

Interim Financial Statements
Period Ended 30 September 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 DFCC Bank PLC - Kollpity Branch
Contact Details	***Registered Office*** No. 100/1, 2nd Floor,Elvitigala Mawatha, Colombo 08. 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

	GROUP			COMPANY		
For the Quarter Ended 30th September,	**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	**7,726,674**	4,423,074	75%	**1,581**	-	-
Direct Cost	**(6,545,310)**	(3,428,855)	91%	**-**	-	-
Gross Profit	**1,181,365**	994,219	19%	**1,581**	-	-
Other Income	**106,851**	251,932	-58%	**8**	96,482	-100%
Selling and Distribution Expenses	**(258,147)**	(138,406)	87%	**-**	-	-
Administrative Expenses	**(800,796)**	(589,081)	36%	**(18,338)**	(20,105)	-9%
Change in Fair Value of Financial Assets measured at fair value through Profit or loss	**(1,338,870)**	3,803,037	-	**(712,154)**	658,701	-
Finance Cost	**(493,624)**	(287,399)	72%	**(216,627)**	(129,988)	67%
Share of Results of Equity Accounted Investee	**-**	204	-	**-**	-	-
Profit /(Loss) Before Tax from Continuing Operations	**(1,603,220)**	3,958,256	-	**(945,531)**	605,090	-
Income Tax Expense	**(70,352)**	(138,213)	-49%	**-**	-	-
Profit/(Loss) for the period	**(1,673,572)**	3,820,043	-	**(945,531)**	605,090	-
Profit/(Loss) Attributable to:						
Equity Holders of the Company	**(1,497,566)**	3,132,413		**(945,531)**	605,090	
Non - Controlling Interests	**(176,007)**	687,630		**-**	-	
	(1,673,572)	3,820,043		**(945,531)**	605,090	-
Earnings/(Loss) per share						
Basic	**(1.46)**	3.06		**(0.92)**	0.59	
Diluted	**(1.46)**	3.06		**(0.92)**	0.59	

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 30th September,	**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	**(1,673,572)**	3,820,043	**(945,531)**	605,090
Other Comprehensive Income				
Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year				
Functional/ Foreign Currency Translation Difference	**1,312**	(1,939)	**-**	-
Total Other Comprehensive Income for the Period, Net of Tax	**1,312**	(1,939)	**-**	-
Total Comprehensive Income for the Period	**(1,672,260)**	3,818,104	**(945,531)**	605,090
Total Comprehensive Income Attributable to:				
Equity Holders of the Company	**(1,496,874)**	3,131,391	**(945,531)**	605,090
Non - Controlling Interests	**(175,386)**	686,713	**-**	-
	(1,672,260)	3,818,104	**(945,531)**	605,090

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
STATEMENT OF PROFIT OR LOSS

	GROUP			COMPANY		
For the Period Ended 30th September,	**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	**12,488,259**	8,342,135	50%	**12,236**	-	-
Direct Cost	**(10,565,523)**	(6,456,911)	64%	**-**	-	-
Gross Profit	**1,922,736**	1,885,225	2%	**12,236**	-	-
Other Income	**236,190**	403,262	-41%	**269**	163,421	-100%
Selling and Distribution Expenses	**(410,214)**	(204,175)	101%	**-**	-	-
Administrative Expenses	**(1,382,816)**	(1,136,969)	22%	**(25,992)**	(34,040)	-24%
Change in Fair Value of Financial Assets measured at fair value through Profit or loss	**(1,577,048)**	4,484,240	-	**(548,100)**	790,697	-
(Loss) From Disposal of Associate	**-**	(76,251)	-100%	**-**	-	-
Finance Cost	**(903,559)**	(558,483)	62%	**(408,947)**	(260,865)	57%
Share of Results of Equity Accounted Investee	**-**	(35,588)	-100%	**-**	-	-
Profit /(Loss) Before Tax from Continuing Operations	**(2,114,711)**	4,761,261	-	**(970,534)**	659,213	-
Income Tax Expense	**(112,182)**	(210,204)	-47%	**-**	-	-
Profit/(Loss) for the period	**(2,226,893)**	4,551,057	-	**(970,534)**	659,213	-
Profit Attributable to:						
Equity Holders of the Company	**(1,892,695)**	3,735,302		**(970,534)**	659,213	
Non - Controlling Interests	**(334,198)**	815,755		**-**	-	
	(2,226,893)	4,551,057		**(970,534)**	659,213	-
Earnings/(Loss) per share						
Basic	**(1.85)**	3.65		**(0.95)**	0.64	
Diluted	**(1.85)**	3.65		**(0.95)**	0.64	

