



**Interim Financial Statements**  
Period Ended 30 June 2025

## CORPORATE INFORMATION

<b>Domicile &amp; Legal Form</b>	Ambeon Capital PLC is a Public Limited Liability Company incorporated and domiciled in Sri Lanka. The registered office of the Company is located at No. 100/1, 2nd Floor, Elvitigala Mawatha, Colombo 08. Quoted on the Colombo Stock Exchange on the 17th May 2012 and Incorporated in Sri Lanka on 20th September 2006																
<b>Principal Activity &amp; Nature of the Company</b>	Investment Holding and Managing Company																
<b>Company Reg. No.</b>	PB 1090 PQ																
<b>Board of Directors</b>	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Mr. D.T.S.H. Mudalige</td> <td style="width: 40%;">- Chairman/Independent Non-Executive Director</td> </tr> <tr> <td>Dr. K.S. Narangoda</td> <td>- Executive Director</td> </tr> <tr> <td>Mr. S.L. Sebastian</td> <td>- Independent Non-Executive Director</td> </tr> <tr> <td>Mr. S. Kumar</td> <td>- Independent Non-Executive Director</td> </tr> <tr> <td>Mr. C. T. Tsoi</td> <td>- Independent Non-Executive Director</td> </tr> <tr> <td>Mr. R.P. Sugathadasa</td> <td>- Non-Independent Non-Executive Director</td> </tr> <tr> <td>Mr. D M Weerasekare</td> <td>- Independent Non-Executive Director</td> </tr> <tr> <td>Mr. M D J R Goonetilleke</td> <td>- Independent Non-Executive Director</td> </tr> </table>	Mr. D.T.S.H. Mudalige	- Chairman/Independent Non-Executive Director	Dr. K.S. Narangoda	- Executive Director	Mr. S.L. Sebastian	- Independent Non-Executive Director	Mr. S. Kumar	- Independent Non-Executive Director	Mr. C. T. Tsoi	- Independent Non-Executive Director	Mr. R.P. Sugathadasa	- Non-Independent Non-Executive Director	Mr. D M Weerasekare	- Independent Non-Executive Director	Mr. M D J R Goonetilleke	- Independent Non-Executive Director
Mr. D.T.S.H. Mudalige	- Chairman/Independent Non-Executive Director																
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Mr. D M Weerasekare	- Independent Non-Executive Director																
Mr. M D J R Goonetilleke	- Independent Non-Executive Director																
<b>Secretaries</b>	MANAGERS & SECRETARIES (PVT) LTD No. 10, Gothami Road ,Colombo 08.																
<b>Auditors</b>	ERNST & YOUNG Chartered Accountants, Rotunda Towers,109, Galle Road, Colombo 03																
<b>Bankers</b>	Seylan Bank PLC - Millennium Branch Pan Asia Banking Corporation PLC - Head Office National Development Bank PLC - Head Office																
<b>Contact Details</b>	<p><b><u>Registered Office</u></b></p> <p>No. 100/1, 2nd Floor, Elvitigala Mawatha, Colombo 08.</p> <p>Telephone - '+94 11 5328100</p> <p>Fax - '+94 11 5328177</p> <p>Email : <a href="mailto:info@ambeongroup.com">info@ambeongroup.com</a></p> <p>Website : <a href="http://www.ambeoncapital.com">www.ambeoncapital.com</a></p>																

