolio & Asset Management		Oil Palm Plantations		Oils and fats	
	4Q 2023/24	4Q 2022/23	4Q 2023/24	4Q 2022/23	4Q 2023/24	4Q 2022/23	4Q 2023/24	4Q 2022/23
Total revenue	23,738	416,127	508,552	503,296	34,058,024	46,668,386	14,625,614	21,063,389
Intra segment revenue	-	-	(48,915)	(37,339)	(7,946,695)	(17,260,628)	-	-
Segment revenue	23,738	416,127	459,637	465,957	26,111,329	29,407,758	14,625,614	21,063,389
Inter segment revenue	(22,096)	(397,312)	-	-	(99,479)	(120,263)	-	1
External Revenue	1,642	18,815	459,637	465,957	26,011,850	29,287,495	14,625,614	21,063,390
Segment results - profit from operations before material non cash items	(47,888)	(100,837)	350,365	368,288	6,961,757	1,931,027	759,139	977,177
Other material non-cash items								
Foreign exchange gains /(losses)	24,625	22,535	(537)	(839)	538,307	228,746	75,930	8,882
Impairment of business assets	-	-	-	-	-	-	-	-
Profit/(loss) from operations	(23,263)	(78,302)	349,828	367,449	7,500,064	2,159,773	835,069	986,059
Change in fair value of business assets	5,486	5,427	581,493	932,348	188,414	(3,696,464)	-	-
Net finance cost	(42,077)	(130,799)	(32,114)	(60,555)	(3,246,390)	(2,632,011)	(185,914)	(275,060)
Share of net results of equity accounted investee	-	-	-	-	-	-	11,640	(18,467)
Profit/(loss) before income tax expenses	(59,854)	(203,674)	899,207	1,239,242	4,442,088	(4,168,702)	660,795	692,532
Current taxation	(1,858)	(5,250)	(68,700)	(41,467)	(1,734,588)	(802,554)	(318,102)	(215)
Deferred taxation	-	-	22	265	(813,953)	903,109	100,269	(174,504)
	(1,858)	(5,250)	(68,678)	(41,202)	(2,548,541)	100,555	(217,833)	(174,719)
Profit/(loss) from continuing operations	(61,712)	(208,924)	830,529	1,198,040	1,893,547	(4,068,147)	442,962	517,813
Discontinued operations								
Profit/(loss) from discontinued operations, net of tax	-	-	-	4,193	-	-	-	2,289,088
Profit/(loss) for the period	(61,712)	(208,924)	830,529	1,202,233	1,893,547	(4,068,147)	442,962	2,806,901
Attributable to:								
Owners of the Company	(61,712)	(208,924)	477,634	696,845	834,125	(2,205,816)	195,682	1,621,526
Non controlling interest	-	-	352,895	505,388	1,059,422	(1,862,331)	247,280	1,185,375
	(61,712)	(208,924)	830,529	1,202,233	1,893,547	(4,068,147)	442,962	2,806,901

Figures in brackets indicate deductions.

