AMBEON
CAPITAL PLC

Interim Financial Statements
Period Ended 31 March 2026

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	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 Telephone - '+94 11 5328100 Fax - '+94 11 5328177 Email : info@ambeongroup.com Website : www.ambeoncapital.com

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
STATEMENT OF PROFIT OR LOSS

For the Quarter Ended 31st March,	GROUP			COMPANY		
	2026 Un-Audited Rs 000	2025 Un-Audited Rs 000	% Change	**2026 Un-Audited Rs 000**	2025 Un-Audited Rs 000	% Change
Continuing Operations						
Revenue	**6,975,162**	5,631,961	24%	**766**	329	132%
Direct Cost	**(5,401,963)**	(4,240,574)	27%	**-**	-	-
Gross Profit	**1,573,199**	1,391,387	13%	**766**	329	132%
Other Income	**223,641**	118,392	89%	**517,914**	32,138	>100
Selling and Distribution Expenses	**(173,485)**	(173,729)	0%	**-**	-	-
Administrative Expenses	**(583,315)**	(575,228)	1%	**(10,787)**	(29,263)	-63%
Change in Fair Value of Financial Assets measured at fair value through Profit or loss	**(1,065,819)**	(678,202)	57%	**(36,741)**	(46,177)	-20%
Change in Fair Value of Biological Assets	**3,449**	1,367	152%	**-**	-	
Change in fair value of Investment Property	**341,923**	29,802	1047%	**-**	7,696	-100%
Change in fair value of Investment in Subsidiary	**-**	-	-	**(636,149)**	1,105,382	-
Finance Cost	**(385,475)**	(278,495)	38%	**(151,208)**	(116,630)	30%
Share of Results of Equity Accounted Investee	**-**	(88,547)	-	**-**	-	-
Profit /(Loss) Before Tax from Continuing Operations	**(65,881)**	(253,253)	-74%	**(316,206)**	953,475	-
Income Tax Expense	**(289,084)**	16,681	-	**6,363**	(2,302)	-
Profit/(Loss) for the period	**(354,965)**	(236,572)	50%	**(309,843)**	951,174	-
Profit/(Loss) Attributable to:						
Equity Holders of the Company	**(380,472)**	(315,740)		**(309,843)**	951,174	
Non - Controlling Interests	**25,506**	79,168		**-**	-	
	(354,965)	(236,572)		**(309,843)**	951,174	-
Earnings/(Loss) per share						
Basic	**(0.38)**	(0.31)		**(0.31)**	0.95	
Diluted	**(0.38)**	(0.31)		**(0.31)**	0.95	

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

	GROUP		COMPANY	
For the Quarter Ended 31st March,	**2026 Un-Audited Rs 000**	2025 Un-Audited Rs 000	**2026 Un-Audited Rs 000**	2025 Un-Audited Rs 000
Profit/ (Loss) for the Period	**(354,965)**	(236,572)	**(309,843)**	951,174
Other Comprehensive Income				
Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year				
Functional/ Foreign Currency Translation Difference	**6,899**	4,441	**-**	-
	6,899	4,441	**-**	**-**
Other Comprehensive Income to be Reclassified Not to Profit or Loss in Subsequent Year				
Retirement Benefit Obligations Actuarial Gain / (Loss)	**(54,177)**	9,762	**-**	-
Tax on Actuarial Gain /(Loss) on Retirement Benefit Plan	**6,452**	(2,662)	**-**	-
Share of Other Comprehensive Income of Equity Accounted Investees	**-**	17,491		
	(47,724)	24,591	**-**	-
Total Other Comprehensive Income for the Period, Net of Tax	**(40,825)**	29,032	**-**	-
Total Comprehensive Income for the Period	**(395,791)**	(207,540)	**(309,843)**	951,174
Total Comprehensive Income Attributable to:				
Equity Holders of the Company	**(437,467)**	(183,069)	**(309,843)**	951,174
Non - Controlling Interests	**41,676**	(24,471)	**-**	-
	(395,791)	(207,540)	**(309,843)**	951,174

