KERNER HAUS GLOBAL SOLUTIONS PLC

INTERIM FINANCIAL STATEMENTS FOR THE
SIX MONTHS ENDED 30TH SEPTEMBER 2026

KERNER HAUS GLOBAL SOLUTIONS PLC
STATEMENT OF FINANCIAL POSITION

	Group		Company	
As at,	**30.09.2026**	**31.03.2026**	**30.09.2026**	**31.03.2026**
	Rs.	**Rs.**	**Rs.**	**Rs.**
ASSETS				
Non Current Assets				
Property, plant & equipment	202,775	227,794	202,775	227,794
Investments in subsidiaries	-	-	9,300,049	9,300,049
Deferred tax assets	10,807,140	10,807,140	8,443,951	8,443,951
Total Non Current Assets	**11,009,915**	**11,034,934**	**17,946,775**	**17,971,794**
Current Assets				
Trade and other receivables	5,641,917	1,414,233	5,210,657	1,173,536
Other current financial assets	256,201	249,916	-	-
Cash & cash equivalents	910,717	2,516,309	778,968	2,446,523
Total Current Assets	**6,808,835**	**4,180,459**	**5,989,625**	**3,620,059**
TOTAL ASSETS	**17,818,749**	**15,215,393**	**23,936,400**	**21,591,853**
EQUITY AND LIABILTIES				
Equity				
Stated capital	30,358,500	30,358,500	30,358,500	30,358,500
Accumulated loss	(68,133,404)	(65,744,645)	(66,516,527)	(64,474,983)
Total Equity Attributable to the Owners of the Company	**(37,774,904)**	**(35,386,145)**	**(36,158,027)**	**(34,116,483)**
Non Controlling Interest	1,700,374	1,804,134		
Total Equity	**(36,074,530)**	**(33,582,011)**	**(36,158,027)**	**(34,116,483)**
Non Current Liabilties				
Loans & borrowings	10,791,673	10,291,669	10,791,673	10,291,669
Total Non Current Liabilities	**10,791,673**	**10,291,669**	**10,791,673**	**10,291,669**
Current Liabilties				
Trade & other payables	9,414,279	4,818,402	10,734,806	6,594,112
Other loans and borrowings	33,306,012	33,306,012	33,190,061	33,190,061
Dues to related companies	381,317	381,317	5,377,889	5,632,495
Total Current Liabilties	**43,101,607**	**38,505,731**	**49,302,756**	**45,416,668**
TOTAL LIABILITIES	**53,893,280**	**48,797,400**	**60,094,429**	**55,708,337**
TOTAL EQUITY AND LIABILITIES	**17,818,749**	**15,215,393**	**23,936,400**	**21,591,853**
Net Asset Value Per Share	**(0.90)**	**(0.84)**	**(0.86)**	**(0.81)**

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: 9th November 2026

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

For the Three Months Ended 30th September	Group			Company		
	2026	2025	Change	2026	2025	Change
	Rs.	Rs.	%	Rs.	Rs.	%
Revenue	6,842,494	-	100%	6,745,744	-	100%
Direct operating expenses	(333,031)	-	100%	(333,031)	-	100%
Gross Profit/ (Loss)	**6,509,462**	**-**	**100%**	**6,412,712**	**-**	**100%**
Other income	3,337	5,241	100%	-	-	-
Administrative expenses	(6,052,151)	(3,205,938)	89%	(5,737,686)	(2,871,667)	100%
Results from Operating Activities	**460,648**	**(3,200,697)**	**-114%**	**675,026**	**(2,871,667)**	**-124%**
Finance expenses	(330,657)	(80,730)	310%	(318,057)	(68,055)	367%
Finance income	1,923	12,922	-85%	-	-	-
Net Finance Income/ (Expenses)	**(328,734)**	**(67,808)**	**385%**	**(318,057)**	**(68,055)**	**367%**
Profit/(Loss) before Income Taxation	131,915	(3,268,505)	-104%	356,970	(2,939,722)	-112%
Income tax expenses	-	-	-	-	-	-
Profit /(Loss) After Income Taxation	**131,915**	**(3,268,505)**	**-104%**	**356,970**	**(2,939,722)**	**-112%**
Other Comprehensive Income						
Net charge in fair value of available-for-sale financial assets	-	-	-	-	-	-
Other Comprehensive Income /(Expense) for the period	**-**	**-**	**-**	**-**	**-**	**-**
Total Comprehensive Income /(Expense) for the period	**131,915**	**(3,268,505)**	**-104%**	**356,970**	**(2,939,722)**	**-112%**
Profit/Loss attributable to:						
Equity holders of the parent	185,970	(3,220,667)				
Non controlling Interest	(54,055)	(47,838)				
	131,915	**(3,268,505)**				
Total Comprehensive Income/ (Expense) attributable to:						
Equity holders of the parent	185,970	(3,220,667)				
Non controlling Interest	(54,055)	(47,838)				
	131,915	**(3,268,505)**				
Earnings/ (Loss) per share	**0.004**	**(0.077)**		**0.008**	**(0.070)**	

Above figures are provisional and subject to audit.

