KERNER HAUS GLOBAL SOLUTIONS PLC

INTERIM FINANCIAL STATEMENTS FOR THE
TWELVE MONTHS ENDED 31ST MARCH 2026

KERNER HAUS GLOBAL SOLUTIONS PLC
STATEMENT OF FINANCIAL POSITION

	Group		Company	
As at,	**31.03.2026**	**31.03.2025**	**31.03.2026**	**31.03.2025**
	Rs.	**Rs.**	**Rs.**	**Rs.**
ASSETS				
Non Current Assets				
Property, plant & equipment	227,793	21,795	227,793	21,795
Investments in subsidiaries	-	-	9,300,049	9,300,000
Total Non Current Assets	**227,793**	**21,795**	**9,527,842**	**9,321,795**
Current Assets				
Trade and other receivables	1,459,904	424,009	1,207,437	523,114
Other current financial assets	249,916	239,172	-	-
Cash & cash equivalents	2,516,309	151,952	2,446,523	131,834
Total Current Assets	**4,226,130**	**815,133**	**3,653,960**	**654,948**
TOTAL ASSETS	**4,453,923**	**836,928**	**13,181,802**	**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	(76,229,326)	(69,598,551)	(72,755,823)	(67,596,573)
Total Equity Attributable to the Owners of the Company	**(45,870,826)**	**(39,240,051)**	**(42,397,323)**	**(37,238,073)**
Non Controlling Interest	1,656,511	1,921,398		
Total Equity	**(44,214,315)**	**(37,318,653)**	**(42,397,323)**	**(37,238,073)**
Non Current Liabilties				
Loans & Borrowings	10,291,669	-	10,291,669	-
Total Non Current Liabilities	**10,291,669**	**-**	**10,291,669**	**-**
Current Liabilties				
Trade & other payables	4,689,190	4,041,314	6,464,901	7,037,829
Other loans and borrowings	33,306,012	33,336,075	33,190,061	33,212,074
Dues to related companies	381,368	775,818	5,632,495	6,964,914
Bank Overdraft	-	2,373	-	-
Total Current Liabilties	**38,376,569**	**38,155,579**	**45,287,457**	**47,214,816**
TOTAL LIABILITIES	**48,668,238**	**38,155,579**	**55,579,126**	**47,214,816**
TOTAL EQUITY AND LIABILITIES	**4,453,923**	**836,928**	**13,181,802**	**9,976,743**
Net Asset Value Per Share (based on number of shares before sub-division)	(76)	(65)	(71)	(62)
Net Asset Value Per Share (based on number of shares after sub-division)	(1.1)	(0.9)	(1.0)	(0.9)

Above figures are provisional and subject to audit.

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

Sgd
.....
Maheshika Bandara
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
.....
Jason Yatawara
Director

