



Interim Financial Statements

Period ended 31 December 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-collapse: collapse;"> <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	Nations Trust Bank PLC Seylan Bank PLC DFCC Bank PLC Commercial Bank of Ceylon National Development Bank PLC Peoples Bank Sampath Bank Pan Asia Banking Corporation PLC																		
Contact Details	<p><u>Registered Office</u></p> <p>No. 100/1, 2nd Floor, Elvitigala Mawatha, Colombo 08.</p> <p>Telephone - '+94 11 5700700</p> <p>Fax - '+94 11 2680225</p> <p>Email :info@ambeongroup.com</p> <p>Website :ambeonholdings.com</p>																		

AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
STATEMENT OF PROFIT OR LOSS

For The Quarter Ended 31 December	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	3,763,876	3,858,986	-2%	191,826	161,100	19%
Cost of Sales	(3,048,070)	(2,936,800)	4%	-	-	
Gross Profit	715,806	922,186	-22%	191,826	161,100	19%
Other Income	3,209	31,962	-90%	5,844	-	100%
Selling and Distribution Expenses	(14,787)	(126,188)	-88%	-	-	
Administrative Expenses	(421,456)	(604,249)	-30%	(70,493)	(65,236)	8%
Change in Fair Value of Financial Assets measured at fair value through Profit or Loss	(632,557)	1,702,776	-137%	(544,238)	1,471,974	-137%
Operating Profit/(Loss)	(349,785)	1,926,488	-118%	(417,061)	1,567,838	-127%
Finance Income	41,298	63,722	-35%	-	-	
Finance Cost	(249,305)	(151,711)	64%	(148,968)	(35,592)	319%
Shares of Results of Equity Accounted Investee	-	(35,596)	-100%	-	(35,596)	-100%
Change in Fair Value of subsidiary	-	-		272,257	-	100%
Profit associated with the loss of control attributed to subsidiary	80,196	-	100%	-	-	
Profit/(Loss) Before Tax from Continuing Operations	(477,596)	1,802,903	-126%	(293,773)	1,496,650	-120%
Income Tax Expense/Reversal	(11,640)	(72,285)	-84%	268,075	-	100%
Profit/(Loss) for the Period from Continuing Operations	(489,236)	1,730,618	-128%	(25,698)	1,496,650	-102%
Discontinued Operations						
Profit/(Loss) after tax for the period from discontinued operations for the year	52,408	36,204	45%	557,775	-	100%
Profit/(Loss) for the period	(436,827)	1,766,822	-125%	532,077	1,496,650	-64%
Profit/(Loss) Before Tax from Continuing Operations						
Profit/(Loss) Attributable to:						
Equity Holders of the Company	(449,460)	1,715,312	-126%	532,077	1,496,650	-64%
Non - Controlling Interests	12,632	51,510	-75%	-	-	
	(436,827)	1,766,822	-125%	532,077	1,496,650	-64%
Earnings/(Loss) per share						
Basic	(1.26)	4.81		1.49	4.19	
Diluted	(1.26)	4.81		1.49	4.19	
Earnings/(Loss) per share from Continuing Operations						
Basic	(1.26)	4.81				
Diluted	(1.26)	4.81				

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 31 December	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	(436,827)	1,766,822	-125%	532,077	1,496,650	-64%
Other Comprehensive Income						
Functional/ Foreign Currency Translation Difference	(4,509)	(4,088)	10%	-	-	-
Total Other Comprehensive Income for the Period, Net of Tax	(4,509)	(4,088)		-	-	
Total Comprehensive Income for the Period	(441,336)	1,762,734	-125%	532,077	1,496,650	-64%
Total Comprehensive Income Attributable to:						
Equity Holders of the Company	(452,380)	1,712,664	-126%			
Non - Controlling Interests	11,045	50,070	-78%			
	(441,336)	1,762,734				

