KERNER HAUS GLOBAL SOLUTIONS PLC

INTERIM FINANCIAL STATEMENTS FOR THE
NINE MONTHS ENDED 31ST DECEMBER 2025

KERNER HAUS GLOBAL SOLUTIONS PLC
STATEMENT OF FINANCIAL POSITION

	Group		Company	
As at,	**31.12.2025**	**31.03.2025**	**31.12.2025**	**31.03.2025**
	Rs.	**Rs.**	**Rs.**	**Rs.**
ASSETS				
Non Current Assets				
Property, plant & equipment	241,606	21,795	241,606	21,795
Investments in subsidiaries	-	-	9,300,049	9,300,000
Non Current Financial Assets	-	-	-	
Total Non Current Assets	**241,606**	**21,795**	**9,541,655**	**9,321,795**
Current Assets				
Inventories	-	-	-	-
Trade and other receivables	1,908,096	424,009	1,656,082	523,114
Other Current Financial Assets	247,143	239,172	-	-
Cash & cash equivalents	1,241,816	151,952	1,167,380	131,834
Total Current Assets	**3,397,055**	**815,133**	**2,823,462**	**654,948**
TOTAL ASSETS	**3,638,661**	**836,928**	**12,365,117**	**9,976,743**
EQUITY AND LIABILTIES				
Equity				
Stated Capital	30,358,500	30,358,500	30,358,500	30,358,500
Other Components of Equity	-	-	-	-
Accumulated loss	(75,711,436)	(69,598,552)	(72,720,543)	(67,596,573)
Total Equity Attributable to the Owners of the Company	**(45,352,936)**	**(39,240,052)**	**(42,362,043)**	**(37,238,073)**
Non Controlling Interest	1,740,665	1,921,398		
Total Equity	**(43,612,271)**	**(37,318,654)**	**(42,362,043)**	**(37,238,073)**
Non Current Liabilties				
Loans & Borrowings	5,125,001	-	5,125,001	-
Total Non Current Liabilities	**5,125,001**	**-**	**5,125,001**	**-**
Current Liabilties				
Trade & other payables	4,759,121	4,041,316	7,035,599	7,037,829
Other loans and borrowings	33,306,012	33,336,075	33,190,061	33,212,074
Dues to related companies	4,060,798	775,818	9,376,499	6,964,914
Bank Overdraft	-	2,373	-	-
Total Current Liabilties	**42,125,931**	**38,155,581**	**49,602,159**	**47,214,816**
TOTAL LIABILITIES	**47,250,932**	**38,155,581**	**54,727,160**	**47,214,816**
TOTAL EQUITY AND LIABILITIES	**3,638,661**	**836,928**	**12,365,117**	**9,976,743**
Net Asset Value Per Share	**(76)**	**(65)**	**(71)**	**(62)**

Above figures are provisional and subject to audit.

These figures are in compliance with the requirements of Companies Act No. 07 of 2007.

Sgd
.....
Damitha Jayawardana
Chief Financial Officer

The Board of Directors are responsible for the preparation and presentation of these Financial Statements.
Approved & Signed for and on behalf of the Board of Directors of Kerner Haus Global Solutions PLC by,

