



Interim Financial Statements

Period ended 30 June 2025

CORPORATE INFORMATION

Domicile & Legal Form	Ambeon Holdings PLC is a Public Limited Liability Company incorporated and domiciled in Sri Lanka. The registered office of the Company is located at No. 100/1, 2nd Floor, Elvitigala Mawatha, Colombo 08. Quoted on the Colombo Stock Exchange on the 01st January 1970 and Incorporated in Sri Lanka on 29th December 1910.																		
Principal Activity & Nature of the Company	Investment Holding and Managing Company																		
Company Reg. No.	PQ 26																		
Board of Directors	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Mr. D. T. S. H. Mudalige</td> <td style="width: 40%;">- Chairman</td> </tr> <tr> <td>Dr. K. S. Narangoda</td> <td>- Group CEO/Executive Director</td> </tr> <tr> <td>Mr. E. M. M. Boyagoda</td> <td>- Non-Executive Director</td> </tr> <tr> <td>Mr. S. L. Sebastian</td> <td>- Non-Executive Director</td> </tr> <tr> <td>Mr. S. Kumar</td> <td>- Non-Executive Director</td> </tr> <tr> <td>Mr. C. T. Tsoi</td> <td>- Non-Executive Director</td> </tr> <tr> <td>Mr. R. P. Sugathadasa</td> <td>- Non-Executive Director</td> </tr> <tr> <td>Mr. D. M. Weerasekare</td> <td>- Non-Executive Director</td> </tr> <tr> <td>Mr. M. D. J. R. Goonetilleke</td> <td>- Non-Executive Director</td> </tr> </table>	Mr. D. T. S. H. Mudalige	- Chairman	Dr. K. S. Narangoda	- Group CEO/Executive Director	Mr. E. M. M. Boyagoda	- Non-Executive Director	Mr. S. L. Sebastian	- Non-Executive Director	Mr. S. Kumar	- Non-Executive Director	Mr. C. T. Tsoi	- Non-Executive Director	Mr. R. P. Sugathadasa	- Non-Executive Director	Mr. D. M. Weerasekare	- Non-Executive Director	Mr. M. D. J. R. Goonetilleke	- Non-Executive Director
Mr. D. T. S. H. Mudalige	- Chairman																		
Dr. K. S. Narangoda	- Group CEO/Executive Director																		
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Mr. R. P. Sugathadasa	- Non-Executive Director																		
Mr. D. M. Weerasekare	- Non-Executive Director																		
Mr. M. D. J. R. Goonetilleke	- Non-Executive Director																		
Secretaries & Registrars	BUSINESS INTELLIGENCE (PVT) LTD No. 10, Gothami Road, Colombo 08.																		
Auditors	ERNST & YOUNG Chartered Accountants, Rotunda Towers, No. 109, Galle Road, Colombo 03.																		
Bankers	Pan Asia Banking Corporation PLC Nations Trust Bank PLC Seylan Bank PLC DFCC Bank PLC Commercial Bank of Ceylon National Development Bank PLC Peoples Bank Sampath Bank																		
Contact Details	<p><u>Registered Office</u></p> No. 100/1, 2nd Floor, Elvitigala Mawatha, Colombo 08. Telephone - '+94 11 5700700 Fax - '+94 11 2680225 Email : info@ambeongroup.com Website : ambeonholdings.com																		

AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
STATEMENT OF PROFIT OR LOSS

