PARAGON CEYLON PLC
Statement of Profit or Loss and Other Comprehensive Income

	Three Months Ended 31st March 2026 Rs.	Three Months Ended 31st March 2025 Rs.	*Variance %*	Twelve Months Ended 31st March 2026 Rs.	Twelve Months Ended 31st March 2025 Rs.	*Variance %*
Revenue	1,321,821	7,010,248	*(81.14)*	11,150,121	19,456,338	*(42.69)*
Cost of Sales	(1,424,380)	(5,459,033)	*(73.91)*	(9,457,571)	(15,269,817)	*(38.06)*
Gross Profit /(Loss)	**(102,559)**	**1,551,215**	*(106.61)*	**1,692,550**	**4,186,521**	*(59.57)*
Other Income	718,708	308,175	*133.21*	732,328	606,527	*20.74*
Distribution Cost	(10,000)	(27,128)	*(63.14)*	(24,500)	(331,133)	*(92.60)*
Administrative Expenses	(796,535)	(1,858,950)	*(57.15)*	(4,348,205)	(4,956,167)	*(12.27)*
Results From Operating Activities	**(190,386)**	**(26,688)**	***613.38***	**(1,947,827)**	**(494,252)**	***294.10***
Finance Cost	(9,042)	(7,028)	*28.66*	(45,203)	(29,159)	*55.02*
Finance Income	18,001	17,505	*2.83*	38,986	39,999	*(2.53)*
Net Finance (Cost) / Income	**8,959**	**10,477**	*(14.49)*	**(6,217)**	**10,840**	*(157.35)*
Share of associate Companyís Profit /(Loss) before tax		(112,550)		0	(112,550)	
Profit / (Loss) Before Income Tax	**(181,427)**	**(128,761)**	*40.90*	**(1,954,044)**	**(595,962)**	*227.88*
Income Tax Expenses	0	0	*#DIV/0!*	0	0	*#DIV/0!*
Profit / (Loss) After Income Tax	**(181,427)**	**(128,761)**	40.90	**(1,954,044)**	**(595,962)**	227.88
Other Comprehensive Income						
Net change in fair value of available-for-sale financial assets	(13,230)	(11,655)		30,555	7,245	
Share of Associate Company's Other Comprehensive Income		24,327		0	24,327	
Other Comprehensive Income /(Expense) for the period	**(13,230)**	**12,672**		**30,555**	**31,572**	
Total Comprehensive Income /(Expense) for the period	**(194,657)**	**(116,089)**		**(1,923,489)**	**(564,390)**	
Earnings per share	**(0.18)**	**(0.13)**		**(1.95)**	**(0.60)**	

NOTES TO THE ACCOUNTS

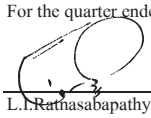
1 The figures are provisional and subject to audit.
2 The condensed interim financial statements have been prepared in accordance with Sri Lanka Accounting Standards-LKAS 34 Interim Financial Reporting, and has applied the same accounting policies and methods of computation which have been adopted in the previous year.
3 Comparative figures have been re-classified to conform with the current year's presentation.
4 There are no other material events, which have occurred subsequent to the period where adjustments are necessary.
5 There are no changes in contingent liabilities of material nature since the last annual balance sheet date.

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

As at	31st March 2026	31st March 2025
Ordinary shares	1,000,280	1,000,280

Market price per share

For the quarter ended 31st March	2026 Rs.	2025 Rs.
Highest price	710.00	105.75
Lowest price	150.00	75.40
For the quarter ended 31st March	503.50	82.20



L.I.Ratnasabapathy
Director



A.M.De Alwis
Director

Date 27th May, 2026

PARAGON CEYLON PLC
Statement of Financial Position

As at	31st March 2026	31st March 2025
	Rs.	Rs.
ASSETS		
Non - Current Assets		
Property Plant and Equipment	0	0
Non Current Financial Assets	907,107	876,552
Deferred Tax Assets	0	0
Total Non Current assets	**907,107**	**876,552**
Current Assets		
Inventories	565,920	659,161
Trade and Other Receivables	1,942,644	3,615,040
Due From Related Companies	2,769,425	1,625,814
Other Current Financial Assets	500,000	500,000
Income Tax Refund	49,759	45,861
Cash at Bank and in Hand	110,134	109,930
Total Current assets	**5,937,882**	**6,555,806**
TOTAL ASSETS	**6,844,989**	**7,432,358**
EQUITY AND LIABILITIES		
Capital and Reserves		
Stated Capital (1,000,280)	1,000,280	1,000,280
Available For Sales Reserve	169,328	138,773
Retained Earnings	660,334	2,614,378
Total Equity attributable to owners of the company	**1,829,942**	**3,753,431**
Non Current Liabilities		
Retirement Benefit Obligations		0
Total Non current liabilities	**0**	**0**
Current Liabilities		
Trade and Other Payables	4,356,999	3,258,324
Due To Related Companies	210,000	160,000
Bank Overdraft	448,048	260,603
Total Current liabilities	**5,015,047**	**3,678,927**
TOTAL EQUITY AND LIABILITIES	**6,844,989**	**7,432,358**
	0	0
Net asset value per share	**1.83**	**3.75**