Sgd
.....
Indrajith Fernando
Director

Sgd
.....
Dinusha Herath
Director

Date: 9th February 2026

KERNER HAUS GLOBAL SOLUTIONS PLC
STATEMENT OF PROFIT AND OTHER COMPREHENSIVE INCOME

	Group			Company		
For the Three Months Ended 31st December	**2025**	**2024**	**Change**	**2025**	**2024**	**Change**
	Rs.	**Rs.**	**%**	**Rs.**	**Rs.**	**%**
Revenue	2,497,826	225,627	1007%	2,497,826	225,627	1007%
Direct Operating Expenses	-	(399,582)	-100%	-	(396,612)	-100%
Gross Profit/ (Loss)	**2,497,826**	**(173,955)**	**1536%**	**2,497,826**	**(170,985)**	**1561%**
Other Income	2,730	-	100%	-	-	-
Administrative Expenses	(4,261,296)	(1,701,976)	150%	(3,839,250)	(1,340,256)	186%
Results from Operating Activities	**(1,760,740)**	**(1,875,931)**	**-6%**	**(1,341,424)**	**(1,511,241)**	**-11%**
Finance Expenses	(205,814)	(98,631)	109%	(193,056)	(85,197)	127%
Finance Income	8,096	469	1626%	6,310	-	-
Net Finance Income/ (Expenses)	**(197,718)**	**(98,162)**	**101%**	**(186,746)**	**(85,197)**	**119%**
Profit/(Loss) before Income Taxation	(1,958,458)	(1,974,093)	-1%	(1,528,169)	(1,596,437)	-4%
Income Tax Expenses	-	-	-	-	-	-
Profit /(Loss) After Income Taxation	**(1,958,458)**	**(1,974,093)**	**-1%**	**(1,528,169)**	**(1,596,437)**	**-4%**
Other Comprehensive Income						
Net charge in fair value of available-for-sale financial assets	-	259,748	-100%	-	259,748	-100%
Other Comprehensive Income /(Expense) for the period	**-**	**259,748**	**-100%**	**-**	**259,748**	**-**
Total Comprehensive Income /(Expense) for the period	**(1,958,458)**	**(1,714,345)**	**14%**	**(1,528,169)**	**(1,336,689)**	**14%**
Profit/Loss attributable to:						
Equity holders of the parent	(1,888,535)	(1,944,298)				
Non controlling Interest	(69,922)	(29,795)				
	(1,958,458)	**(1,974,093)**				
Total Comprehensive Income/ (Expense) attributable to:						
Equity holders of the parent	(1,888,535)	(1,853,950)				
Non controlling Interest	(69,922)	139,605				
	(1,958,458)	**(1,714,345)**				
Earings per share	**(3.26)**	**(3.29)**		**(2.55)**	**(2.66)**	

Above figures are provisional and subject to audit.

KERNER HAUS GLOBAL SOLUTIONS PLC
STATEMENT OF PROFIT AND OTHER COMPREHENSIVE INCOME

For the Nine Months Ended 31st December	Group			Company		
	2025	2024	Change	2025	2024	Change
	Rs.	Rs.	%	Rs.	Rs.	%
Revenue	2,497,826	2,142,723	17%	2,497,826	2,109,596	18%
Direct Operating Expenses	-	(1,378,441)	-100%	-	(1,369,533)	-100%
Gross Profit/ (Loss)	**2,497,826**	**764,282**	**227%**	**2,497,826**	**740,063**	**238%**
Other Income	7,971	928,002	-99%	-	909,501	-100%
Administrative Expenses	(8,453,926)	(10,896,323)	-22%	(7,299,680)	(8,902,900)	-18%
Results from Operating Activities	**(5,948,128)**	**(9,204,039)**	**-35%**	**(4,801,854)**	**(7,253,336)**	**-34%**
Finance Expenses	(366,655)	(283,794)	29%	(328,426)	(243,077)	35%
Finance Income	21,111	1,405	1403%	6,310	-	100%
Net Finance Income/ (Expenses)	**(345,544)**	**(282,389)**	**22%**	**(322,115)**	**(243,077)**	**33%**
Profit/(Loss) before Income Taxation	(6,293,672)	(9,486,428)	-34%	(5,123,970)	(7,496,413)	-32%
Income Tax Expenses	-	-	-	-	-	-
Profit /(Loss) After Income Taxation	**(6,293,672)**	**(9,486,428)**	**-34%**	**(5,123,970)**	**(7,496,413)**	**-32%**
Other Comprehensive Income						
Net charge in fair value of available-for-sale financial assets	-	(170,145)	-100%	-	(180,972)	-100%
Other Comprehensive Income /(Expense) for the period	**-**	**(170,145)**	**-100%**		**(180,972)**	**-**
Total Comprehensive Income /(Expense) for the period	**(6,293,672)**	**(9,656,573)**	-35%	**(5,123,970)**	**(7,677,385)**	-33%
Profit/Loss attributable to:						
Equity holders of the parent	(6,112,888)	(9,403,661)				
Non controlling Interest	(180,784)	(82,767)				
	(6,293,672)	**(9,486,428)**				
Total Comprehensive Income/ (Expense) attributable to:						
Equity holders of the parent	(6,112,888)	(9,660,182)				
Non controlling Interest	(180,784)	3,609				
	(6,293,672)	**(9,656,573)**				
Earings per share	**(10.49)**	**(15.81)**		**(8.54)**	**(12.49)**	

Above figures are provisional and subject to audit.