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

For the Six Months Ended 30th September	Group			Company		
	2026	2025	Change	2026	2025	Change
	Rs.	Rs.	%	Rs.	Rs.	%
Revenue	10,884,270	-	100%	10,690,770	-	100%
Direct operating expenses	(549,031)	-	100%	(549,031)	-	100%
Gross Profit/ (Loss)	**10,335,239**	**-**	**100%**	**10,141,739**	**-**	**100%**
Other income	6,285	5,241	20%	-	-	-
Administrative expenses	(12,177,298)	(4,192,630)	190%	(11,547,909)	(3,460,431)	234%
Results from Operating Activities	**(1,835,775)**	**(4,187,389)**	**-56%**	**(1,406,170)**	**(3,460,431)**	**-59%**
Finance expenses	(660,574)	(160,841)	311%	(635,374)	(135,370)	369%
Finance income	3,825	13,014	-71%	-	-	100%
Net Finance Income/ (Expenses)	**(656,749)**	**(147,827)**	**344%**	**(635,374)**	**(135,370)**	**369%**
Profit/(Loss) before Income Taxation	(2,492,523)	(4,335,216)	-43%	(2,041,544)	(3,595,801)	-43%
Income tax expenses	-	-	-	-	-	-
Profit /(Loss) After Income Taxation	**(2,492,523)**	**(4,335,216)**	**-43%**	**(2,041,544)**	**(3,595,801)**	**-43%**
Other Comprehensive Income						
Net charge in fair value of available-for-sale financial assets	-	-	-	-	-	-
Other Comprehensive Income /(Expense) for the period	**-**	**-**	**-**		**-**	**-**
Total Comprehensive Income /(Expense) for the period	**(2,492,523)**	**(4,335,216)**	-43%	**(2,041,544)**	**(3,595,801)**	-43%
Profit/Loss attributable to:						
Equity holders of the parent	(2,388,763)	(4,224,354)				
Non controlling Interest	(103,760)	(110,862)				
	(2,492,523)	**(4,335,216)**				
Total Comprehensive Income/ (Expense) attributable to:						
Equity holders of the parent	(2,388,763)	(4,224,354)				
Non controlling Interest	(103,760)	(110,862)				
	(2,492,523)	**(4,335,216)**				
Earnings/ (Loss) per share	**(0.06)**	**(0.10)**		**(0.05)**	**(0.09)**	

Above figures are provisional and subject to audit.

KERNER HAUS GLOBAL SOLUTIONS PLC
STATEMENT OF CHANGES IN EQUITY

For the Six Months Ended 30th September

Group	**Stated Capital Rs.**	**Accumulated Losses Rs.**	**Non Controlling Interest Rs.**	**Total Rs.**
Balance as at 01/04/2025	**30,358,500**	**(69,598,552)**	**1,921,398**	**(37,318,654)**
Profit/(loss) for the period	-	(4,224,354)	(110,862)	(4,335,216)
Other comprehensive income /(expense) for the year	-	-	-	-
Total other comprehensive income /(expense) for the year	**-**	**(4,224,354)**	**(110,862)**	**(4,335,216)**
Balance as at 30/09/2026	**30,358,500**	**(73,822,906)**	**1,810,536**	**(41,653,870)**
Balance as at 01/04/2026	**30,358,500**	**(65,744,645)**	**1,804,134**	**(33,582,011)**
Profit/(loss) for the period	-	(2,388,763)	(103,760)	(2,492,523)
Other comprehensive income /(expense) for the year	-	-	-	-
Total other comprehensive income /(expense) for the year	**-**	**(2,388,763)**	**(103,760)**	**(2,492,523)**
Balance as at 30/09/2026	**30,358,500**	**(68,133,404)**	**1,700,374**	**(36,074,534)**

