AMBEON

28 November 2025

Ms. Nilupa Perera
Chief Regulatory Officer
Colombo Stock Exchange
04-01 West Block,
World Trade Centre,
Colombo 1.

Dear Madam,

RE: ANNOUNCEMENT – PAYMENT OF INTERIM DIVIDEND FOR THE FINANCIAL YEAR ENDING 31ST MARCH 2026 OF AMBEON CAPITAL PLC (PB1090PQ) (THE "COMPANY")

The Board of Directors has decided, subject to the approval of the shareholders, to distribute a sum of Sri Lankan Rupees One Billion Two Million Seven Hundred and Twenty Four Thousand Eight Hundred and Fifteen (LKR 1,002,724,815/-) to the shareholders, by way of an interim dividend, from and out of the dividend income of the Company for the financial year ending 31st March 2026.

The Board of Directors acknowledges that some shareholders may prefer dividends to be distributed to them in cash so that they may choose to invest the same into available investment opportunities, whereas some shareholders who wish to contribute to and benefit from the growth prospects of the Company and its ability to generate further returns, may prefer to receive shares in lieu of cash in the form of a scrip dividend, thereby increasing their shareholding in the Company.

The decision of the Board of Directors is accordingly for the distribution of an interim dividend of Sri Lankan Rupees One (LKR 1/-) per share amounting to a total dividend of Sri Lankan Rupees One Billion Two Million Seven Hundred and Twenty Four Thousand Eight Hundred and Fifteen (LKR 1,002,724,815/-) to the shareholders of the Company, with the option being given to each of the entitled shareholders to select, by completing and returning to the Company a form to be made available to the shareholders, the manner in which such shareholder may receive the dividend that such shareholder is entitled to, from and out of the two (2) options identified below:

(i) receive the dividend entirely in cash ("**Option 1**"); or
(ii) receive the dividend entirely in new shares, in the form of a scrip dividend ("**Option 2**").

The shareholders entitled to the interim dividend shall be those shareholders whose names have been duly registered in the share register of the Company and those shareholders whose names appear on the Central Depository Systems (Private) Limited ("**CDS**") as at end of trading on the entitlement date (which shall be the second (2nd market day from and excluding the date of the Extraordinary General Meeting to be convened for the purpose of obtaining the approval of the shareholders for the interim dividend (the "**Record Date**")).

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The Company will accordingly pay the said interim dividend Sri Lankan Rupees One (LKR 1/-) per share to the entitled shareholders in the manner set forth below:

(i) any shareholder who selects Option 1 or does not select any of the said options at all, will be paid the dividend that the shareholder is entitled to, entirely in cash;

(ii) any shareholder who selects Option 2 will be paid the dividend that the shareholder is entitled to, entirely in new shares in the form of a scrip dividend on the basis of one (1) new share for every forty three decimal nine zero (43.90) shares held, with the number of shares to be issued to the shareholder being computed based on the following formula:

$$\text{Number of Shares to be issued} = \frac{\text{Number of shares as at end of trading on the Record date x 1}}{43.90}$$

All residual fractions arising from the calculation of shares to be issued to shareholders who select Option 2 based on the above formula will be disregarded in its entirety.

In terms of section 52 of the Companies Act No. 7 of 2007, the Board of Directors has decided that the shares to be issued by way of a scrip dividend to shareholders who select Option 2 shall be issued at a consideration of Sri Lankan Rupees Forty Three and Cents Ninety (LKR 43.90) per share.

The Board of Directors has also opined that the aforesaid consideration for which the shares are to be issued under the scrip dividend is fair and reasonable to the Company and to all existing shareholders of the Company.

With regard to the scrip dividend for the issue of shares to shareholders who opt for Option 2, the following table sets out the number of shares to be allotted, and the proportion and consideration at which shares are to be issued out of the dividend income of the Company as at 27th November 2025, which is to be set aside for the scrip dividend.

Existing ordinary shares as at date	One Billion Two Million Seven Hundred and Twenty Four Million Eight Hundred and Fifteen (1,002,724,815) ordinary shares
The maximum number of shares to be issued in the event all of the shareholders select Option 2 (the number to be eventually issued will depend on the preference of the shareholders in receiving scrip dividends and the residual fractions arising which will be disregarded)	Twenty Two Million Eight Hundred and Forty One Thousand One Hundred and Eleven (22,841,111) ordinary shares
Total amount set aside for the scrip dividend in the event all of the shareholders select Option 2	Sri Lankan Rupees One Billion Two Million Seven Hundred and Twenty Four Thousand Eight Hundred and Fifteen (LKR 1,002,724,815/-)
Withholding tax payable on the scrip dividend	Nil
Consideration per share, which is the market price of a share as at the 27th November 2025 (being the last trading day prior to the date of the circular resolution by the Board through which the interim dividend was recommended)	Sri Lankan Rupees Forty Three and Cents Ninety (LKR 43.90)

The proportion in which the shares are to be issued to shareholders who select Option 2	One (1) new share for every forty three decimal nine zero (43.90) shares held
Total number of shares in the Company after the scrip dividend (if the maximum number of shares referred to above are issued)	One Billion Twenty Five Million Five Hundred and Sixty Five Thousand Nine Hundred and Twenty Six (1,025,565,926) ordinary shares

The new ordinary shares to be issued under the proposed scrip dividend will rank equal and *pari passu* in all respects with the existing ordinary shares of the Company immediately after the issue of such shares.

Please note that: -

(a) in terms of the Articles of Association of the Company, payment of a dividend requires an ordinary resolution.

(b) the Stated Capital of the Company as at 27th November 2025 was Sri Lankan Rupees One Billion Fifty Three Million Six Hundred and Forty Three Thousand Four Hundred and Five (LKR 1,053,643,405/-).

(c) the issue of shares by way of the scrip dividend to shareholders who select Option 2 is subject to the Colombo Stock Exchange approving in-principle the issue and listing of such shares and obtaining shareholder approval by special resolution in terms of the Company's Articles of Association read together with the Companies Act No. 7 of 2007.

(d) the approval of the shareholders will be obtained for (i) the interim dividend by ordinary resolution and (ii) the issue shares to shareholders who select Option 2 by special resolution.

A copy of the certificate of solvency given by the Company's auditors will be sent to the Colombo Stock Exchange in due course. An extract of the resolution adopted by the Board is enclosed herewith.

The date of the Extraordinary General Meeting, Ex-dividend date and the date of dividend payment will be announced after obtaining the approval in principle of the Colombo Stock Exchange for the scrip dividend.

Yours faithfully,
AMBEON CAPITAL PLC

Giyanie Fernando
Senior Manager – Group Corporate Affairs.