KERNER HAUS GLOBAL SOLUTIONS PLC
STATEMENT OF CHANGES IN EQUITY

For the Nine Months Ended 31st December

Group	**Stated Capital Rs.**	**Accumulated Losses Rs.**	**Fair Value Reserve Rs.**	**Revaluation Reserve Rs.**	**Non Controlling Interest Rs.**	**Total Rs.**
Balance as at 01/04/2024	**30,358,500**	**(59,055,952)**	**634,085**	**35,625**	**2,019,908**	**(26,007,834)**
Profit/(Loss) for the period	-	(9,403,661)	-	-	(82,767)	(9,486,428)
Other Comprehensive Income /(Expense) for the year	-	-	(173,754)	-	3,609	(170,145)
Total Other Comprehensive Income /(Expense) for the year	**-**	**(9,403,661)**	**(173,754)**	**-**	**(79,158)**	**(9,656,573)**
Balance as at 31/12/2024	**30,358,500**	**(68,459,613)**	**460,331**	**35,625**	**1,940,750**	**(35,664,407)**
Balance as at 01/04/2025	**30,358,500**	**(69,598,552)**	**-**	**-**	**1,921,398**	**(37,318,654)**
Profit/(Loss) for the period	-	(6,112,888)	-	-	(180,784)	(6,293,672)
Other Comprehensive Income /(Expense) for the year	-	-	-	-	-	-
Investment	-	-	-	-	51	51
Total Other Comprehensive Income /(Expense) for the year	**-**	**(6,112,888)**	**-**	**-**	**(180,733)**	**(6,293,621)**
Balance as at 31/12/2025	**30,358,500**	**(75,711,436)**	**-**	**-**	**1,740,665**	**(43,612,275)**

Company	**Stated Capital Rs.**	**Accumulated Losses Rs.**	**Fair Value Reserve Rs.**	**Revaluation Reserve Rs.**	**Total Rs.**
Balance as at 01/04/2024	**30,358,500**	**(59,239,933)**	**535,694**	**-**	**(28,345,739)**
Profit/(Loss) for the period	-	(7,496,413)	-	-	(7,496,413)
Other Comprehensive Income /(Expense) for the year	-	-	(180,972)	-	(180,972)
Total Other Comprehensive Income /(Expense) for the year	**-**	**(7,496,413)**	**(180,972)**	**-**	**(7,677,385)**
Balance as at 31/12/2024	**30,358,500**	**(66,736,346)**	**354,722**	**-**	**(36,023,124)**
Balance as at 01/04/2025	**30,358,500**	**(67,596,573)**	**-**	**-**	**(37,238,073)**
Profit/(Loss) for the period	-	(5,123,970)	-	-	(5,123,970)
Other Comprehensive Income /(Expense) for the year	-	-	-	-	-
Total Other Comprehensive Income /(Expense) for the year	**-**	**(5,123,970)**	**-**	**-**	**(5,123,970)**
Balance as at 31/12/2025	**30,358,500**	**(72,720,543)**	**-**	**-**	**(42,362,043)**