Company	**Stated Capital Rs.**	**Accumulated Losses Rs.**	**Total Rs.**
Balance as at 01/04/2025	**30,358,500**	**(67,596,573)**	**(37,238,073)**
Profit/(loss) for the period	-	(3,595,801)	(3,595,801)
Other comprehensive income /(expense) for the year	-	-	-
Total other comprehensive income /(expense) for the year	**-**	**(3,595,801)**	**(3,595,801)**
Balance as at 30/09/2026	**30,358,500**	**(71,192,374)**	**(40,833,874)**
Balance as at 01/04/2026	**30,358,500**	**(64,474,983)**	**(34,116,483)**
Profit/(loss) for the period	-	(2,041,544)	(2,041,544)
Other comprehensive income /(expense) for the year	-	-	-
Total other comprehensive income /(expense) for the year	**-**	**(2,041,544)**	**(2,041,544)**
Balance as at 30/09/2026	**30,358,500**	**(66,516,527)**	**(36,158,027)**

KERNER HAUS GLOBAL SOLUTIONS PLC
STATEMENT OF CASH FLOWS

For the Six Months Ended 30th September	Group		Company	
	2026	2025	2026	2025
	Rs.	Rs.	Rs.	Rs.
Cash Flow From Operating Activities				
Net Profit/(Loss) Before Taxation	(2,492,523)	(4,335,216)	(2,041,544)	(3,595,801)
Adjustment for				
Depreciation	25,018	15,668	25,018	15,668
Interest cost	660,574	160,841	635,374	135,370
Interest income	(3,825)	(13,014)	-	-
Operating Profit/(Loss) Before Working Capital Changes	**(1,810,756)**	**(4,171,721)**	**(1,381,152)**	**(3,444,763)**
Working Capital Adjustment				
(Increase) / decrease in trade and other receivables	(4,233,968)	(1,523,713)	(4,037,121)	(1,169,138)
Increase /(decrease) in trade and other payables	4,595,877	1,524,210	4,140,695	835,875
(Increase) / decrease in related party	-	4,324,981	(254,607)	3,910,983
Cash Generated From Operations	(1,448,843)	153,757	(1,532,185)	132,957
Income tax paid	-	-	-	-
Interest paid	(160,574)	(160,841)	(135,374)	(135,370)
Net Cash Flows From Operating Activities	**(1,609,417)**	**(7,084)**	**(1,667,559)**	**(2,413)**
Cash Flow From Investing Activities				
Interest income	3,825	13,014	-	-
Net Cash Flow from Investing Activities	**3,825**	**13,014**	**-**	**-**
Cash Flow From Financing Activities				
Loans	-	-	-	-
Net Cash Flows From Financing Activities	**-**	**-**	**-**	**-**
Net Increase/(Decrease) In Cash and Cash Equivalents	(1,605,592)	5,935	(1,667,559)	(2,412)
Cash and Cash Equivalents at the Beginning of the Year	2,516,309	149,579	2,446,523	131,834
Cash and Cash Equivalents at the End of the Year (Note A)	**910,717**	**155,514**	**778,968**	**129,422**
Note A - Cash and Cash Equivalents				
Favourable Balances				
Cash in hand and at bank	910,717	155,514	778,968	129,422
Unfavourable Balances				
Bank overdraft	-	-	-	-
	910,717	**155,514**	**778,968**	**129,422**

KERNER HAUS GLOBAL SOLUTIONS PLC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED 30TH SEPTEMBER 2026

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. The subsidiary revenue is from management of accounting services.

Quarter Ended	**30.09.2026**	**30.09.2025**
Property Management Fee	6,745,744	-
Accounting Management Fee	96,750	-
	6,842,494	**-**

6 Related Party Transactions

For the Quarter Ended 30th September 2026

Transactions with Related Parties	**Relationship**	**2026/2027**		**2025/2026**	
		Group	**Company**	**Group**	**Company**
		Rs.	**Rs.**	**Rs.**	**Rs.**
Provision of Services/ Revenue	Related Companies	6,842,494	6,745,744	-	-
Services Received	Related Companies	1,056,933	876,933	720,000	540,000
Interest Expenses	Parent Company	250,002	250,002	-	-

7 Earnings / (loss) per share

Basic earnings / (loss) per share is calculated by dividing the net profit / (loss) attributable to ordinary shareholders for the period by the weighted average number of ordinary shares in issue during the period.
As required by LKAS 33 – Earnings per Share, the comparative figures for 2025 have been restated to reflect the sub-division of shares that took place on 15th April 2026.

