



Interim Financial Statements

Period ended 30 September 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. 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> <tr> <td>Mr. R. Keragala</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. D. M. Weerasekare	- Non-Executive Director	Mr. M. D. J. R. Goonetilleke	- Non-Executive Director	Mr. R. Keragala	- Non-Executive Director
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Mr. M. D. J. R. Goonetilleke	- Non-Executive Director																		
Mr. R. Keragala	- 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 Quarter Ended 30th September	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	4,477,646	4,870,868	-8%	146,325	149,242	-2%
Cost of Sales	(3,420,233)	(3,996,831)	-13%	-	-	-
Gross Profit	1,057,413	874,037	21%	146,325	149,242	-2%
Other Income	804	2,459	-67%	5,844	-	>100%
Selling and Distribution Expenses	(137,642)	(79,339)	>100%	-	-	-
Administrative Expenses	(563,352)	(511,009)	10%	(64,455)	(40,502)	59%
Change in Fair Value of Financial Assets measured at fair value through Profit or Loss	3,144,337	(107,865)	>100%	2,874,735	(103,762)	>100%
(Loss) From Disposal of Associate	(76,251)	-	>100%	-	-	-
Operating Profit/(Loss)	3,425,308	178,283	>100%	2,962,449	4,978	>100%
Finance Income	179,262	53,382	>100%	-	-	-
Finance Cost	(251,004)	(66,288)	>100%	(120,739)	(94)	>100%
Shares of Results of Equity Accounted Investee	204	(13,413)	>100%	204	(13,413)	>100%
Change in Fair Value of Financial Assets Measured at Fair Value Through Profit or Loss	-	-	-	(76,251)	-	>100%
Profit/(Loss) Before Tax from Continuing Operations	3,353,770	151,964	>100%	2,765,663	(8,529)	>100%
Income Tax Expense	(138,213)	(39,174)	>100%	(62,216)	-	>100%
Profit/(Loss) for the Period from Continuing Operations	3,215,557	112,790	>100%	2,703,447	(8,529)	>100%
Discontinued Operations						
Profit/(Loss) after tax for the period from discontinued operations for the year	-	-	-	-	-	-
Profit/(Loss) for the period	3,215,557	112,790	>100%	2,703,447	(8,529)	>100%
Profit/(Loss) Attributable to:						
Equity Holders of the Company	3,104,063	76,067	>100%	2,703,447	(8,529)	>100%
Non - Controlling Interests	111,494	36,723	>100%	-	-	-
	3,215,557	112,790	>100%	2,703,447	(8,529)	>100%
Earnings/(Loss) per share						
Basic	8.70	0.21		7.58	(0.02)	
Diluted	8.70	0.21		7.58	(0.02)	
Earnings/(Loss) per share from Continuing Operations						
Basic	8.70	0.21				
Diluted	8.70	0.21				

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 Quarter Ended 30th September	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	3,215,557	112,790	>100%	2,703,447	(8,529)	>100%
Other Comprehensive Income						
Functional/ Foreign Currency Translation Difference	(1,939)	(3,602)	>100%	-	-	-
	(1,939)	(3,602)		-	-	
Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods						
Change in Fair Value of Financial Assets at Fair value through OCI	-	(10,928)	>100%	-	(10,928)	>100%
Total Other Comprehensive Income for the Period, Net of Tax	(1,939)	(14,530)	>100%	-	(10,928)	>100%
Total Comprehensive Income for the Period	3,213,618	98,260	>100%	2,703,447	(19,456)	>100%
Total Comprehensive Income Attributable to:						
Equity Holders of the Company	3,102,808	62,806	>100%			
Non - Controlling Interests	110,811	35,454	>100%			
	3,213,618	98,260	>100%			

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

AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
STATEMENT OF PROFIT OR LOSS