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
STATEMENT OF PROFIT OR LOSS

For the Period Ended 31st March,	GROUP 2026 Un-Audited Rs 000	GROUP 2025 Audited Rs 000	% Change	COMPANY 2026 Un-Audited Rs 000	COMPANY 2025 Audited Rs 000	% Change
Continuing Operations						
Revenue	**19,325,760**	17,301,635	12%	**766**	25,975	-
Direct Cost	**(14,923,952)**	(13,407,490)	11%	**-**	-	-
Gross Profit	**4,401,808**	3,894,145	13%	**766**	25,975	-
Other Income	**740,146**	365,175	103%	**3,189,341**	32,358	>100
Selling and Distribution Expenses	**(439,491)**	(429,246)	2%	**-**	-	-
Administrative Expenses	**(2,262,320)**	(2,230,780)	1%	**(58,325)**	(57,067)	2%
Change in Fair Value of Financial Assets measured at fair value through Profit or loss	**2,711,604**	1,085,835	150%	**2,215,219**	7,926	>100
Change in Fair Value of Biological Assets	**3,449**	1,367	152%	**-**	-	
Change in fair value of Investment Property	**341,923**	29,802	>100	**-**	7,696	-100%
Change in fair value of Investment in Subsidiary	**-**	-	-	**(636,149)**	1,125,325	-
Finance Cost	**(1,256,906)**	(727,745)	73%	**(522,686)**	(423,602)	23%
Share of Results of Equity Accounted Investee	**(35,588)**	(190,121)	-81%	**-**	-	-
Profit /(Loss) Before Tax from Continuing Operations	**4,128,375**	1,798,432	130%	**4,188,164**	718,608	>100
Income Tax Expense	**(886,099)**	(206,174)	330%	**6,363**	(2,302)	-
Profit/(Loss) for the period	**3,242,276**	1,592,258	104%	**4,194,527**	716,307	>100
Profit Attributable to:						
Equity Holders of the Company	**2,468,043**	1,043,180		**4,194,527**	716,307	
Non - Controlling Interests	**774,233**	549,078		**-**	-	
	3,242,276	1,592,258		**4,194,527**	716,307	-
Earnings/(Loss) per share						
Basic	**2.46**	1.04		**4.17**	0.71	
Diluted	**2.46**	1.04		**4.17**	0.71	

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

	GROUP		COMPANY	
For the Period Ended 31st March,	**2026 Un-Audited Rs 000**	2025 Un-Audited Rs 000	**2026 Un-Audited Rs 000**	2025 Un-Audited Rs 000
Profit/ (Loss) for the Period	**3,242,276**	1,592,258	**4,194,527**	716,307
Other Comprehensive Income				
Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year				
Functional/ Foreign Currency Translation Difference	**872**	4,009	**-**	-
	872	4,009	**-**	**-**
Other Comprehensive Income to be Reclassified Not to Profit or Loss in Subsequent Year				
Actuarial Gain /(Loss) on Defined Benefit Plans	**(54,177)**	9,762	**-**	-
Tax on Actuarial Gain /(Loss) on Retirement Benefit Plan	**6,452**	(2,662)	**-**	-
Share of Other Comprehensive Income of Equity Accounted Investees	**-**	17,491		
	(47,724)	24,591	**-**	-
Total Other Comprehensive Income for the Period, Net of Tax	**(46,852)**	28,600	**-**	-
Total Comprehensive Income for the Period	**3,195,424**	1,620,858	**4,194,527**	716,307
Total Comprehensive Income Attributable to:				
Equity Holders of the Company	**2,407,869**	1,064,052	**4,194,527**	716,307
Non - Controlling Interests	**787,555**	556,806	**-**	-
	3,195,424	1,620,858	**4,194,527**	716,307

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
STATEMENT OF FINANCIAL POSITION