**AMBEON CAPITAL PLC AND ITS SUBSIDIARIES**  
**STATEMENT OF PROFIT OR LOSS**

For the Period Ended 30th June,	GROUP			COMPANY		
	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	% Change	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	% Change
<b>Continuing Operations</b>						
Revenue	3,919,061	2,972,696	32%	-	7,497	-
Direct Cost	(3,028,056)	(2,232,860)	36%	-	-	-
<b>Gross Profit</b>	<b>891,005</b>	739,835	20%	-	7,497	-
Other Income	151,330	61,370	147%	66,939	220	30357%
Selling and Distribution Expenses	(65,769)	(43,624)	51%	-	-	-
Administrative Expenses	(547,888)	(504,731)	9%	(13,935)	(3,984)	250%
Change in Fair Value of Financial Assets measured at fair value through Profit or loss	681,203	119,462	470%	131,996	-	-
Finance Cost	(271,085)	(137,520)	97%	(130,878)	(101,912)	28%
Share of Results of Equity Accounted Investee	(35,792)	(52,565)	-32%	-	-	-
<b>Profit / (Loss) Before Tax from Continuing Operations</b>	<b>803,005</b>	182,227	341%	<b>54,123</b>	(98,178)	-
Income Tax Expense	(71,991)	(99,469)	-28%	-	-	-
<b>Profit/(Loss) for the Period from Continuing Operations</b>	<b>731,014</b>	82,758	783%	<b>54,123</b>	(98,178)	-
<b>Profit Attributable to:</b>						
Equity Holders of the Company	602,889	33,740		54,123	(98,178)	
Non - Controlling Interests	128,125	49,018		-	-	
	<b>731,014</b>	82,758		<b>54,123</b>	(98,178)	
<b>Earnings/(Loss) per share</b>						
Basic	0.60	0.03		0.05	(0.10)	
Diluted	0.60	0.03		0.05	(0.10)	

The Notes form an integral part of these Financial Statements  
Figures in bracket indicate deductions

**AMBEON CAPITAL PLC AND ITS SUBSIDIARIES**  
**STATEMENT OF OTHER COMPREHENSIVE INCOME**

For the Period Ended 30th June,	GROUP		COMPANY	
	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000
Profit/ (Loss) for the Period	731,014	82,758	54,123	(98,178)
<b>Other Comprehensive Income</b>				
<b>Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year</b>				
Functional/ Foreign Currency Translation Difference	421	7,258	-	-
	<b>421</b>	<b>7,258</b>	<b>-</b>	<b>-</b>
<b>Other Comprehensive Income to be Reclassified Not to Profit or Loss in Subsequent Year</b>				
Change in Fair Value of Financial Assets Measured at FVOCI	-	10,929	-	-
	<b>-</b>	<b>10,929</b>	<b>-</b>	<b>-</b>
<b>Total Other Comprehensive Income for the Period, Net of Tax</b>	<b>421</b>	<b>18,186</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the Period</b>	<b>731,435</b>	<b>100,945</b>	<b>54,123</b>	<b>(98,178)</b>
<b>Total Comprehensive Income Attributable to:</b>				
Equity Holders of the Company	603,111	46,468	54,123	(98,178)
Non - Controlling Interests	128,325	54,477	-	-
	<b>731,435</b>	<b>100,945</b>	<b>54,123</b>	<b>(98,178)</b>

**AMBEON CAPITAL PLC AND ITS SUBSIDIARIES**  
**STATEMENT OF FINANCIAL POSITION**

<i>As at,</i>	<b>GROUP</b>		<b>COMPANY</b>	
	<b>30-Jun-25</b> <b>Un-Audited</b> <b>Rs 000</b>	31-Mar-25 Un-Audited Rs 000	<b>30-Jun-25</b> <b>Un-Audited</b> <b>Rs 000</b>	31-Mar-25 Un-Audited Rs 000
<b>ASSETS</b>				
<b>Non-Current Assets</b>				
Property, Plant & Equipment	274,725	289,726	12	17
Investment Property	1,502,015	1,445,121	48,196	48,196
Intangible Assets	1,343,648	1,344,588	-	-
Right to use Asset	386,773	405,088	-	-
Biological Assets	84,892	84,892	-	-
Investment in Subsidiaries	-	-	9,382,308	9,382,308
Other Non Current Financial Assets	8,945	9,250	-	-
Investment in Equity Accounted Investee	871,909	907,700	-	-
Deferred Tax Asset	128,046	128,046	-	-
	<b>4,600,953</b>	4,614,410	<b>9,430,516</b>	9,430,521
<b>Current Assets</b>				
Inventories	2,085,380	2,493,922	-	-
Trade & Other Receivables	6,351,454	7,125,688	111,766	57,913
Other Financial Assets	14,477,594	13,422,303	1,256,890	1,176,209
Income Tax Recoverable	37,369	11,843	-	-
Cash & Cash Equivalents	1,051,519	932,553	5,024	1,296
	<b>24,003,316</b>	23,986,308	<b>1,373,679</b>	1,235,418
<b>Total Assets</b>	<b>28,604,269</b>	28,600,718	<b>10,804,195</b>	10,665,939
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Stated Capital	1,053,643	1,053,643	1,053,643	1,053,643
Other Components of Equity	(4,207)	(4,429)	258,920	258,920
Retained Earnings	5,943,239	5,340,351	4,295,518	4,241,395
<b>Equity Attributable to Equity Holders of the Parent</b>	<b>6,992,676</b>	6,389,565	<b>5,608,081</b>	5,553,959
Non Controlling Interests	4,078,239	3,949,914	-	-
<b>Total Equity</b>	<b>11,070,915</b>	10,339,479	<b>5,608,081</b>	5,553,959
<b>Non-Current Liabilities</b>				
Other Financial Liabilities	348	348	-	-
Interest Bearing Loans & Borrowings	503,199	492,542	1,461,903	1,461,903
Deferred Tax Liability	274,798	306,706	6,364	6,364
Employee Benefit Liabilities	382,772	375,855	-	-
	<b>1,161,116</b>	1,175,451	<b>1,468,267</b>	1,468,267
<b>Current Liabilities</b>				
Trade and Other Payables	3,477,098	4,457,570	1,370	1,370
Income Tax Payable	320,052	250,180	-	-
Contract Liability	1,606,635	1,904,073	-	-
Interest Bearing Loans & Borrowings	10,968,453	10,473,964	3,726,477	3,642,343
	<b>16,372,238</b>	17,085,788	<b>3,727,847</b>	3,643,713
<b>Total Equity and Liabilities</b>	<b>28,604,269</b>	28,600,718	<b>10,804,195</b>	10,665,939
Net Assets Per Share (Rs.)	<b>6.97</b>	6.37	<b>5.59</b>	5.54