Date: 19th May 2026

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

For the Three Months Ended 31st March	Group			Company		
	2026	2025	Change	2026	2025	Change
	Rs.	Rs.	%	Rs.	Rs.	%
Revenue	3,694,826	-	100%	3,694,826	-	100%
Direct Operating Expenses	-	-	-	-	-	-
Gross Profit/ (Loss)	**3,694,826**	**-**	**100%**	**3,694,826**	**-**	**100%**
Other Income	2,773	705,935	-100%	-	687,462	-100%
Administrative Expenses	(4,056,470)	(2,285,738)	77%	(3,499,350)	(1,774,523)	97%
Results from Operating Activities	**(358,871)**	**(1,579,803)**	**-77%**	**195,476**	**(1,087,061)**	**-118%**
Finance Expenses	(245,711)	(92,615)	165%	(233,243)	(79,909)	192%
Finance Income	2,536	6,136	-59%	2,487	-	100%
Net Finance Income/ (Expenses)	**(243,175)**	**(86,479)**	**181%**	**(230,757)**	**(79,909)**	**189%**
Profit/(Loss) before Income Taxation	(602,046)	(1,666,282)	-64%	(35,281)	(1,166,970)	-97%
Income Tax Expenses	-	-	-	-	-	-
Profit /(Loss) After Income Taxation	**(602,046)**	**(1,666,282)**	**-64%**	**(35,281)**	**(1,166,970)**	**-97%**
Other Comprehensive Income						
Net change in fair value of available-for-sale financial assets	-	-	-	-	-	-
Other Comprehensive Income /(Expense) for the period	**-**	**-**	**-**	**-**	**-**	**-**
Total Comprehensive Income /(Expense) for the period	**(602,046)**	**(1,666,282)**	**-64%**	**(35,281)**	**(1,166,970)**	**-97%**
Profit/Loss attributable to:						
Equity holders of the parent	(517,999)	(1,627,426)		(35,281)	(1,166,970)	
Non controlling Interest	(84,047)	(38,857)		-	-	
	(602,046)	**(1,666,282)**		**(35,281)**	**(1,166,970)**	
Total Comprehensive Income/ (Expense) attributable to:						
Equity holders of the parent	(517,999)	(1,627,426)		(35,281)	(1,166,970)	
Non controlling Interest	(84,047)	(38,857)		-	-	
	(602,046)	**(1,666,282)**		**(35,281)**	**(1,166,970)**	
Loss per share (based on number of shares before sub-division)	**(0.86)**	**(2.71)**		**(0.06)**	**(1.94)**	
Loss per share (based on number of shares after sub-division)	**(0.01)**	**(0.04)**		**(0.0008)**	**(0.03)**	

Above figures are provisional and subject to audit.

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

For the Twelve Months Ended 31st March	Group			Company		
	2026	2025	Change	2026	2025	Change
	Rs.	Rs.	%	Rs.	Rs.	%
Revenue	6,192,653	2,109,596	194%	6,192,653	2,109,596	194%
Direct Operating Expenses	-	(1,535,702)	-100%	-	(1,523,824)	-100%
Gross Profit/ (Loss)	**6,192,653**	**573,894**	**979%**	**6,192,653**	**585,772**	**957%**
Other Income	10,744	1,633,937	-99%	-	1,596,963	-100%
Administrative Expenses	(12,510,396)	(13,034,771)	-4%	(10,799,031)	(10,581,151)	2%
Results from Operating Activities	**(6,307,000)**	**(10,826,940)**	**-42%**	**(4,606,378)**	**(8,398,415)**	**-45%**
Finance Expenses	(612,366)	(376,408)	63%	(561,669)	(322,985)	74%
Finance Income	23,647	34,136	-31%	8,797	-	100%
Net Finance Income/ (Expenses)	**(588,719)**	**(342,273)**	**72%**	**(552,872)**	**(322,985)**	**71%**
Profit/(Loss) before Income Taxation	(6,895,718)	(11,169,212)	-38%	(5,159,250)	(8,721,401)	-41%
Income Tax Expenses	-	-	-	-	-	-
Profit /(Loss) After Income Taxation	**(6,895,718)**	**(11,169,212)**	**-38%**	**(5,159,250)**	**(8,721,401)**	**-41%**
Other Comprehensive Income						
Net change in fair value of available-for-sale financial assets	-	(141,606)	-100%	-	(170,934)	-100%
Other Comprehensive Income /(Expense) for the period	**-**	**(141,606)**	**-100%**		**(170,934)**	**-**
Total Comprehensive Income /(Expense) for the period	**(6,895,718)**	**(11,310,818)**	-39%	**(5,159,250)**	**(8,892,335)**	-42%
Profit/Loss attributable to:						
Equity holders of the parent	(6,630,780)	(11,060,929)		(5,159,250)	(8,721,401)	
Non controlling Interest	(264,939)	(108,284)		-	-	
	(6,895,718)	**(11,169,212)**		**(5,159,250)**	**(8,721,401)**	
Total Comprehensive Income/ (Expense) attributable to:						
Equity holders of the parent	(6,630,780)	(11,212,310)		(5,159,250)	(8,892,335)	
Non controlling Interest	(264,939)	(98,509)		-	-	
	(6,895,718)	**(11,310,818)**		**(5,159,250)**	**(8,892,335)**	
Loss per share (based on number of shares before sub-division)	**(11.05)**	**(18.43)**		**(8.60)**	**(14.53)**	
Loss per share (based on number of shares after sub-division)	**(0.16)**	**(0.26)**		**(0.12)**	**(0.21)**	

Above figures are provisional and subject to audit.

