AMBEON HOLDINGS PLC

Interim Financial Statements

Period ended 31 March 2026

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	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. 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
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	***Registered Office*** 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

	GROUP			COMPANY		
For The Quarter Ended 31 March	**2026 Un-Audited Rs 000**	2025 Audited Rs 000	% Change	**2026 Un-Audited Rs 000**	2025 Audited Rs 000	% Change
Continuing Operations						
Revenue	**6,676,207**	5,317,365	26%	**564,975**	358,296	58%
Cost of Sales	**(5,379,828)**	(4,231,723)	27%	**-**	**-**	
Gross Profit	**1,296,379**	1,085,642	19%	**564,975**	358,296	58%
Other Income	**100,405**	76,666	31%	**5,838**	-	100%
Selling and Distribution Expenses	**(124,916)**	(151,931)	-18%	**-**	-	
Administrative Expenses	**(443,390)**	(450,774)	-2%	**(52,538)**	(118,173)	-56%
Change in Fair Value of Investment Property	**331,944**	18,335	>100%	**-**	-	
Change in Fair Value of Biological Assets	**3,449**	1,367	>100%	**-**	-	
Change in Fair Value of Financial Assets measured at fair value through Profit or Loss	**(941,935)**	(478,349)	97%	**(822,017)**	(431,688)	90%
Operating Profit/(Loss)	**221,938**	100,956	>100%	**(303,742)**	(191,565)	59%
Finance Income	**48,520**	3,630	>100%	-	-	
Finance Cost	**(246,347)**	(191,134)	29%	**(124,003)**	(124,062)	0%
Shares of Results of Equity Accounted Investee	**-**	(88,547)	-100%	**-**	(94,751)	-100%
Change in Fair Value of subsidiary	**-**	-		**452,300**	138,296	>100%
Profit/(Loss) Before Tax from Continuing Operations	**24,111**	(175,095)	-	**24,555**	(272,081)	-
Income Tax Expense/Reversal	**(157,371)**	69,552	-	**(79,950)**	55,182	-
Profit/(Loss) for the Period from Continuing Operations	**(133,260)**	(105,542)	26%	**(55,395)**	(216,899)	-74%
Discontinued Operations						
Profit/(Loss) after tax for the period from discontinued operations for the year	**-**	67,465	-100%	**-**	-	
Profit/(Loss) for the period	**(133,260)**	(38,078)	>100%	**(55,395)**	(216,899)	-74%
Profit/(Loss) Before Tax from Continuing Operations						
Profit/(Loss) Attributable to:						
Equity Holders of the Company	**(221,656)**	(143,984)	54%			
Non - Controlling Interests	**88,396**	105,906	-17%			
	(133,260)	(38,078)	>100%			
Earnings/(Loss) per share						
Basic	**(0.62)**	(0.40)		**(0.16)**	(0.61)	
Diluted	**(0.62)**	0.30		**(0.16)**	(0.61)	
Earnings/(Loss) per share from Continuing Operations						
Basic	**(0.62)**	(0.40)				
Diluted	**(0.62)**	(0.00)				

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 March	GROUP			COMPANY		
	2026 Un-Audited Rs 000	2025 Audited Rs 000	% Change	**2026 Un-Audited Rs 000**	2025 Audited Rs 000	% Change
Profit/ (Loss) for the Period	**(133,260)**	(38,078)	>100%	**(55,395)**	(216,899)	-74%
Other Comprehensive Income						
Functional/ Foreign Currency Translation Difference	**6,896**	4,441	55%	**-**	-	
	6,896	4,441	55%	**-**	-	
Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods						
Retirement Benefit Obligations Actuarial Gain / (Loss)	**(49,617)**	9,762	-			
Actuarial Gain/ (Loss) On Defined Benefit Plans	**584**	(2,662)	-	**(2,123)**	828	-
Tax on Actuarial Gain /(Loss) on Retirement Benefit Plan				**637**	(249)	-
Share of Other Comprehensive Income of Equity Accounted Investees	-	17,491	-100%	**-**	17,491	-100%
Total Other Comprehensive Income for the Period, Net of Tax	**(42,137)**	24,591	-	**(1,486)**	18,071	-
Total Comprehensive Income for the Period	**(175,397)**	(9,046)	>100%	**(56,881)**	(198,828)	-71%
Total Comprehensive Income Attributable to:						
Equity Holders of the Company	**(249,460)**	(118,073)	>100%			
Non - Controlling Interests	**74,064**	109,027	-32%			
	(175,397)	(9,046)				

