



Interim Financial Statements
Period Ended 31 December 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 Commercial Bank PLC - Corporate Branch														
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 31st December,	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	4,008,463	3,883,368	3%	-	16,505	-100%
Direct Cost	(3,065,078)	(2,937,222)	4%	-	-	-
Gross Profit	943,385	946,147	0%	-	16,505	-100%
Other Income	113,242	100,704	12%	2,508,007	-	-
Selling and Distribution Expenses	(61,832)	(132,554)	-53%	-	-	-
Administrative Expenses	(542,035)	(631,864)	-14%	(13,499)	(16,766)	-19%
Change in Fair Value of Financial Assets measured at fair value through Profit or loss	(706,817)	1,752,439	-140%	1,461,263	54,103	>100
Finance Cost	(312,948)	(209,076)	50%	(110,613)	(114,845)	-4%
Share of Results of Equity Accounted Investee	-	(35,596)	-	-	-	-
Profit / (Loss) Before Tax from Continuing Operations	(567,005)	1,790,199	-	3,845,157	(61,003)	-
Income Tax Expense	(386,810)	(84,213)	359%	-	-	-
Profit / (Loss) for the period	(953,816)	1,705,987	>100	3,845,157	(61,003)	-
Profit / (Loss) Attributable to:						
Equity Holders of the Company	(886,787)	1,335,943		3,845,157	(61,003)	
Non - Controlling Interests	(67,028)	370,043		-	-	
	(953,816)	1,705,987		3,845,157	(61,003)	
Earnings / (Loss) per share						
Basic	(0.88)	1.33		3.83	(0.06)	
Diluted	(0.88)	1.33		3.83	(0.06)	

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 31st December,	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	(953,816)	1,705,987	3,845,157	(61,003)
Other Comprehensive Income				
Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year				
Functional/ Foreign Currency Translation Difference	(4,509)	(4,088)	-	-
	(4,509)	(4,088)	-	-
Other Comprehensive Income to be Reclassified Not to Profit or Loss in Subsequent Year				
Total Other Comprehensive Income for the Period, Net of Tax	(4,509)	(4,088)	-	-
Total Comprehensive Income for the Period	(958,325)	1,701,899	3,845,157	(61,003)
Total Comprehensive Income Attributable to:				
Equity Holders of the Company	(890,295)	1,222,216	3,845,157	(61,003)
Non - Controlling Interests	(68,029)	479,683	-	-
	(958,325)	1,701,899	3,845,157	(61,003)

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
STATEMENT OF PROFIT OR LOSS

For the Period Ended 31st December,	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	12,350,598	11,669,674	6%	-	25,645	-
Direct Cost	(9,521,989)	(9,166,916)	4%	-	-	-
Gross Profit	2,828,609	2,502,758	13%	-	25,645	-
Other Income	516,504	246,783	109%	2,671,428	220	>100
Selling and Distribution Expenses	(266,006)	(255,517)	4%	-	-	-
Administrative Expenses	(1,679,004)	(1,655,552)	1%	(47,539)	(27,804)	71%
Change in Fair Value of Financial Assets measured at fair value through Profit or loss	3,777,423	1,764,037	114%	2,251,959	54,103	>100
Change in fair value of Investment in Subsidiary	-	-	-	-	19,942	-
(Loss) From Disposal of Associate	(76,251)	-	-	-	-	-
Finance Cost	(871,431)	(449,249)	94%	(371,478)	(306,973)	21%
Share of Results of Equity Accounted Investee	(35,588)	(101,574)	-65%	-	-	-
Profit / (Loss) Before Tax from Continuing Operations	4,194,256	2,051,685	104%	4,504,370	(234,867)	-
Income Tax Expense	(597,015)	(222,855)	168%	-	-	-
Profit/(Loss) for the period	3,597,241	1,828,830	97%	4,504,370	(234,867)	-
Profit Attributable to:						
Equity Holders of the Company	2,848,515	1,358,921		4,504,370	(234,867)	
Non - Controlling Interests	748,727	469,910		-	-	
	3,597,241	1,828,830		4,504,370	(234,867)	-
Earnings/(Loss) per share						
Basic	2.84	1.36		4.49	(0.23)	
Diluted	2.84	1.36		4.49	(0.23)	