As at,	GROUP		COMPANY	
	31-Mar-26 Un-Audited Rs 000	31-Mar-25 Audited Rs 000	**31-Mar-26 Un-Audited Rs 000**	31-Mar-25 Audited Rs 000
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	**250,404**	289,726	**4**	17
Investment Property	**1,867,200**	1,445,121	**-**	48,196
Intangible Assets	**1,425,694**	1,344,588	**-**	-
Right to use Asset	**367,868**	405,088	**-**	-
Biological Assets	**88,341**	84,892	**-**	-
Investment in Subsidiaries	**-**	-	**10,625,675**	9,382,308
Other Non Current Financial Assets	**380,746**	9,250	**-**	-
Investment in Equity Accounted Investee	**48,848**	907,700	**-**	-
Deferred Tax Asset	**149,158**	128,046	**-**	-
	4,578,261	4,614,410	**10,625,678**	9,430,521
Current Assets				
Inventories	**2,617,413**	2,493,922	**-**	-
Trade & Other Receivables	**11,177,961**	7,125,688	**2,573,768**	57,913
Other Financial Assets	**17,261,464**	13,422,303	**3,802,679**	1,176,209
Income Tax Recoverable	**6,293**	11,843	**-**	-
Cash & Cash Equivalents	**4,628,065**	932,553	**6,545**	1,296
	35,691,195	23,986,308	**6,382,993**	1,235,418
Total Assets	**40,269,456**	28,600,718	**17,008,671**	10,665,939
EQUITY AND LIABILITIES				
Equity				
Stated Capital	**1,915,315**	1,053,643	**1,915,315**	1,053,643
Other Components of Equity	**(3,719)**	(4,429)	**258,920**	258,920
Retained Earnings	**6,739,639**	5,340,351	**7,433,198**	4,241,395
Equity Attributable to Equity Holders of the Parent	**8,651,235**	6,389,565	**9,607,433**	5,553,959
Non Controlling Interests	**4,086,725**	3,949,914	**-**	-
Total Equity	**12,737,959**	10,339,479	**9,607,433**	5,553,959
Non-Current Liabilities				
Other Financial Liabilities	**348**	348	**-**	-
Interest Bearing Loans & Borrowings	**1,903,407**	492,542	**1,787,798**	1,461,903
Deferred Tax Liability	**327,568**	306,706	**1**	6,364
Employee Benefit Liabilities	**445,536**	375,855	**-**	-
	2,676,859	1,175,451	**1,787,799**	1,468,267
Current Liabilities				
Trade and Other Payables	**6,432,548**	4,457,570	**2,128**	1,370
Income Tax Payable	**273,660**	250,180	**-**	-
Contract Liability	**1,822,229**	1,904,073	**-**	-
Interest Bearing Loans & Borrowings	**16,326,200**	10,473,964	**5,611,311**	3,642,343
	24,854,638	17,085,788	**5,613,439**	3,643,713
Total Equity and Liabilities	**40,269,456**	28,600,718	**17,008,671**	10,665,939
Net Assets Per Share (Rs.)	**8.46**	6.37	**9.40**	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

18th May 2026
Colombo

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
STATEMENT OF CHANGES IN EQUITY

GROUP	Attributable to Equity Holders of the Company						Non Controlling Interests	Total Equity
	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	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					1,009,912	1,009,912	510,941	**1,520,852**
Transactions with Non controlling Interest					5,931	5,931	(654,537)	**(648,606)**
Other Comprehensive Income		-	-	2,117	17,402	19,519	24,094	**43,613**
Total Comprehensive Income for the Period		-	-	2,117	1,033,244	1,035,361	(119,502)	**915,859**
Balance as at 31st March 2025 -Un Audited	**1,053,643**	**20,245**	**176,777**	**(4,427)**	**5,114,636**	**5,401,710**	**3,937,553**	**10,298,427**
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					2,468,043	2,468,043	774,233	**3,242,276**
Transactions with Non controlling Interest					-	-	5,000	**5,000**
Acquisition of Myland Development PLC			-		(5,147)	(5,147)	75,527	**70,381**
Subsidiary Dividend to Minority Shareholders					-	-	(731,272)	**(731,272)**
Other Comprehensive Income		-	-	710	(60,885)	(60,175)	13,322	**(46,852)**
Dividend Paid - Cash		-	-	-	(141,053)	(141,053)	-	**(141,053)**
Dividend Paid - Script	861,671	-	-	-	(861,671)	-	-	**-**
Balance as at 31st March 2026 -Un Audited	**1,915,315**	**-**	**-**	**(3,719)**	**6,739,639**	**8,651,235**	**4,086,725**	**12,737,959**

