



Interim Financial Statements
Period Ended 30 September 2025

CORPORATE INFORMATION

Domicile & Legal Form	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														
Principal Activity & Nature of the Company	Investment Holding and Managing Company														
Company Reg. No.	PB 1090 PQ														
Board of Directors	<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. 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. 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														
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. D M Weerasekare	- Independent Non-Executive Director														
Mr. M D J R Goonetilleke	- Independent Non-Executive Director														
Secretaries	MANAGERS & SECRETARIES (PVT) LTD No. 10, Gothami Road ,Colombo 08.														
Auditors	ERNST & YOUNG Chartered Accountants, Rotunda Towers,109, Galle Road, Colombo 03														
Bankers	Seylan Bank PLC - Millennium Branch Pan Asia Banking Corporation PLC - Head Office National Development Bank PLC - Head Office														
Contact Details	<p><u>Registered Office</u></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 : info@ambeongroup.com</p> <p>Website : www.ambeoncapital.com</p>														

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
STATEMENT OF PROFIT OR LOSS

For the Quarter Ended 30th September,	GROUP			COMPANY		
	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	% Change	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	% Change
Continuing Operations						
Revenue	4,423,074	4,813,610	-8%	-	1,643	-
Direct Cost	(3,428,855)	(3,996,834)	-14%	-	-	-
Gross Profit	994,219	816,776	22%	-	1,643	-
Other Income	251,932	84,709	>100	96,482	-	>100
Selling and Distribution Expenses	(138,406)	(79,339)	74%	-	-	-
Administrative Expenses	(589,081)	(518,957)	14%	(20,105)	(7,055)	>100
Change in Fair Value of Financial Assets measured at fair value through Profit or loss	3,803,037	(107,865)	>100	658,701	-	-
Change in fair value of Investment in Subsidiary	-	-	-	-	19,942	-
(Loss) From Disposal of Associate	(76,251)	-	-	-	-	-
Finance Cost	(287,399)	(102,653)	>100	(129,988)	(90,216)	44%
Share of Results of Equity Accounted Investee	204	(13,413)	-	-	-	-
Profit / (Loss) Before Tax from Continuing Operations	3,958,256	79,259	-	605,090	(75,686)	-
Income Tax Expense	(138,213)	(39,174)	>100	-	-	-
Profit/ (Loss) for the period	3,820,043	40,085	>100	605,090	(75,686)	-
Profit/ (Loss) Attributable to:						
Equity Holders of the Company	3,132,413	(10,763)		605,090	(75,686)	
Non - Controlling Interests	687,630	50,848		-	-	
	3,820,043	40,085		605,090	(75,686)	-
Earnings/(Loss) per share						
Basic	3.12	(0.01)		0.60	(0.08)	
Diluted	3.12	(0.01)		0.60	(0.08)	

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

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
STATEMENT OF OTHER COMPREHENSIVE INCOME

For the Quarter Ended 30th September,	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	3,820,043	40,085	605,090	(75,686)
Other Comprehensive Income				
Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year				
Functional/ Foreign Currency Translation Difference	(1,939)	(3,602)	-	-
	(1,939)	(3,602)	-	-
Other Comprehensive Income to be Reclassified Not to Profit or Loss in Subsequent Year				
Total Other Comprehensive Income for the Period, Net of Tax	(1,939)	(14,530)	-	-
Total Comprehensive Income for the Period	3,818,104	25,555	605,090	(75,686)
Total Comprehensive Income Attributable to:				
Equity Holders of the Company	3,131,391	(21,562)	605,090	(75,686)
Non - Controlling Interests	686,713	47,117	-	-
	3,818,104	25,555	605,090	(75,686)

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
STATEMENT OF PROFIT OR LOSS