For the Period Ended 30 June	GROUP			COMPANY		
	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	% Change	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	% Change
Continuing Operations						
Revenue	3,985,449	3,029,026	32%	226,638	151,231	50%
Cost of Sales	(3,028,056)	(2,232,857)	36%	-	-	-
Gross Profit	957,393	796,169	20%	226,638	151,231	50%
Other Income	772	9,103	-92%	5,885		
Selling and Distribution Expenses	(65,769)	(43,624)	51%	-		
Administrative Expenses	(536,252)	(502,624)	7%	(73,015)	(36,354)	101%
Change in Fair Value of Financial Assets measured at fair value through Profit or Loss	549,207	119,462	360%	557,412	53,445	943%
Gain/(Loss) From Disposal of subsidiaries	-			-		
Operating Profit/(Loss)	905,351	378,486	139%	716,920	168,322	326%
Finance Income	108,649	59,100	84%	-		
Finance Cost	(229,326)	(102,149)	125%	(94,875)	(614)	15346%
Shares of Results of Equity Accounted Investee	(35,792)	(52,565)	-32%	(35,792)	(52,565)	-32%
Profit/(Loss) Before Tax from Continuing Operations	748,882	282,872	165%	586,253	115,143	409%
Income Tax Expense	(71,991)	(99,469)	-28%		(34,279)	-100%
Profit/(Loss) for the Period from Continuing Operations	676,891	183,403	269%	586,253	80,864	625%
Discontinued Operations						
Profit/(Loss) after tax for the period from discontinued operations for the year	-	-		-		
Profit/(Loss) for the period	676,891	183,403	269%	586,253	80,864	625%
Profit/(Loss) Attributable to:						
Equity Holders of the Company	673,911	165,032				
Non - Controlling Interests	2,980	18,371				
	676,891	183,403				
Earnings/(Loss) per share						
Basic	1.89	0.46		1.64	0.23	
Diluted	1.89	0.46		1.64	0.23	
Earnings/(Loss) per share from Continuing Operations						
Basic	1.89	0.46				
Diluted	1.89	0.46				

The Notes form an integral part of these Financial Statements
 Figures in bracket indicate deductions

AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
STATEMENT OF OTHER COMPREHENSIVE INCOME

For the Period Ended 30 June	GROUP			COMPANY		
	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	% Change	2025 Un-Audited Rs 000	2024 Un-Audited Rs 000	% Change
Profit/ (Loss) for the Period	676,891	183,403	269%	586,253	80,864	-103%
Other Comprehensive Income						
Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year						
Functional/ Foreign Currency Translation Difference	421	7,258	-94%	-	-	-
	421	7,258		-	-	
Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods						
Revaluation gain/Loss of land and building	-			-		
Change in Fair Value of Financial Assets at Fair value through OCI	-	10,929	-100%	-	10,929	-200%
Total Other Comprehensive Income for the Period, Net of Tax	421	18,187	-98%	-	10,929	-134%
Total Comprehensive Income for the Period	677,312	201,590	236%	586,253	91,793	-104%
Total Comprehensive Income Attributable to:						
Equity Holders of the Company	674,184	180,662	273%			
Non - Controlling Interests	3,128	20,928	-85%			
	677,312	201,590	236%			

The notes form an integral part of these financial statements.
 Figures in brackets indicate deductions

AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
STATEMENT OF FINANCIAL POSITION