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			616,562	**616,562**
Other Comprehensive Income			-	**-**
Total Comprehensive Income for the Period			616,562	**616,562**
Balance as at 31st March 2025 -Un Audited	**1,053,643**	**258,920**	**4,141,650**	**5,454,214**
Balance as at 31st March 2025 - Audited	**1,053,643**	**258,920**	**4,241,395**	**5,553,959**
Profit / (Loss) for the period		**-**	4,194,527	**4,194,527**
Other Comprehensive Income			-	**-**
Total Comprehensive Income for the Period			4,194,527	**4,194,527**
Dividend Paid - Cash			(141,053)	**(141,053)**
Dividend Paid - Script	861,671		(861,671)	**-**
Balance as at 31st March 2026 -Un Audited	**1,915,315**	**258,920**	**7,433,198**	**9,607,433**

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
CASH FLOW STATEMENT

For the period Ended 31 March,	CONSOLIDATED		COMPANY	
	2026	2025	**2026**	2025
	Rs.000	Rs.000	**Rs.000**	Rs.000
Cash flows From Operating Activities				
Profit before Taxation	**4,128,375**	1,798,432	**4,188,164**	718,608
Profit/(Loss) before tax from discontinued operations	**-**	-	**-**	-
Adjustment for				
Depreciation of Property, Plant & Equipment	**75,635**	83,751	**13**	23
Amortization of Right of Use Assets	**35,088**	59,853	**-**	1,553
Amortization of Intangible Assets	**4,906**	2,446		-
Change in Fair Value of Financial Assets	**(2,711,604)**	(1,085,835)	**(2,215,219)**	(7,926)
Change in Fair Value of Investment in Subsidiaries	**-**	-	**636,149**	(1,125,325)
Provision for Retirement Benefit Obligation	**149,356**	97,472	**-**	-
Profit from Disposal of Current Investment	**(407,017)**	-	**(101,566)**	-
Loss on disposal of Associate	**76,251**	-	**-**	-
Impairment of Share of Results of Equity Accounted Investee	**-**	43,709	**-**	-
Impairment of Trade and Other Receivable	**-**	(706,116)	**-**	-
Change in Fair Value of Investment Property	**(341,923)**	(29,802)	**-**	(7,696)
Interest Expense	**1,256,906**	727,745	**522,686**	423,602
Profit on Disposal of Investment Property	**(3,304)**	-	**(3,304)**	-
Change in Fair Value of Biological Assets	**(3,449)**	(1,367)	**-**	-
Allowance/ (Reversal) for Obsolete and Slow Moving Inventories	**-**	2,951	**-**	-
Share of Results of Equity Accounted Investee	**35,588**	190,121	**-**	-
Script/Cash Dividend Income	**2,215,608**	-	**-**	-
Operating Profit before Working Capital Changes	**4,510,414**	1,183,362	**3,026,925**	2,840
Increase in Inventories	**72,376**	(1,081,180)	**-**	-
(Increase)/Decrease in Trade & Other Receivables	**(4,043,325)**	1,734,172	**(2,515,855)**	465,710
Increase in Contract Liability	**(81,843)**	222,806	**-**	-
Increase/(Decrease) in Trade & Other Payable	**1,922,815**	779,902	**759**	382
Cash Generated from Operations	**2,380,437**	2,839,062	**511,828**	468,932
Retirement Gratuity Paid/Transfers	**(82,841)**	(89,518)	**-**	-
Interest Paid	**(1,088,082)**	(501,656)	**(461,043)**	(189,435)
Income Tax Paid	**(545,193)**	(373,100)	**-**	-
Net Cash Flow from Operating Activities	**664,320**	1,874,788	**50,785**	279,497
Cash Flow from Investing Activities				
Acquisition of Property, Plant & Equipment	**(32,715)**	(38,726)	**-**	-
Acquisition of Intangible Asset	**(553)**	(14,648)	**-**	-
Proceeds from disposal of Associate	**747,016**	-	**-**	-
Acquisition/Disposal of Investment Property	**(76,852)**	(8,969)	**51,500**	-
Redemption of Preference Shares	**-**	-	**-**	30,000
Investment in Subsidiaries	**(158,721)**	(799,169)	**(2,274,721)**	-
Investment in Other Financial Investments	**549,396**	(444)	**(1,184,283)**	(1,168,283)
Proceeds / (Investment) in Other Financial Assets	**(2,048,449)**	(5,399,526)	**1,269,802**	-
Proceed from Dividend Income	**(2,215,608)**	-	**-**	-
Net Cash Flow Used in Investing Activities	**(3,236,486)**	(6,261,482)	**(2,137,702)**	(1,138,283)
Cash Flow from Financing Activities				
Proceeds from Interest Bearing Loans & Borrowings, net of payments	**7,212,261**	5,002,935	**2,271,631**	824,175
Dividend Paid to Non-Controlling Interest	**(872,325)**	-	**(141,053)**	-
Lease Payments	**(34,250)**	(99,311)	**-**	(1,614)
Net Cash Flow from Financing Activities	**6,305,687**	4,903,624	**2,130,578**	822,561
Net Increase/Decrease in Cash & Cash Equivalent during the period	**3,733,521**	516,930	**43,661**	(36,226)
Cash & Cash Equivalents				
Net foreign exchange difference	**872**	4,009	-	-
Net movement during the period	**3,733,521**	516,930	**43,661**	(36,226)
At the beginning of the period	**893,671**	220,315	**(37,585)**	(1,360)
At the end of the period	**4,628,065**	741,255	**6,076**	(37,585)