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

I certify that the Financial Statements have been prepared in compliance with the requirements of Companies Act No. 07 of 2007.

*Sgd.*  
Haritha C. Perera  
**Chief Financial Officer**

The Directors are responsible for the preparation and presentation of these Financial Statements. Signed for and on behalf of the Board.

*Sgd.*  
D T S H Mudalige  
**Chairman**

*Sgd.*  
K S Narangoda  
**Group CEO/Director**

13th August 2025  
Colombo

**AMBEON CAPITAL PLC AND ITS SUBSIDIARIES**  
**STATEMENT OF CHANGES IN EQUITY**

**Attributable to Equity Holders of the Company**

GROUP	Stated Capital	Fair Value Through OCI Reserve	Revaluation Reserve	Foreign Currency Translation Reserve	Retained Earnings	Total	Non Controlling Interests	Total Equity
	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000
<b>Balance as at 31 March 2024 - Audited</b>	<b>1,053,643</b>	<b>20,245</b>	<b>176,777</b>	<b>(6,544)</b>	<b>4,081,392</b>	<b>5,325,513</b>	<b>4,057,055</b>	<b>9,382,568</b>
Profit / (Loss) for the period					33,740	33,740	49,018	<b>82,758</b>
Transactions with Non controlling Interest					5,931	5,931	(654,537)	<b>(648,606)</b>
Other Comprehensive Income		8,899	-	3,828	-	12,728	5,459	<b>18,186</b>
<b>Total Comprehensive Income for the Period</b>		<b>8,899</b>	<b>-</b>	<b>3,828</b>	<b>39,671</b>	<b>52,399</b>	<b>(600,060)</b>	<b>(547,661)</b>
<b>Balance as at 30th June 2024 -Un Audited</b>	<b>1,053,643</b>	<b>29,144</b>	<b>176,777</b>	<b>(2,715)</b>	<b>4,144,861</b>	<b>5,401,710</b>	<b>3,433,197</b>	<b>8,834,907</b>
<b>Balance as at 31st March 2025 -Un Audited</b>	<b>1,053,643</b>	<b>-</b>	<b>-</b>	<b>(4,429)</b>	<b>5,340,351</b>	<b>6,389,565</b>	<b>3,949,914</b>	<b>10,339,479</b>
Profit / (Loss) for the period					602,889	602,889	128,125	<b>731,014</b>
Other Comprehensive Income		-	-	222	( )	222	199	<b>421</b>
<b>Total Comprehensive Income for the Period</b>		<b>-</b>	<b>-</b>	<b>222</b>	<b>602,888</b>	<b>603,111</b>	<b>128,325</b>	<b>731,435</b>
<b>Balance as at 30th June 2025 -Un Audited</b>	<b>1,053,643</b>	<b>-</b>	<b>-</b>	<b>(4,207)</b>	<b>5,943,239</b>	<b>6,992,676</b>	<b>4,078,239</b>	<b>11,070,915</b>