For the Period Ended 30th September,	GROUP			COMPANY		
	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	% Change	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	% Change
Continuing Operations						
Revenue	8,342,135	7,786,305	7%	-	9,141	-
Direct Cost	(6,456,911)	(6,229,694)	4%	-	-	-
Gross Profit	1,885,225	1,556,611	21%	-	9,141	-
Other Income	403,262	146,079	>100	163,421	220	>100
Selling and Distribution Expenses	(204,175)	(122,963)	66%	-	-	-
Administrative Expenses	(1,136,969)	(1,023,688)	11%	(34,040)	(11,039)	>100
Change in Fair Value of Financial Assets measured at fair value through Profit or loss	4,484,240	11,597	>100	790,697	-	>100
Change in fair value of Investment in Subsidiary	-	-	-	-	19,942	-
(Loss) From Disposal of Associate	(76,251)	-	-	-	-	-
Finance Cost	(558,483)	(240,173)	>100	(260,865)	(192,128)	36%
Share of Results of Equity Accounted Investee	(35,588)	(65,978)	-46%	-	-	-
Profit / (Loss) Before Tax from Continuing Operations	4,761,261	261,486	>100	659,213	(173,864)	-
Income Tax Expense	(210,204)	(138,643)	52%	-	-	-
Profit/(Loss) for the period	4,551,057	122,843	>100	659,213	(173,864)	-
Profit Attributable to:						
Equity Holders of the Company	3,735,302	22,977		659,213	(173,864)	
Non - Controlling Interests	815,755	99,866		-	-	
	4,551,057	122,843		659,213	(173,864)	-
Earnings/(Loss) per share						
Basic	3.73	0.02		0.66	(0.17)	
Diluted	3.73	0.02		0.66	(0.17)	

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 September,	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	4,551,057	122,843	659,213	(173,864)
Other Comprehensive Income				
Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year				
Functional/ Foreign Currency Translation Difference	(1,518)	3,656	-	-
	(1,518)	3,656	-	-
Other Comprehensive Income to be Reclassified Not to Profit or Loss in Subsequent Year				
Change in Fair Value of Financial Assets Measured at FVOCI	-	-	-	-
	-	-	-	-
Total Other Comprehensive Income for the Period, Net of Tax	(1,518)	3,656	-	-
Total Comprehensive Income for the Period	4,549,539	126,500	659,213	(173,864)
Total Comprehensive Income Attributable to:				
Equity Holders of the Company	3,734,501	24,906	659,213	(173,864)
Non - Controlling Interests	815,038	101,594	-	-
	4,549,539	126,500	659,213	(173,864)

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
STATEMENT OF FINANCIAL POSITION

<i>As at,</i>	GROUP		COMPANY	
	30-Sep-25 Un-Audited Rs 000	31-Mar-25 Audited Rs 000	30-Sep-25 Un-Audited Rs 000	31-Mar-25 Audited Rs 000
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	319,430	289,726	7	17
Investment Property	1,590,874	1,445,121	48,196	48,196
Intangible Assets	1,428,166	1,344,588	-	-
Right to use Asset	395,840	405,088	-	-
Biological Assets	84,892	84,892	-	-
Investment in Subsidiaries	-	-	9,541,028	9,382,308
Other Non Current Financial Assets	8,518	9,250	-	-
Investment in Equity Accounted Investee	48,848	907,700	-	-
Deferred Tax Asset	138,822	128,046	-	-
	4,015,389	4,614,410	9,589,232	9,430,521
Current Assets				
Inventories	2,513,758	2,493,922	-	-
Trade & Other Receivables	7,439,137	7,125,688	98,757	57,913
Other Financial Assets	20,122,419	13,422,303	1,982,590	1,176,209
Income Tax Recoverable	13,778	11,843	-	-
Cash & Cash Equivalents	1,051,432	932,553	25,760	1,296
	31,140,523	23,986,308	2,107,107	1,235,418
Total Assets	35,155,912	28,600,718	11,696,338	10,665,939
EQUITY AND LIABILITIES				
Equity				
Stated Capital	1,053,643	1,053,643	1,053,643	1,053,643
Other Components of Equity	(5,230)	(4,429)	258,920	258,920
Retained Earnings	9,075,653	5,340,351	4,900,608	4,241,395
Equity Attributable to Equity Holders of the Parent	10,124,066	6,389,565	6,213,171	5,553,959
Non Controlling Interests	4,840,333	3,949,914	-	-
Total Equity	14,964,399	10,339,479	6,213,171	5,553,959
Non-Current Liabilities				
Other Financial Liabilities	348	348	-	-
Interest Bearing Loans & Borrowings	540,518	492,542	1,461,903	1,461,903
Deferred Tax Liability	306,736	306,706	6,364	6,364
Employee Benefit Liabilities	390,286	375,855	-	-
	1,237,889	1,175,451	1,468,267	1,468,267
Current Liabilities				
Trade and Other Payables	4,060,188	4,457,570	420	1,370
Income Tax Payable	225,095	250,180	-	-
Contract Liability	1,713,914	1,904,073	-	-
Interest Bearing Loans & Borrowings	12,954,427	10,473,964	4,014,480	3,642,343
	18,953,625	17,085,788	4,014,900	3,643,713
Total Equity and Liabilities	35,155,912	28,600,718	11,696,338	10,665,939
Net Assets Per Share (Rs.)	10.10	6.37	6.20	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