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 31 December	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	11,453,726	11,422,721	0%	564,788	461,573	22%
Cost of Sales	(9,481,616)	(9,163,948)	3%	-	-	
Gross Profit	1,972,110	2,258,773	-13%	564,788	461,573	22%
Other Income	4,785	43,523	-89%	17,574	-	100%
Selling and Distribution Expenses	(144,567)	(232,422)	-38%	-	-	
Administrative Expenses	(1,334,744)	(1,496,321)	-11%	(207,963)	(142,093)	46%
Change in Fair Value of Financial Assets measured at fair value through Profit or Loss	3,098,194	1,661,728	86%	2,887,909	1,421,658	103%
(Loss) From Disposal of Associate	(76,251)	-	100%	(76,251)	-	100%
Operating Profit/(Loss)	3,519,525	2,235,281	57%	3,186,057	1,741,138	83%
Finance Income	161,079	137,639	17%	-	-	
Finance Cost	(659,709)	(279,746)	136%	(364,581)	(36,297)	904%
Shares of Results of Equity Accounted Investee	(35,588)	(101,574)	-65%	(35,588)	(101,574)	-65%
Change in Fair Value of Investment in Subsidiary	-	-		272,257	-	100%
Profit associated with the loss of control attributed to subsidiary	80,196	-	100%	-	-	
Profit/(Loss) Before Tax from Continuing Operations	3,065,503	1,991,600	54%	3,058,145	1,603,267	91%
Income Tax Expense	(102,261)	(134,216)	-24%	205,859	(34,279)	-701%
Profit/(Loss) for the Period from Continuing Operations	2,963,242	1,857,384	60%	3,264,004	1,568,988	108%
Discontinued Operations						
Profit/(Loss) after tax for the period from discontinued operations for the year	492,376	205,631	139%	557,775	-	100%
Profit/(Loss) for the period	3,455,618	2,063,015	68%	3,821,779	1,568,988	144%
Profit/(Loss) Before Tax from Continuing Operations						
Profit/(Loss) Attributable to:						
Equity Holders of the Company	3,328,534	1,956,411	70%			
Non - Controlling Interests	127,083	106,604	19%			
	3,455,618	2,063,015				
Earnings/(Loss) per share						
Basic	9.33	5.48		10.71	4.40	
Diluted	9.33	5.48		10.71	4.40	
Earnings/(Loss) per share from Continuing Operations						
Basic	9.33	5.48				
Diluted	9.33	5.48				

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 31 December	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	3,455,618	2,063,015	68%	3,821,779	1,568,988	144%
Other Comprehensive Income						
Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year						
Functional/ Foreign Currency Translation Difference	(6,027)	(432)	1295%	-	-	
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	(6,027)	(432)	1295%		-	
Total Comprehensive Income for the Period	3,449,591	2,062,583	67%	3,821,779	1,568,988	144%
Total Comprehensive Income Attributable to:						
Equity Holders of the Company	3,324,631	1,956,131	70%			
Non - Controlling Interests	124,960	106,452	17%			
	3,449,591	2,062,583	67%			

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AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
STATEMENT OF FINANCIAL POSITION