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AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
STATEMENT OF PROFIT OR LOSS

	GROUP			COMPANY		
For The Period Ended 31 March	**2026 Un-Audited Rs 000**	2025 Audited Rs 000	% Change	**2026 Un-Audited Rs 000**	2025 Audited Rs 000	% Change
Continuing Operations						
Revenue	**18,129,933**	16,439,184	10%	**1,129,763**	819,869	38%
Cost of Sales	**(14,861,444)**	(13,394,460)	11%	**-**	-	
Gross Profit	**3,268,489**	3,044,724	7%	**1,129,763**	819,869	38%
Other Income	**105,190**	120,189	-12%	**23,412**	-	100%
Selling and Distribution Expenses	**(269,483)**	(368,429)	-27%	**-**	-	
Administrative Expenses	**(1,778,134)**	(1,829,614)	-3%	**(260,501)**	(260,266)	0%
Change in Fair Value of Financial Assets measured at fair value through Profit or Loss	**2,156,259**	1,102,241	96%	**2,065,892**	989,970	>100%
(Loss) From Disposal of Associate	**(76,251)**	-	100%	**(76,251)**	-	100%
Change in Fair Value of Investment Property	**331,944**	18,335	>100%	**-**	**-**	
Gain on Change in Fair value of Bialogical Assets	**3,449**	1,367	>100%	**-**	**-**	
Operating Profit/(Loss)	**3,741,463**	2,088,813	79%	**2,882,315**	1,549,573	86%
Finance Income	**209,599**	114,661	83%	**-**	-	
Finance Cost	**(906,056)**	(434,820)	>100%	**(488,584)**	(160,359)	>100%
Shares of Results of Equity Accounted Investee	**(35,588)**	(190,121)	-81%	**(35,588)**	(196,325)	-82%
Change in Fair Value of Investment in Subsidiary	**-**	-		**724,557**	138,296	100%
Profit associated with the loss of control attributed to subsidiary	**80,196**	-	100%	**-**	-	
Profit/(Loss) Before Tax from Continuing Operations	**3,089,614**	1,578,532	96%	**3,082,701**	1,331,186	>100%
Income Tax Expense	**(259,633)**	(601)	>100%	**125,909**	20,903	>100%
Profit/(Loss) for the Period from Continuing Operations	**2,829,982**	1,577,931	79%	**3,208,609**	1,352,089	>100%
Discontinued Operations						
Profit/(Loss) after tax for the period from discontinued operations for the year	**492,376**	447,006	10%	**557,775**	-	100%
Profit/(Loss) for the period	**3,322,358**	2,024,937	64%	**3,766,384**	1,352,089	>100%
Profit/(Loss) Before Tax from Continuing Operations						
Profit/(Loss) Attributable to:						
Equity Holders of the Company	**3,106,865**	1,812,427	71%			
Non - Controlling Interests	**215,493**	212,510	1%			
	3,322,358	2,024,937				
Earnings/(Loss) per share						
Basic	**8.71**	5.08		**10.55**	3.79	
Diluted	**8.71**	5.08		**10.55**	3.79	
Earnings/(Loss) per share from Continuing Operations						
Basic	**8.71**	5.08				
Diluted	**8.71**	5.08				

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Figures in bracket indicate deductions

AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
STATEMENT OF OTHER COMPREHENSIVE INCOME

	GROUP			COMPANY		
For The Period Ended 31 March	**2026 Un-Audited Rs 000**	2025 Audited Rs 000	% Change	**2026 Un-Audited Rs 000**	2025 Audited Rs 000	% Change
Profit/ (Loss) for the Period	**3,322,358**	2,024,937	64%	**3,766,384**	1,352,089	>100%
Other Comprehensive Income						
Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year						
Functional/ Foreign Currency Translation Difference	**872**	4,009	-78%	-	-	
	872	4,009		**-**	-	
Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods						
Retirement Benefit Obligations Actuarial Gain / (Loss)						
Actuarial Gain/ (Loss) On Defined Benefit Plans	**(49,792)**	9,762	-	**(2,123)**	828	-
Tax on Actuarial Gain /(Loss) on Retirement Benefit Plan	637	(2,662)	-	**637**	(249)	-
Share of Other Comprehensive Income of Equity Accounted Investees	-	17,491	-100%	-	17,491	-100%
Total Other Comprehensive Income for the Period, Net of Tax	**(48,283)**	24,591	-	**(1,486)**	18,071	-
Total Comprehensive Income for the Period	**3,274,074**	2,053,537	59%	**3,764,898**	1,370,160	>100%
Total Comprehensive Income Attributable to:						
Equity Holders of the Company	**3,075,036**	1,838,058	67%			
Non - Controlling Interests	**199,038**	215,479	-8%			
	3,274,074	2,053,537	59%			