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 31st December,	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	3,597,241	1,828,830	4,504,370	(234,867)
Other Comprehensive Income				
Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year				
Functional/ Foreign Currency Translation Difference	(6,027)	(432)	-	-
	(6,027)	(432)	-	-
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	(6,027)	(432)	-	-
Total Comprehensive Income for the Period	3,591,214	1,828,398	4,504,370	(234,867)
Total Comprehensive Income Attributable to:				
Equity Holders of the Company	2,844,206	1,247,122	4,504,370	(234,867)
Non - Controlling Interests	747,009	581,277	-	-
	3,591,214	1,828,398	4,504,370	(234,867)

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
STATEMENT OF FINANCIAL POSITION

<i>As at,</i>	GROUP		COMPANY	
	31-Dec-25 Un-Audited Rs 000	31-Mar-25 Audited Rs 000	31-Dec-25 Un-Audited Rs 000	31-Mar-25 Audited Rs 000
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	321,337	289,726	3	17
Investment Property	1,509,678	1,445,121	-	48,196
Intangible Assets	1,426,924	1,344,588	-	-
Right to use Asset	374,788	405,088	-	-
Biological Assets	84,892	84,892	-	-
Investment in Subsidiaries	-	-	11,161,824	9,382,308
Other Non Current Financial Assets	373,222	9,250	-	-
Investment in Equity Accounted Investee	48,848	907,700	-	-
Deferred Tax Asset	138,600	128,046	-	-
	4,278,289	4,614,410	11,161,827	9,430,521
Current Assets				
Inventories	1,965,299	2,493,922	-	-
Trade & Other Receivables	7,167,775	7,125,688	143,539	57,913
Other Financial Assets	19,383,157	13,422,303	3,839,057	1,176,209
Income Tax Recoverable	12,497	11,843	-	-
Cash & Cash Equivalents	1,289,882	932,553	2,486	1,296
	29,818,610	23,986,308	3,985,082	1,235,418
Total Assets	34,096,898	28,600,718	15,146,909	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	(7,608)	(4,429)	258,920	258,920
Retained Earnings	8,187,736	5,340,351	8,745,765	4,241,395
Equity Attributable to Equity Holders of the Parent	9,233,771	6,389,565	10,058,329	5,553,959
Non Controlling Interests	4,126,148	3,949,914	-	-
Total Equity	13,359,919	10,339,479	10,058,329	5,553,959
Non-Current Liabilities				
Other Financial Liabilities	428	348	-	-
Interest Bearing Loans & Borrowings	2,356,382	492,542	1,842,054	1,461,903
Deferred Tax Liability	275,716	306,706	6,364	6,364
Employee Benefit Liabilities	384,501	375,855	-	-
	3,017,026	1,175,451	1,848,418	1,468,267
Current Liabilities				
Trade and Other Payables	3,835,348	4,457,570	16,877	1,370
Income Tax Payable	252,621	250,180	-	-
Contract Liability	1,505,978	1,904,073	-	-
Interest Bearing Loans & Borrowings	12,126,006	10,473,964	3,223,285	3,642,343
	17,719,953	17,085,788	3,240,162	3,643,713
Total Equity and Liabilities	34,096,898	28,600,718	15,146,909	10,665,939
Net Assets Per Share (Rs.)	9.21	6.37	10.03	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 (Dr.)
Group CEO/Director

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
STATEMENT OF CHANGES IN EQUITY