COMPANY	Stated Capital	Amalgamation Reserve	Retained Earnings	Total Equity
	Rs.000	Rs.000	Rs.000	Rs.000
<b>Balance as at 31<sup>st</sup> March 2024 - Audited</b>	<b>1,053,643</b>	<b>258,920</b>	<b>3,525,088</b>	<b>4,837,652</b>
Profit / (Loss) for the period			(98,178)	<b>(98,178)</b>
Other Comprehensive Income			-	<b>-</b>
<b>Total Comprehensive Income for the Period</b>			<b>(98,178)</b>	<b>(98,178)</b>
<b>Balance as at 30th June 2024 -Un Audited</b>	<b>1,053,643</b>	<b>258,920</b>	<b>3,426,910</b>	<b>4,739,474</b>
<b>Balance as at 31st March 2025 -Un Audited</b>	<b>1,053,643</b>	<b>258,920</b>	<b>4,241,395</b>	<b>5,553,959</b>
Profit / (Loss) for the period			54,123	<b>54,123</b>
Other Comprehensive Income			-	<b>-</b>
<b>Total Comprehensive Income for the Period</b>			<b>54,123</b>	<b>54,123</b>
<b>Balance as at 30th June 2025 -Un Audited</b>	<b>1,053,643</b>	<b>258,920</b>	<b>4,295,518</b>	<b>5,608,081</b>

**AMBEON CAPITAL PLC AND ITS SUBSIDIARIES**  
**CASH FLOW STATEMENT**

	CONSOLIDATED		COMPANY	
	2025 Rs.000	2024 Rs.000	2025 Rs.000	2024 Rs.000
<b>For the period Ended 30 June,</b>				
<b>Cash flows From Operating Activities</b>				
Profit before Taxation	803,005	182,227	54,123	(98,178)
<b>Adjustment for</b>				
Depreciation of Property, Plant & Equipment	16,424	20,753	5	6
Amortization of Right of Use Assets	18,314	11,834	-	334
Amortization of Intangible Assets	939	253	-	-
Change in Fair Value of Financial Assets	(681,203)	(119,462)	(131,996)	-
Provision for Retirement Benefit Obligation	(9,343)	22,372	-	-
Profit from Disposal of Current Investment	(5,055)	-	-	-
Interest Expense	271,085	137,520	130,878	101,912
Share of Results of Equity Accounted Investee	35,792	52,565	-	-
Script/Cash Dividend Income	(142,305)	(5,760)	(57,605)	-
<b>Operating Profit before Working Capital Changes</b>	<b>307,653</b>	<b>302,302</b>	<b>(4,595)</b>	<b>4,074</b>
Increase in Inventories	408,542	42,103	-	-
(Increase)/Decrease in Trade & Other Receivables	774,234	2,480,820	(53,853)	485,323
Increase in Contract Liability	(297,438)	13,450	-	-
Increase/(Decrease) in Trade & Other Payable	(980,472)	(586,729)	-	-
<b>Cash Generated from Operations</b>	<b>212,518</b>	<b>2,251,946</b>	<b>(58,449)</b>	<b>489,397</b>
Retirement Gratuity Paid/Transfers	16,259	(24,841)	-	-
Rent Paid	(2,444)	-	-	-
Interest Paid	(218,482)	(137,520)	(41,480)	(68,344)
Income Tax Paid	(59,553)	(19,121)	-	-
<b>Net Cash Flow from Operating Activities</b>	<b>(51,702)</b>	<b>2,070,464</b>	<b>(99,928)</b>	<b>421,053</b>
<b>Cash Flow from Investing Activities</b>				
Acquisition of Property, Plant & Equipment	(1,424)	(5,704)	-	-
Acquisition/Disposal of Investment Property	(56,894)	-	-	-
Investment in Subsidiaries	-	(799,404)	-	-
Investment in Other Financial Investments	305	(50,590)	-	-
Proceeds / (Investment) in Other Financial Assets	(369,033)	1,317,516	51,315	-
Proceed from Dividend Income	142,305	5,760	57,605	-
<b>Net Cash Flow Used in Investing Activities</b>	<b>(284,740)</b>	<b>467,577</b>	<b>108,920</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>				
Proceeds from Interest Bearing Loans & Borrowings, net of payments	493,870	(2,509,991)	33,617	(417,501)
Lease Payments	-	(692)	-	(692)
<b>Net Cash Flow from Financing Activities</b>	<b>493,870</b>	<b>(2,510,682)</b>	<b>33,617</b>	<b>(418,193)</b>
<b>Net Increase/Decrease in Cash &amp; Cash Equivalent during the period</b>	<b>157,427</b>	<b>27,359</b>	<b>42,609</b>	<b>2,859</b>
<b>Cash &amp; Cash Equivalents</b>				
Net foreign exchange difference	421	7,258	-	-
Net movement during the period	157,427	27,359	42,609	2,859
At the beginning of the period	893,671	501,770	(37,585)	(1,360)
<b>At the end of the period</b>	<b>1,051,519</b>	<b>536,388</b>	<b>5,024</b>	<b>1,500</b>