<i>As at</i>	GROUP		COMPANY	
	30-Jun-25 Un-Audited Rs 000	31-Mar-25 Un-Audited Rs 000	30-Jun-25 Un-Audited Rs 000	31-Mar-25 Un-Audited Rs 000
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	274,713	289,709	2,258	1,055
Investment Property	1,453,819	1,396,924	-	-
Intangible Assets	1,343,648	1,344,588	3,149	3,125
Right to use Asset	386,773	405,088	60,321	67,024
Investment in Subsidiaries	-	-	5,325,257	5,325,257
Other Non Current Financial Assets	2,123,710	2,067,063	2,114,765	2,057,811
Investment in Equity Accounted Investee	871,909	907,700	823,061	858,853
Biological Assets	84,892	84,892	-	-
Deferred Tax Asset	128,046	128,046	-	-
	6,667,510	6,624,009	8,328,811	8,313,125
Current Assets				
Inventories	2,085,380	2,493,922	-	-
Trade & Other Receivables	7,633,787	8,480,768	88,919	132,432
Other Financial Assets	13,220,704	12,246,095	9,233,538	8,160,942
Income Tax Recoverable	37,369	11,844	24,879	-
Cash & Cash Equivalents	1,046,496	931,257	33,191	29,536
	24,023,736	24,163,886	9,380,527	8,322,910
Total Assets	30,691,246	30,787,895	17,709,338	16,636,035
EQUITY AND LIABILITIES				
Equity				
Stated Capital	5,331,775	5,331,775	5,331,775	5,331,775
Other Components of Equity	(1,842)	(2,115)	3,320	3,320
Retained Earnings	8,008,533	7,334,622	6,773,089	6,186,836
Equity Attributable to Equity Holders of the Parent	13,338,466	12,664,282	12,108,184	11,521,931
Non Controlling Interests	1,506,676	1,503,548	-	-
Total Equity	14,845,142	14,167,830	12,108,184	11,521,931
Non-Current Liabilities				
Other Financial Liabilities	348	348	348	348
Interest Bearing Loans & Borrowings	503,199	492,542	62,211	43,943
Deferred Tax Liability	268,434	300,342	437,730	437,730
Employee Benefit Liabilities	382,772	375,855	10,940	10,940
	1,154,753	1,169,087	511,229	492,961
Current Liabilities				
Trade and Other Payables	3,475,728	4,457,384	76,416	71,744
Income Tax Payable	320,052	250,180	-	7,555
Contract Liability	1,606,635	1,904,073	-	-
Interest Bearing Loans & Borrowings	9,288,936	8,839,341	5,013,509	4,541,845
	14,691,351	15,450,978	5,089,925	4,621,144
Total Equity and Liabilities	30,691,246	30,787,895	17,709,338	16,636,036
Net Assets Per Share (Rs.)	37.38	35.49	33.93	32.29

I certify that the Financial Statements have been prepared in compliance with the requirements of Companies Act No. 07 of 2007.

Sgd.
Chaminda Perera
Group Vice President - Finance

The Board of Directors is responsible for the preparation and presentation of these Financial Statements. Signed for and on behalf of the Board.

Sgd.
D T S H Mudalige
Chairman

Sgd.
K S Narangoda (Dr.)
Group CEO/Executive Director

13 August 2025
Colombo

The notes form an integral part of these financial statements.
Figures in brackets indicate deductions

AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
CASH FLOW STATEMENT

For the Period Ended 30 June,

	GROUP		COMPANY	
	2025 Un-Audited Rs.000	2024 Un-Audited Rs.000	2025 Un-Audited Rs.000	2024 Un-Audited Rs.000
Cash flows From Operating Activities				
Profit/(Loss) before tax from Continuing Operations	748,882	282,872	586,253	115,143
Loss before tax from Discontinuing Operations	-	-	-	-
Adjustment for				
Depreciation Of Property Plant & Equipment	16,419	20,739	101	566
Amortisation of Intangible Assets	939	253	253	253
Amortisation of ROU Assets	18,314	11,547	6,702	-
Fair Value (Gain)/Loss On Current Investments	(549,207)	(119,462)	(557,412)	(53,445)
Provision for Retirement Gratuity	(9,343)	22,372	-	482
Fair Value (Gain)/Loss On Biological Assets	-	-	-	-
Interest Expense - Net	120,677	43,049	94,875	614
Script/Cash Dividend Income	(84,700)	-	(84,700)	-
Impairment of trade and other receivables	-	-	-	-
(Gain)/Loss on disposal of Property, Plant & Equipment	-	-	-	-
Allowance/(Reversal) for obsolete and slow Moving Inventories	-	-	-	-
Share of Result of Equity Accounted Investee	35,792	52,565	35,792	52,565
Change in Fair Value Adjustment Of Investment Property	-	-	-	-
Change in Fair Value Adjustment Of investment in subsidiaries	-	-	-	-
Gain/Loss on fair valuation of investment in Property	-	-	-	-
(Gain)/Loss on disposal of Subsidiary	-	-	-	-
(Profit)/Loss on Disposal Of Current Investment	(5,055)	(5,760)	(5,055)	(5,760)
Loss on Disposal of Subsidiary	-	-	-	-
Operating Profit before Working Capital Changes	292,718	308,175	76,809	110,418
(Increase)/Decrease in Inventories	408,542	42,103	-	-
(Increase)/Decrease in Trade & Other Receivables	846,983	2,348,405	(13,440)	136,291
Increase/(Decrease) in Deferred Income	(297,438)	13,450	-	-
Increase/(Decrease) in Trade & Other Payable	(981,656)	(585,343)	4,672	35,310
Cash Generated from Operations	269,149	2,126,790	68,041	282,019
Interest Paid	(226,882)	(102,149)	(92,430)	(614)
Income Tax Paid	(59,552)	(19,121)	(32,435)	(2,443)
Rent Paid	(2,444)	-	(2,444)	-
Retiring Gratuity Paid	16,259	(24,841)	-	-
Net Cash Flow from Operating Activities	(3,470)	1,980,679	(59,268)	278,962
Cash Flow from Investing Activities				
Acquisition of Property, Plant & Equipment	(1,424)	(5,704)	(1,305)	-
Acquisition of Intangible Asset	-	-	(277)	-
Acquisition/Disposal of Investment Property	(56,894)	-	-	-
Proceeds from disposal of Subsidiaries	-	-	-	-
Net investment on Acquisition of subsidiary	-	(799,404)	-	(800,000)
Net payments of loans to Parent	-	-	-	-
Interest Income from Investment	108,649	59,100	-	-
Investment in Other Financial Investments	(56,647)	(50,590)	-	487,221
Proceeds/(Investment) In Current Investments,Net	(420,347)	1,272,661	(510,127)	-
Proceeds on Disposal of Property, Plant & Equipment	-	-	-	-
Proceed from Dividend Income	84,700	-	84,700	-
Net Cash Flow from in Investing Activities	(341,963)	476,063	(427,009)	(312,779)
Cash Flow from Financing Activities				
Proceeds from Interest Bearing Loans & Borrowings, net of payments	460,251	(2,429,791)	489,932	-
Repayment of Related Party Loans & Borrowings	-	-	-	-
Dividend paid to preference share holders	-	-	-	-
Repayment of finance Lease	-	-	-	-
Dividend Paid	-	-	-	-
Net Cash Flow from Financing Activities	460,251	(2,429,791)	489,932	-
Net Increase/Decrease in Cash & Cash Equivalent during the period	114,818	26,951	3,655	(33,817)
Cash & Cash Equivalents				
Net foreign exchange difference	421	7,258	-	-
Increase / (Decrease) in Cash & Cash Equivalents	114,818	26,951	3,655	(33,817)
Cash and Short Term Deposits at the beginning of the year	931,257	500,608	29,536	49,378
At the end of the Period	1,046,496	534,817	33,191	15,561

The notes form an integral part of these financial statements.
Figures in brackets indicate deductions

AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
NOTES TO THE FINANCIAL STATEMENTS

1. Basis of preparation

The Interim Consolidated Financial Statements for the period ended 30 June 2025 have been prepared in accordance with LKAS 34 - Interim Financial Reporting. The Interim Consolidated Financial Statements do not include all the information and disclosures required in the Annual Financial Statements, and should be read in conjunction with the Group's Audit Financial Statements as at 31 March 2024.

Where appropriate, certain financial statement line items have been reclassified to conform to the current period presentation.

