PARAGON CEYLON PLC

Statement of Profit or Loss and Other Comprehensive Income

	Three months ended 30th June 2026 Rs.	Three months ended 30th June 2025 Rs.	*Variance %*
Revenue	1,583,780	4,861,850	*(67.42)*
Cost of Sales	(979,734)	(3,810,883)	*(74.29)*
Gross Profit	**604,046**	**1,050,967**	*(42.52)*
Distribution Cost	0	0	*#DIV/0!*
Administrative Expenses	(1,431,670)	(1,595,438)	*(10.26)*
Results From Operating Activities	**(827,624)**	**(544,471)**	***52.01***
Finance Cost	(14,402)	(13,480)	*6.84*
Finance Income	641	772	*(16.97)*
Net Finance (Cost) / Income	**(13,761)**	**(12,708)**	*8.29*
Profit / (Loss) Before Income Tax	**(841,385)**	**(557,179)**	***51.01***
Income Tax Expenses			***#DIV/0!***
Profit / (Loss) After Income Tax	**(841,385)**	**(557,179)**	***51.01***
Other Comprehensive Income			
Net change in fair value of available-for-sale financial assets	15,435	12,600	
Impairment loss / Reversal of Impairment loss on available			
Deficit/(Surplus) change on Employee Retirement Benefit Obligation			
for sale financial assets recognised through Profit and Loss			
Fair Value Impact related to sold shares during the period			
Other Comprehensive Income for the period	**15,435**	**12,600**	
Total Comprehensive income for the period	**(825,950)**	**(544,579)**	
Earnings per share	**(0.84)**	**(0.56)**	

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.

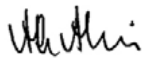
As at	30th June 2026	30th June 2025
Ordinary shares	1,000,280	1,000,280

Market price per share

For the quarter ended 30th June	2026 Rs.	2025 Rs.
Highest price	893.00	99.80
Lowest price	451.75	71.00
Market price as at 30th June	680.00	90.00



L.I.Ratnasabapathy
Director



A.M.De Alwis
Director

Date 13th August, 2026

PARAGON CEYLON PLC
Statement of Financial Position

As at	30th June 2026 Rs.	30th June 2025 Rs.	31st March 2026 Rs.
ASSETS			
Non - Current Assets			
Non Current Financial Assets	650,117	889,150	634,682
Total Non Current assets	**650,117**	**889,150**	**634,682**
Current Assets			
Inventories	623,475	723,607	565,920
Trade and Other Receivables	2,260,045	1,143,193	1,938,045
Due From Related Companies	2,639,602	4,471,525	2,909,602
Other Current Financial Assets	500,000	500,000	500,000
Income Tax Refund	49,824	45,938	49,760
Cash at Bank and in Hand	108,111	108,375	110,134
Total Current assets	**6,181,057**	**6,992,638**	**6,073,461**
TOTAL ASSETS	**6,831,174**	**7,881,788**	**6,708,143**
EQUITY AND LIABILITIES			
Capital and Reserves			
Stated Capital (1,000,280)	1,000,280	1,000,280	1,000,280
Available For Sales Reserve	(87,662)	151,373	(103,097)
Retained Earnings	(227,243)	2,057,195	614,142
Total Equity attributable to owners of the compan	**685,375**	**3,208,848**	**1,511,325**
Non Current Liabilities			
Retirement Benefit Obligations			
Total Non current liabilities	**0**	**0**	**0**
Current Liabilities			
Trade and Other Payables	4,850,843	3,938,470	4,534,770
Due To Related Companies	214,000	160,000	214,000
Bank Overdraft	1,080,956	574,470	448,048
Total Current liabilities	**6,145,799**	**4,672,940**	**5,196,818**
TOTAL EQUITY AND LIABILITIES	**6,831,174**	**7,881,788**	**6,708,143**
	-	-	-
Net asset value per share	**0.69**	**3.21**	**1.51**