**1. Basis of preparation**

The Interim Consolidated Financial Statements for the period ended 31st March 2025 have been prepared in accordance with LKAS 34 - Interim Financial Reporting. The Interim Consolidated 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 Audit Financial Statements as at 31 March 2024.

Where appropriate, certain financial statement line items have been reclassified to conform to the current period presentation.

**2. Operating Results - Segment Information**

Period Ended 31st March

	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	Footwear		Investment		Property		IT and Related Services		Financial Services		Group Total	
<b>Rs.000' (Unaudited)</b>												
Total Revenue	-	-	154,085	91,428	10,074	2,774	3,344,821	2,658,362	410,081	220,133	3,919,061	2,972,696
Revenue	-	-	154,085	91,428	10,074	2,774	3,344,821	2,658,362	410,081	220,133	3,919,061	2,972,696
<b>Results</b>												
Profit/(Loss) Before Net Finance Cost			755,380	98,344	97,852	43,926	(62,078)	(13,276)	282,935	190,753	1,074,090	319,747
Finance Cost (Net)		-	(135,418)	(94,797)	(8,113)	31,066	(88,265)	(61,018)	(39,288)	(12,771)	(271,085)	(137,520)
Profit/(Loss) Before Income Tax		-	619,962	3,547	89,739	74,992	(150,343)	(74,294)	243,647	177,982	803,005	182,227
Income Tax Expense		-	-	(34,279)	(17,205)	(14,141)	468	2,200	(55,255)	(53,250)	(71,991)	(99,469)
Profit/(Loss) After Tax		-	619,962	(30,731)	72,534	60,851	(149,875)	(72,094)	188,393	124,732	731,014	82,758
Profit/(Loss) From Discontinued Operation		-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/ (Loss) for the Year</b>		-	619,962	(30,731)	72,534	60,851	(149,875)	(72,094)	188,393	124,732	731,014	82,758
Equity Holders of the Parent											602,889	33,740
Non-controlling interests											128,125	49,018
											731,014	82,758
<b>As at ,</b>	30-Jun-25	31-Mar-25	30-Jun-25	31-Mar-25	30-Jun-25	31-Mar-25	30-Jun-25	31-Mar-25	30-Jun-25	31-Mar-25	30-Jun-25	31-Mar-25
<b>Assets and Liabilities</b>												
Non-Current Assets	-	575	2,236,213	2,340,001	1,445,341	1,388,661	775,470	741,243	143,929	143,929	4,600,953	4,614,410
Current Assets	-	575	10,720,520	9,517,881	1,565,734	1,639,833	8,500,811	9,721,471	3,216,250	3,106,549	24,003,316	23,986,308
<b>Total assets*</b>	-	-	12,956,733	10,374,126	3,011,075	3,028,494	9,276,281	10,462,714	3,360,179	3,250,477	28,604,269	28,600,718
Non-Current Liabilities	-	3,533	91,046	92,015	258,510	275,987	778,933	747,058	32,627	56,858	1,161,116	1,175,451
Current Liabilities	-	3,533	6,771,998	6,291,853	330,870	427,263	8,053,935	9,119,505	1,215,435	1,243,634	16,372,238	17,085,788
<b>Total Liabilities**</b>	-	3,533	6,863,044	6,406,026	589,380	703,250	8,832,868	9,866,563	1,248,063	1,300,493	17,533,354	18,261,238

**Financial Performance - Business Segments**

\* Segment assets do not include investment in subsidiaries , investment in group preference shares and inter company current account balances.