For The Period Ended 30th September	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	8,463,095	7,899,894	7%	372,962	300,473	24%
Cost of Sales	(6,448,289)	(6,229,687)	4%	-	-	-
Gross Profit	2,014,806	1,670,207	21%	372,962	300,473	24%
Other Income	1,576	11,561	-86%	11,729	-	-
Selling and Distribution Expenses	(203,411)	(122,963)	>100%	-	-	-
Administrative Expenses	(1,099,604)	(1,013,633)	8%	(137,470)	(76,857)	79%
Change in Fair Value of Financial Assets measured at fair value through Profit or Loss	3,693,543	11,597	>100%	3,432,147	(50,316)	>100%
(Loss) From Disposal of Associate	(76,251)	-	>100%	(76,251)	-	>100%
Operating Profit/(Loss)	4,330,658	556,769	>100%	3,603,117	173,300	>100%
Finance Income	287,911	112,482	>100%	-	-	-
Finance Cost	(480,331)	(168,438)	>100%	(215,613)	(708)	>100%
Shares of Results of Equity Accounted Investee	(35,588)	(65,978)	-46%	(35,588)	(65,977)	-46%
Profit/(Loss) Before Tax from Continuing Operations	4,102,651	434,835	>100%	3,351,916	106,615	>100%
Income Tax Expense	(210,204)	(138,643)	52%	(62,216)	(34,279)	81%
Profit/(Loss) for the Period from Continuing Operations	3,892,447	296,192	>100%	3,289,700	72,336	>100%
Discontinued Operations						
Profit/(Loss) after tax for the period from discontinued operations for the year	-	-	-	-	-	-
Profit/(Loss) for the period	3,892,447	296,192	>100%	3,289,700	72,336	>100%
Profit/(Loss) Attributable to:						
Equity Holders of the Company	3,777,981	241,098				
Non - Controlling Interests	114,465	55,093				
	3,892,447	296,191				
Earnings/(Loss) per share						
Basic	10.59	0.68		9.22	0.20	
Diluted	10.59	0.68		9.22	0.20	
Earnings/(Loss) per share from Continuing Operations						
Basic	10.59	0.68				
Diluted	10.59	0.68				

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 30th September	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	3,892,447	296,192	>100%	3,289,700	72,336	>-100%
Other Comprehensive Income						
Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year						
Functional/ Foreign Currency Translation Difference	(1,518)	3,656	>-100%	-	-	
	(1,518)	3,656		-	-	
Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods						
Change in Fair Value of Financial Assets at Fair value through OCI	-	-		-	-	
Total Other Comprehensive Income for the Period, Net of Tax	(1,518)	3,656	>-100%	-	-	
Total Comprehensive Income for the Period	3,890,929	299,848	>100%	3,289,700	72,336	>100%
Total Comprehensive Income Attributable to:						
Equity Holders of the Company	3,776,999	243,467	>100%			
Non - Controlling Interests	113,930	56,381	>100%			
	3,890,929	299,848	>100%			

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AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
STATEMENT OF FINANCIAL POSITION