1. Basis of preparation

The Interim Consolidated Financial Statements for the period ended 31st March 2026 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. Opearating Results - Segment Information

Period Ended 31st March

	Footwear		Investment		Property		IT and Related Services		Financial Services		Group Total	
	2026	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Rs.000' (Unaudited)												
Total Revenue	**-**	-	**907,922**	565,832	**72,246**	9,702	**16,988,638**	15,642,607	**1,356,954**	1,083,494	**19,325,760**	17,301,635
Revenue	**-**	-	**907,922**	565,832	**72,246**	9,702	**16,988,638**	15,642,607	**1,356,954**	1,083,494	**19,325,760**	17,301,635
Results												
Profit/(Loss) Before Net Finance Cost			**3,355,875**	1,055,907	**633,754**	335,630	**523,199**	364,837	**872,453**	769,803	**5,385,281**	2,526,177
Finance Cost (Net)		-	**(721,261)**	(282,611)	**(22,981)**	(14,868)	**(397,291)**	(301,141)	**(115,374)**	(129,125)	**(1,256,906)**	(727,745)
Profit /(Loss) Before Income Tax		-	**2,634,614**	773,295	**610,773**	320,762	**125,908**	63,696	**757,080**	640,679	**4,128,375**	1,798,432
Income Tax Expense		-	**(261,190)**	3,208	**(224,700)**	(58,864)	**(96,231)**	52,753	**(303,978)**	(203,272)	**(886,099)**	(206,174)
Profit /(Loss) After Tax		-	**2,373,424**	776,503	**386,074**	261,898	**29,677**	116,449	**453,102**	437,407	**3,242,276**	1,592,258
Profit/(Loss) From Discontinued Operation	**-**	-			**-**		**-**		**-**		**-**	
Net Profit/ (Loss) for the Year		-	**2,373,424**	776,503	**386,074**	261,898	**29,677**	116,449	**453,102**	437,407	**3,242,276**	1,592,258
Equity Holders of the Parent											**2,468,043**	1,043,180
Non-controlling interests											**774,233**	549,078
											3,242,276	1,592,258
As at ,	**31-Mar-26**	31-Mar-25	**31-Mar-26**	31-Mar-25	**31-Mar-26**	31-Mar-25	**31-Mar-26**	31-Mar-25	**31-Mar-26**	31-Mar-25	**31-Mar-26**	31-Mar-25
Assets and Liabilities												
Non-Current Assets	**572**	575	**1,336,442**	2,340,001	**2,246,602**	1,388,661	**730,313**	741,243	**264,332**	143,929	**4,578,260**	4,614,410
Current Assets	**-**	575	**17,552,951**	9,517,881	**1,397,587**	1,639,833	**12,949,358**	9,721,471	**3,791,299**	3,106,549	**35,691,195**	23,986,308
Total assets*	**-**		**18,889,392**	10,374,126	**3,644,189**	3,028,494	**13,679,671**	10,462,714	**4,055,631**	3,250,477	**40,269,456**	28,600,718
Non-Current Liabilities	**-**	3,533	**1,500,186**	92,015	**213,901**	275,987	**925,513**	747,058	**37,258**	56,858	**2,676,859**	1,175,451
Current Liabilities	**3,668**	3,533	**8,641,041**	6,291,853	**335,186**	427,263	**13,759,028**	9,119,505	**2,115,715**	1,243,634	**24,854,638**	17,085,788
Total Liabilities **	**3,668**	3,533	**10,141,227**	6,406,026	**549,087**	703,250	**14,684,541**	9,866,563	**2,152,974**	1,300,493	**27,531,496**	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*