L.I.Ratnasabapathy
Director



A.M.De Alwis
Director

Date 27th May, 2026

PARAGON CEYLON PLC
Statement of Changes in Equity

For Twelve Months Ended 31st March 2026

	Stated Capital	Retained Earnings	Available For Sales Reserve	Total
	Rs.	Rs.		Rs.
Balance as at 01/04/2024	**1,000,280**	**3,186,013**	**131,528**	**4,317,821**
Profit /(Loss) for the period	0	(595,962)	0	(595,962)
Other Comprehensive Income /(Expense)	0	24,327	7,245	31,572
Total Comprehensive income /(Expense)	0	(571,635)	7,245	(564,390)
Dividend	0		0	0
Balance as at 31/03/2025	**1,000,280**	**2,614,378**	**138,773**	**3,753,431**
Balance as at 01/04/2025	**1,000,280**	**2,614,378**	**138,773**	**3,753,431**
Profit /(Loss) for the period	0	(1,954,044)	0	(1,954,044)
Other Comprehensive Income /(Expense)	0	(0)	30,555	30,555
Total Comprehensive income /(Expense)	0	(1,954,044)	30,555	(1,923,489)
Balance as at 31/03/2026	**1,000,280**	**660,334**	**169,328**	**1,829,942**

PARAGON CEYLON PLC
Cash Flow Statement

	Twelve Months Ended 31st March 2026 Rs.	Twelve Months Ended 31st March 2025 Rs.
Cash Flow From Operating Activities		
Net Profit /(Loss) Before Taxation and Extraordinary Items	(1,954,044)	(595,962)
Adjustment for:		
Interest Cost	45,203	29,159
Share of associate company's profit before Tax	0	112,550
Impairement for Inventory	0	0
Operating Profit Before Working Capital Changes	**(1,908,841)**	**(454,253)**
(Increase)/Decrease in Inventories	93,241	(390,173)
(Increase)/Decrease in Trade and Other Receivables	1,672,396	(1,512,529)
Increase/(Decrease) in Trade and Other Payables	1,098,675	1,525,523
Increase /(Decrease) in Related Party	(1,093,612)	(294,400)
Cash Generated from Operations	**(138,141)**	**(1,125,832)**
WHT Payment	(3,897)	(2,093)
Gratuity Paid	0	0
Income Tax Paid	0	0
Net Cash Flows from Operating Activities	**(142,038)**	**(1,127,925)**
Cash Flow From Investing Activities		
Interest income	0	0
Dividend income	0	0
Investment in Fixed Deposit	0	0
Net Cash Flows From Investing Activities	**0**	**0**
Cash Flow From Financing Activities		
Interest Cost	(45,203)	(29,159)
Net Cash Flows From Financing Activities	**(45,203)**	**(29,159)**
Net Increase/(Decrease) In Cash and Cash Equivalents	**(187,241)**	**(1,157,084)**
Cash and Cash Equivalents at the Beginning of the Year	**(150,673)**	**1,006,411**
Cash and Cash Equivalents at the End of the period	**(337,914)**	**(150,673)**
Note A - Cash and Cash Equivalents		
Favourable balance		
Cash in bank	105,134	104,930
Cash in Hand	5,000	5,000
Unfavourable balance		
Bank Overdrafts	(448,048)	(260,603)
	(337,914)	**(150,673)**

PARAGON CEYLON PLC
Information To Shareholders And Investors

Twenty Largest Shareholders

		No of Shares Held As At 31/03/2026	% Held
1	C T Holdings PLC	222,200	22.21%
2	Mr.J.T Ratnanather	95,140	9.51%
3	Mrs. B A J Ratnasabapathy	48,860	4.88%
4	Mr. A J C Ratnanather	48,710	4.87%
5	Cyril Gardiner (Private) Limited	47,520	4.75%
6	Sir Chittampalam A Gardiner Trust	46,400	4.64%
7	Ms P.R Canagaratna	45,020	4.50%
8	Mrs. A M de Alwis	44,450	4.44%
9	Mr. G. I Ratnanather	35,580	3.56%
10	Mr.J.S Ratnanather	35,570	3.56%
11	Dr. M T Stanislaus	28,860	2.89%
12	Mr. W N S Canagaratna	20,035	2.00%
13	Mr. W N S Canagaratna	20,035	2.00%
14	Est.of Late S H A Gulamhusein	18,430	1.84%
15	Mr. G T Fazleabas	15,760	1.58%
16	Mrs. R M Dissanaike	14,050	1.40%
17	Mr. D.B.D.D. Danthanarayana	12,000	1.20%
18	Mr.D.P.Navaratnam	11,853	1.18%
19	Ceylon Printers Plc – Group Employees Provident Association	10,320	1.03%
20	Mrs M I Emmanuel	10,000	1.00%
		830,793	**83.04%**
Balance Shareholders		169,487	16.96%
Total		**1,000,280**	**100.00%**

Shareholder Analysis

	No of Shares Held As At 31/03/2026	%	No of Shareholders
Shares Held By The Public	945,110	94.48%	493
Shares Held By Others	55,170	5.52%	3
	1,000,280	**100.00%**	**496**

Directors Shareholdings

The Shareholdings of the Directors and CEO

	No of Shares Held As At 31/03/2026
Mr.L.I. Ratnasabapathy	Nil
Mrs.A.M.De Alwis	44,450
Mr.M.R.Y.Riffai	Nil
Mrs.D.T.De Alwis	Nil
Mr.Joe Rohan Jeremy Gomez	Nil
	44,450

Float Adjusted Market Capitalization

The float adjusted market Capitalization as at 31st March 2026 –**Rs.476,041,454.00**

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.