Beverage		Real Estate		Leisure		Management Services		Group	
4Q 2023/24	4Q 2022/23	4Q 2023/24	4Q 2022/23	4Q 2023/24	4Q 2022/23	4Q 2023/24	4Q 2022/23	4Q 2023/24	4Q 2022/23
31,656,607	25,671,386	101,775	89,637	275,683	159,545	266,557	197,487	81,516,550	94,769,253
(598,790)	(279,873)	-	-	-	-	-	-	(8,594,400)	(17,577,840)
31,057,817	25,391,513	101,775	89,637	275,683	159,545	266,557	197,487	72,922,150	77,191,413
-	-	(14,889)	(13,111)	-	-	(259,928)	(193,268)	(396,392)	(723,953)
31,057,817	25,391,513	86,886	76,526	275,683	159,545	6,629	4,219	72,525,758	76,467,460
3,870,867	3,233,921	42,390	38,916	2,634	(69,584)	16,051	4,347	11,955,315	6,383,255
(284,807)	(419,802)	-	-	(8,075)	(5,540)	-	-	345,443	(166,018)
-	-	-	-	-	-	-	-	-	-
3,586,060	2,814,119	42,390	38,916	(5,441)	(75,124)	16,051	4,347	12,300,758	6,217,237
5,000	163,100	385,383	415,630	-	-	-	-	1,165,776	(2,179,959)
(286,065)	(776,826)	17,703	19,593	(4,445)	(8,686)	(5,408)	381	(3,784,710)	(3,863,963)
-	-	-	-	-	-	-	-	11,640	(18,467)
3,304,995	2,200,393	445,476	474,139	(9,886)	(83,810)	10,643	4,728	9,693,464	154,848
(1,422,414)	(537,652)	(20,492)	(23,414)	-	-	(9,690)	10,624	(3,575,844)	(1,399,929)
29,924	(482,840)	(113,477)	(122,591)	(22,273)	21,398	314	(11,315)	(819,174)	133,523
(1,392,490)	(1,020,492)	(133,969)	(146,005)	(22,273)	21,398	(9,376)	(691)	(4,395,018)	(1,266,406)
1,912,505	1,179,901	311,507	328,134	(32,159)	(62,412)	1,267	4,037	5,298,446	(1,111,558)
-	-	-	-	-	-	-	-	-	2,293,281
1,912,505	1,179,901	311,507	328,134	(32,159)	(62,412)	1,267	4,037	5,298,446	1,181,723
923,996	580,011	299,412	315,287	(28,937)	(56,160)	1,267	4,037	2,641,467	746,806
988,509	599,890	12,095	12,847	(3,222)	(6,252)	-	-	2,656,979	434,917
1,912,505	1,179,901	311,507	328,134	(32,159)	(62,412)	1,267	4,037	5,298,446	1,181,723

Notes to the Condensed Interim Financial Statements

Unaudited Financial Statements for the year ended 31st March 2024
(All figures are in Sri Lankan Rupees Thousands)

Operating Segment Information - Group

(a). Segmental results are as follows:

Business Segment	Investment Holdings		Portfolio & Asset Management		Oil Palm Plantations		Oils and fats	
	12M 2023/24	12M 2022/23	12M 2023/24	12M 2022/23	12M 2023/24	12M 2022/23	12M 2023/24	12M 2022/23
Total revenue	1,814,810	1,267,173	2,774,012	1,370,446	147,175,094	201,002,323	54,478,749	81,843,699
Intra segment revenue	-	-	(484,015)	(260,334)	(40,000,662)	(50,623,767)	-	-
Segment revenue	1,814,810	1,267,173	2,289,997	1,110,112	107,174,432	150,378,556	54,478,749	81,843,699
Inter segment revenue	(1,785,437)	(1,173,452)	-	-	(411,004)	(870,493)	-	(148,607)
External Revenue	29,373	93,721	2,289,997	1,110,112	106,763,428	149,508,063	54,478,749	81,695,092
Segment results - profit from operations before material non cash items	(162,061)	(117,979)	1,884,043	816,340	27,372,370	41,976,820	2,538,060	3,822,830
Other material non-cash items								
Foreign exchange gains / (losses)	19,415	(8,364)	(632)	500	605,273	(469,251)	(370,682)	2,320
Impairment of business assets	-	-	-	-	-	-	-	-
Profit/(loss) from operations	(142,646)	(126,343)	1,883,411	816,840	27,977,643	41,507,569	2,167,378	3,825,150
Change in fair value of business assets	9,253	18,157	1,871,134	898,843	188,414	(3,696,464)	-	-
Net finance cost	(268,855)	(500,506)	(82,452)	(130,473)	(9,987,778)	(10,835,535)	(802,049)	(985,081)
Share of net results of equity accounted investee	-	-	-	-	-	-	(12,701)	(13,787)
Profit/(loss) before Income tax expenses	(402,248)	(608,692)	3,672,093	1,585,210	18,178,279	26,975,570	1,352,628	2,826,282
Current taxation	(61,653)	(5,250)	(277,932)	(149,020)	(6,867,010)	(10,194,822)	(318,238)	(800)
Deferred taxation	-	-	722	1,706	(1,215,465)	779,875	(89,242)	(636,432)
	(61,653)	(5,250)	(277,210)	(147,314)	(8,082,475)	(9,414,947)	(407,480)	(637,232)
Profit/(loss) from continuing operations	(463,901)	(613,942)	3,394,883	1,437,896	10,095,804	17,560,623	945,148	2,189,050
Discontinued operations								
Profit from discontinued operations, net of tax	-	-	-	729	-	-	-	1,643,615
Profit/(loss) for the year	(463,901)	(613,942)	3,394,883	1,438,625	10,095,804	17,560,623	945,148	3,832,665
Attributable to:								
Owners of the Company	(463,901)	(613,942)	1,989,943	848,178	4,774,448	8,525,045	395,924	1,838,509
Non controlling interest	-	-	1,404,940	590,447	5,321,356	9,035,578	549,224	1,994,156
	(463,901)	(613,942)	3,394,883	1,438,625	10,095,804	17,560,623	945,148	3,832,665