\*\*Segment liabilities do not include group preference shares and inter company current account balances, including loan balances.

**3 Related Party Transactions**

The nature of Related Party Transactions in the period under review is similar to those reported in the annual report for the year 2023/24.

**4 Share Information**

**4.1 Number of Shares**

No of Ordinary Shares represented in Stated Capital

<b>2025</b>	2024
<b>1,002,724,815</b>	1,002,724,815

**4.2 Market Price per Share**

The market value of an ordinary share of Ambeon Capital PLC was as follows:

Last traded price recorded for 3 months ended - Rs.	<b>24.40</b>	13.90
Highest price recorded for 3 months ended - Rs.	<b>29.00</b>	14.90
Lowest price recorded for 3 months ended - Rs.	<b>22.10</b>	5.50

**4.3 Public Share Holdings**

Number of Public shareholders	2,558	2,196
No. of Shares	171,445,920	177,767,315
Percentage	17.10%	17.73%
Float Adjusted Market Capitalisation - Rs.	4,131,846,672	2,470,965,679

**4.4 Twenty Major Shareholders as at 30.06.2025**

	Number of Shares	(%)
1 AMBEON CONSOLIDATED (PRIVATE) LIMITED	501,427,024	50.01%
2 SEYLAN BANK PLC/ARRC CAPITAL (PVT) LTD	81,526,332	8.13%
ARRC CAPITAL (PRIVATE) LIMITED	51,190,106	5.11%
<b>Total</b>	<b>132,716,438</b>	<b>13.24%</b>
3 DFCC BANK PLC/ATX PARTNERS PVT LTD	97,941,473	9.77%
4 SEYLAN BANK PLC/ARCASIA INVESTMENTS & TRADING (PVT) LTD	75,000,000	7.48%
5 EMFI CAPITAL LIMITED	31,560,571	3.15%
6 ALUTHGAMA I.T. (PRIVATE) LIMITED	16,100,700	1.61%
7 ASIA SECURITIES (PVT) LTD (TRADING ACCOUNT)	12,023,900	1.20%
8 HATTON NATIONAL BANK PLC/RUWAN PRASSANA SUGATHADASA	11,455,863	1.14%
9 MR. DON TIBERTIUS SUJEEWA HANDAPANGODA MUDALIGE	9,000,000	0.90%
10 MR. SOMADASA PALIHAWADANA	6,550,000	0.65%
11 SEYLAN BANK PLC/ PINNADUWAGE ARAVINDA DE SILVA	3,745,148	0.37%
12 PMF FINANCE PLC/M.S.HAMZADEEN	3,488,629	0.35%
13 SEYLAN BANK PLC/KARAGODA LOKU GAMAGE UDAYANANDA	3,227,400	0.32%
14 COMMERCIAL BANK OF CEYLON PLC/CAPITAL TRUST HOLDINGS LIMITED	3,000,000	0.30%
15 SEYLAN BANK PLC/GLADSTONE CAPITAL (PRIVATE) LIMITED	2,707,537	0.27%
16 MR. KARAGODA LOKU GAMAGE UDAYANANDA	2,423,612	0.24%
17 DFCC BANK PLC/I.K.DE SILVA	2,257,168	0.23%
18 PEOPLE S LEASING AND FINANCE PLC/M.E.AMARASINGHE	2,050,000	0.20%
19 MR. DUMINDA MAHALI WEERASEKARE	2,000,000	0.20%
20 MR. DEEPTHA DARSHANA WATHUDURA	1,980,900	0.20%
OTHERS	82,068,452	8.18%
	<b>1,002,724,815</b>	<b>100.00%</b>

**4.5 Director's Share Holding as at 30th June 2025**

	Number of Shares
Mr. D.T.S.H. Mudalige	9,000,000
Dr. K.S. Narangoda	Nil
Mr. S.L. Sebastian	Nil
Mr. S. Kumar	Nil
Mr. C. T. Tsoi	Nil
Mr. R.P. Sugathadasa	11,455,863
Mr. D M Weerasekare	2,000,000
Mr. M D J R Goonetilleke	Nil
	<b>22,455,863</b>

**5 Earning**

The computation of the Basic Earnings per Ordinary Share has been done based on net profit attributable to ordinary shareholders for the year, divided by weighted average number of ordinary shares in issue as at the balance sheet date and calculated as follows.