<i>As at</i>	GROUP		COMPANY	
	30-Sep-25 Un-Audited Rs 000	31-Mar-25 Audited Rs 000	30-Sep-25 Un-Audited Rs 000	31-Mar-25 Audited Rs 000
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	258,191	289,709	2,510	1,055
Investment Property	1,454,279	1,396,924	-	-
Intangible Assets	1,342,695	1,344,588	3,158	3,125
Right to use Asset	395,840	405,088	53,619	67,024
Investment in Subsidiaries	-	-	5,325,258	5,325,257
Other Non Current Financial Assets	2,182,460	2,067,063	2,173,942	2,057,811
Investment in Equity Accounted Investee	48,848	907,700	-	858,853
Biological Assets	84,892	84,892	-	-
Deferred Tax Asset	128,046	128,046	-	-
	5,895,251	6,624,009	7,558,487	8,313,125
Current Assets				
Inventories	2,319,128	2,493,922	-	-
Trade & Other Receivables	8,850,657	8,480,768	82,583	132,432
Other Financial Assets	18,138,748	12,246,095	13,991,849	8,160,942
Income Tax Recoverable	13,778	11,844	-	-
Cash & Cash Equivalents	1,020,153	931,257	43,188	29,536
	30,342,463	24,163,886	14,117,620	8,322,910
Total Assets	36,237,714	30,787,895	21,676,107	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	(3,099)	(2,115)	3,320	3,320
Retained Earnings	11,112,584	7,334,622	9,476,535	6,186,836
Equity Attributable to Equity Holders of the Parent	16,441,261	12,664,282	14,811,631	11,521,931
Non Controlling Interests	1,622,477	1,503,548	-	-
Total Equity	18,063,738	14,167,830	14,811,631	11,521,931
Non-Current Liabilities				
Other Financial Liabilities	348	348	348	348
Interest Bearing Loans & Borrowings	479,905	492,542	30,991	43,943
Deferred Tax Liability	300,372	300,342	437,730	437,730
Employee Benefit Liabilities	387,121	375,855	10,940	10,940
	1,167,746	1,169,087	480,009	492,961
Current Liabilities				
Trade and Other Payables	4,002,279	4,457,384	43,057	71,744
Income Tax Payable	225,115	250,180	25,939	7,555
Contract Liability	1,713,914	1,904,073	-	-
Interest Bearing Loans & Borrowings	11,064,921	8,839,341	6,315,471	4,541,845
	17,006,229	15,450,978	6,384,467	4,621,144
Total Equity and Liabilities	36,237,714	30,787,895	21,676,107	16,636,035
Net Assets Per Share (Rs.)	46.07	35.49	41.50	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

11 November 2025
Colombo

The notes form an integral part of these financial statements.
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AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
STATEMENT OF CHANGES IN EQUITY

GROUP	Attributable to Equity Holders of the Company										
	Stated Capital	Other reserves	Revenue Reserevs	Currency/Excha nege Hedge Reserve	Fair Value Through OCI Reserve	Revaluation Reserve	Foreign Currency Translation Reserve	Retained Earnings	Total	Non Controlling Interests	Total Equity
	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000
Balance as at 31 March 2024 (Audited)	5,331,775	3,100	220	-	24,862	92,585	(8,032)	5,394,409	10,838,918	1,952,016	12,790,934
Profit / (Loss) for the period	-	-	-	-	-	-	-	241,098	241,098	55,093	296,191
Other Comprehensive Income	-	-	-	-	-	-	2,369	-	2,369	1,288	3,657
Total Comprehensive Income for the Period	-	-	-	-	-	-	2,369	241,098	243,467	56,381	299,848
Acquisition of Subsidiary	-	-	-	-	-	-	-	7,284	7,284	(655,889)	(648,605)
Balance as at 30 September 2024 (Un-Audited)	5,331,775	3,100	220	-	24,862	92,585	(5,664)	5,642,791	11,089,670	1,352,507	12,442,177
Balance as at 31 March 2025 (Audited)	5,331,775	3,100	220	-	-	-	(5,435)	7,334,622	12,664,282	1,503,548	14,167,830
Profit / (Loss) for the period	-	-	-	-	-	-	-	3,777,981	3,777,981	114,465	3,892,447
Transactions with Non controlling Interest	-	-	-	-	-	-	-	-	-	5,000	5,000
Other Comprehensive Income	-	-	-	-	-	-	(983)	-	(983)	(535)	(1,518)
Total Comprehensive Income for the Period	-	-	-	-	-	-	(983)	3,777,981	3,776,999	118,930	3,895,929
Balance as at 30 September 2025 (Un-Audited)	5,331,775	3,100	220	-	-	-	(6,418)	11,112,584	16,441,260	1,622,478	18,063,739
COMPANY											
						Stated Capital	Other Reserves	Revenue Reserevs	Fair Value through OCI Reserve	Retained Earnings	Total Equity
						Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000
Balance as at 31 March 2024 (Audited)						5,331,775	3,100	220	24,862	4,804,509	10,164,468
Profit / (Loss) for the period						-	-	-	-	72,336	72,336
Total Comprehensive Income for the Period						-	-	-	-	72,336	72,336
Balance as at 30 September 2024-(Un-Audited)						5,331,775	3,100	220	24,862	4,876,846	10,236,805
Balance as at 31 March 2025 (Audited)						5,331,775	3,100	220	-	6,186,836	11,521,931
Profit / (Loss) for the period						-	-	-	-	3,289,700	3,289,700
Total Comprehensive Income for the Period						-	-	-	-	3,289,700	3,289,700
Balance as at 30 September 2025-(Un-Audited)						5,331,775	3,100	220	-	9,476,535	14,811,631