GROUP	Attributable to Equity Holders of the Company							Non Controlling Interests	Total Equity Rs.000
	Stated Capital	Fair Value Through OCI Reserve	Revaluation Reserve	Foreign Currency Translation Reserve	Retained Earnings	Total			
	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000		
Balance as at 31st 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 31st December 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 - Audited	1,053,643	-	-	(4,429)	5,340,351	6,389,565	3,949,914	10,339,479	
Profit / (Loss) for the period					2,848,515	2,848,515	748,727	3,597,241	
Transactions with Non controlling Interest					-	-	5,000	5,000	
Acquisition of Myland Development PLC			-				70,381	70,381	
Subsidiary Dividend to Minority Shareholders							(646,155)	(646,155)	
Other Comprehensive Income		-	-	(3,179)	(1,130)	(4,309)	(1,718)	(6,027)	
Total Comprehensive Income for the Period		-	-	(3,179)	2,847,385	2,844,206	176,234	3,020,440	
Balance as at 31st December 2025 -Un Audited	1,053,643	-	-	(7,608)	8,187,736	9,233,771	4,126,148	13,359,919	

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
Profit / (Loss) for the period			(234,867)	(234,867)
Other Comprehensive Income			-	-
Total Comprehensive Income for the Period			(234,867)	(234,867)
Balance as at 31st December 2024 -Un Audited	1,053,643	258,920	3,290,221	4,602,785
Balance as at 31st March 2025 - Audited	1,053,643	258,920	4,241,395	5,553,959
Profit / (Loss) for the period			4,504,370	4,504,370
Other Comprehensive Income			-	-
Total Comprehensive Income for the Period			4,504,370	4,504,370
Balance as at 31st December 2025 -Un Audited	1,053,643	258,920	8,745,765	10,058,329

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
CASH FLOW STATEMENT

	CONSOLIDATED		COMPANY	
	2025 Rs.000	2024 Rs.000	2025 Rs.000	2024 Rs.000
For the period Ended 31 December,				
Cash flows From Operating Activities				
Profit before Taxation	4,194,256	2,051,685	4,504,370	(234,867)
Adjustment for				
Depreciation of Property, Plant & Equipment	39,938	58,146	14	17
Amortization of Right of Use Assets	30,300	28,919	-	1,170
Amortization of Intangible Assets	3,682	756	-	-
Change in Fair Value of Financial Assets	(3,777,423)	(1,764,037)	(2,251,959)	(54,103)
Change in Fair Value of Investment in Subsidiaries	-	-	-	(19,942)
Provision for Retirement Benefit Obligation	69,820	64,482	-	-
Profit from Disposal of Current Investment	(62,642)	(67,003)	-	-
(Gain)/Loss on disposal of Subsidiary	-	-	-	5,517
Loss on disposal of Associate	76,251	-	-	-
Interest Expense	871,431	449,249	371,478	306,973
Profit on Disposal of Investment Property	-	-	(3,304)	-
Share of Results of Equity Accounted Investee	35,588	101,574	-	-
Script/Cash Dividend Income	(84,700)	(22,357)	(2,565,642)	-
Operating Profit before Working Capital Changes	1,396,500	901,413	54,957	4,765
Increase in Inventories	724,491	(493,482)	-	-
(Increase)/Decrease in Trade & Other Receivables	(33,138)	2,031,647	(85,627)	539,357
Increase in Contract Liability	(398,095)	(190,594)	-	-
Increase/(Decrease) in Trade & Other Payable	(674,386)	(329,233)	15,508	(868)
Cash Generated from Operations	1,015,372	1,919,751	(15,162)	543,255
Retirement Gratuity Paid/Transfers	(64,340)	(79,984)	-	-
Rent Paid	(22,000)	-	-	-
Interest Paid	(824,724)	(449,249)	(99,323)	(137,538)
Income Tax Paid	(466,214)	(334,896)	-	-
Net Cash Flow from Operating Activities	(361,906)	1,055,622	(114,485)	405,716
Cash Flow from Investing Activities				
Acquisition of Property, Plant & Equipment	(13,544)	(17,327)	-	-
Acquisition of Intangible Asset	(553)	-	-	-
Proceeds from disposal of Associate	747,016	-	-	-
Acquisition/Disposal of Investment Property	(61,253)	-	51,500	-
Proceeds/(Investment) In Current Investments,Net	-	(151,277)	-	-
Interest Income from Investment	-	182,629	-	-
Investment in Subsidiaries	(158,721)	(799,404)	(1,779,516)	-
Investment in Other Financial Investments	1,338,461	(313,412)	(410,889)	(313,412)
Proceeds / (Investment) in Other Financial Assets	(3,885,864)	(2,810,221)	-	-
Proceed from Dividend Income	84,700	22,357	2,565,642	-
Net Cash Flow Used in Investing Activities	(1,949,758)	(3,886,656)	426,737	(313,412)
Cash Flow from Financing Activities				
Proceeds from Interest Bearing Loans & Borrowings, net of payments	3,360,056	3,716,643	(273,597)	(86,074)
Dividend Paid to Non-Controlling Interest	(646,155)	-	-	-
Lease Payments	-	(1,384)	-	(1,384)
Net Cash Flow from Financing Activities	2,713,901	3,715,260	(273,597)	(87,458)
Net Increase/Decrease in Cash & Cash Equivalent during the period	402,238	884,225	38,655	4,846
Cash & Cash Equivalents				
Net foreign exchange difference	(6,027)	(432)	-	-
Net movement during the period	402,238	884,225	38,655	4,846
At the beginning of the period	893,671	501,770	(37,585)	(1,360)
At the end of the period	1,289,882	1,385,565	1,070	3,486

