PARAGON CEYLON PLC

Statement of Profit or Loss and Other Comprehensive Income

	Three Months Ended 30th Sept. 2026 Rs.	Three Months Ended 30th Sept. 2025 Rs.	*Variance %*	Six Months Ended 30th Sept. 2026 Rs.	Six Months Ended 30th Sept. 2025 Rs.	*Variance %*
Revenue	3,595,097	2,170,582	*65.63*	5,178,877	7,032,432	*(26.36)*
Cost of Sales	(2,739,862)	(1,577,815)	*73.65*	(3,719,596)	(5,388,698)	*(30.97)*
Gross Profit /(Loss)	**855,235**	**592,767**	*44.28*	**1,459,282**	**1,643,734**	*(11.22)*
Other Income	-	-		-	-	
Distribution Cost	(12,980)	-		(12,980)	-	
Administrative Expenses	(465,483)	(976,000)	*(52.31)*	(1,897,153)	(2,571,438)	*(26.22)*
Results From Operating Activities	**376,773**	**(383,233)**	***(198.31)***	**(450,851)**	**(927,704)**	***(51.40)***
Finance Cost	(16,878)	(9,984)	*69.05*	(31,280)	(23,464)	*33.31*
Finance Income	19,535	19,556	*(0.11)*	20,176	20,328	*(0.75)*
Net Finance (Cost) / Income	**2,656**	**9,572**	*(72.25)*	**(11,105)**	**(3,136)**	*254.10*
Profit / (Loss) Before Income Tax	**379,429**	**(373,661)**	*(201.54)*	**(461,956)**	**(930,840)**	*(50.37)*
Income Tax Expenses	-	-		-	-	
Profit / (Loss) After Income Tax	**379,429**	**(373,661)**	(201.54)	**(461,956)**	**(930,840)**	(50.37)
Other Comprehensive Income						
Net change in fair value of available-for-sale financial assets	(9,448)	25,200		5,987	37,800	
Deficit/ (surplus) change on Employee Retirement	-	-		-	-	
Other Comprehensive Income /(Expense) for the period	**(9,448)**	**25,200**		**5,987**	**37,800**	
Total Comprehensive Income /(Expense) for the period	**369,981**	**(348,461)**		**(455,969)**	**(893,040)**	
Earnings per share	**0.38**	**(0.37)**		**(0.46)**	**(0.93)**	

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.

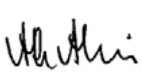
As at	**30th Sept. 2026**	**30th Sept. 2025**
Ordinary shares	1,000,280	1,000,280

Market price per share

For the quarter ended 30th September	**2026 Rs.**	**2025 Rs.**
Highest price	710.00	120.00
Lowest price	503.00	82.00
For the quarter ended 30th September	532.00	119.25



L.I.Ratnasabapathy
Director



A.M.De Alwis
Director

Date 13th November, 2026

PARAGON CEYLON PLC

Statement of Financial Position

As at	30th Sept 2026 Rs.	30th Sept 2025 Rs.	31st March 2026 Rs.
ASSETS			
Non - Current Assets			
Property Plant and Equipment	-	-	-
Non Current Financial Assets	640,667	914,352	634,682
Deferred Tax Assets	-	-	-
Total Non Current assets	**640,667**	**914,352**	**634,682**
Current Assets			
Inventories	614,637	696,362	565,920
Trade and Other Receivables	1,987,856	2,212,322	2,955,257
Due From Related Companies	527,671	6,079,425	1,892,391
Other Current Financial Assets	500,000	500,000	500,000
Income Tax Refund	51,777	47,894	49,758
Cash at Bank and in Hand	117,271	108,962	110,134
Total Current assets	**3,799,213**	**9,644,965**	**6,073,460**
TOTAL ASSETS	**4,439,880**	**10,559,317**	**6,708,142**
EQUITY AND LIABILITIES			
Capital and Reserves			
Stated Capital (1,000,280)	1,000,280	1,000,280	1,000,280
Available For Sales Reserve	175,630	176,573	169,643
Retained Earnings	(120,556)	1,683,534	341,400
Total Equity attributable to owners of the company	**1,055,354**	**2,860,387**	**1,511,323**
Non Current Liabilities			
Retirement Benefit Obligations	-	-	-
Total Non current liabilities	**-**	**-**	**-**
Current Liabilities			
Trade and Other Payables	2,424,491	6,324,883	4,534,771
Due to Related Parties	478,000	-	-
Due To Related Companies	214,000	160,000	214,000
Bank Overdraft	268,035	1,214,047	448,048
Total Current liabilities	**3,384,526**	**7,698,930**	**5,196,819**
TOTAL EQUITY AND LIABILITIES	**4,439,880**	**10,559,317**	**6,708,142**
Net asset value per share	**1.06**	**2.86**	**1.51**