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

AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
CASH FLOW STATEMENT

	GROUP		COMPANY	
	2025	2024	2025	2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited
	Rs.000	Rs.000	Rs.000	Rs.000
Cash flows From Operating Activities				
Profit/(Loss) before tax from Continuing Operations	4,102,651	434,835	3,351,916	106,615
Adjustment for				
Depreciation Of Property Plant & Equipment	35,601	37,250	203	1,131
Amortisation of Intangible Assets	2,445	505	519	505
Amortisation of ROU Assets	9,247	23,094	13,405	-
Fair Value (Gain)/Loss On Current Investments	(3,693,543)	(11,597)	(3,432,147)	50,317
Provision for Retirement Gratuity	47,711	31,698	-	921
Interest Expense - Net	192,420	55,956	215,613	65,978
Script/Cash Dividend Income	(84,700)	-	(84,700)	-
Share of Result of Equity Accounted Investee	35,588	65,978	35,588	65,978
Loss on disposal of Associate	76,251	-	76,251	-
(Profit)/Loss on Disposal Of Current Investment	516	(27,404)	516	(27,404)
Operating Profit before Working Capital Changes	724,186	610,315	177,164	264,041
(Increase)/Decrease in Inventories	174,793	(405,294)	-	-
(Increase)/Decrease in Trade & Other Receivables	(364,888)	277,875	(66,283)	164,990
Increase/(Decrease) in Deferred Income	(190,159)	182,010	-	-
Increase/(Decrease) in Trade & Other Payable	(455,105)	991,019	(28,686)	(11,797)
Cash Generated from Operations	(111,172)	1,655,925	82,195	417,234
Interest Paid	(477,411)	(168,438)	(212,693)	(65,978)
Income Tax Paid	(237,172)	(184,048)	(43,833)	(24,223)
Rent Paid	(2,920)	-	(2,920)	-
Retiring Gratuity Paid	(36,446)	(34,972)	-	(1,961)
Net Cash Flow from Operating Activities	(865,121)	1,268,467	(177,251)	325,072
Cash Flow from Investing Activities				
Acquisition of Property, Plant & Equipment	(4,084)	(8,779)	(1,658)	-
Acquisition of Intangible Asset	(553)	-	(553)	-
Acquisition/Disposal of Investment Property	(57,354)	-	-	-
Proceeds from disposal of Associate	747,016	-	747,016	-
Net investment on Acquisition of subsidiary	-	(799,404)	-	(800,000)
Interest Income from Investment	287,911	112,482	-	-
Investment in Other Financial Investments	(115,398)	(857,069)	-	-
Proceeds/(Investment) In Current Investments,Net	(2,199,648)	637,095	(2,399,276)	447,173
Proceed from Dividend Income	84,700	-	84,700	-
Net Cash Flow from in Investing Activities	(1,257,408)	(915,675)	(1,569,771)	(352,827)
Cash Flow from Financing Activities				
Proceeds from Interest Bearing Loans & Borrowings, net of payments	2,212,942	(374,730)	1,760,674	-
Net Cash Flow from Financing Activities	2,212,942	(374,730)	1,760,674	-
Net Increase/Decrease in Cash & Cash Equivalent during the period	90,413	(21,938)	13,652	(27,755)
Cash & Cash Equivalents				
Net foreign exchange difference	(1,518)	3,656	-	-
Increase / (Decrease) in Cash & Cash Equivalents	90,413	(21,938)	13,652	(27,755)
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	1,020,152	482,326	43,188	21,623

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 September 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 2025.