11th November 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
Balance as at 31 March 2024 - Audited	1,053,643	20,245	176,777	(6,544)	4,081,392	5,325,513	4,057,055	9,382,568
Profit / (Loss) for the period					33,740	33,740	49,018	82,758
Transactions with Non controlling Interest					5,931	5,931	(654,537)	(648,606)
Other Comprehensive Income		8,899	-	3,828	-	12,728	5,459	18,186
Total Comprehensive Income for the Period		8,899	-	3,828	39,671	52,399	(600,060)	(547,661)
Balance as at 30th Sep 2024 -Un Audited	1,053,643	29,144	176,777	(2,715)	4,144,861	5,401,710	3,433,197	8,834,907
Balance as at 31st March 2025 -Un Audited	1,053,643	-	-	(4,429)	5,340,351	6,389,565	3,949,914	10,339,479
Profit / (Loss) for the period					3,735,302	3,735,302	815,755	4,551,057
Transactions with Non controlling Interest					-	-	5,000	5,000
Acquisition of Myland Development PLC			0			0	70,381	70,381
Other Comprehensive Income		-	-	(801)	(-)	(801)	(717)	(1,518)
Total Comprehensive Income for the Period		-	0	(801)	3,735,302	3,734,501	890,419	4,624,920
Balance as at 30th Sep 2025 -Un Audited	1,053,643	-	0	(5,230)	9,075,653	10,124,066	4,840,333	14,964,399

COMPANY	Stated Capital	Amalgamation Reserve	Retained Earnings	Total Equity
	Rs.000	Rs.000	Rs.000	Rs.000
Balance as at 31st March 2024 - Audited	1,053,643	258,920	3,525,088	4,837,652
Profit / (Loss) for the period			(173,864)	(173,864)
Other Comprehensive Income			-	-
Total Comprehensive Income for the Period			(173,864)	(173,864)
Balance as at 30th Sep 2024 -Un Audited	1,053,643	258,920	3,351,224	4,663,788
Balance as at 31st March 2025 -Un Audited	1,053,643	258,920	4,241,395	5,553,959
Profit / (Loss) for the period			659,213	659,213
Other Comprehensive Income			-	-
Total Comprehensive Income for the Period			659,213	659,213
Balance as at 30th Sep 2025 -Un Audited	1,053,643	258,920	4,900,608	6,213,171

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
CASH FLOW STATEMENT

<i>For the period Ended 30 Sep,</i>	CONSOLIDATED		COMPANY	
	2025 Rs.000	2024 Rs.000	2025 Rs.000	2024 Rs.000
Cash flows From Operating Activities				
Profit before Taxation	4,761,261	261,486	659,213	(173,864)
Adjustment for				
Depreciation of Property, Plant & Equipment	35,611	37,279	10	12
Amortization of Right of Use Assets	9,247	23,668	-	1,003
Amortization of Intangible Assets	2,445	505	-	-
Change in Fair Value of Financial Assets	(4,484,240)	(11,597)	(790,697)	-
Provision for Retirement Benefit Obligation	47,711	31,698	-	-
Profit from Disposal of Current Investment	516	-	-	-
Loss on disposal of Associate	76,251	-	-	-
Interest Expense	558,483	240,173	260,865	192,128
Share of Results of Equity Accounted Investee	35,588	65,978	-	-
Script/Cash Dividend Income	(84,700)	-	-	-
Operating Profit before Working Capital Changes	958,174	649,189	129,391	19,279
Increase in Inventories	176,031	(405,294)	-	-
(Increase)/Decrease in Trade & Other Receivables	(304,500)	391,538	(40,844)	466,088
Increase in Contract Liability	(190,159)	182,010	-	-
Increase/(Decrease) in Trade & Other Payable	(449,546)	980,157	(950)	(845)
Cash Generated from Operations	190,001	1,797,601	87,598	484,523
Retirement Gratuity Paid/Transfers	(36,446)	(34,972)	-	-
Rent Paid	(2,920)	-	-	-
Interest Paid	(504,996)	(240,173)	(76,201)	(104,206)
Income Tax Paid	(237,172)	(184,048)	-	-
Net Cash Flow from Operating Activities	(591,533)	1,338,408	11,397	380,316
Cash Flow from Investing Activities				
Acquisition of Property, Plant & Equipment	(4,084)	(8,779)	-	-
Acquisition of Intangible Asset	(553)	-	-	-
Proceeds from disposal of Associate	747,016	-	-	-
Acquisition/Disposal of Investment Property	(145,753)	-	-	-
Investment in Subsidiaries	-	(799,404)	-	-
Investment in Other Financial Investments	(115,398)	(857,069)	-	-
Investment in Subsidiaries	(158,721)	-	(158,721)	-
Proceeds / (Investment) in Other Financial Assets	(2,099,746)	706,528	(15,684)	-
Proceed from Dividend Income	84,700	-	-	-
Net Cash Flow Used in Investing Activities	(1,692,538)	(958,724)	(174,405)	-
Cash Flow from Financing Activities				
Proceeds from Interest Bearing Loans & Borrowings, net of payments	2,443,349	(399,720)	226,354	(361,683)
Lease Payments	-	(1,384)	-	(1,384)
Net Cash Flow from Financing Activities	2,443,349	(401,104)	226,354	(363,067)
Net Increase/Decrease in Cash & Cash Equivalent during the period	159,279	(21,419)	63,345	17,249
Cash & Cash Equivalents				
Net foreign exchange difference	(1,518)	3,656	-	-
Net movement during the period	159,279	(21,419)	63,345	2,824
At the beginning of the period	893,671	501,770	(37,585)	(1,360)
At the end of the period	1,051,432	484,008	25,760	1,464