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AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
STATEMENT OF FINANCIAL POSITION

	GROUP		COMPANY	
As at	**31-Mar-26 Un-Audited Rs 000**	31-Mar-25 Audited Rs 000	**31-Mar-26 Un-Audited Rs 000**	31-Mar-25 Audited Rs 000
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	**236,723**	289,709	**3,368**	1,055
Investment Property	**1,755,600**	1,396,924	**-**	-
Intangible Assets	**1,226,055**	1,344,588	**2,624**	3,125
Right to use Asset	**359,388**	405,088	**40,214**	67,024
Investment in Subsidiaries	**-**	-	**4,591,589**	5,325,257
Other Non Current Financial Assets	**371,916**	2,067,063	**-**	2,057,811
Investment in Equity Accounted Investee	**48,848**	907,700	**-**	858,853
Biological Assets	**88,341**	84,892	**-**	-
Deferred Tax Asset	**124,900**	128,046	**-**	-
	4,211,771	6,624,009	**4,637,796**	8,313,125
Current Assets				
Inventories	**2,236,966**	2,493,922	**-**	-
Trade & Other Receivables	**13,231,485**	8,480,768	**18,790**	132,432
Other Financial Assets	**12,536,147**	12,246,095	**11,204,735**	8,160,942
Income Tax Recoverable	**6,293**	11,844	**-**	-
Cash & Cash Equivalents	**919,147**	931,257	**41,003**	29,536
	28,930,038	24,163,886	**11,264,528**	8,322,910
Total Assets	**33,141,810**	30,787,895	**15,902,324**	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	**(1,551)**	(2,115)	**3,320**	3,320
Retained Earnings	**6,768,407**	7,334,623	**6,472,254**	6,186,836
Equity Attributable to Equity Holders of the Parent	**12,098,631**	12,664,282	**11,807,350**	11,521,931
Non Controlling Interests	**1,277,547**	1,503,548	-	-
Total Equity	**13,376,180**	14,167,831	**11,807,350**	11,521,931
Non-Current Liabilities				
Other Financial Liabilities	**348**	348	**348**	348
Interest Bearing Loans & Borrowings	**444,628**	492,542	**19,863**	43,943
Deferred Tax Liability	**322,690**	300,342	**205,964**	437,730
Employee Benefit Liabilities	**410,117**	375,855	**15,681**	10,940
	1,177,783	1,169,087	**241,857**	492,961
Current Liabilities				
Trade and Other Payables	**6,141,359**	4,457,384	**67,877**	71,744
Income Tax Payable	**124,170**	250,180	**4,734**	7,555
Contract Liability	**1,822,229**	1,904,073	**-**	-
Interest Bearing Loans & Borrowings	**10,500,089**	8,839,341	**3,780,507**	4,541,845
	18,587,848	15,450,978	**3,853,118**	4,621,144
Total Equity and Liabilities	**33,141,810**	30,787,896	**15,902,324**	16,636,035
Net Assets Per Share (Rs.)	**33.90**	**35.49**	**33.09**	**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.	Sgd.
D T S H Mudalige	K S Narangoda (Dr.)
Chairman	**Group CEO/Executive Director**