	Group		**Company**	
For the Three Months Ended 30th September	**2026**	**2025**	**2026**	**2025**
Number of ordinary shares used as denominator	42,011,900	42,011,900	42,011,900	42,011,900
Profit/(Loss) attributable to ordinary shareholders used as numerator	185,970	(3,220,667)	356,970	(2,939,722)
Earnings/ (Loss) per share (Rs. Cts.)	0.004	(0.077)	0.008	(0.070)
For the Six Months Ended 30th September	**2026**	**2025**	**2026**	**2025**
Number of ordinary shares used as denominator	42,011,900	42,011,900	42,011,900	42,011,900
Profit/(Loss) attributable to ordinary shareholders used as numerator	(2,388,763)	(4,224,354)	(2,041,544)	(3,595,801)
Earnings/ (Loss) per share (Rs. Cts.)	(0.06)	(0.10)	(0.05)	(0.09)

8 Right Issue

On 1st June 2026, the Board of Directors resolved to increase the Stated Capital of the Company by way of a Rights Issue. The issue is for up to 10,502,975 Ordinary Voting Shares, in the proportion of one (01) new share for every four (04) existing shares held as at the Date of Entitlement, at Rs. 40/- per share.

9 Events after the reporting period

The following events occurred after the reporting date. They are non-adjusting events under LKAS 10 – Events after the Reporting Period, and have not been reflected in these Interim Financial Statements.
(a) At the EGM on 2nd October 2026, shareholders passed two resolutions:

- an Ordinary Resolution approving the Rights Issue
- a Special Resolution approving a Major Transaction under the Companies Act No. 07 of 2007, for the acquisition of strategic real estate assets and properties on a leasehold basis.

(b) Allotment of Rights Shares

On 9th November 2026, the date on which these Interim Financial Statements were approved, the Board of Directors allotted the Rights Shares.

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

10 Market Price per Share

Period Ended	**30.09.2026**	**30.09.2025**	
	Rs.	**Rs.**	
Last traded	33.90	425.00	*
Closing	33.00	425.00	*
Highest	39.00	460.00	*
Lowest	29.00	231.25	*

*Share price marked in asterix is prior to sub-division

11 Stated Capital

Stated Capital is represented by number of shares in issue as given below. The increase in number of shares is due to sub-division.

As at	**30.09.2026**	**30.09.2025**
Number of Ordinary Shares	42,011,900	600,170

KERNER HAUS GLOBAL SOLUTIONS PLC
SHAREHOLDING INFORMATION
FOR THE THREE MONTHS ENDED 30TH SEPTEMBER 2026

12 Top 20 Shareholders as at 30th September 2026

		No of Shares	%
1	Ekta Global Pte Ltd	26,728,800	63.62%
2	Sir Chittampalam A Gardiner Trust	1,948,800	4.64%
3	Cyril Gardiner (Private) Limited	1,822,800	4.34%
4	Renaissance Capital Investments Limited	796,250	1.90%
5	Mr. D.P. Navaratnam	571,500	1.36%
6	Ms. P.R. Canagaratna	474,586	1.13%
7	Mrs. A.M. De Alwis	474,000	1.13%
8	Mr. G.T. Fazleabas	385,700	0.92%
9	Mrs. C.A.D.S. Woodward	350,000	0.83%
10	Dr. M.T.Z. Ahamed	321,763	0.77%
11	Bansei Securities Capital (Pvt) Ltd/M.A.U. Gnanatilake	259,000	0.62%
12	Mr. P. Varatharaja	210,819	0.50%
13	The Public As Executor Of The Estate Of Late Mr D S Kahawita	200,900	0.48%
14	Mr L.L.R. Marrow	182,700	0.43%
15	Nikan (Pvt) Ltd	154,700	0.37%
16	T R L Holdings (Pvt) Limited	143,500	0.34%
17	Mr. A.A.J. Fernando	140,000	0.33%
18	Mr. T. Amirthalingam	132,879	0.32%
19	Miss. M.Z.F. Shafrina	128,484	0.31%
20	Mrs. M.I. Emmanuel	126,000	0.30%
	Shares held by top 20 shareholders	**35,553,181**	**84.63%**
	Balance shares	6,458,719	15.37%
	Total	**42,011,900**	**100.00%**

13 Public Holding

Shares held by public as at 30th September 2026

	No of Shares	%	No of Shareholders
Shares held by the public	11,508,420	27.39%	1314
Shares held by the others	30,503,480	72.61%	5
	42,011,900	**100.00%**	**1319**

The float adjusted market Capitalization as at 30th September 2026 – **Rs.379,828,680.00**

The Company complies with Option 5 of the Listing Rules 7.13.1 (a) on minimum public holding requirements.

14 Directors' & CEO's Shareholding as at 30th September 2026

	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
L.P.Damitha Lakmal Jayawardana	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 (w.e.f. 01.04.2026)
Damitha Jayawardana

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)