L.I.Ratnasabapathy
Director

A.M.De Alwis
Director

Date 13th August, 2026

PARAGON CEYLON PLC

Statement of Changes in Equity

For Three Months Ended 30th June 2026

	Stated Capital	Retained Earnings	Available For Sales Reserve	Total
	Rs.	Rs.		Rs.
Balance as at 01/04/2025	**1,000,280**	**2,614,374**	**138,773**	**3,753,427**
Profit for the period	0	(557,179)	0	(557,179)
Other Comprehensive Income	0	0	12,600	12,600
Total Comprehensive income	0	(557,179)	12,600	(544,579)
Transfers	0	0	0	0
Balance as at 30/06/2025	**1,000,280**	**2,057,195**	**151,373**	**3,208,848**
Balance as at 01/04/2026	**1,000,280**	**614,142**	**(103,097)**	**1,511,325**
Profit for the period	0	(841,385)	0	(841,385)
Other Comprehensive Income	0	0	15,435	15,435
Total Comprehensive income	0	(841,385)	15,435	(825,950)
Balance as at 30/06/2026	**1,000,280**	**(227,243)**	**(87,662)**	**685,375**

PARAGON CEYLON PLC
Cash Flow Statements

	Three months ended 30th June 2026 Rs.	Three months ended 30th June 2025 Rs.
Cash Flow From Operating Activities		
Net Profit Before Taxation and Extraordinary Items	(841,385)	(557,179)
Adjustment for:		
Interest Cost	14,402	13,480
Provision For Gratuity	0	0
Operating Profit Before Working Capital Changes	**(826,983)**	**(543,699)**
(Increase)/Decrease in Inventories	(57,555)	(64,445)
(Increase)/Decrease in Trade and Other Receivables	(52,000)	(373,865)
Increase/(Decrease) in Trade and Other Payables	316,073	680,144
Change in Other Accounts Payable		
Cash Generated from Operations	**(620,465)**	**(301,865)**
Income Tax Paid - AIT	(64)	(77)
Net Cash Flows from Operating Activities	**(620,529)**	**(301,942)**
Cash Flow From Financing Activities		
Interest Cost	(14,402)	(13,480)
Net Cash Flows From Financing Activities	**(14,402)**	**(13,480)**
Net Increase/(Decrease) In Cash and Cash Equivalents	**(634,931)**	**(315,422)**
Cash and Cash Equivalents at the Beginning of the Year	**(337,914)**	**(150,673)**
Cash and Cash Equivalents at the End of the period	**(972,845)**	**(466,095)**
Note A - Cash and Cash Equivalents		
Favourable balance		
Cash in Bank	103,111	103,375
Cash in hand	5,000	5,000
UnFavourable balance		
Bank Overdraft	(1,080,956)	(574,470)
	(972,845)	**(466,095)**

PARAGON CEYLON PLC
Information To Shareholders And Investors

Twenty Largest Shareholders

		No of Shares Held As At 30/06/2026	% 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	Miss 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	Mrs,D.B.D.D.Danthanarayana	12,999	1.30%
18	Ceylon Printers Plc – Group Employees Provident Association	10,320	1.03%
19	Mrs M I Emmanuel	10,000	1.00%
20	Mr.D.P.Navaratnam	9,861	0.99%
		829,800	**82.95%**
Balance Shareholders		170,480	17.05%
Total		**1,000,280**	**100.00%**

Shareholder Analysis

	No of Shares Held As At 30/06/2026	%	No of Shareholders
Shares Held By The Public	945,510	94.52%	519
Shares Held By Others	54,770	5.48%	2
	1,000,280	**100.00%**	**521**

Directors Shareholdings

The Shareholdings of the Directors and CEO

	No of Shares Held As At 30/06/2026
Mr.L.I.Ratnasabapathy	Nil
Ms.A.M.De Alwis	44,450
Mr.M.R.Y.Riffai	Nil
Ms.D.T.De Alwis	Nil
Mr.J.R.J. Gomez	Nil
	44,450

Float Adjusted Market Capitalization

The float adjusted market Capitalization as at 30th June 2026 – **Rs.642,915,966.08**

The Company is not in compliance with rule 7.14.1 (a) of the listing rules of the Colombo stock exchange on minimum number of public shareholders.