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 September

	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	-	-	341,762	258,473	35,633	23,652	7,312,455	7,281,609	773,244	336,159	8,463,095	7,899,893
Revenue	-	-	341,762	258,473	35,633	23,652	7,312,455	7,281,609	773,244	336,159	8,463,095	7,899,893
Results												
Profit/(Loss) Before Net Finance Cost	-	-	3,525,671	68,061	311,344	40,119	(3,291)	125,732	461,347	256,879	4,295,071	490,791
Net Results of the Associate	-	-	(215,613)	(707)	47,890	62,216	(122,900)	(115,628)	98,203	(1,837)	(192,420)	(55,957)
Finance Cost (Net)	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(Loss) Before Income Tax	-	-	3,310,058	67,354	359,234	102,335	(126,190)	10,104	559,550	255,042	4,102,651	434,834
Income Tax Expense	-	-	(62,216)	(34,279)	(28,917)	(27,651)	511	-	(119,582)	(76,713)	(210,204)	(138,643)
Profit/(Loss) After Tax	-	-	3,247,841	33,075	330,317	74,684	(125,679)	10,104	439,968	178,328	3,892,447	296,191
Profit/(Loss) From Discontinued Operation	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/ (Loss) for the Year	-	-	3,247,841	33,075	330,317	74,684	(125,679)	10,104	439,968	178,328	3,892,447	296,191
Equity Holders of the Parent											3,777,981	241,098
Non-controlling interests											114,465	55,093
											3,892,446	296,191

	30-Sep-25	31-Mar-25	30-Sep-25	31-Mar-25	30-Sep-25	31-Mar-25	30-Sep-25	31-Mar-25	30-Sep-25	31-Mar-25	30-Sep-25	31-Mar-25
Assets and Liabilities												
Non-Current Assets			3,530,685	4,285,323	1,445,951	1,388,664	772,175	805,125	146,440	144,896	5,895,252	6,624,009
Current Assets	572	572	14,083,643	8,293,521	2,121,149	1,986,116	10,599,401	10,726,266	3,537,698	3,157,411	30,342,462	24,163,887
Total assets*	572	572	17,614,328	12,578,844	3,567,099	3,374,780	11,371,576	11,531,391	3,684,138	3,302,307	36,237,713	30,787,895
Non-Current Liabilities	-	-	53,462	66,414	258,958	257,164	789,958	781,746	65,368	63,763	1,167,746	1,169,087
Current Liabilities	3,668	3,668	6,381,986	4,618,381	279,651	409,405	9,095,383	9,120,295	1,245,541	1,299,228	17,006,229	15,450,977
Liabilities classified as held for sale	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities **	3,668	3,668	6,435,448	4,684,796	538,610	666,570	9,885,341	9,902,041	1,310,909	1,362,990	18,173,975	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 2024/25.

4 Share Information

4.1 Number of Shares

	30.09.2025	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:

	30.09.2025	31.03.2025
Last traded price recorded for 3 months ended	123.25	81.70
Highest price recorded for 3 months ended	145.00	98.00
Lowest price recorded for 3 months ended	76.50	42.00