KERNER HAUS GLOBAL SOLUTIONS PLC
STATEMENT OF CASH FLOWS

For the Nine Months Ended 31st December	Group		Company	
	2025	2024	2025	2024
	Rs.	Rs.	Rs.	Rs.
Cash Flow From Operating Activities				
Net Profit/(Loss) Before Taxation And Extraordinary Items	(6,293,672)	(9,486,428)	(5,123,970)	(7,496,413)
Adjustment for				
Depreciation	29,688	34,716	29,688	25,808
Interest Cost	366,655	283,794	328,426	243,077
Profit/(Loss) on Disposal of Investment	-	(28,539)		(10,038)
Interest Income	(21,111)	(10,641)	(6,310)	-
Operating Profit/(Loss) Before Working Capital Changes	**(5,918,440)**	**(9,207,098)**	**(4,772,166)**	**(7,237,566)**
Working Capital Adjustment				
(Increase) / Decrease in Inventories	-	487,780	-	487,780
(Increase) / Decrease in Trade and Other Receivables	(1,492,008)	312,122	(1,132,968)	521,049
Increase /(Decrease) in Trade and Other Payables	717,805	404,917	(2,230)	275,086
(Increase) / Decrease in Other Accounts Payable	3,254,918	4,322,517	2,389,524	5,347,870
Cash Generated From Operations	(3,437,720)	(3,679,762)	(3,517,840)	(605,781)
Income Tax Paid	-	-	-	-
Interest Paid	(241,654)	(283,794)	(203,425)	(243,077)
WHT Paid	-	-	-	-
Net Cash Flows From Operating Activities	**(3,679,374)**	**(3,963,556)**	**(3,721,265)**	**(848,858)**
Cash Flow From Investing Activities				
Purchase of Property Plant & Equipment	(249,500)		(249,500)	
Proceeds from Disposal	-	683,235		404,886
FD Withdrawal during the Year	-	2,028,695	-	-
Interest Income	21,111	-	6,310	-
Net Cash Flow from Investing Activities	**(228,389)**	**2,711,930**	**(243,190)**	**404,886**
Cash Flow From Financing Activities				
Loans	5,000,000	-	5,000,000	-
Net Cash Flows From Financing Activities	**5,000,000**	**-**	**5,000,000**	**-**
Net Increase/(Decrease) In Cash and Cash Equivalents	1,092,237	(1,251,626)	1,035,546	(443,972)
Cash and Cash Equivalents at the Beginning of the Year	149,579	458,098	131,834	(260,464)
Cash and Cash Equivalents at the End of the Year (Note A)	**1,241,816**	**(793,528)**	**1,167,380**	**(704,436)**
Note A - Cash and Cash Equivalents				
Favourable Balances				
Cash in hand and at Bank	1,241,816	118,853	1,167,380	98,806
Unfavourable Balances				
Bank Overdraft	-	(912,381)	-	(803,242)
	1,241,816	**(793,528)**	**1,167,380**	**(704,436)**

KERNER HAUS GLOBAL SOLUTIONS PLC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED 31ST DECEMBER

1 The Interim Financial Statements of the Company are unaudited and have been prepared in accordance with Sri Lanka Accounting Standards (SLFRS/LKAS) and are in compliance with Sri Lanka Accounting Standard 34 - Interim Financial Reporting.

2 The Interim Financial Statements of the Company have been prepared on the basis of the same accounting policies and methods applied for the previous year.

3 The presentation and classification of figures for the corresponding period of the previous year have been re-arranged, where relevant, for better presentation and to be comparable with those of the current period.

4 There are no contingent liabilities of material nature.

Related Party Transactions

5 The change in the principal activity of the company from printing to commercial real estate was approved at the Extraordinary General Meeting (EGM) on 4th August 2025. Accordingly, the company commenced commercial operations on the 1st of October 2025 generating revenue. The company entered into two separate property management agreements with its related entities VKM Services (Pvt) Ltd and Kerner Haus 1705 (Pvt) Ltd to manage the properties situated in Nawam Mawatha and Mount Lavinia respectively for the quarter ended 31st December 2025. The curent period revenue is property management fee where-as the comparative revenue is from printing operations.

6 At the EGM held on 4th August 2025 it was approved to borrows a sum of Rupees Ten Million (Rs.10,000,000/-) at an annual interest rate of 11% with an initial disbursement of Rs.5,000,000 and the balance on requirement from the parent, Ekta Global Pte. Ltd in order to support the Company's ongoing operational requirements and towards the settlement of trade payables and accrued expenses. Accordingly the initial tranche of Rs. 5,000,000 loan was received on the 22nd of October 2025.

7 Kerner 1 (Pvt) Ltd was incorporated with Kerner Haus Global Solutions PLC and a related entity holding 49% and 51% of the shares respectively. By a management agreement Kerner Haus Global Solutions PLC will be managing the company. Operations are not commenced yet.

8 Events after the reporting period

The Board ofDirectors has approved the execution of the third and fourth Property Management Agreements with its related entities Kerner Haus 2203 (Pvt) Ltd and RKS 17 Holdings (Pvt) Ltd to manage the properties situated in Kew Road and Katukale respectively.

There are no other material events, which have occurred subsequent to the period where adjustments are necessary.

9 Market Price per Share

Period Ended	**31.12.2025**	**31.12.2024**	**31.03.2025**
	Rs.	**Rs.**	**Rs.**
Last traded	650.25	355.00	243.00
Closing	670.00	355.50	275.00
Highest	812.50	610.00	381.50
Lowest	342.25	84.30	237.00

10 Stated Capital

Stated Capital is represented by number of shares in issue as given below.