Beverage		Real Estate		Leisure		Management Services		Group	
12M 2023/24	12M 2022/23	12M 2023/24	12M 2022/23	12M 2023/24	12M 2022/23	12M 2023/24	12M 2022/23	12M 2023/24	12M 2022/23
15,231,232	99,464,675	381,467	326,860	927,369	719,766	1,072,115	724,839	323,854,848	386,719,781
(3,300,962)	(2,423,321)	-	-	-	-	-	-	(43,785,639)	(53,307,422)
111,930,270	97,041,354	381,467	326,860	927,369	719,766	1,072,115	724,839	280,069,209	333,412,359
-	-	(57,877)	(52,502)	-	-	(1,043,944)	(708,615)	(3,298,262)	(2,953,669)
111,930,270	97,041,354	323,590	274,358	927,369	719,766	28,171	16,224	276,770,947	330,458,690
15,361,292	13,664,781	174,554	143,690	(79,660)	(143,613)	38,140	(44,580)	47,126,738	60,118,289
(190,972)	(31,251)	-	-	(6,271)	(1,364)	-	-	56,131	(507,410)
291,063	(353,229)	-	-	-	-	-	-	291,063	(353,229)
15,461,383	13,280,301	174,554	143,690	(85,931)	(144,977)	38,140	(44,580)	47,473,932	59,257,650
5,000	163,100	385,582	421,613	-	-	-	-	2,459,383	(2,194,751)
(1,442,745)	(2,182,499)	78,353	41,936	(31,026)	(23,994)	(5,408)	562	(12,541,960)	(14,615,590)
-	-	-	-	-	-	-	-	(12,701)	(13,787)
14,023,638	11,260,902	638,489	607,239	(116,957)	(168,971)	32,732	(44,018)	37,378,654	42,433,522
(5,639,777)	(4,091,459)	(88,751)	(64,233)	-	-	(14,325)	10,624	(13,267,686)	(14,494,960)
(407,968)	(423,376)	(107,543)	(374,288)	12,169	72,765	2,845	(937)	(1,804,482)	(580,687)
(6,047,745)	(4,514,835)	(196,294)	(438,521)	12,169	72,765	(11,480)	9,687	(15,072,168)	(15,075,647)
7,975,893	6,746,067	442,195	168,718	(104,788)	(96,206)	21,252	(34,331)	22,306,486	27,357,875
-	-	-	-	-	-	-	-	-	1,644,344
7,975,893	6,746,067	442,195	168,718	(104,788)	(96,206)	21,252	(34,331)	22,306,486	29,002,219
3,696,884	3,092,730	420,994	160,023	(94,289)	(86,566)	21,252	(34,331)	10,741,255	13,729,646
4,279,009	3,653,337	21,201	8,695	(10,499)	(9,640)	-	-	11,565,231	15,272,573
7,975,893	6,746,067	442,195	168,718	(104,788)	(96,206)	21,252	(34,331)	22,306,486	29,002,219

Notes to the Condensed Interim Financial Statements

Unaudited Financial Statements for the year ended 31st March 2024
(All figures are in Sri Lankan Rupees Thousands)

Operating Segment Information - Group

(b) Segments Assets/ liabilities are as follows:

As at	Investment Holdings		Portfolio & Asset Management		Oil Palm Plantations		Oils and fats	
	31.03.2024	31.03.2023	31.03.2024	31.03.2023	31.03.2024	31.03.2023	31.03.2024	31.03.2023
SEGMENT ASSETS								
Non - Current Assets								
Fixed assets*	-	-	4,522	2,682	98,638,779	110,851,377	11,047,800	12,462,499
Intangible assets (Including land rights)	-	-	182,740	182,740	8,671,828	10,012,682	1,343,537	1,397,376
Financial assets measured at FVOCI/Equity accounted investee	2,554,235	2,690,648	8,323,486	8,768,011	-	-	753,202	879,026
Deferred tax assets	-	-	4,997	2,345	3,544,504	5,313,819	-	-
Other financial receivables	-	-	4,607,101	3,770,558	-	-	-	-
Other non financial receivables	-	-	-	-	13,726,871	15,737,499	-	-
Non - Current Assets	2,554,235	2,690,648	13,122,846	12,726,336	124,581,982	141,915,377	13,144,539	14,738,901
Current Assets								
Inventories/biological assets	-	-	-	-	9,394,938	9,224,066	5,425,269	5,027,040
Trade debtors and other financial assets	770	74	24,361	47,694	3,585,401	2,668,927	5,229,873	6,435,738
Other non financial receivables	18,755	12,022	23,967	9,600	4,588,887	5,916,848	863,267	1,008,951
Financial assets measured at FVTPL	119,332	110,077	9,872,143	8,940,449	-	-	19,325	33,004
Cash and cash equivalents	514,590	215,468	3,509,987	1,534,173	22,985,932	27,130,714	1,426,823	1,072,680
Current Assets	653,447	337,641	13,430,458	10,531,916	40,555,158	44,940,555	12,964,557	13,577,413
Total segmental assets	3,207,682	3,028,289	26,553,304	23,258,252	165,137,140	186,855,932	26,109,096	28,316,314
SEGMENT LIABILITIES								
Non - Current Liabilities								
Loans and borrowings	141,668	335,417	-	-	54,635,764	59,638,152	2,183,614	2,917,798
Other financial payables	-	-	-	-	-	2,077,195	-	-
Other non financial liabilities	-	-	16,244	7,891	3,664,133	3,910,219	-	-
Deferred tax liabilities	-	-	-	-	5,831,000	6,514,849	1,581,835	1,760,785
Non - Current Liabilities	141,668	335,417	16,244	7,891	64,130,897	72,140,415	3,765,449	4,678,583
Current Liabilities								
Trade and other financial liabilities	321,587	321,056	170,816	205,825	16,357,047	19,893,081	4,702,107	5,573,382
Loans and borrowings	1,968,045	1,624,243	1,302,715	526,566	12,145,443	18,344,251	7,190,445	7,045,851
Current Liabilities	2,289,632	1,945,299	1,473,531	732,391	28,502,490	38,237,332	11,892,552	12,619,233
Total segmental liabilities	2,431,300	2,280,716	1,489,775	740,282	92,633,387	110,377,747	15,658,001	17,297,816

*Fixed assets include Property Plant & Equipment, Bearer plants, Right of use assets & Investment Properties.