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 31st December

	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	-	-	358,548	273,339	63,724	8,404	10,881,226	10,672,241	1,047,101	715,690	12,350,598	11,669,674
Revenue	-	-	358,548	273,339	63,724	8,404	10,881,226	10,672,241	1,047,101	715,690	12,350,598	11,669,674
Results												
Profit/(Loss) Before Net Finance Cost			3,752,090	1,630,596	373,138	232,277	167,426	83,300	773,033	554,762	5,065,687	2,500,935
Finance Cost (Net)	-	-	(509,286)	(318,098)	(69,696)	89,130	(201,352)	(197,762)	(91,097)	(22,519)	(871,431)	(449,249)
Profit/(Loss) Before Income Tax	-	-	3,242,804	1,312,498	303,442	321,406	(33,926)	(114,462)	681,936	532,243	4,194,256	2,051,685
Income Tax Expense	-	-	(391,754)	(34,279)	(40,545)	(37,933)	500	2,059	(165,216)	(152,702)	(597,015)	(222,855)
Profit/(Loss) After Tax	-	-	2,851,051	1,278,219	262,897	283,473	(33,427)	(112,403)	516,720	379,541	3,597,241	1,828,830
Profit/(Loss) From Discontinued Operation	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/ (Loss) for the Year	-	-	2,851,051	1,278,219	262,897	283,473	(33,427)	(112,403)	516,720	379,541	3,597,241	1,828,830
Equity Holders of the Parent											2,848,515	1,358,921
Non-controlling interests											748,727	469,910
											3,597,241	1,828,830

As at ,	31-Dec-25	31-Mar-25	31-Dec-25	31-Mar-25	31-Dec-25	31-Mar-25	31-Dec-25	31-Mar-25	31-Dec-25	31-Mar-25	31-Dec-25	31-Mar-25
Assets and Liabilities												
Non-Current Assets	572	575	1,342,160	2,340,001	1,933,143	1,388,661	763,530	741,243	238,883	143,929	4,278,289	4,614,410
Current Assets	-	575	15,687,337	9,517,881	1,656,129	1,639,833	9,220,581	9,721,471	3,254,563	3,106,549	29,818,610	23,986,308
Total assets*	-		17,029,495	10,374,126	3,589,272	3,028,494	9,984,112	10,462,714	3,493,446	3,250,477	34,096,898	28,600,718
Non-Current Liabilities	-	3,533	1,895,435	92,015	315,893	275,987	770,548	747,058	35,150	56,858	3,017,026	1,175,451
Current Liabilities	3,668	3,533	8,641,358	6,291,853	535,926	427,263	7,645,018	9,119,505	893,983	1,243,634	17,719,953	17,085,788
Total Liabilities **	3,668	3,533	10,536,793	6,406,026	851,818	703,250	8,415,566	9,866,563	929,134	1,300,493	20,736,979	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:

Last traded price recorded for 3 months ended - Rs.	39.80	24.60
Highest price recorded for 3 months ended - Rs.	50.00	25.00
Lowest price recorded for 3 months ended - Rs.	32.60	11.00

4.3 Public Share Holdings

Number of Public shareholders	3,330	1,793
No. of Shares	183,093,834	162,939,319
Percentage	18.26%	16.25%
Float Adjusted Market Capitalisation - Rs.	7,250,515,826	4,008,307,247

Option for compliance – option 1 of 7.13.1 (i)(b)(1) of the listing rules.