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 30th September,	**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	**(2,226,893)**	4,551,057	**(970,534)**	659,213
Other Comprehensive Income				
Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year				
Functional/ Foreign Currency Translation Difference	**(5,109)**	(1,518)	**-**	-
Total Other Comprehensive Income for the Period, Net of Tax	**(5,109)**	(1,518)	**-**	-
Total Comprehensive Income for the Period	**(2,232,002)**	4,549,539	**(970,534)**	659,213
Total Comprehensive Income Attributable to:				
Equity Holders of the Company	**(1,895,391)**	3,734,501	**(970,534)**	659,213
Non - Controlling Interests	**(336,611)**	815,038	**-**	-
	(2,232,002)	4,549,539	**(970,534)**	659,213

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
STATEMENT OF FINANCIAL POSITION

	GROUP		COMPANY	
As at,	**30-Sep-26 Un-Audited Rs 000**	31-Mar-26 Audited Rs 000	**30-Sep-26 Un-Audited Rs 000**	31-Mar-26 Audited Rs 000
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	**1,512,580**	250,404	**4**	4
Investment Property	**1,870,200**	1,867,200	**-**	-
Intangible Assets	**3,755,441**	1,425,694	**-**	-
Right to use Asset	**359,349**	367,868	**-**	-
Biological Assets	**88,341**	88,341	**-**	**-**
Investment in Subsidiaries	**-**	-	**12,231,499**	10,532,499
Other Non Current Financial Assets	**30,225**	11,530	**-**	-
Investment in Equity Accounted Investee	**49,689**	49,689	**-**	-
Deferred Tax Asset	**210,557**	189,790	**-**	-
	7,876,381	4,250,517	**12,231,503**	10,532,503
Current Assets				
Inventories	**3,215,658**	3,331,426	**-**	-
Trade & Other Receivables	**11,823,131**	10,641,023	**235,379**	2,573,845
Other Financial Assets	**14,576,403**	17,251,018	**3,755,389**	3,802,679
Income Tax Recoverable	**16,504**	10,252	**-**	-
Cash & Cash Equivalents	**1,057,193**	4,504,327	**2,892**	6,544
	30,688,889	35,738,046	**3,993,660**	6,383,068
Total Assets	**38,565,270**	39,988,563	**16,225,163**	16,915,571
EQUITY AND LIABILITIES				
Equity				
Stated Capital	**1,915,315**	1,915,315	**1,915,315**	1,915,315
Other Components of Equity	**(9,489)**	(6,793)	**258,920**	258,920
Retained Earnings	**4,852,345**	6,750,353	**6,365,121**	7,335,656
Equity Attributable to Equity Holders of the Parent	**6,758,171**	8,658,875	**8,539,356**	9,509,891
Non Controlling Interests	**4,640,295**	4,096,967	**-**	-
Total Equity	**11,398,466**	12,755,841	**8,539,356**	9,509,891
Non-Current Liabilities				
Other Financial Liabilities	**342**	348	**-**	-
Interest Bearing Loans & Borrowings	**3,298,193**	1,906,996	**1,682,006**	1,792,319
Deferred Tax Liability	**324,773**	324,773	**1**	1
Employee Benefit Liabilities	**691,456**	445,536	**-**	-
	4,314,765	2,677,654	**1,682,007**	1,792,320
Current Liabilities				
Trade and Other Payables	**5,298,155**	6,916,659	**716**	2,050
Income Tax Payable	**127,919**	255,605	**-**	-
Contract Liability	**2,053,788**	1,822,229	**-**	-
Interest Bearing Loans & Borrowings	**15,372,177**	15,560,574	**6,003,084**	5,611,311
	22,852,039	24,555,068	**6,003,800**	5,613,360
Total Equity and Liabilities	**38,565,270**	39,988,563	**16,225,163**	16,915,571
Net Assets Per Share (Rs.)	**6.61**	8.47	**8.35**	9.30