<i>As at</i>	GROUP		COMPANY	
	31-Dec-25 Un-Audited Rs 000	31-Mar-25 Audited Rs 000	31-Dec-25 Un-Audited Rs 000	31-Mar-25 Audited Rs 000
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	253,249	289,709	2,124	1,055
Investment Property	1,408,057	1,396,924	-	-
Intangible Assets	1,227,279	1,344,588	2,885	3,125
Right to use Asset	374,788	405,088	46,917	67,024
Investment in Subsidiaries	-	-	4,139,288	5,325,257
Other Non Current Financial Assets	364,957	2,067,063	-	2,057,811
Investment in Equity Accounted Investee	48,848	907,700	-	858,853
Biological Assets	84,892	84,892	-	-
Deferred Tax Asset	124,900	128,046	-	-
	3,886,970	6,624,009	4,191,214	8,313,125
Current Assets				
Inventories	1,664,317	2,493,922	-	-
Trade & Other Receivables	6,750,177	8,480,768	87,919	132,432
Other Financial Assets	15,294,425	12,246,095	13,655,370	8,160,942
Income Tax Recoverable	12,497	11,844	-	-
Cash & Cash Equivalents	904,560	931,257	25,718	29,536
	24,625,976	24,163,886	13,769,007	8,322,910
Total Assets	28,512,946	30,787,895	17,960,222	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	(6,020)	(2,115)	3,320	3,320
Retained Earnings	7,183,644	7,334,622	6,529,135	6,186,836
Equity Attributable to Equity Holders of the Parent	12,509,399	12,664,282	11,864,230	11,521,931
Non Controlling Interests	1,042,155	1,503,548	-	-
Total Equity	13,551,554	14,167,830	11,864,230	11,521,931
Non-Current Liabilities				
Other Financial Liabilities	428	348	428	348
Interest Bearing Loans & Borrowings	461,007	492,542	24,465	43,943
Deferred Tax Liability	259,074	300,342	169,655	437,730
Employee Benefit Liabilities	356,463	375,855	10,940	10,940
	1,076,972	1,169,087	205,488	492,961
Current Liabilities				
Trade and Other Payables	3,528,371	4,457,384	51,753	71,744
Income Tax Payable	115,629	250,180	8,546	7,555
Contract Liability	1,505,978	1,904,073	-	-
Interest Bearing Loans & Borrowings	8,734,442	8,839,341	5,830,204	4,541,845
	13,884,420	15,450,978	5,890,503	4,621,144
Total Equity and Liabilities	28,512,946	30,787,895	17,960,222	16,636,035
Net Assets Per Share (Rs.)	35.05	35.49	33.25	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 February 2026
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 31 December

	GROUP		COMPANY	
	2025	2024	2025	2024
	Un-Audited Rs.000	Un-Audited Rs.000	Un-Audited Rs.000	Un-Audited Rs.000
Cash flows From Operating Activities				
Profit/(Loss) before tax from Continuing Operations	3,065,503	2,285,870	3,058,145	1,603,267
Profit before tax from Discontinuing Operations	636,637	-	-	-
Adjustment for				
Depreciation Of Property Plant & Equipment	37,471	58,088	589	1,160
Amortization of Intangible Assets	3,682	756	793	756
Amortization of ROU Assets	30,300	27,749	20,107	-
Fair Value (Gain)/Loss On Current Investments	(3,098,194)	(1,709,934)	(2,887,909)	(1,421,658)
Provision for Retirement Gratuity	69,285	64,482	-	1,242
Interest Expense - Net	498,630	155,175	205,140	36,297
Script/Cash Dividend Income	(84,700)	(22,357)	(84,700)	(15,406)
Share of Result of Equity Accounted Investee	35,588	101,574	35,588	101,574
Change in Fair Value Adjustment Of investment in subsidiaries	-	-	(272,257)	-
Profit associated with the loss of control attributed to subsidiary	(80,196)	-	-	-
Loss on disposal of Associate	76,251	-	76,251	-
(Profit)/Loss on Disposal Of Current Investment	(62,642)	(67,003)	-	(67,003)
Operating Profit before Working Capital Changes	1,127,614	894,400	151,747	240,229
(Increase)/Decrease in Inventories	829,604	(493,482)	-	-
(Increase)/Decrease in Trade & Other Receivables	675,500	1,910,064	44,512	(12,220)
Increase/(Decrease) in Deferred Income	(398,095)	(190,594)	-	-
Increase/(Decrease) in Trade & Other Payable	(669,822)	(315,486)	(19,990)	4,349
Cash Generated from Operations	1,564,803	1,804,902	176,269	232,358
Interest Paid	(637,709)	(337,803)	(360,428)	(36,297)
Income Tax Paid	(266,034)	(334,896)	(45,282)	(24,260)
Rent Paid	(22,000)	-	(22,000)	-
Retiring Gratuity Paid	(64,340)	(79,984)	-	(1,961)
Net Cash Flow from Operating Activities	574,720	1,052,219	(251,440)	169,840
Cash Flow from Investing Activities				
Acquisition of Property, Plant & Equipment	(11,727)	(17,327)	(1,658)	(255)
Acquisition of Intangible Asset	(553)	-	(553)	-
Acquisition/Disposal of Investment Property	(112,753)	-	-	-
Proceeds from disposal of Associate	747,014	-	747,016	-
Net investment on Acquisition of subsidiary	-	(799,188)	-	(800,000)
Interest Income from Investment	161,079	182,629	-	-
Investment in Other Financial Investments	1,693,394	(151,277)	-	-
Proceeds/(Investment) In Current Investments, Net	(2,606,748)	(2,810,221)	(2,606,519)	(2,844,734)
Proceed from Dividend Income	84,700	22,357	84,700	15,406
Net cash inflow from disposal of subsidiary	1,841,906	-	2,016,000	-
Net Cash Flow from in Investing Activities	1,796,314	(3,573,027)	2,440,296	(3,629,583)
Cash Flow from Financing Activities				
Net Proceeds from Interest Bearing Loans & Borrowings, net of payments	1,087,775	3,476,834	1,436,485	3,438,869
Repayment of Related Party Loans & Borrowings	-	(74,124)	-	-
Dividend Paid	(3,479,479)	-	(3,479,394)	-
Net Cash Flow from Financing Activities	(2,391,704)	3,402,710	(2,042,909)	3,438,869
Net Increase/Decrease in Cash & Cash Equivalent during the period	(20,670)	881,902	145,947	(20,874)
Cash & Cash Equivalents				
Net foreign exchange difference	(6,027)	(432)	-	-
Increase / (Decrease) in Cash & Cash Equivalents	(20,670)	881,902	145,947	(20,874)
Cash and Short Term Deposits at the beginning of the year	931,257	500,608	(120,229)	49,378
At the end of the Period	904,560	1,382,078	25,718	28,504

AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
NOTES TO THE FINANCIAL STATEMENTS

1. Basis of preparation

The Interim Consolidated Financial Statements for the period ended 31 December 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 31 December

	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	-	-	517,988	414,473	54,512	35,106	10,881,226	10,672,241	-	-	11,453,726	11,121,820
Revenue	-	-	517,988	414,473	54,512	35,106	10,881,226	10,672,241	-	-	11,453,726	11,121,820
Results												
Profit/(Loss) Before Net Finance Cost	-	-	3,170,094	1,595,767	226,613	207,216	167,426	83,300	-	-	3,564,133	1,886,283
Finance Income												
Change in faire value												
Net Results of the Associate												
Finance Cost (Net)	-	-	(364,581)	(24,601)	67,303	89,707	(201,352)	(197,762)	-	-	(498,630)	(132,657)
Profit/(Loss) Before Income Tax	-	-	2,805,513	1,571,166	293,916	296,923	(33,926)	(114,462)	-	-	3,065,503	1,753,626
Income Tax Expense	-	-	(62,216)	(34,279)	(40,545)	(37,933)	500	2,059	-	-	(102,261)	(70,153)
Profit/(Loss) After Tax	-	-	2,743,297	1,536,887	253,371	258,990	(33,427)	(112,403)	-	-	2,963,242	1,683,473
Profit/(Loss) From Discontinued Operation	-	-	-	-	-	-	-	-	492,376	379,541	492,376	379,541
Net Profit/ (Loss) for the Year	-	-	2,743,297	1,536,887	253,371	258,990	(33,427)	(112,403)	492,376	379,541	3,455,618	2,063,014
Equity Holders of the Parent											3,328,534	1,956,411
Non-controlling interests											127,083	106,604
											3,455,617	2,063,015