Beverage		Real Estate		Leisure		Management Services		Group	
31.03.2024	31.03.2023	31.03.2024	31.03.2023	31.03.2024	31.03.2023	31.03.2024	31.03.2023	31.03.2024 (Unaudited)	31.03.2023 (Audited)
28,180,416	24,016,599	6,034,011	5,438,703	2,720,118	2,363,279	51,589	71,040	146,677,235	155,206,179
1,013,752	703,670	27,584	27,584	336	672	300	510	11,240,077	12,325,234
-	-	-	-	-	-	-	-	11,630,923	12,337,685
46,716	26,378	-	-	-	-	31,709	14,948	3,627,926	5,357,490
-	-	289,000	289,000	24,759	24,759	-	-	4,920,860	4,084,317
-	-	-	-	-	-	-	-	13,726,871	15,737,499
29,240,884	24,746,647	6,350,595	5,755,287	2,745,213	2,388,710	83,598	86,498	191,823,892	205,048,404
9,166,557	7,555,505	-	-	38,867	41,987	245	408	24,025,876	21,849,006
4,336,536	1,298,054	94,571	77,361	105,579	35,901	431	-	13,377,522	10,563,749
1,651,094	4,232,385	135,636	125,103	10,632	9,014	27,792	24,104	7,320,030	11,338,027
-	-	38,180	-	-	-	-	-	10,048,980	9,083,530
12,571,175	11,348,047	231,865	173,214	151,714	81,589	106,204	79,429	41,498,290	41,635,314
27,725,362	24,433,991	500,252	375,678	306,792	168,491	134,672	103,941	96,270,698	94,469,626
56,966,246	49,180,638	6,850,847	6,130,965	3,052,005	2,557,201	218,270	190,439	288,094,590	299,518,030
1,613,335	1,266,500	-	-	145,756	144,425	-	-	58,720,137	64,302,292
-	-	87,399	104,479	-	-	-	-	87,399	2,181,674
293,934	257,729	5,412	2,984	22,366	13,192	105,391	51,143	4,107,480	4,243,158
6,573,867	5,687,985	1,559,581	1,407,386	572,160	459,601	-	-	16,118,443	15,830,606
8,481,136	7,212,214	1,652,392	1,514,849	740,282	617,218	105,391	51,143	79,033,459	86,557,730
14,615,356	10,607,032	199,984	168,235	173,923	141,437	169,986	112,565	36,710,806	37,022,613
5,845,246	8,044,551	18,143	-	90,076	115,333	-	-	28,560,113	35,700,795
20,460,602	18,651,583	218,127	168,235	263,999	256,770	169,986	112,565	65,270,919	72,723,408
28,941,738	25,863,797	1,870,519	1,683,084	1,004,281	873,988	275,377	163,708	144,304,378	159,281,138

Notes to the Condensed Interim Financial Statements

Unaudited Financial Statements for the year ended 31st March 2024
(All figures are in Sri Lankan Rupees Thousands)

1. REPORTING ENTITY

Carson Cumberbatch PLC is a limited liability company which is incorporated and domiciled in Sri Lanka. The ordinary shares of the Company have a primary listing on the Colombo Stock Exchange. It is a diversified conglomerate with 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. The Group has offices in Malaysia, Singapore, Indonesia and Mauritius and to Sri Lanka.

The interim consolidated financial statements as at and for the year ended 31st March 2024 comprise the company and its subsidiaries (together referred to as the "Group" and individually as "Group entities").

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 year ended 31st March 2024 have been prepared in accordance with LKAS 34 Interim Financial Reporting and using the same accounting policies and computation methods as the audited financial statements for FY 2022-2023. 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 2023.

The presentation and classification of the financial statements of the previous period have been amended, where relevant, for better presentation and to be comparable with those of the current period.

The interim condensed financial statements are presented in Sri Lankan Rupees (LKR) and all values are rounded to the nearest thousand except when otherwise indicated.

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 other comprehensive income and there were no purchases and/or disposals during the period.

All unquoted equity shares were fair valued as of 31 March 2024 and classified as Level 3 within the fair value hierarchy according to fair valuation methodology.

3. SEGMENTAL INFORMATION

For management purposes the Group's primary format segment reporting is Industry segments. The risks and returns of the Group's operations are primarily determined by the nature of the different activities that the group engages in, rather than the geographical location of these operations.

This is reflected by the Group's organizational structure. Industry segment activities of the Group are broadly classified into eight segments: Investment Holdings, Portfolio and Asset Management, Oil Palm Plantations, Beverage, Real Estate, Leisure, Oils & fats and Management Services based on the nature of product or service rendered. The following summary describes the operations of each reportable segment.

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 market
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	- Production and sale of Beer, Import & distribution of alcoholic beverages.
Real Estate	- Letting office and warehouse premises on rent for commercial purposes.
Leisure	- Hoteliering
Management Services	- Providing support services to the Carsons Group entities.

Transactions between segments are carried out at prices that approximate the market prices. Segment revenue, segment expenses and segment results include the transactions between industry segments. These transactions and any unrealized profits and losses are eliminated on consolidation. Segmental expenses are expenses that are directly attributed to a relevant segment or a portion of expenses that can be allocated on a reasonable basis as determined by the Management.