	2026	2025
No of Ordinary Shares represented in Stated Capital	**1,022,352,863**	1,002,724,815

4.2 Market Price per Share

	31.03.2026	31.03.2025
The market value of an ordinary share of Ambeon Capital PLC was as follows:		
Last traded price recorded for 3 months ended - Rs.	**32.50**	26.60
Highest price recorded for 3 months ended - Rs.	**52.00**	34.00
Lowest price recorded for 3 months ended - Rs.	**31.00**	22.60

4.3 Public Share Holdings

	31.03.2026	31.03.2025
Number of Public shareholders	4,582	2,099
No. of Shares	184,175,012	166,541,580
Percentage	18.01%	16.61%
Float Adjusted Market Capitalisation - Rs.	5,985,687,890	4,430,006,028

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

4.4 Twenty Major Shareholders as at 31.03.2026

	Name of Shareholders	**Number of Shares**	**(%)**
1	AMBEON CONSOLIDATED (PRIVATE) LIMITED	512,849,051	50.16%
2	SEYLAN BANK PLC/ARRC CAPITAL (PVT) LTD	83,383,423	8.16%
	DFCC BANK PLC /ARRC CAPITAL (PRIVATE) LIMITED	52,356,167	5.12%
	TOTAL	**135,739,590**	**13.28%**
3	DFCC BANK PLC/ATX PARTNERS PVT LTD	100,172,486	9.80%
4	SEYLAN BANK PLC/ARCASIA INVESTMENTS & TRADING (PVT) LTD	78,166,110	7.65%
5	EMFI CAPITAL LIMITED	35,882,745	3.51%
6	ALUTHGAMA I.T. (PRIVATE) LIMITED	16,365,180	1.60%
7	COMMERCIAL BANK OF CEYLON PLC/METROCORP (PVT) LTD	11,728,287	1.15%
8	HATTON NATIONAL BANK PLC/RUWAN PRASSANA SUGATHADASA	11,716,816	1.15%
9	MR. DON TIBERTIUS SUJEEWA HANDAPANGODA MUDALIGE	9,205,011	0.90%
10	MRS. SAUMYA AMARASEKERA	5,973,862	0.58%
11	ASIA SECURITIES (PVT) LTD (TRADING ACCOUNT)	4,531,885	0.44%
12	MR. SOMADASA PALIHAWADANA	3,431,991	0.34%
13	MR. SHIRAN HARSHA AMARASEKERA	2,761,503	0.27%
14	PMF FINANCE PLC/M.S.HAMZADEEN	2,750,000	0.27%
15	SEYLAN BANK PLC/GLADSTONE CAPITAL (PRIVATE) LIMITED	2,458,752	0.24%
16	SEYLAN BANK PLC/K.L.G.UDAYANANDA	2,448,125	0.24%
17	DFCC BANK PLC/I.K.DE SILVA	2,200,000	0.22%
18	MR. DEEPTHA DARSHANA WATHUDURA	2,060,000	0.20%
19	MR. DUMINDA MAHALI WEERASEKARE	2,045,558	0.20%
20	HATTON NATIONAL BANK PLC/ALMAS HOLDINGS (PRIVATE) LIMITED	1,758,100	0.17%
	OTHERS	78,107,811	7.64%
		1,022,352,863	**100.00%**