KERNER HAUS GLOBAL SOLUTIONS PLC
STATEMENT OF CHANGES IN EQUITY

For the Year Ended 31st March

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)**	**634,086**	**35,625**	**2,019,907**	**(26,007,835)**
Profit/(Loss) for the period	-	(11,060,929)	-	-	(108,284)	(11,169,212)
Other Comprehensive Income /(Expense) for the year	-	-	(151,381)	-	9,775	(141,606)
Total Other Comprehensive Income /(Expense) for the year	**-**	**(11,060,929)**	**(151,381)**	**-**	**(98,509)**	**(11,310,818)**
Reclassification of fair value reserve (FVOCI) and revaluation reserve)	-	518,330	(482,705)	(35,625)	-	-
Balance as at 31/03/2025	**30,358,500**	**(69,598,551)**	**-**	**-**	**1,921,398**	**(37,318,653)**
Balance as at 01/04/2025	**30,358,500**	**(69,598,551)**	**-**	**-**	**1,921,398**	**(37,318,653)**
Profit/(Loss) for the period	-	(6,630,780)	-	-	(264,939)	(6,895,718)
Other Comprehensive Income /(Expense) for the year	-	-	-	-	-	-
Investments by NCI	-	-	-	-	51	51
Total Other Comprehensive Income /(Expense) for the year	**-**	**(6,630,780)**	**-**	**-**	**(264,888)**	**(6,895,667)**
Balance as at 31/03/2026	**30,358,500**	**(76,229,326)**	**-**	**-**	**1,656,511**	**(44,214,321)**

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**	**(59,239,932)**	**535,694**	**-**		**(28,345,738)**
Profit/(Loss) for the period	-	(8,721,401)	-	-		(8,721,401)
Other Comprehensive Income /(Expense) for the year	-	-	(170,934)	-		(170,934)
Total Other Comprehensive Income /(Expense) for the year	**-**	**(8,721,401)**	**(170,934)**	**-**		**(8,892,335)**
Reclassification of fair value reserve (FVOCI) and revaluation reserve)	-	364,760	(364,760)	-	-	-
Balance as at 31/03/2025	**30,358,500**	**(67,596,573)**	**-**	**-**		**(37,238,073)**
Balance as at 01/04/2025	**30,358,500**	**(67,596,573)**	**-**	**-**		**(37,238,073)**
Profit/(Loss) for the period	-	(5,159,250)	-	-		(5,159,250)
Other Comprehensive Income /(Expense) for the year	-	-	-	-		-
Total Other Comprehensive Income /(Expense) for the year	**-**	**(5,159,250)**	**-**	**-**		**(5,159,250)**
Balance as at 31/03/2026	**30,358,500**	**(72,755,823)**	**-**	**-**		**(42,397,323)**