4.4 Twenty Major Shareholders as at 31.12.2025

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	31,384,956	3.13%
6 ALUTHGAMA I.T. (PRIVATE) LIMITED	16,000,700	1.60%
7 COMMERCIAL BANK OF CEYLON PLC/METROCORP (PVT) LTD	11,728,287	1.17%
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 MRS. SAUMYA AMARASEKERA	5,840,814	0.58%
11 ASIA SECURITIES (PVT) LTD (TRADING ACCOUNT)	4,961,973	0.49%
12 PMF FINANCE PLC/M.S.HAMZADEEN	3,888,629	0.39%
13 MR. SOMADASA PALIHAWADANA	3,715,000	0.37%
14 SEYLAN BANK PLC/GLADSTONE CAPITAL (PRIVATE) LIMITED	2,810,488	0.28%
15 MR. SHIRAN HARSHA AMARASEKERA	2,700,000	0.27%
16 SEYLAN BANK PLC/K.L.G.UDAYANANDA	2,510,230	0.25%
17 DFCC BANK PLC/I.K.DE SILVA	2,200,000	0.22%
18 MR. DEEPHTA DARSHANA WATHUDURA	2,060,000	0.21%
19 MR. DUMINDA MAHALI WEERASEKARE	2,000,000	0.20%
20 ASSETLINE FINANCE LIMITED/I.S.GURUSINGHE	1,700,000	0.17%
OTHERS	80,136,939	7.99%
	1,002,724,815	100.00%

4.5 Director's Share Holding as at 31st December 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	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024
<u>Amounts used as the Numerator</u>				
Net Profit / (Loss) Attributable to Ordinary Shareholders	2,848,514,634	1,358,920,582	4,504,370,286	(234,866,866)
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.)	2.84	1.36	4.49	-0.23

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	
	31/12/2025	31/03/2025	31/12/2025	31/03/2025	31/12/2025	31/03/2025
	LKR	LKR	LKR	LKR	LKR	LKR
Investment Properties	-	-	-	-	1,509,677,550	1,445,120,550
Financial Instrument at Amortized Cost	-	-	128,653,174	150,560,397	-	-
Financial Assets						
Fair value through Profit or Loss	19,383,157,491	12,095,534,612	-	-	-	-
Fair value through OCI	-	-	-	-	-	-
	<u>19,383,157,491</u>	<u>12,095,534,612</u>	<u>128,653,174</u>	<u>150,560,397</u>	<u>1,509,677,550</u>	<u>1,445,120,550</u>

COMPANY	Level 1		Level 2		Level 3	
	31/12/2025	31/03/2025	31/12/2025	31/03/2025	31/12/2025	31/03/2025
	LKR	LKR	LKR	LKR	LKR	LKR
Investment Properties	-	-	-	-	-	48,196,000
Investment in Subsidiaries	-	-	-	-	11,161,823,983	9,382,307,700
FVTPL - Financial Assets						
Fair Value Through Profit or Loss	3,839,057,142	1,176,209,022	-	-	-	-
	<u>3,839,057,142</u>	<u>1,176,209,022</u>	<u>-</u>	<u>-</u>	<u>11,161,823,983</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 31 Dec 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.

	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:

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

(c) Acquisition of Taprobane Capital Plus (Pvt) Ltd

On 27 November 2025, Ambeon Capital PLC acquired 100% of the issued share capital of Taprobane Capital Plus (Pvt) Ltd from Ambeon Holdings PLC (A subsidiary) for a total consideration of LKR 2,016 million.