18 May 2026
Colombo

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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 Reserves	Currency/Exchange 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	-	-	-	-	-	-		1,812,427	1,812,427	212,510	**2,024,937**
Other Comprehensive Income							2,597	23,035	25,632	2,968	**28,600**
Transactions with Non controlling Interest										(663,947)	**(663,947)**
Total Comprehensive Income for the Period	-	-	-	-	-	-	2,597	1,835,462	1,838,059	(448,468)	**1,389,591**
Equity Share disposal Loss	-	-	-	-	**(12,695)**	-	-	-	(12,695)	-	**(12,695)**
Reclassification adjustment made to Retained Earning due to the Investment Property transfer	-	-	-	-	-	(92,585)	-	92,585	-	-	-
Transfer from FVTOCI to Retained Earnings	-	-	-	-	**(12,167)**	-	-	12,167	-	-	-
Balance as at 31 March 2025 (Audited)	**5,331,775**	**3,100**	**220**	-	-	-	**(5,436)**	**7,334,623**	**12,664,282**	**1,503,548**	**14,167,831**
Profit / (Loss) for the period	-	-	-	-	-	-	-	3,106,865	3,106,865	215,493	**3,322,359**
Other Comprehensive Income	-	-	-	-	-	-	565	(32,271)	(31,706)	(16,454)	**(48,161)**
Total Comprehensive Income for the Period	-	-	-	-			565	3,074,594	3,075,158	199,039	**3,274,198**
Dividend Paid	-	-	-	-	-	-	-	(3,479,479)	(3,479,479)	-	**(3,479,479)**
De-recognition of Non controlling interest due to Disposal of Subsidia	-	-	-	-	-	-	-	(161,328)	(161,328)	(425,039)	**(586,367)**
Balance as at 31 March 2026 (Un-Audited)	**5,331,775**	**3,100**	**220**	-	-	-	**(4,871)**	**6,768,409**	**12,098,633**	**1,277,547**	**13,376,182**

COMPANY						Stated Capital	Other Reserves	Revenue Reserves	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**	**10,164,466**
Profit / (Loss) for the period	-	-	-	-	-	-	-	-	-	1,352,089	**1,352,089**
Other Comprehensive Income	-	-	-	-	-	-	-	-	-	18,071	**18,071**
Total Comprehensive Income for the Period	-	-	-	-	-	-	-	-	-	1,370,160	**1,370,160**
Equity Share disposal Loss	-	-	-	-	-	-	-	-	**(12,695)**	-	**(12,695)**
Transfer from FVTOCI to Retained Earnings	-	-	-	-	-	-	-	-	**(12,167)**	**12,167**	-
Balance as at 31 March 2025 (Audited)	-	-	-	-	-	**5,331,775**	**3,100**	**220**	-	**6,186,835**	**11,521,931**
Profit / (Loss) for the period	-	-	-	-	-	-	-	-	-	3,764,898	**3,764,898**
Dividend Paid	-	-	-	-	-	-	-	-	-	(3,479,479)	**(3,479,479)**
Transfer from FVTOCI to Retained Earnings	-	-	-	-	-	-	-	-	-	-	
Total Comprehensive Income for the Period	-	-	-	-	-	-	-	-	-	285,419	**285,419**
Balance as at 31 March 2026 (Un-Audited)						**5,331,775**	**3,100**	**220**	-	**6,472,254**	**11,807,350**

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AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
CASH FLOW STATEMENT