2. Operating Results - Segment Information

For the Period Ended 30 June

	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	Footwear		Investment		Property		IT and Related Services		Financial Services		Group Total	
Rs.000' (Unaudited)												
Total Revenue	-	-	211,038	136,231	17,847	12,488	3,344,821	2,658,362	411,744	221,945	3,985,449	3,029,026
Revenue	-	-	211,038	136,231	17,847	12,488	3,344,821	2,658,362	411,744	221,945	3,985,449	3,029,026
Results												
Profit/(Loss) Before Net Finance Cost	-	-	666,558	102,494	62,697	45,950	(89,387)	(13,276)	235,536	190,753	875,404	325,921
Net Results of the Associate	-	-	-	-	-	-	-	-	-	-	-	-
Finance Cost (Net)	-	-	(100,719)	(614)	27,042	31,355	(60,956)	(61,018)	8,111	(12,771)	(126,522)	(43,049)
Profit/(Loss) Before Income Tax	-	-	565,839	101,880	89,739	77,305	(150,343)	(74,294)	243,647	177,982	748,882	282,872
Income Tax Expense	-	-	-	(34,279)	(17,205)	(14,141)	468	2,200	(55,255)	(53,250)	(71,991)	(99,470)
Profit/(Loss) After Tax	-	-	565,839	67,601	72,534	63,164	(149,875)	(72,094)	188,393	124,731	676,891	183,402
Profit/(Loss) From Discontinued Operation	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/ (Loss) for the Year	-	-	565,839	67,601	72,534	63,164	(149,875)	(72,094)	188,393	124,731	676,891	183,404
Equity Holders of the Parent											673,911	165,032
Non-controlling interests											2,980	18,371
											676,891	183,403

	30-Jun-25	31-Mar-25	30-Jun-25	31-Mar-25	30-Jun-25	31-Mar-25	30-Jun-25	31-Mar-25	30-Jun-25	31-Mar-25	30-Jun-25	31-Mar-25
Assets and Liabilities												
Non-Current Assets			4,301,009	4,285,323	1,445,341	1,388,664	775,470	805,125	145,690	144,896	6,667,510	6,624,009
Current Assets	575	572	9,346,269	8,293,521	1,919,793	1,986,116	9,533,678	10,726,266	3,223,421	3,157,411	24,023,736	24,163,887
Total assets*	575	572	13,647,278	12,578,844	3,365,134	3,374,780	10,309,148	11,531,391	3,369,111	3,302,307	30,691,246	30,787,895
Non-Current Liabilities	-	-	84,682	66,414	258,510	257,164	778,933	781,746	32,628	63,763	1,154,753	1,169,087
Current Liabilities	3,668	3,668	5,087,444	4,618,381	330,870	409,405	8,053,935	9,120,295	1,215,434	1,299,228	14,691,351	15,450,977
Liabilities classified as held for sale	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities **	3,668	3,668	5,172,126	4,684,796	589,380	666,570	8,832,868	9,902,041	1,248,062	1,362,990	15,846,104	16,620,064

Financial Performance - Business Segments

* Segment assets do not include investment in subsidiaries, investment in group preference shares and inter company current account balances.

**Segment liabilities do not include group preference shares and inter company current account balances, including loan balances.

3 Related Party Transactions

The nature of Related Party Transactions in the period under review is similar to those reported in the annual report for the year 2023/24.

4 Share Information

4.1 Number of Shares

	30.06.2025	31.03.2025
No of Ordinary Shares represented in Stated Capital	356,869,666	356,869,666
No of Preference Shares represented in Stated Capital	170,625	170,625

4.2 Market Price per Share

The market value of an ordinary share of Ambeon Holdings PLC was as follows:

	30.06.2025	31.03.2025
Last traded price recorded for 3 months ended	79.70	81.70
Highest price recorded for 3 months ended	85.50	98.00
Lowest price recorded for 3 months ended	70.00	42.00

4.3 Public Share Holdings

	30.06.2025	31.03.2025
Number of Shareholders	3,741	3,810
No. of Shares	66,187,289	66,187,289
Percentage	18.55%	18.55%
Float Adjusted Market Capitalisation - Rs.	5,276,086,047	5,408,484,693

The Company is compliant with the Minimum Public Holding requirement under option 2 of rule 7.13.1 (b) of the Listing Rules of the Colombo Stock Exchange.