As a result of the acquisition, Taprobane Capital Plus (Pvt) Ltd became a wholly owned subsidiary of Ambeon Capital PLC with effect from the acquisition date.

Fair Value of Identifiable Assets and Liabilities Acquired as at 31st October 2025.

	Rs. 000
Non-Current Assets	
Property, Plant and Equipment	10,716
Intangible Assets	22,161
Investment Property	101,621
Other Financial Assets	8,711
Deferred Tax Asset	3,145
Goodwill	92,017
Total Non-Current Assets	238,372
Current Assets	
Related Party Receivable	
Other Financial Assets	2,720,255
Other Receivables	1,060,092
Cash and Cash Equivalents	174,094
Total Current Assets	3,954,441
Total Assets	4,192,813
Non-Current Liabilities	
Employee Benefits Liabilities	24,337
Deferred Tax Liability	41,298
Total Non-Current Liabilities	65,636
Current Liabilities	
Related Party Payable	
Other Payables	260,104
Income Tax Payable	115,693
Interest Bearing Loans & Borrowings	1,224,209
Total Current Liabilities	1,600,006
Total Liabilities	1,665,642
Fair value of net identifiable assets acquired	2,527,171

Goodwill Arising on Acquisition

Description	Rs. '000
Net Consideration received	2,016,000
Fair Value of Net Assets	(2,527,171)
Recognition of non controlling interest	591,367
Goodwill arising on acquisition	80,196

10 Reclassification of a Portion of Investment in Subsidiary

During the period ended 31 December 2025, a portion of its investment in Ambeon Holdings PLC ("AMH") representing 3.43% of the issued share capital was reclassified from Investment in Subsidiary to the Trading Portfolio.

At the Company level, the reclassified shares were recognised in the trading portfolio at their fair value of Rs. 154.50 per share as at 31 December 2025, with the resulting fair value movement recognised in profit or loss for the period amounting to Rs. 1,495,972,951/-.

At the Group (consolidated) level, the above reclassification and the related fair value adjustments recognized at the Company level have been eliminated on consolidation, as Ambeon Holdings PLC continues to be consolidated as a subsidiary of the Group based on the Group's controlling interest.

11 Declaration of an Interim Dividend for the Financial year ending 31st March 2026

On 27th November 2025 the Board of Directors, subject to the approval of the shareholders, declared 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, the manner in which such shareholder may receive the dividend that such shareholder is entitled to, either entirely in cash or entirely in new shares, in the form of a scrip dividend.

12 Adoption of the New Articles of Association

On 27th November 2025 the Board of Directors, subject to the approval of the shareholders decided to amend the existing Articles of Association in the entirety to be in line with the Companies Act No. 7 of 2007 and the Listing Rules of the Colombo Stock Exchange.

13 Establishment of Employee Share Option Plan

On 27th November 2025 the Board of Directors, subject to the approval of the shareholders decided to establish an Employee Share Option Plan ("ESOP") which allows employees in senior management positions of the Ambeon Group, to participate in the equity of the Company constituting ordinary shares, subject however to the limits, terms and conditions set out in the ESOP.

14 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 except the following,

Acquisition of Controlling Interest in Harischandra Mills PLC

On 24 January 2026 Ambeon Capital PLC, through its subsidiary Ambeon Essentials (Private) Limited, entered into a Share Sale and Purchase Agreement ("SSPA") to acquire through a voluntary offer 981,118 ordinary voting shares, representing approximately 51.11% of the total issued ordinary voting shares of Harischandra Mills PLC held by a consortium of Investors.

The acquisition is subject to obtaining necessary regulatory approvals from relevant authorities.

Ambeon Essentials (Private) Limited intends to make a voluntary offer to acquire the ordinary voting shares of Harischandra Mills PLC from all shareholders, in accordance with the provisions of the Takeovers and Mergers Code and other applicable regulations. Details of the voluntary offer, including the offer price and terms, will be announced in due course once approvals are obtained.

15 Interim figures are provisional and subject to an audit.