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

4th November 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	Foreign Currency Translation Reserve	Retained Earnings	Total		
	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000
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			602,889	602,889	128,125	**731,014**
Other Comprehensive Income		222	-	222	199	**421**
Total Comprehensive Income for the Period		222	602,888	603,111	128,325	**731,435**
Balance as at 30th September 2025 -Un Audited	**1,053,643**	**(4,207)**	**5,943,239**	**6,992,676**	**4,078,239**	**11,070,915**
Balance as at 31st March 2026 - Audited	**1,915,315**	**(6,793)**	**6,750,353**	**8,658,875**	**4,096,967**	**12,755,841**
Profit / (Loss) for the period			(1,892,695)	(1,892,695)	(334,198)	**(2,226,893)**
Transactions with Non controlling Interest			(5,312)	(5,312)	(13,846)	**(19,158)**
Acquisition of Subsidiary			-	-	962,295	**962,295**
Subsidiary Dividend to Minority Shareholders			-	-	(68,509)	**(68,509)**
Other Comprehensive Income		(2,696)		(2,696)	(2,413)	**(5,109)**
Total Comprehensive Income for the Period		(2,696)	(1,898,007)	(1,900,704)	543,329	**(1,357,375)**
Balance as at 30th September 2026 -Un Audited	**1,915,315**	**(9,489)**	**4,852,345**	**6,758,171**	**4,640,295**	**11,398,466**

COMPANY	Stated Capital	Amalgamation Reserve	Retained Earnings	Total Equity
	Rs.000	Rs.000	Rs.000	Rs.000
Balance as at 31st March 2025 - Audited	**1,053,643**	**258,920**	**4,241,395**	**5,553,959**
Profit / (Loss) for the period			54,123	**54,123**
Other Comprehensive Income			-	**-**
Total Comprehensive Income for the Period			54,123	**54,123**
Balance as at 30th September 2025 - Un Audited	**1,053,643**	**258,920**	**4,295,518**	**5,608,081**
Balance as at 31st March 2026 - Audited	**1,915,315**	**258,920**	**7,335,656**	**9,509,891**
Profit / (Loss) for the period		**-**	(970,534)	**(970,534)**
Other Comprehensive Income			-	**-**
Total Comprehensive Income for the Period			(970,534)	**(970,534)**
Balance as at 30th September 2026 -Un Audited	**1,915,315**	**258,920**	**6,365,121**	**8,539,356**