Notes to the Condensed Interim Financial Statements

Unaudited Financial Statements for the year ended 31st March 2024
(All figures are in Sri Lankan Rupees Thousands)

4. RELATED PARTY TRANSACTIONS

For the year ended 31st March	Group 2024	2023	Company 2024	2023
Transactions with related parties				
Subsidiaries				
Dividend Income	-	-	1,785,435	1,173,459
Amounts paid for services obtained				
Support service fees	-	-	31,020	12,392
Secretarial fees paid	-	-	576	540
Computer Fees paid	-	-	615	607
Subscribed to right issue of a subsidiary			209,933	88,583
Outstanding balances				
Amount due from subsidiaries	-	-	250,593	273,284
Amount due from an Associate company	90,700	90,300	-	-

5. STATED CAPITAL

As at 31st March	Group / Company 2024	2023
Issued and Fully Paid		
Ordinary Shares		
196,386,914 Ordinary shares	1,114,652	1,114,652
	1,114,652	1,114,652

6. Management fees and other similar expenses for the quarter 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 has been calculated for all periods, based on the number of Ordinary shares in issue as at 31st March 2024.

9. CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS

There were no significant changes in the contingent liabilities and capital commitment since the last annual balance sheet date.

10. EVENTS AFTER THE REPORTING PERIOD

On 13th May 2024, the Board of Carson Cumberbatch PLC (CARS/ the Company) approved the payment of a Second Interim Dividend of Rs.4/70 per Ordinary Share for the year ended 31st March 2024 to the Shareholders. According to the Articles of Association of the Company, the payment of an Interim Dividend does not require the Shareholders' approval. The total dividend of Rs. 923,018,495/80 would be paid entirely out of Dividend income received by CARS. It would not be subjected to withholding tax by the Company as per the Inland Revenue Act, No. 24 of 2017, and amendments thereof. The Directors were satisfied regarding the Solvency of the Company in accordance with section 57 of the Companies Act No 07 of 2007. The entitlement/record date for the dividend is 29th May 2024. In accordance with the Sri Lanka Accounting Standards 10-Events after the reporting period, the proposed dividend has not been recognized as a liability as of 31st March 2024.

11. DIRECTORS SHAREHOLDING AS AT 31ST MARCH 2024

No of Shares

	No of Shares
Mr. Tilak de Zoysa – Non-Executive/Independent	-
Mr. H. Selvanathan – Non Executive	76,852
Mr. M. Selvanathan – Non Executive	1,805,146
Mr. D. C. R. Gunawardena – Non-Executive	-
Mr. S. K. Shah – Non-Executive	-
Mr. R. Theagarajah – Non-Executive/Independent	-
Mr. W. M. R. S. Dias – Non-Executive/Independent	-
Mr. A. S. Amaratunga – Non-Executive/Independent	1,156
Ms. S. Selvanathan –Executive	-
Mr. M. M. Murugappan – Non-Executive/Independent	-
Mr. Y. H. Ong – Non-Executive/Independent	-

Notes to the Condensed Interim Financial Statements

Unaudited Financial Statements for the year ended 31st March 2024
(All figures are in Sri Lankan Rupees Thousands)

12. TWENTY MAJOR SHAREHOLDERS - ORDINARY SHARES

	Name of Shareholder	As at 31.03.2024	
		No. of Shares	%
1	Bukit Darah PLC A/C No. 2	89,706,431	45.68
2	Tower Investments (Pvt) Ltd	21,025,903	10.71
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	10,749,902	5.47
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) Ltd	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	784,275	0.40
15	Mr. Satish Selvanathan	703,348	0.36
16	Interkrish Investment Company (Pvt) Limited.	552,966	0.28
17	Mr. K.C. Vignarajah	476,974	0.24
18	Krish Investments Company (Pvt) LTD.	441,523	0.22
19	Bank of Ceylon NO. 1 Account	313,352	0.16
20	MRS. M.L. De Silva	298,809	0.15
21	Sisira Investors Limited	298,809	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 3, i.e. Float-Adjusted Market Capitalization of Rs.5 Billion with 500 Public Shareholders and a Public Holding percentage of 7.5%.