	31-Dec-25	31-Mar-25	31-Dec-25	31-Mar-25	31-Dec-25	31-Mar-25	31-Dec-25	31-Mar-25	31-Dec-25	31-Mar-25	31-Dec-25	31-Mar-25
Assets and Liabilities												
Non-Current Assets			1,257,363	4,285,323	1,866,077	1,388,664	763,530	805,125	-	144,896	3,886,971	6,624,009
Current Assets	572	572	13,727,139	8,293,521	1,676,358	1,986,116	9,221,906	10,726,266	-	3,157,411	24,625,975	24,163,887
Total assets*	572	572	14,984,502	12,578,844	3,542,434	3,374,780	9,985,437	11,531,391	-	3,302,307	28,512,945	30,787,895
Non-Current Liabilities	-	-	47,016	66,414	259,407	257,164	770,548	781,746	-	63,763	1,076,972	1,169,087
Current Liabilities	3,668	3,668	5,888,021	4,618,381	347,712	409,405	7,645,018	9,120,295	-	1,299,228	13,884,420	15,450,977
Liabilities classified as held for sale	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities **	3,668	3,668	5,935,038	4,684,796	607,119	666,570	8,415,566	9,902,041	-	1,362,990	14,961,391	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

31.12.2025

31.03.2025

4.1 Number of Shares

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

31.12.2025

31.03.2025

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

Last traded price recorded for 3 months ended	152.50	81.70
Highest price recorded for 3 months ended	175.00	98.00
Lowest price recorded for 3 months ended	122.00	42.00

4.3 Public Share Holdings

31.12.2025

31.03.2025

Number of Shareholders	3,857	3,810
No. of Shares	66,187,289	66,187,289
Percentage	18.55%	18.55%
Float Adjusted Market Capitalisation - Rs.	10,095,396,764	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 31 December 2025- Ordinary Shares

		Number of	(%)
	Name of Shareholders	Shares	
1	SEYLAN BANK PLC/AMBEON CAPITAL PLC (COLLATERAL)	112,790,122	31.61
	COMMERCIAL BANK OF CEYLON PLC/ AMBEON CAPITAL PLC	51,600,000	14.46
	AMBEON CAPITAL PLC	48,400,000	13.56
	DFCC BANK PLC/ AMBEON CAPITAL PLC	45,000,000	12.61
	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 (PRIVATE) LIMITED	38,421,933	10.77
	ALMAS HOLDINGS (PRIVATE) LIMITED	10,933,133	3.06
	AMANA BANK PLC/ALMAS HOLDINGS (PVT) LTD	4,500,000	1.26
	TOTAL	53,855,066	15.09
3	MR. N. BALASINGAM	1,906,500	0.53
4	MRS. F. R. BUHARDEEN	483,110	0.14
5	MR. KIM LENG YEOH	356,631	0.10
6	PEOPLE S LEASING AND FINANCE PLC/L.P.HAPANGAMA	352,692	0.10
7	FLYASIA SDN.BHD	267,458	0.07
8	J. B. COCOSHELL (PVT) LTD	205,519	0.06
9	HOTEL INTERNATIONAL (PRIVATE) LIMITED	198,502	0.06
10	MR. H. A. S. MADANAYAKE	181,512	0.05
11	MR. M. I. BUHARDEEN	179,050	0.05
12	SENKADAGALA FINANCE PLC/M.M.SUGATHAPALA	150,000	0.04
13	ACL CABLES PLC	130,700	0.04
14	ARROW INTERNATIONAL (PVT) LTD A/C NO.1	120,300	0.03
15	MR. B. KUNDANMAL	117,272	0.03
16	MR. K. MATHIVANAN	100,000	0.03
17	MR. R. M. I. RAJAPAKSA	100,000	0.03
18	MR. R. P. P. SENARATNE	100,000	0.03
19	MR. R. E. RAMBUKWELLE	91,000	0.03
20	MRS H. D. KUNANANDHAM	90,000	0.03
	OTHERS	7,286,977	2.04
		356,869,666	100.00

4.5 Twenty Major Shareholders of the Company as at 31 December 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 31 December 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	
	31/12/2025 Rs	31/12/2024 Rs	31/12/2025 Rs	31/12/2024 Rs
<u>Amounts used as the Numerator</u>				
Net Profit / (Loss) Attributable to Ordinary Shareholders	3,328,533,917	1,956,410,961	3,821,778,873	1,568,988,000
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.)	9.33	5.48	10.71	4.40