AMBEON CAPITAL PLC AND ITS SUBSIDIARIES
CASH FLOW STATEMENT

For the period Ended 30 September,	CONSOLIDATED		COMPANY	
	2026	2025	**2026**	2025
	Rs.000	Rs.000	**Rs.000**	Rs.000
Cash flows From Operating Activities				
Profit before Taxation	**(2,114,711)**	4,761,261	**(970,534)**	659,213
Adjustment for				
Depreciation of Property, Plant & Equipment	**88,559**	35,611	**-**	10
Amortization of Right of Use Assets	**43,801**	9,247	**-**	-
Amortization of Intangible Assets	**2,361**	2,445	**-**	-
Change in Fair Value of Financial Assets	**1,577,048**	(4,484,240)	**548,100**	(790,697)
Provision for Retirement Benefit Obligation	**27,864**	47,711	**-**	-
Profit from Disposal of Current Investment	**-**	516	**-**	-
Loss on disposal of Associate	**-**	76,251	**-**	-
Interest Expense	**903,559**	558,483	**408,947**	260,865
Profit on Disposal of Property ,Plant & Equipments	**(37,235)**	-	**-**	-
Share of Results of Equity Accounted Investee	**-**	35,588	**-**	-
Script/Cash Dividend Income	**(141,922)**	(84,700)	**-**	-
Operating Profit before Working Capital Changes	**349,324**	958,174	**(13,488)**	129,391
(Increase)/Decrease in Inventories	**770,167**	176,031	**-**	-
(Increase)/Decrease in Trade & Other Receivables	**(621,249)**	(304,500)	**2,338,465**	(40,844)
Increase in Contract Liability	**231,559**	(190,159)	**-**	-
Increase/(Decrease) in Trade & Other Payable	**(2,063,766)**	(449,546)	**(1,334)**	(950)
Cash Generated from Operations	**(1,333,965)**	190,001	**2,323,644**	87,598
Retirement Gratuity Paid/Transfers	**(29,866)**	(36,446)	**-**	-
Rent Paid	**-**	(2,920)	**-**	-
Interest Paid	**(793,015)**	(504,996)	**(310,709)**	(76,201)
Income Tax Paid	**(287,535)**	(237,172)	**-**	-
Net Cash Flow from Operating Activities	**(2,444,381)**	(591,533)	**2,012,936**	11,397
Cash Flow from Investing Activities				
Acquisition of Property, Plant & Equipment	**(241,425)**	(4,084)	**-**	-
Acquisition of Intangible Asset	**(1,530)**	(553)	**-**	-
Proceeds on disposal of Property, Plant & Equipment	**42,790**		**-**	-
Proceeds from disposal of Associate	**-**	747,016	**-**	-
Acquisition/Disposal of Investment Property	**(3,000)**	(145,753)	**-**	-
Investment in Subsidiaries	**-**	-	**(1,699,000)**	-
Investment in Subsidiaries	**-**	(158,721)	**-**	(158,721)
Proceeds / (Investment) in Other Financial Assets	**1,630,639**	(2,215,144)	**(500,810)**	(15,684)
Proceed from Dividend Income	**141,922**	84,700	**-**	-
Net Cash Flow Used in Investing Activities	**1,569,396**	(1,692,538)	**(2,199,810)**	(174,405)
Cash Flow from Financing Activities				
Proceeds from Interest Bearing Loans & Borrowings, net of payments	**1,202,799**	2,443,349	**183,692**	226,354
Dividend Paid to Non-Controlling Interest	**(68,509)**	-	**-**	-
Net Cash Flow from Financing Activities	**1,134,289**	2,443,349	**183,692**	226,354
Net Increase/Decrease in Cash & Cash Equivalent during the period	**259,304**	159,279	**(3,183)**	63,345
Cash & Cash Equivalents				
Net foreign exchange difference	**(5,109)**	(1,518)	-	-
Net movement during the period	**259,304**	159,279	**(3,183)**	63,345
At the beginning of the period	**802,998**	893,671	**6,075**	(37,585)
At the end of the period	**1,057,193**	1,051,433	**2,892**	25,760

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 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 30th June

	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
	Footwear		**Manufacturing**		**Investment**		**Property**		**IT and Related Services**		**Financial Services**		**Group Total**	
Rs.000' (Unaudited)														
Total Revenue	**-**	-	**3,454,305**	-	**158,986**	225,633	**47,179**	34,128	**8,465,043**	7,312,455	**362,745**	769,919	**12,488,259**	8,342,135
Revenue	**-**	-	**-**	-	**158,986**	225,633	**47,179**	34,128	**8,465,043**	7,312,455	**362,745**	769,919	**12,488,259**	8,342,135
Results														
Profit/(Loss) Before Net Finance Cost			**200,878**	-	**(1,491,175)**	4,257,311	**(37,697)**	407,972	**(40,264)**	(3,291)	**157,106**	657,753	**(1,211,153)**	5,319,745
Finance Cost (Net)		-	**(5,560)**	-	**(527,808)**	(288,070)	**(1,820)**	(49,311)	**(286,557)**	(122,900)	**(81,813)**	(98,203)	**(903,559)**	(558,483)
Profit /(Loss) Before Income Tax		-	**195,318**	-	**(2,018,984)**	3,969,241	**(39,517)**	358,661	**(326,822)**	(126,190)	**75,293**	559,550	**(2,114,711)**	4,761,261
Income Tax Expense		-	**(52,100)**	-	**(14,948)**	(62,216)	**(19,599)**	(28,917)		511	**(25,535)**	(119,582)	**(112,182)**	(210,204)
Net Profit/ (Loss) for the Year		-	**143,218**	-	**(2,033,932)**	3,907,025	**(59,116)**	329,744	**(326,822)**	(125,679)	**49,758**	439,968	**(2,226,893)**	4,551,057
Equity Holders of the Parent													**(1,892,695)**	3,735,302
Non-controlling interests													**(334,198)**	815,755
													(2,226,893)	4,551,057