KERNER HAUS GLOBAL SOLUTIONS PLC
STATEMENT OF CASH FLOWS

For the Year Ended 31st March	Group 2026 Rs.	Group 2025 Rs.	Company 2026 Rs.	Company 2025 Rs.
Cash Flow From Operating Activities				
Net Profit/(Loss) Before Taxation And Extraordinary Items	(6,895,718)	(11,169,212)	(5,159,250)	(8,721,401)
Adjustment for				
Depreciation	43,501	42,848	43,501	30,970
Interest Cost	612,366	376,408	561,669	322,985
Interest Income	(23,647)	(34,136)	(8,797)	-
Profit/(Loss) on Disposal of Investment	-	(700,000)	-	(700,000)
Impairment for trade debtors & other receivables	-	637,884	-	-
Staff loans written off	-	195,509	-	-
Fixed asset written off	-	23,748	-	-
(Gain)/loss on investmenst in unit trust	-	(36,974)	-	-
Operating Profit/(Loss) Before Working Capital Changes	**(6,263,499)**	**(10,663,926)**	**(4,562,878)**	**(9,067,445)**
Working Capital Adjustment				
(Increase) / Decrease in Inventories	-	487,780	-	487,780
(Increase) / Decrease in Trade and Other Receivables	(1,046,588)	418,079	(684,323)	722,458
Increase /(Decrease) in Trade and Other Payables	647,876	1,587,957	(572,928)	1,445,418
(Increase) / Decrease in Other Accounts Payable	(424,513)	4,802,408	(1,354,480)	6,022,187
Cash Generated From Operations	(7,086,720)	(3,367,701)	(7,174,608)	(389,602)
Income Tax Paid	-	-	-	-
Interest Paid	(320,697)	(376,408)	(270,000)	(322,985)
WHT Paid	-	-	-	-
Net Cash Flows From Operating Activities	**(7,407,417)**	**(3,744,109)**	**(7,444,608)**	**(712,588)**
Cash Flow From Investing Activities				
Purchase of Property Plant & Equipment	(249,500)	-	(249,500)	-
Proceeds from disposal of property, plant & equipment		700,000	-	700,000
Proceeds from Disposal of investment	-	683,235	-	404,886
FD Withdrawal during the Year	-	2,018,220	-	-
Interest Income	23,647	34,136	8,797	-
Net Cash Flow from Investing Activities	**(225,853)**	**3,435,591**	**(240,703)**	**1,104,886**
Cash Flow From Financing Activities				
Loans	10,000,000	-	10,000,000	-
Net Cash Flows From Financing Activities	**10,000,000**	**-**	**10,000,000**	**-**
Net Increase/(Decrease) In Cash and Cash Equivalents	2,366,730	(308,519)	2,314,689	392,298
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)	**2,516,309**	**149,579**	**2,446,523**	**131,834**
Note A - Cash and Cash Equivalents				
Favourable Balances				
Cash in hand and at Bank	2,516,309	151,952	2,446,523	131,834
Unfavourable Balances				
Bank Overdraft	-	(2,373)	-	-
	2,516,309	**149,579**	**2,446,523**	**131,834**

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

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 and adjusted, where relevant, for better presentation and to be comparable with those of the current period.

4 There are no contingent liabilities of material nature.

5 The current period revenue is property management fee where-as the comparative revenue is from printing operations.

6 Related Party Transactions

For the Quarter Ended 31st March 2026

	2025/2026		2024/2025	
Transactions with Related Parties	**Group**	**Company**	**Group**	**Company**
	Rs.	**Rs.**	**Rs.**	**Rs.**
Provision of Services/ Revenue	3,694,826	3,694,826	-	-
Services Received	886,843	706,843	-	-
Loan Obtained	5,000,000	5,000,000	-	-
Interest Expenses	166,668	166,668	-	-

At the Extraordinary General Meeting held on 4th August 2025, shareholders approved a borrowing of Rs. 10,000,000 from the parent company, Ekta Global Pte. Ltd., to support operational requirements and the settlement of trade payables and accrued expenses. The facility carries a tenor of five years, with a one-year grace period followed by quarterly instalment repayments at an annual interest rate of 11%. The initial tranche of Rs. 5,000,000 was received on 22nd October 2025 and the final tranche of Rs. 5,000,000 on 9th March 2026.

Further the company entered into two separate 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, Colombo 02 and Katukale, Kandy respectively for the quarter ended 31st March 2026. Revenue geneartion from these properties will begin in the third and fourth Quarters of 2026.