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	
	31/12/2025	31/03/2025	31/12/2025	31/03/2025	31/12/2025	31/03/2025
	Rs 000					
Investment Properties	-	-	-	-	1,408,057	1,396,924
Financial Instrument at Amortized Cost	-	-	120,389	150,560	-	-
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Financial Assets						
Fair Value Through Profit or Loss	15,177,574	12,095,535	-	-	-	-
Fair Value Through OCI	-	-	-	-	-	-
	15,177,574	12,095,535	120,389	150,560	1,408,057	1,396,924

COMPANY	Level 1		Level 2		Level 3	
	31/12/2025	31/03/2025	31/12/2025	31/03/2025	31/12/2025	31/03/2025
	Rs 000					
Investment in Subsidiaries	-	-	-	-	4,139,288	5,325,257
Financial Instrument at Amortized Cost	-	-	359	37,690	-	-
FVTPL - Financial Assets						
Fair Value Through Profit or Loss	13,655,370	8,123,252	-	-	-	-
Fair Value Through OCI	-	-	-	-	-	-
	13,655,370	8,123,252	359	37,690	4,139,288	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 categorized as Level 3 has been described under respective notes to the financial Statements as at 31 March 2025.

During the reporting period ended 31 December 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)

	31/12/2025 Group Rs 000	31/12/2025 Company Rs 000
	62,642	62,642
	3,098,194	2,887,909
	3,035,551	2,825,267

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 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 Rupees Seven Hundred and Fourty Seven Million Fourteen Thousand Two Hundred Seventy one (Rs. 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.

12 Acquisition of Investment Property

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.

13 Disposal of equity stake in Taprobane Capital Plus (Pvt) Ltd

13.1 Fair Value of the identifiable assets and liabilities of the disposed;

	Company Rs. 000	Group Rs. 000
Non-Current Assets		
Property, Plant and Equipment	539	10,716
Investment In Subsidiaries	1,858,805	
Intangible Assets	-	22,161
Investment Property	-	101,621
Other Financial Assets	-	8,711
Deferred Tax Asset	-	3,145
Goodwill	-	92,017
Total Non-Current Assets	<u>1,859,344</u>	<u>238,372</u>
Current Assets		
Related Party Receivable		
Trade & Other Receivables	-	1,060,092
Other Receivables	628	2,720,255
Cash and Cash Equivalents	373	174,094
Total Current Assets	<u>1,000</u>	<u>3,954,441</u>
Total Assets	<u>1,860,345</u>	<u>4,192,813</u>
Non-Current Liabilities		
Employee Benefits Liabilities	6,064	24,337
Deferred Tax Liability	394,720	41,298
Total Non-Current Liabilities	<u>400,784</u>	<u>65,636</u>
Current Liabilities		
Related Party Payable	545	
Other Payables	790	260,104
Income Tax Payable	-	115,693
Interest Bearing Loans & Borrowings	-	1,224,209
Total Current Liabilities	<u>1,335</u>	<u>1,600,006</u>
Total Liabilities	<u>402,120</u>	<u>1,665,642</u>
Fair Value of Net Assets Disposed	1,458,225	
Gain on disposal of subsidiary -Group		
	Rs. 000	
Net Consideration received	2,016,000	
Fair Value of Net Assets Disposed	(2,527,171)	
De recognition of non controlling interest	591,367	
Net profit from disposal of subsidiary	<u>80,196</u>	
Gain on disposal of subsidiary -Company		
	Rs. 000	
Net Consideration received	2,016,000	
Fair Value of Net Assets Disposed	(1,458,225)	
Net profit from disposal of subsidiary	<u>557,775</u>	

On 11 November 2025 the Board decided to dispose its equity stake amounting to 100% of the issued share capital of Taprobane Capital Plus (Pvt) Ltd for a consideration of Rs. 2,016,000,000/-. The transaction was completed on 27 November 2025.

14 Interim Dividend For The Year 2025/2026

The Company declared interim Dividend of Rs 9.75 per share, payable as a cash Dividend for the financial year 2025/2026, on 12th November 2025.

15 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.

16 Interim figures are provisional and subject to an audit.