As at ,	**30-Sep-26**	31-Mar-26	**30-Sep-26**	31-Mar-26	**30-Sep-26**	31-Mar-26	**30-Sep-26**	31-Mar-26	**30-Sep-26**	31-Mar-26	**30-Sep-26**	31-Mar-26	**30-Sep-26**	31-Mar-26
Assets and Liabilities														
Non-Current Assets	**-**	-	**1,282,058**	-	**3,285,468**	1,429,031	**2,256,799**	1,869,973	**741,193**	786,000	**310,863**	165,512	**7,876,381**	4,250,517
Current Assets	**572**	573	**1,702,460**	-	**10,801,535**	16,734,361	**1,668,808**	1,769,056	**13,061,653**	13,467,267	**3,453,862**	3,766,789	**30,688,889**	35,738,046
Total assets*	**572**	573	**2,984,518**	-	**14,087,002**	18,163,392	**3,925,606**	3,639,029	**13,802,846**	14,253,267	**3,764,725**	3,932,301	**38,565,270**	39,988,563
Non-Current Liabilities	**-**	-	**222,216**	-	**2,836,083**	1,448,244	**382,976**	382,129	**800,703**	810,023	**72,786**	37,258	**4,314,765**	2,677,654
Current Liabilities	**3,803**	3,803	**790,930**	-	**7,486,947**	7,939,200	**337,397**	195,455	**12,469,863**	14,311,900	**1,763,100**	2,104,711	**22,852,039**	24,555,068
Total Liabilities **	**3,803**	3,803	**1,013,146**	-	**10,323,030**	9,387,444	**720,373**	577,584	**13,270,565**	15,121,922	**1,835,888**	2,141,969	**27,166,804**	27,232,722

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 2025/26.

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	**30.09.2026**	30.09.2025
The market value of an ordinary share of Ambeon Capital PLC was as follows:		
Last traded price recorded for 3 months ended - Rs.	**29.60**	32.50
Highest price recorded for 3 months ended - Rs.	**33.50**	33.40
Lowest price recorded for 3 months ended - Rs.	**29.50**	23.00

4.3 Public Share Holdings	**30.09.2026**	30.09.2025
Number of Public shareholders	4,823	2,936
No. of Shares	184,175,012	183,093,834
Percentage	18.01%	18.26%
Float Adjusted Market Capitalisation - Rs.	5,451,580,355	5,932,240,222

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

4.4 Twenty Major Shareholders as at 30.09.2026

	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	39,534,677	3.87%
6	ALUTHGAMA I.T. (PRIVATE) LIMITED	16,365,180	1.60%
7	COMMERCIAL BANK OF CEYLON PLC/METROCORP (PVT) LTD	11,828,287	1.16%
8	HATTON NATIONAL BANK PLC/RUWAN PRASSANA SUGATHADASA	11,711,316	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)	4,060,523	0.40%
12	MR. SOMADASA PALIHAWADANA	3,202,016	0.31%
13	PMF FINANCE PLC/M.S.HAMZADEEN	3,130,000	0.31%
14	MR. SHIRAN HARSHA AMARASEKERA	2,761,503	0.27%
15	ISP SECURITIES LTD	2,750,000	0.27%
16	COMMERCIAL BANK OF CEYLON PLC/D J AMBANI	2,500,000	0.24%
17	DFCC BANK PLC/I.K.DE SILVA	2,200,000	0.22%
18	HATTON NATIONAL BANK PLC-ARPICO ATARAXIA EQUITY INCOME FUND	2,103,697	0.21%
19	MR. DEEPTHA DARSHANA WATHUDURA	2,060,000	0.20%
20	MR. DUMINDA MAHALI WEERASEKARE	2,045,558	0.20%
	OTHERS	73,993,996	7.24%
		1,022,352,863	**100.00%**

4.5 Director's Share Holding as at 30th September 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. (Comparative figures have been re-stated due to script dividend issuance.)