7 Events after the reporting period

At the EGM held on 8th April 2026 it was approved that Every existing Ordinary Voting Share (01 Ordinary Voting Share) to be subdivided into seventy (70) Ordinary Voting Shares. The Subdivision was based on the shareholding as at 10th April 2026, which was the date of entitlement/record date. Accordingly Number of Ordinary Voting shares after the subdivision is 42,011,900.
This transaction has been considered an adjusting event after the reporting period in accordance with LKAS 10. Earnings Per Share (EPS) has also been calculated based on the number of shares after the split according to LKAS 33.

Number of Ordinary Shares prior to Sub-Division	600,170
Number of Ordinary Shares after the Sub-Division	42,011,900

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

8 Market Price per Share

Period Ended	**31.03.2026**	**31.03.2025**
	Rs.	**Rs.**
Last traded	3,730.00	243.00
Closing	3,414.25	275.00
Highest	4,700.00	381.50
Lowest	507.00	237.00

9 Stated Capital

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

As at	**31.03.2026**	**31.03.2025**
Number of Ordinary Shares	600,170	600,170

KERNER HAUS GLOBAL SOLUTIONS PLC
SHAREHOLDING INFORMATION
FOR THE THREE MONTHS ENDED 31ST MARCH 2026

10 Top 20 Shareholders as at 31st March 2026

		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	16,188	2.70%
5	Renaissance Capital Investments Limited	11,373	1.89%
6	Ms. P.R. Canagaratna	6,940	1.16%
7	Mrs. A.M. De Alwis	6,940	1.16%
8	Mr. G.T. Fazleabas	5,510	0.92%
9	Mrs. C.A.D.S. Woodward	5,000	0.83%
10	Mr. M.A.K.E. Fernando	4,096	0.68%
11	Bansei Securities Capital (Pvt) Ltd/M.A.U. Gnanatilake	3,700	0.62%
12	The Public As Executor Of The Estate Of Late Mr D S Kahawita	2,870	0.48%
13	T R L Holdings (Pvt) Limited	2,694	0.45%
14	Mr L.L.R. Marrow	2,610	0.43%
15	Mrs. G.H.M. Indrani	2,305	0.38%
16	Nikan (Pvt) Ltd	2,210	0.37%
17	Mr. L.W.P. Gunawardhana	2,117	0.35%
18	Mr. E.C. Bastiampillai	2,000	0.33%
19	Mr. A.A.J. Fernando	2,000	0.33%
20	Mrs. M.I. Emmanuel	1,800	0.30%
	Shares held by top 20 shareholders	**516,073**	**85.99%**
	Balance shares	84,097	14.01%
	Total	**600,170**	**100.00%**

11 Public Holding

Shares held by public as at 31st March 2026

	No of Shares	%	No of Shareholders
Shares held by the public	164,406	27.39%	802
Shares held by the others	435,764	72.61%	5
	600,170	**100.00%**	**807**

The Float Adjusted Market Capitalization as at 31st March 2026 – **Rs. 561,323,185.50**

The Company complies with Option 5 of the Listing Rules 7.13.1 (a) on minimum public holding requirements.
(Transferred to Main Board w.e.f. 15th of April 2026)

12 Directors' & CEO's Shareholding as at 31st March 2026

	No of Shares
Sanjeev Edward Chittampalam Gardiner	Nil
Dinesh Stephen Weerakkody	Nil
Wannakuwatte Mitiwaduge Asela Indrajith Fernando	Nil
Sarrani Dominique Arseculeratne	Nil
Devundara Liyanage Manohari Sandamali Chandrasekera	Nil
Nirmal de Soysa Cooke	Nil
Dinusha Kumari Herath	Nil
Jason Thilaka Yatawara	Nil
Damitha Lakmal Jayawardana - CEO	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
Nations Trust Bank PLC

Auditors

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

Registrars
Central Depository Systems (Pvt) Limited
Ground Floor, M&M Center
341/5, Kotte Road, Rajagiriya, Sri Lanka.

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

Chief Executive Officer
Damitha Jayawardana (w.e.f. 01.04.2026)

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