4.4 Twenty Major Shareholders as at 30 June 2025- Ordinary Shares

	Number of	(%)
Name of Shareholders	Shares	
1 NATIONAL DEVELOPMENT BANK PLC/AMBEON CAPITAL PLC	145,000,000	40.63
SEYLAN BANK PLC/AMBEON CAPITAL PLC (COLLATERAL)	112,790,122	31.61
PAN ASIA BANKING CORPORATION PLC/AMBEON CAPITAL PLC	32,807,255	9.19
TOTAL	290,597,377	81.43
2 HATTON NATIONAL BANK PLC/ALMAS HOLDINGS (PVT) LTD	40,859,068	11.45
PEOPLE'S LEASING AND FINANCE PLC/ALMAS HOLDINGS (PVT) LTD	4,818,349	1.35
AMANA BANK PLC/ALMAS HOLDINGS (PVT) LTD	4,500,000	1.26
TOTAL	50,177,417	14.06
3 MR. N. BALASINGAM	1,906,500	0.53
4 ALMAS HOLDINGS (PRIVATE) LIMITED	1,116,000	0.31
5 HOTEL INTERNATIONAL (PRIVATE) LIMITED	923,622	0.26
6 PEOPLE S LEASING AND FINANCE PLC/L. P. HAPANGAMA	837,356	0.23
7 J. B. COCOSHELL (PVT) LTD	552,156	0.15
8 DR. S. YADDEHIGE	514,298	0.14
9 MRS. F. R. BUHARDEEN	483,110	0.14
10 FLYASIA SDN.BHD	267,458	0.07
11 MR. H. A. S. MADANAYAKE	181,512	0.05
12 MR. D. S. R. DARANAKUMBURA	145,628	0.04
13 MR. M. I. BUHARDEEN	139,550	0.04
14 MR. B. W. KUNDANMAL	137,100	0.04
15 ACL CABLES PLC	130,700	0.04
16 ARROW INTERNATIONAL (PVT) LTD A/C NO.1	120,300	0.03
17 MR. R. E. RAMBUKWELLE	119,500	0.03
18 SEYLAN BANK PLC/JAYANTHA DEWAGE	100,000	0.03
19 MR. R. P. P. SENARATNE	100,000	0.03
20 MR. R. M. I. RAJAPAKSA	100,000	0.03
OTHERS	8,220,082	2.30
	356,869,666	100

4.5 Twenty Major Shareholders of the Company as at 30 June 2025- Preference Shares

	Number of	(%)
1 STANDARD FINANCE LIMITED	18,616	10.91
2 MR. G. C. W. DE SILVA	9,484	5.56
3 MR. M. V. THEAGARAJAH	8,744	5.12
4 LIFE INSURANCE CORPORATION OF INDIA	8,146	4.77
5 MR. K. THEAGARAJAH	8,000	4.69
6 MR. A. L. CLARKE	6,658	3.90
7 MRS. B.L. MACRAE	6,658	3.90
8 MR. M. V. THEAGARAJAH	6,447	3.78
9 SHALSRI INVESTMENT LTD	5,000	2.93
10 THE LAND & HOUSE PROPERTY COMPANY LTD	4,500	2.64
11 THE ADMINISTRATIX OF THE ESTATE OF PIETRO FERNANDO	4,000	2.34
12 MR S SIVALINGAM ATTORNEY FOR MRS R SIVARAMAN WIDOW OF LATE	3,672	2.15
13 MR. M. B. MUTHUNAYAGAM MAHESWERI BRITO	3,500	2.05
14 MRS. L. SELVANAYAGAM	3,000	1.76
15 MS. A. M. FELSINGER	2,684	1.57
16 MS. K. N. WOUTERSZ	2,684	1.57
17 MR S. NAVARATNAM	2,682	1.57
18 MR M. G. SABARATNAM	2,500	1.47
19 MR S. A. SCHARENGUIVEL	2,450	1.44
20 MR P. S. WIJEWARDENA	2,194	1.29
OTHERS	59,006	34.58
Total	170,625	100.00

4.6 Directors' and Chief Executive Officer's Share Holding as at 30 June 2025

	Number of Shares
Mr. D. T. S. H. Mudalige	Nil
Dr. K. S. Narangoda	Nil
Mr. E. M. M. Boyagoda	Nil
Mr. S. L. Sebastian	Nil
Mr. S. Kumar	Nil
Mr. C. T. Tsoi	Nil
Mr. R. P. Sugathadasa	Nil
Mr. D. M. Weerasekare	Nil

5 Earnings per Share

The computation of the Basic Earnings per Ordinary Share has been done based on net profit attributable to ordinary shareholders for the year, divided by weighted average number of ordinary shares in issue as at the balance sheet date and calculated as follows.