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
NOTES TO THE FINANCIAL STATEMENTS

1. Basis of preparation

The Interim Consolidated Financial Statements for the period ended 30th September 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 2025.

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

2. Operating Results - Segment Information

Period Ended 30th September

	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	Footwear		Investment		Property		IT and Related Services		Financial Services		Group Total	
Rs.000' (Unaudited)												
Total Revenue	-	-	225,633	167,514	34,128	6,867	7,312,455	7,281,609	769,919	330,316	8,342,135	7,786,305
Revenue	-	-	225,633	167,514	34,128	6,867	7,312,455	7,281,609	769,919	330,316	8,342,135	7,786,305
Results												
Profit/(Loss) Before Net Finance Cost			4,257,311	53,868	407,972	65,179	(3,291)	125,732	657,753	256,879	5,319,745	501,659
Finance Cost (Net)	-	-	(288,070)	(184,346)	(49,311)	61,638	(122,900)	(115,628)	(98,203)	(1,837)	(558,483)	(240,173)
Profit/(Loss) Before Income Tax	-	-	3,969,241	(130,478)	358,661	126,817	(126,190)	10,105	559,550	255,042	4,761,261	261,486
Income Tax Expense	-	-	(62,216)	(34,279)	(28,917)	(27,651)	511	0	(119,582)	(76,713)	(210,204)	(138,643)
Profit/(Loss) After Tax	-	-	3,907,025	(164,757)	329,744	99,166	(125,679)	10,105	439,968	178,329	4,551,057	122,843
Profit/(Loss) From Discontinued Operation	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/ (Loss) for the Year	-	-	3,907,025	(164,757)	329,744	99,166	(125,679)	10,105	439,968	178,329	4,551,057	122,843
Equity Holders of the Parent											3,735,302	22,977
Non-controlling interests											815,755	99,866
											4,551,057	122,843
As at ,												
Assets and Liabilities	30-Sep-25	31-Mar-25	30-Sep-25	31-Mar-25	30-Sep-25	31-Mar-25	30-Sep-25	31-Mar-25	30-Sep-25	31-Mar-25	30-Sep-25	31-Mar-25
Non-Current Assets	-	575	1,490,312	2,340,001	1,606,462	1,388,661	772,175	741,243	146,440	143,929	4,015,389	4,614,410
Current Assets	-	575	16,102,893	9,517,881	1,968,835	1,639,833	9,538,584	9,721,471	3,530,210	3,106,549	31,140,523	23,986,308
Total assets*	-		17,593,203	10,374,126	3,575,298	3,028,494	10,310,760	10,462,714	3,676,651	3,250,477	35,155,912	28,600,718
Non-Current Liabilities	-	3,533	59,826	92,015	322,737	275,987	789,958	747,058	65,368	56,858	1,237,889	1,175,451
Current Liabilities	-	3,533	8,258,409	6,291,853	354,311	427,263	9,095,383	9,119,505	1,245,541	1,243,634	18,953,644	17,085,788
Total Liabilities **	-	3,533	8,318,235	6,406,026	677,048	703,250	9,885,341	9,866,563	1,310,910	1,300,493	20,191,533	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 2024/25.