As at	**31.12.2025**	**31.12.2024**	**31.03.2025**
Number of Ordinary Shares	600,170	600,170	600,170

KERNER HAUS GLOBAL SOLUTIONS PLC
SHAREHOLDING INFORMATION
FOR THE THREE MONTHS ENDED 31ST DECEMBER

11 Top 20 Shareholders as at 31st December 2025

		No of Shares	%
1	Ekta Global Pte Ltd	381,840	63.62%
2	Sir Chittampalam A Gardiner Trust	27,840	4.64%
3	Cyril Gardiner (Private) Limited	26,040	4.34%
4	Mr. D.P. Navaratnam	24,240	4.04%
5	Mr. E.C. Bastiampillai	12,154	2.03%
6	Mr. W.G.C.R. Silva	9,999	1.67%
7	Mrs. A.M. De Alwis	6,940	1.16%
8	Ms. P.R. Canagaratna	6,940	1.16%
9	Mr. S.S. Sithambaranathan	6,495	1.08%
10	Mr. G.T. Fazleabas	5,510	0.92%
11	Mrs. C.A.D.S. Woodward	5,000	0.83%
12	Shalsri Investments (Private) Ltd.	4,660	0.78%
13	Mr. M.A.K.E. Fernando	4,320	0.72%
14	Mr. S.N.D. Abeyagunawardene	3,700	0.62%
15	Bansei Securities Capital (Pvt) Ltd/M.A.U. Gnanatilake	3,700	0.62%
16	The Public As Executor Of The Estate Of Late Mr D S Kahawita	2,870	0.48%
17	Dr. H.S.D. Soysa & Mrs. G.Soysa	2,850	0.47%
18	T R L Holdings (Pvt) Limited	2,694	0.45%
19	Mr L.L.R. Marrow	2,610	0.43%
20	Seylan Bank Plc/G.A.Bhanuka Harischandra	2,250	0.37%
	Shares held by top 20 shareholders	**542,652**	**90.42%**
	Balance shares	57,518	9.58%
	Total	**600,170**	**100.00%**

12 Public Holding

Shares held by public as at 31st December 2025

	No of Shares	%	No of Shareholders
Shares held by the public	164,450	27.40%	451
Shares held by the others	435,720	72.60%	3
	600,170	**100.00%**	**454**

The float adjusted market Capitalization as at 31st December 2025 – **Rs. 110,181,500**

The Company is not in compliance with rule 7.13.1 (a) of the listing rules of the Colombo Stock Exchange on minimum number of public shareholders.

13 Directors' & CEO's Shareholding as at 31st December 2025

	No of Shares
Sanjeev Edward Chittampalam Gardiner	Nil
Nirmal de Soysa Cooke	Nil
Wannakuwatte Mitiwaduge Asela Indrajith Fernando	Nil
Dinesh Stephen Weerakkody	Nil
Dinusha Kumari Herath	Nil
Sarrani Dominique Arseculeratne	Nil
Jason Thilaka Yatawara	Nil
Devundara Liyanage Manohari Sandamali Chandrasekera	Nil

Corporate Information

Name of the Company

Kerner Haus Global Solutions PLC

Legal form
Public company with limited liability.
Incorporated as a public company in Sri Lanka on 29th June 1958 and re-registered under the Companies Act No. 07 of 2007 on 22nd October 2007.

Registered office

No.111, T.B. Jayah Mawatha, Colombo 10.
Email: admin@kernerhaus.lk
Website: kernerhaus.lk

Company registration number

PQ 150

Tax payer Identification Number

124003636

Bankers

Commercial Bank of Ceylon PLC
Hatton National Bank PLC
Union Bank of Ceylon PLC
Nations Trust Bank PLC

Auditors

Jayasinghe & Company
Chartered Accountants
94, 12 2nd Ln, Colombo 05

Registrars
Central Depository Systems (Pvt) Limited
Level 04 - 01, West Block, World Trade Centre,
Echelon Square, Colombo 01, Sri Lanka

Company Secretaries
W.G. Waruni Shironika
No.111, T B Jayah Mawatha, Colombo 10.

Directorate
Sanjeev Gardiner (Independent Non-Executive Director)
Indrajith Fernando (Independent Non-Executive Director)
Dinesh Weerakkody (Independent Non-Executive Director)
Sandamali Chandrasekera (Independent Non-Executive Director)
Sarrani Arseculeratne (Independent Non-Executive Director)
Dinusha Herath (Non-Executive Director)
Nirmal de Soysa Cooke (Non-Executive Director)
Jason Yatawara (Non-Executive Director)