	Group		Company	
	30/06/2025	30/06/2024	30/06/2025	30/06/2024
	Rs	Rs	Rs	Rs
<u>Amounts used as the Numerator</u>				
Net Profit / (Loss) Attributable to Ordinary Shareholders	673,911,314	165,032,000	586,253,182	80,864,231
Weighted Average Number of Ordinary Shares in Issue (Nos.)	356,869,666	356,869,666	356,869,666	356,869,666
Basic Earnings per Ordinary Share (Rs.)	1.89	0.46	1.64	0.23

6 Comparative Information

The presentation and classification of the financial statements of the previous years have been amended, where relevant for better presentation and to be comparable with those of the current year.

7 Commitment and Contingencies

During the quarter there were no Commitments and Contingencies.

8 FAIR VALUE MEASUREMENT

GROUP

The Group uses the following hierarchy for determining and disclosing the fair value of assets and liabilities by valuation technique:

- Level 1: Quoted (unadjusted) prices in active markets for identical assets or liabilities
- Level 2: Other techniques for which all inputs that have a significant effect on the recorded fair value are observable, either directly or indirectly
- Level 3: Techniques that use inputs that have a significant effect on the recorded fair value that are not based on observable market data

The Group held the following assets and liabilities carried at fair value in the statement of financial position:

Assets Measured at Fair Value

	Level 1		Level 2		Level 3	
	30/06/2025	31/03/2025	30/06/2025	31/03/2025	30/06/2025	31/03/2025
	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000
Investment Properties	-	-	-	-	1,453,819	1,396,924
Financial Instrument at Amortized Cost	-	-	114,914	150,560	-	-
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Financial Assets						
Fair Value Through Profit or Loss	13,106,865	12,095,535	-	-	-	-
Fair Value Through OCI	-	-	-	-	-	-
	13,106,865	12,095,535	114,914	150,560	1,453,819	1,396,924

COMPANY	Level 1		Level 2		Level 3	
	30/06/2025	31/03/2025	30/06/2025	31/03/2025	30/06/2025	31/03/2025
	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000
Investment in Subsidiaries	-	-	-	-	5,325,257	5,325,257
Financial Instrument at Amortized Cost	-	-	359	37,690	-	-
FVTPL - Financial Assets						
Fair Value Through Profit or Loss	9,233,179	8,123,252	-	-	-	-
Fair Value Through OCI	-	-	-	-	-	-
	9,233,179	8,123,252	359	37,690	5,325,257	5,325,257

Financial Assets and Liabilities measured or disclosed at Fair Value

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values:

The fair values of the quoted equities are based on price quotations at the reporting date.
Long-term fixed-rate borrowings are evaluated by the Group based on interest rates.

Those assumptions for assets categorised as Level 3 has been described under respective notes to the financial Statements as at 31 March 2024.
During the reporting period ended 31 December 2024 and 31 March 2024, there were no transfers between Level 1 and Level 2 fair value measurements.

9 Fair Value gain or loss from Financial Assets measured at fair value through Profit or Loss

Realised gain/(loss) transfer to revenue	
Unrealised gain or (loss)	
Total fair value change measured at fair value through profit/(loss)	

30/06/2025	30/06/2025
Group	Company
Rs 000	Rs 000
5,055	5,055
549,207	557,412
554,262	562,467

10 Investment of equity stake in Lexinton Resorts (Pvt) Ltd

On 30th June 2025, Colombo City Holdings PLC converted its receivable balance of Rs. 80 Million from Lexinton Resorts (Private) Limited into equity as a further investment.

11 Events after the Balance Sheet date

No circumstances have arisen since the reporting date, which would require adjustment to or disclosure in the Financial Statements.

12 Interim figures are provisional and subject to an audit.