4 Share Information

4.1 Number of Shares

No of Ordinary Shares represented in Stated Capital	2025	2024
	1,002,724,815	1,002,724,815

4.2 Market Price per Share

The market value of an ordinary share of Ambeon Capital PLC was as follows:	30.09.2025	30.09.2024
Last traded price recorded for 3 months ended - Rs.	32.50	12.80
Highest price recorded for 3 months ended - Rs.	33.40	13.90
Lowest price recorded for 3 months ended - Rs.	23.00	10.90

4.3 Public Share Holdings

	30.09.2025	30.09.2024
Number of Public shareholders	2,936	2,129
No. of Shares	183,093,834	177,767,315
Percentage	18.26%	17.73%
Float Adjusted Market Capitalisation - Rs.	5,932,240,222	2,275,421,632

4.4 Twenty Major Shareholders as at 30.09.2025

Name of Shareholders	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%
DFCC BANK PLC /ARRC CAPITAL (PRIVATE) LIMITED	51,190,106	5.11%
Total	132,716,438	13.24%
3 DFCC BANK PLC/ATX PARTNERS PVT LTD	97,941,473	9.77%
4 SEYLAN BANK PLC/ARCASIA INVESTMENTS & TRADING (PVT) LTD	76,546,001	7.63%
5 EMFI CAPITAL LIMITED	33,401,362	3.33%
6 ALUTHGAMA I.T. (PRIVATE) LIMITED	16,100,700	1.61%
7 HATTON NATIONAL BANK PLC/RUWAN PRASSANA SUGATHADASA	11,455,863	1.14%
8 MR. DON TIBERTIUS SUJEEWA HANDAPANGODA MUDALIGE	9,000,000	0.90%
9 COMMERCIAL BANK OF CEYLON PLC/METROCORP (PVT) LTD	7,217,412	0.72%
10 ASIA SECURITIES (PVT) LTD (TRADING ACCOUNT)	7,035,655	0.70%
11 MR. SOMADASA PALIHAWADANA	5,921,593	0.59%
12 PMF FINANCE PLC/M.S.HAMZADEEN	3,708,629	0.37%
13 SEYLAN BANK PLC/K.L.G.UDAYANANDA	3,432,400	0.34%
14 ALPEX MARINE (PVT) LTD	2,850,000	0.28%
15 COMMERCIAL BANK OF CEYLON PLC/CAPITAL TRUST HOLDINGS LIMITED	2,850,000	0.28%
16 MR. SHIRAN HARSHA AMARASEKERA	2,550,000	0.25%
17 SEYLAN BANK PLC/GLADSTONE CAPITAL (PRIVATE) LIMITED	2,542,500	0.25%
18 DFCC BANK PLC/I.K.DE SILVA	2,257,168	0.23%
19 MR. DEEPTHA DARSHANA WATHUDURA	2,060,000	0.21%
20 MR. DUMINDA MAHALI WEERASEKARE	2,000,000	0.20%
OTHERS	79,710,597	7.95%
	1,002,724,815	100.00%

4.5 Director's Share Holding as at 30th Sep 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. D. M. Weerasekare	2,000,000
Mr. M. D. J. R. Goonetilleke	Nil
	11,000,000

5 Earnings per Share

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	
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
<u>Amounts used as the Numerator</u>				
Net Profit / (Loss) Attributable to Ordinary Shareholders	3,735,302,085	22,977,161	659,212,787	(173,864,105)
Weighted Average Number of Ordinary Shares in Issue	1,002,724,815	1,002,724,815	1,002,724,815	1,002,724,815
Basic Earnings per Ordinary Share (Rs.)	3.73	0.02	0.66	(0.17)

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	
	30/09/2025	31/03/2025	30/09/2025	31/03/2025	30/09/2025	31/03/2025
	LKR	LKR	LKR	LKR	LKR	LKR
Investment Properties	-	-	-	-	1,590,873,550	1,445,120,550
Financial Instrument at Amortized Cost	-	-	125,893,986	150,560,397	-	-
Financial Assets						
Fair value through Profit or Loss	19,995,518,777	12,095,534,612	-	-	-	-
Fair value through OCI	-	-	-	-	-	-
	<u>19,995,518,777</u>	<u>12,095,534,612</u>	<u>125,893,986</u>	<u>150,560,397</u>	<u>1,590,873,550</u>	<u>1,445,120,550</u>

COMPANY	Level 1		Level 2		Level 3	
	30/09/2025	31/03/2025	30/09/2025	31/03/2025	30/09/2025	31/03/2025
	LKR	LKR	LKR	LKR	LKR	LKR
Investment Properties					48,196,000	48,196,000
Investment in Subsidiaries					9,541,028,356	9,382,307,700
FVTPL - Financial Assets						
Fair Value Through Profit or Loss	1,982,589,989	1,176,209,022	-	-	-	-
	<u>1,982,589,989</u>	<u>1,176,209,022</u>	<u>-</u>	<u>-</u>	<u>9,589,224,356</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 2025.