	Group		Company	
<u>Amounts used as the Numerator</u>	<u>30/06/2025</u>	<u>30/06/2024</u>	<u>30/06/2025</u>	<u>30/06/2024</u>
Net Profit / (Loss) Attributable to Ordinary Shareholders	<b>602,888,713</b>	33,740,230	<b>54,122,730</b>	(98,178,145)
Weighted Average Number of Ordinary Shares in Issue (Nos.)	<b>1,002,724,815</b>	1,002,724,815	<b>1,002,724,815</b>	1,002,724,815
Basic Earnings per Ordinary Share (Rs.)	<b>0.60</b>	0.03	<b>0.05</b>	(0.10)

**6 Comparative Information**

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

**7 Commitment and Contingencies**

There are no material contingent liabilities as at the balance sheet date.

**8 FAIR VALUE MEASUREMENT**

**GROUP**

The Group uses the following hierarchy for determining and disclosing the fair value of assets and liabilities by valuation technique:

Level 1: Quoted (unadjusted) prices in active markets for identical assets or liabilities

Level 2: Other techniques for which all inputs that have a significant effect on the recorded fair value are observable, either directly or indirectly

Level 3: Techniques that use inputs that have a significant effect on the recorded fair value that are not based on observable market data

The Group held the following assets and liabilities carried at fair value in the statement of financial position:

**Assets Measured at Fair Value**

	Level 1		Level 2		Level 3	
	30/06/2025	31/03/2025	30/06/2025	31/03/2025	30/06/2025	31/03/2025
	LKR	LKR	LKR	LKR	LKR	LKR
Investment Properties	-	-	-	-	1,502,014,550	1,445,120,550
Financial Instrument at Amortized Cost	-	-	114,914,494	150,560,397	-	-
<b>Financial Assets</b>						
Fair value through Profit or Loss	14,363,754,338	12,095,534,612	-	-	-	-
Fair value through OCI	-	-	-	-	-	-
	<u>14,363,754,338</u>	<u>12,095,534,612</u>	<u>114,914,494</u>	<u>150,560,397</u>	<u>1,502,014,550</u>	<u>1,445,120,550</u>

COMPANY	Level 1		Level 2		Level 3	
	30/06/2025	31/03/2025	30/06/2025	31/03/2025	30/06/2025	31/03/2025
	LKR	LKR	LKR	LKR	LKR	LKR
Investment Properties					48,196,000	48,196,000
Investment in Subsidiaries					9,382,307,700	9,382,307,700
<b>FVTPL - Financial Assets</b>						
Fair Value Through Profit or Loss	1,256,889,566	1,176,209,022	-	-	-	-
	<u>1,256,889,566</u>	<u>1,176,209,022</u>	<u>-</u>	<u>-</u>	<u>9,430,503,700</u>	<u>9,430,503,700</u>

**Financial Assets and Liabilities measured or disclosed at Fair Value**

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

**The following methods and assumptions were used to estimate the fair values:**

The fair values of the quoted equities are based on price quotations at the reporting date.

Long-term fixed-rate borrowings are evaluated by the Group based on interest rates.

Those assumptions for assets categorised as Level 3 has been described under respective notes to the financial Statements as at 31 March 2024.

During the reporting period ended 30 June 2025 and 31 March 2025, there were no transfers between Level 1 and Level 2 fair value measurements.

**9 Investment in Capital Metals PLC**

During the quarter ended 30 June 2025, Ambeon Capital PLC invested LKR 600 million in the Taprobane Minerals Project — a high-grade mineral sand mining and processing project located in the Eastern Province of Sri Lanka. The project is promoted by Capital Metals PLC, a company listed on the London Stock Exchange (AIM: CMET), through its wholly owned Sri Lankan subsidiary, Redgate Lanka (Private) Limited.

In consideration of this investment, Ambeon Capital PLC received 59,701,000 ordinary shares in Capital Metals PLC, representing 14.1% of the issued share capital. These shares are listed on the London Stock Exchange.

**10 Events after the Balance Sheet date**

No circumstances have arisen since the reporting date, which would require adjustment to or disclosure in the Financial Statements.

**11 Interim figures are provisional and subject to an audit.**