	Group		**Company**	
	30/09/2026	30/09/2025	**30/09/2026**	30/09/2025
Amounts used as the Numerator				
Net Profit / (Loss) Attributable to Ordinary Shareholders	**(1,892,695,260)**	3,735,302,085	**(970,534,207)**	659,212,787
Weighted Average Number of Ordinary Shares in Issue	**1,022,352,863**	1,022,352,863	**1,022,352,863**	1,022,352,863
Basic Earnings per Ordinary Share (Rs.)	**(1.85)**	3.65	**(0.95)**	0.64

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	
	30/09/2026	31/03/2026	30/09/2026	31/03/2026	30/09/2026	31/03/2026
	LKR	LKR	LKR	LKR	LKR	LKR
Investment Properties	-	-	-	-	1,870,200,000	1,867,200,001
Financial Instrument at Amortized Cost	-	-	672,644,850	1,479,904,362	-	-
Financial Assets						
Fair value though Profit or Loss	13,903,758,554	15,771,114,060	-	-	-	-
Fair value though OCI	-	-	-	-	-	-
	13,903,758,554	15,771,114,060	672,644,850	1,479,904,362	1,870,200,000	1,867,200,001

COMPANY	Level 1		Level 2		Level 3	
	30/09/2026	31/03/2026	30/09/2026	31/03/2026	30/09/2026	31/03/2026
	LKR	LKR	LKR	LKR	LKR	LKR
Investment Properties					-	-
Investment in Subsidiaries					12,231,499,359	10,532,499,359
FVTPL - Financial Assets						
Fair Value Through Profit or Loss	3,755,389,017	3,802,679,235	-	-	-	-
	3,755,389,017	3,802,679,235	-	-	12,231,499,359	10,532,499,359

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 2026.
During the reporting period ended 30 September 2026 and 31 March 2026, there were no transfers between Level 1 and Level 2 fair value measurements.

9 Acquisition of 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.

Fair Value of Identifiable Assets and Liabilities Acquired as at 30th April 2026.

	Rs. 000
Non-Current Assets	
Property Plant & Equipment	1,154,567
Investments	4,662
Total Non-Current Assets	**1,159,229**
Current Assets	
Inventories	654,399
Trade & other receivables	560,859
Short term investments	551,767
Cash in hand & at bank	(282,211)
Total Current Assets	1,484,814
Total Assets	**2,644,043**
Non-Current Liabilities	
Provision for Gratuvity	247,922
Deferred Tax Liability	(17,426)
Total Non-Current Liabilities	**230,496**
Current Liabilities	
Trade and other payable	445,262
Total Current Liabilities	**445,262**
Total Liabilities	**675,758**
Fair value of net identifiable assets acquired	**1,968,285**

Goodwill Arising on Acquisition

Description	Rs. '000
Net Consideration paid	3,335,801
Net Assets Acquired	1,005,990
Recognition of non controlling interest	962,295
Goodwill arising on acquisition	**2,329,811**

10 Proposed Rights Issue

On 16 July 2026, the Board of Directors of the Company resolved to issue up to 100 million new ordinary voting shares by way of a rights issue to existing shareholders, at an issue price of Rs. 32.00 per share, in the proportion of one (1) new share for every 10.22352863 existing shares held, with the objective of raising up to Rs. 3.2 billion.

The proceeds of the proposed rights issue are intended to strengthen the Company's capital structure by reducing its gearing ratio and to facilitate new equity investments in high-growth sectors, including technology, real estate and fast-moving consumer goods (FMCG).

In addition, the Company has resolved to issue up to 25 million ordinary voting shares by way of a private placement, subject to the full subscription of the rights issue and the relevant subscribers applying for such shares.

The proposed rights issue is subject to obtaining the approval in principle of the Colombo Stock Exchange (CSE) for the issue and listing of the shares and shareholder approval by way of an ordinary resolution at a General Meeting.

11 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.

12 Interim figures are provisional and subject to an audit.