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

9 (a) Investment in Capital Metals PLC

On 2nd June 2025, Ambeon Capital PLC made an initial investment of LKR 600 million in the Project Holding Company (which will be utilized in Sri Lanka for purposes of the Project) and became a stakeholder of a project for the mining, processing and sale of mineral sand (which contain industrial minerals including ilmenite, rutile, zircon and garnet), in the Eastern Province of Sri Lanka named "the Taprobane Minerals Project" (the "Project"). The Project is one of the highest-grade mineral sand projects globally, with potential for further upgrade and resource expansion.

The Project is promoted by Capital Metals PLC ("Capital Metals") a company incorporated in the United Kingdom and listed on the London Stock Exchange (AIM: CMET). The Project will be carried by Capital Metals through two companies in Sri Lanka that hold exploration and industrial licences to explore for and mine mineral sand and Capital Metals will hold shares in these two companies through its wholly owned subsidiary in Sri Lanka, Redgate Lanka (Private) Limited ("Project Holding Company").

In consideration of the initial investment, Capital Metals issued Ambeon Capital 59,701,000 ordinary shares in Capital Metals representing 14.1% of the total issued ordinary shares thereof.

(b) Acquisition of Myland Developments PLC

On 4 September 2025, Ambeon Capital PLC acquired 18,500,000 ordinary shares of Myland Developments PLC, representing 51.03% of its issued share capital, thereby obtaining control over the company. Accordingly, Myland Developments PLC has been consolidated as a subsidiary effective from the date of acquisition.

Consequent thereto it has become obligatory in terms of Rule 31(1)(a) of the Company Take-overs and Mergers Code 1995 (as amended in 2003) which was issued by the Securities and Exchange Commission of Sri Lanka (the "SEC") under Section 53 of the repealed Securities and Exchange Commission of Sri Lanka Act, No. 36 of 1987 (as amended), and are now deemed to be made under Section 183 of the Securities and Exchange Commission of Sri Lanka Act No. 19 of 2021 (the "Code"), that Ambeon Capital PLC (the "Offeror") makes a mandatory offer to the remaining shareholders of Myland to acquire the ordinary shares held by such shareholders in Myland (the "Offer"). Accordingly, Ambeon Capital PLC made an offer to acquire the ordinary shares of Myland Development PLC not already owned by the offeror and persons acting in concert with the offeror.

	Rs.
Number of shares acquired	18,500,000
Cost per share (inclusive of CSE charges)	8.5795
Total purchase consideration	158,720,656
Net assets of Myland Developments PLC as at 30 June 2025	143,735,287
Group's proportionate share (51.03%)	73,354,560
Goodwill on acquisition	85,366,096

The acquisition was effected through a purchase of shares on the Colombo Stock Exchange (CSE).

Fair value of identifiable assets and liabilities of Myland Developments PLC at the date of acquisition:

Non-Current Assets

Property, Plant and Equipment	61,775,355
Deferred tax Asset	10,776,506
Total Non Current Assets	72,551,861

Current Assets

Inventory Properties	195,868,021
Trade and Other Receivables	8,948,542
Other Current Asset	2,730,992
Cash and Cash Equivalents	5,055,837
Total Current Assets	212,603,392
Total Assets	285,155,253

Non Current Liabilities

Interest Bearing Loans & Borrowings	66,302,275
Retirement Benefit Obligations	3,165,717
Total Non Current Liabilities	69,467,992

Current Liabilities

Interest Bearing Loans & Borrowings	18,787,704
Amount Due to Related Party	1,000,000
Trade and Other Payables	14,580,154
Other Current Liabilities	37,583,116
Bank Overdraft	1,000
Total Current Liabilities	71,951,974
Total Liabilities	141,419,966
Net identifiable assets	143,735,287

Non-Controlling Interest (NCI)

Non-controlling interest at the acquisition date has been recognized at the proportionate share of the fair value of net identifiable assets, as follows:

NCI (48.97% × 143,735,287)	Rs. 70,380,727
----------------------------	---------------------------------

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.