4.5 Director's Share Holding as at 31st March 2026

	Number of Shares
Mr. D. T. S. H. Mudalige	9,205,011
Dr. K. S. Narangoda	Nil
Mr. S. L. Sebastian	Nil
Mr. S. Kumar	Nil
Mr. C. T. Tsoi	Nil
Mr. D. M. Weerasekare	2,045,558
Mr. M. D. J. R. Goonetilleke	Nil
	11,250,569

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**	
	31/03/2026	31/03/2025	**31/03/2026**	31/03/2025
Amounts used as the Numerator				
Net Profit / (Loss) Attributable to Ordinary Shareholders	**2,468,043,132**	1,043,180,139	**4,194,527,168**	716,306,767
Weighted Average Number of Ordinary Shares in Issue	**1,004,929,609**	1,002,724,815	**1,004,929,609**	1,002,724,815
Basic Earnings per Ordinary Share (Rs.)	**2.46**	1.04	**4.17**	0.71

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	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025	31/03/2026	31/03/2025
	LKR	LKR	LKR	LKR	LKR	LKR
Investment Properties	-	-	-	-	1,867,200,000	1,445,120,550
Financial Instrument at Amortized Cost	-	-	1,479,904,362	150,560,397	-	-
Financial Assets						
Fair value though Profit or Loss	17,261,463,684	12,095,534,612	-	-	-	-
Fair value though OCI	-	-	-	-	-	-
	17,261,463,684	12,095,534,612	1,479,904,362	150,560,397	1,867,200,000	1,445,120,550

	Level 1		Level 2		Level 3	
COMPANY	31/03/2026	31/03/2025	31/03/2026	31/03/2025	31/03/2026	31/03/2025
	LKR	LKR	LKR	LKR	LKR	LKR
Investment Properties					-	48,196,000
Investment in Subsidiaries					10,625,674,548	9,382,307,700
FVTPL - Financial Assets						
Fair Value Through Profit or Loss	3,802,679,235	1,176,209,022	-	-	-	-
	3,802,679,235	1,176,209,022	-	-	10,625,674,548	9,430,503,700

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 March 2026 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. 152.75 per share as at 31 March 2026, with the resulting fair value movement recognized in profit or loss for the period amounting to Rs. 1,474,551,849/-.

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 an interim dividend of LKR 1/- per ordinary voting share was declared, with the option being given to the shareholders to select the manner in which such shareholder may receive the dividend the shareholder is entitled to, either entirely in cash or entirely in new shares, in the form of scrip dividend.

Accordingly on 23rd February 2026 direct deposit of scrip shares were made to CDS accounts of the shareholders who opted for shares. The remaining shareholders received cash dividend on 5th March 2026.

19,628,048 ordinary voting shares of the Company were listed on the Colombo Stock Exchange with effect from 24th February 2026, pursuant to the Scrip Dividend.

12 Adoption of the New Articles of Association

The Articles of Association of the Company was amended on 12th February 2026 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 12th February 2026 an Employee Share Option Plan ("ESOP") was established for employees of Senior Management positions of the Ambeon Group.

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

Ambeon Essentials (Private) Limited subsidiary of the Company acquired 51.11% of the issued ordinary shares of Harischandra Mills PLC for a total consideration of Rs. 3,335,801,200/- on 14th May 2026.

15 Interim figures are provisional and subject to an audit.