The Company's Public Holding as at 31 March 2024

- Float Adjusted Market Capitalization (Rs.) 7.16 Bn
- Percentage of ordinary shares held by the public 14.08%
- Number of Public Shareholders 1,981

Unaudited Financial Statements for the year ended 31st March 2024
 (All figures are in Sri Lankan Rupees Thousands)

14. INVESTOR INFORMATION

As at	Year ended 31.03.2024	Fourth quarter 31.03.2024	Third quarter 31.12.2023	Second quarter 30.09.2023	First quarter 30.06.2023	Year ended 31.03.2023
Market Performance - Ordinary Shares						
Market value per share (Rs.) - closing	259.00	259.00	242.25	268.25	275.00	271.75
Highest price per share (Rs.)	310.00	286.00	269.00	300.00	310.00	310.00
Lowest price per share (Rs.)	235.00	241.00	235.00	262.00	245.00	225.00
Share Trading						
Value of shares traded (Rs. Mn)	217	21	162	14	20	45
Number of shares traded	850,593	83,305	646,025	49,398	71,865	164,132
Number of trades	1,636	265	536	373	462	907
Other Information						
Market Capitalization (Rs. Mn)	50,864	50,864	47,575	52,681	54,006	53,368

Corporate Information

NAME OF THE COMPANY Carson Cumberbatch PLC	NOMINATION COMMITTEE Mr. T. de Zoysa (Chairman) Non- Executive/Independent Director	AUDITORS Messrs KPMG Chartered Accountants No. 32A, Sir Mohamed Macan Markar Mawatha, Colombo 3 Sri Lanka
COMPANY REGISTRATION NO. PQ 41	Mr. D. C.R. Gunawardena Non- Executive Director	SECRETARIES Carsons Management Services (Pvt) Ltd. No. 61, Janadhipathi Mawatha, Colombo 1 Sri Lanka Tel: 94-11-2039200 Fax: 94-11-2039300
LEGAL FORM A Public Quoted Company with limited liability. Incorporated in Sri Lanka in 1913.	Mr. R. Theagarajah Non- Executive/Independent Director	REGISTERED OFFICE No. 61, Janadhipathi Mawatha, Colombo 1 Sri Lanka Tel: 94-11-2039200 Fax: 94-11-2039300
BOARD OF DIRECTORS Mr. T. de Zoysa (Chairman) – Non-Executive/Independent Mr. H. Selvanathan (Deputy Chairman) – Non Executive Mr. M. Selvanathan– Non Executive Mr. D.C.R.Gunawardena – Non-Executive Mr. S.K. Shah– Non-Executive Mr. R. Theagarajah – Non-Executive/Independent Mr. W. M. R. S. Dias – Non-Executive/Independent Mr. A. S. Amaratunga – Non-Executive/Independent Ms. S. Selvanathan–Executive Mr. M. M. Murugappan – Non-Executive/Independent Mr. Yew Huat Ong – Non-Executive/Independent	RELATED PARTY TRANSACTIONS REVIEW COMMITTEE Mr. W. M. R. S. Dias (Chairman) Non- Executive/Independent Director Mr. R. Theagarajah Non- Executive/Independent Director Mr. D. C.R. Gunawardena Non- Executive Director Mr. H. Selvanathan Non- Executive Director Mr. M. Selvanathan Non- Executive Director Mr. S.K. Shah Non-Executive Director	
AUDIT COMMITTEE Mr. A. S. Amaratunga (Chairman) Non-Executive/Independent Director Mr. D. C.R. Gunawardena Non- Executive Director Mr. Yew Huat Ong Non- Executive/Independent Director	BANKERS Standard Chartered Bank Bank of Ceylon Commercial Bank of Ceylon PLC Hatton National Bank PLC Nations Trust Bank PLC Sampath Bank PLC Peoples' Bank State Bank of India	EMAIL carsons@carcumb.com CORPORATE WEBSITE www.carsoncumberbatch.com PARENT COMPANY Bukit Darah PLC
REMUNERATION COMMITTEE Mr. T. de Zoysa (Chairman) Non- Executive/Independent Director Mr. D. C.R. Gunawardena Non- Executive Director Mr. R. Theagarajah Non- Executive/Independent Director Mr. W. M. R. S. Dias Non- Executive/Independent Director		