L.I.Ratnasabapathy
Director

A.M.De Alwis
Director

Date 13th November, 2026

PARAGON CEYLON PLC

Statement of Changes in Equity

For Six Months Ended 30th September 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 /(Loss) for the period	-	(930,840)	-	(930,840)
Other Comprehensive Income /(Expense)	-	-	37,800	37,800
Total Comprehensive income /(Expense)	-	(930,840)	37,800	(893,040)
Balance as at 30/09/2025	**1,000,280**	**1,683,534**	**176,573**	**2,860,387**
Balance as at 01/04/2026	**1,000,280**	**341,400**	**169,643**	**1,511,323**
Profit /(Loss) for the period	-	(461,956)	-	(461,956)
Other Comprehensive Income /(Expense)	-	-	5,987	5,987
Total Comprehensive income /(Expense)	-	(461,956)	5,987	(455,969)
Balance as at 30/09/2026	**1,000,280**	**(120,556)**	**175,630**	**1,055,354**

PARAGON CEYLON PLC

Cash Flow Statement

	Six Months Ended 30th Sept.2026 Rs.	Six Months Ended 30th Sept.2025 Rs.
Cash Flow From Operating Activities		
Net Profit /(Loss) Before Taxation and Extraordinary Items	(461,956)	(930,840)
Adjustment for:		
Interest income	(20,176)	(20,329)
Interest Cost	31,280	23,464
Provision For Gratuity	-	
Operating Profit Before Working Capital Changes	**(450,851)**	**(927,705)**
(Increase)/Decrease in Inventories	(48,717)	(37,200)
(Increase)/Decrease in Trade and Other Receivables	965,383	(3,050,895)
(Increase)/Decrease in Due From Related Companies	1,364,720	-
Increase/(Decrease) in Trade and Other Payables	(2,108,261)	3,066,556
Cash Generated from Operations	**(277,727)**	**(949,244)**
WHT Payment	(2,019)	(2,033)
Gratuity Paid	-	-
Income Tax Paid	-	-
Net Cash Flows from Operating Activities	**(279,746)**	**(951,277)**
Cash Flow From Investing Activities		
Interest income	20,176	20,329
Dividend income	-	-
Investment in Fixed Deposit	-	-
Net Cash Flows From Investing Activities	**20,176**	**20,329**
Cash Flow From Financing Activities		
Interest Cost	(31,280)	(23,464)
Loans received from related parties	478,000	-
Net Cash Flows From Financing Activities	**446,720**	**(23,464)**
Net Increase/(Decrease) In Cash and Cash Equivalents	**187,149**	**(954,412)**
Cash and Cash Equivalents at the Beginning of the Year	**(337,914)**	**(150,673)**
Cash and Cash Equivalents at the End of the period	**(150,765)**	**(1,105,085)**
Note A - Cash and Cash Equivalents		
Favourable balance		
Cash in bank	103,111	103,962
Cash in Hand	14,160	5,000
Unfavourable balance		
Bank Overdrafts	(268,035)	(1,214,047)
	(150,764)	**(1,105,085)**

PARAGON CEYLON PLC

Information To Shareholders And Investors

Twenty Largest Shareholders

		No of Shares Held As At 30/09/2026	% 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 Lat 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	13,000	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	9,637	0.96%
		829,577	**82.92%**
Balance Shareholders		170,703	17.08%
Total		**1,000,280**	**100.00%**

Shareholder Analysis

	No of Shares Held As At 30/09/2026	%	No of Shareholders
Shares Held By The Public	945,510	94.52%	521
Shares Held By Others	54,770	5.48%	2
	1,000,280	**100.00%**	**523**

Directors Shareholdings

The Shareholdings of the Directors and CEO

	No of Shares Held As At 30/09/2026
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 30th september 2026 - **Rs. 502,987,196.99**

The Company is in compliance with rule 7.13.1(i) (a) option 05 of the listing rules of the Colombo Stock Exchange on minimum number of public shareholders.