4.3 Public Share Holdings

	30.09.2025	31.03.2025
Number of Shareholders	3,712	3,810
No. of Shares	66,187,289	66,187,289
Percentage	18.55%	18.55%
Float Adjusted Market Capitalisation - Rs.	8,175,616,396	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 September 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	37,010,703	10.37
PEOPLE'S LEASING AND FINANCE PLC/ALMAS HOLDINGS (PVT) LTD	4,818,849	1.35
ALMAS HOLDINGS (PRIVATE) LIMITED	6,056,500	1.70
AMANA BANK PLC/ALMAS HOLDINGS (PVT) LTD	4,500,000	1.26
TOTAL	52,386,052	14.68
3 MR. N. BALASINGAM	1,906,500	0.53
4 HOTEL INTERNATIONAL (PRIVATE) LIMITED	535,638	0.15
5 PEOPLE S LEASING AND FINANCE PLC/L. P. HAPANGAMA	775,156	0.22
6 MRS. F. R. BUHARDEEN	483,110	0.14
7 J. B. COCOSHELL (PVT) LTD	439,674	0.12
8 COMMERCIAL BANK OF CEYLON PLC/S.VASUDEVAN	300,000	0.08
9 FLYASIA SDN.BHD	267,458	0.07
10 MR. KANGADARAN MATHIVANAN	191,429	0.05
11 MR. H. A. S. MADANAYAKE	181,512	0.05
12 MR. MOHAMED MUNEEER HAJI ANVER	151,000	0.04
13 SEYLAN BANK PLC/W.D.N.H.PERERA	145,710	0.04
14 MR. M. I. BUHARDEEN	139,550	0.04
15 MR. SUBRAMANIAM VASUDEVAN	130,747	0.04
16 ACL CABLES PLC	130,700	0.04
17 MR. B. W. KUNDANMAL	117,272	0.03
18 ARROW INTERNATIONAL (PVT) LTD A/C NO.1	120,300	0.03
19 MR. R. E. RAMBUKWELLE	105,000	0.03
20 MR. R. M. I. RAJAPAKSE	100,000	0.03
OTHERS	1,608,981.00	0.45
	356,869,666	100.00

4.5 Twenty Major Shareholders of the Company as at 30 September 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 September 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. D. M. Weerasekare	Nil
Mr. M. D. J. R. Goonetilleke	Nil
Mr. R. Keragala	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	
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
	Rs	Rs	Rs	Rs
<u>Amounts used as the Numerator</u>				
Net Profit / (Loss) Attributable to Ordinary Shareholders	3,777,980,962	241,098,358	3,289,699,900	72,336,000
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.)	10.59	0.68	9.22	0.20

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	
	30/09/2025	31/03/2025	30/09/2025	31/03/2025	30/09/2025	31/03/2025
	Rs 000					
Investment Properties	-	-	-	-	1,454,279	1,396,924
Financial Instrument at Amortized Cost	-	-	125,894	150,560	-	-
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Financial Assets						
Fair Value Through Profit or Loss	18,012,929	12,095,535	-	-	-	-
Fair Value Through OCI	-	-	-	-	-	-
	18,012,929	12,095,535	125,894	150,560	1,454,279	1,396,924

COMPANY	Level 1		Level 2		Level 3	
	30/09/2025	31/03/2025	30/09/2025	31/03/2025	30/09/2025	31/03/2025
	Rs 000					
Investment in Subsidiaries	-	-	-	-	5,325,258	5,325,257
Financial Instrument at Amortized Cost	-	-	359	37,690	-	-
FVTPL - Financial Assets						
Fair Value Through Profit or Loss	13,991,490	8,123,252	-	-	-	-
Fair Value Through OCI	-	-	-	-	-	-
	13,991,490	8,123,252	359	37,690	5,325,258	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 2025.

During the reporting period ended 30 September 2025 and 31 March 2025, 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)

30/09/2025	30/09/2025
Group	Company
Rs 000	Rs 000
(516)	(516)
3,693,543	3,432,147
3,694,059	3,432,663

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

Colombo City Holdings PLC acquired a land located in Sigiriya from Ambeon Capital PLC on 16th October 2025 for a total consideration of Rs. 51.5 million.

12 Disposal equity stake in Dankotuwa Porcelain PLC - Group

Loss on disposal of Associate

The Company disposed thirty-six million four hundred and twenty two thousand five hundred and seventy one (36,422,571) ordinary shares, being the ordinary voting shares representing twenty two decimal four one per centum (22.41%) of the total issued shares of Dankotuwa Porcelain PLC (DPL) for a total net consideration (after applicable brokerage charges) of Sri Lankan Rupees - Seven Hundred and Fourty Seven Million Fourteen Thousand Two Hundred Seventy one (LKR 747,014,271/-) on 3rd September 2025.

Accordingly, the Company recorded a loss of Rs. 76.3 Mn on the disposal of the investment in associate.

13 Interim figures are provisional and subject to an audit.