For the Period Ended 31 March	GROUP		COMPANY	
	2026 Un-Audited	2025 Audited	**2026 Un-Audited**	2025 Audited
	Rs.000	Rs.000	**Rs.000**	Rs.000
Cash flows From Operating Activities				
Profit/(Loss) before tax from Continuing Operations	**3,089,614**	1,578,532	**3,082,701**	1,331,186
Profit before tax from Discontinuing Operations	**636,637**	650,277	**557,775**	-
Adjustment for				-
Depreciation Of Property Plant & Equipment	**73,168**	83,728	**857**	1,313
Amortization of Intangible Assets	**4,906**	2,446	**1,054**	1,009
Amortization of ROU Assets	**35,088**	59,853	**26,810**	13,405
Provision for Retirement Gratuity	**141,440**	97,472	**2,617,561**	2,590
Fair Value (Gain)/Loss On Biological Assets	**(3,449)**	-	**-**	-
Change in Fair Value of Financial Assets Measured at Fair Value Through profit or Loss	**(2,156,259)**	(1,077,909)	**(2,065,892)**	(989,970)
Finance Income	**(209,599)**	(230,824)	**(159,441)**	-
Finance Cost	**906,056**	563,950	**488,584**	160,359
Script/Cash Dividend Income	**(350,034)**		**(350,034)**	(197,713)
Impairment of trade and other receivables	**-**	(706,116)	**-**	-
Allowance/(Reversal) for obsolete and slow Moving Inventories	**-**	2,951	**-**	-
Share of Result of Equity Accounted Investee	**35,588**	190,121	**35,588**	196,325
Change in Fair Value Adjustment Of Investment Property	**(331,944)**	(22,106)	**-**	-
Gain/(loss) on Change in Fair Value of Biological Assets	**-**	(1,367)	**-**	-
Impairment of Share of results of Equity Accounted Investee	**-**	43,709	**-**	43,709
Change in Fair Value Adjustment Of investment in subsidiaries	**-**	-	**(724,557)**	(138,296)
Profit associated with the loss of control attributed to subsidiary	**(80,196)**	-	**(557,775)**	-
Loss on disposal of Associate	**76,251**	-	**76,251**	-
(Profit)/Loss on Disposal Of Current Investment	**(305,451)**	-	**-**	-
Operating Profit before Working Capital Changes	**1,561,816**	1,234,718	**414,537**	423,915
(Increase)/Decrease in Inventories	**253,124**	(1,081,180)	**-**	-
(Increase)/Decrease in Trade & Other Receivables	**(5,810,808)**	1,004,533	**113,642**	(36,237)
Increase/(Decrease) in Deferred Income	**(81,843)**	222,807	**-**	-
Increase/(Decrease) in Trade & Other Payable	**1,944,101**	790,525	**(3,865)**	(7,214)
Cash Generated from Operations	**(2,133,610)**	2,171,403	**524,313**	380,464
Interest Paid	**(902,421)**	(267,543)	**(483,329)**	(156,876)
Income Tax Paid	**(345,013)**	(375,287)	**(92,094)**	(23,832)
Retiring Gratuity Paid	**(82,841)**	(89,518)	**-**	(1,961)
Net Cash Flow from Operating Activities	**(3,463,885)**	1,439,055	**(51,110)**	197,794
Cash Flow from Investing Activities				
Acquisition of Property, Plant & Equipment	**(30,898)**	(38,758)	**(3,171)**	(514)
Acquisition of Intangible Asset	**(553)**	(14,648)	**(553)**	-
Impact on lease asset-ROUA	**-**	(95,070)		-
Acquisition/Disposal of Investment Property	**(128,352)**	(8,969)	**-**	-
Proceeds from disposal of Associate	**747,014**	-	**747,016**	-
Investment In subsidiary	**-**	(799,169)	**-**	(800,000)
Net payments of loans to Parent and subsidiaries	**-**	(434,063)	**2,201,310**	20,218
Interest Income from Investment	**209,599**	230,824	**-**	-
Investment in Other Financial Investments	**1,686,436**	(4,437,869)	**-**	(4,136,929)
Proceeds/(Investment) In Current Investments, Net	**(547,597)**	-	**(977,900)**	-
Proceed from Dividend Income	**350,034**	-	**350,034**	197,713
Net cash inflow from disposal of subsidiary	**1,841,906**	-	**2,016,000**	-
Net Cash Flow from in Investing Activities	**4,127,591**	(5,597,722)	**4,332,736**	(4,719,511)
Cash Flow from Financing Activities				
Proceeds from Interest Bearing Loans & Borrowings	**2,837,042**	154,094,456	**(611,666)**	4,886,004
Repayment of Related Party Loans & Borrowings	**-**	(149,130,819)	**-**	(518,004)
Repayment of Lease Obligations	**(34,250)**	(99,311)	**(29,334)**	(15,889)
Dividend Paid	**(3,479,479)**	-	**(3,479,394)**	-
Net Cash Flow from Financing Activities	**(676,686)**	4,864,326	**(4,120,393)**	4,352,111
Net Increase/Decrease in Cash & Cash Equivalent during the period	**(12,982)**	705,659	**161,233**	(169,606)
Cash & Cash Equivalents				
Net foreign exchange difference	**872**	4,009	**-**	-
Increase / (Decrease) in Cash & Cash Equivalents	**(12,982)**	705,659	**161,233**	(169,606)
Cash and Short Term Deposits at the beginning of the year	**931,257**	221,589	**(120,229)**	49,378
At the end of the Period	**919,147**	931,257	**41,003**	(120,228)

1. Basis of preparation

The Interim Consolidated Financial Statements for the period ended 31 March 2026 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 March

	Footwear		Manufacturing Porcelain		Investment		Property		IT and Related Services		Financial Services		Group Total	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Rs.000' (Unaudited)														
Total Revenue	-	-	-		**1,067,363**	754,069	**73,933**	42,509	**16,988,638**	15,642,607	-	-	**18,129,933**	16,439,184
Revenue	-	-	-		**1,067,363**	754,069	**73,933**	42,509	**16,988,638**	15,642,607	-	-	**18,129,933**	16,439,184
Results														
Profit/(Loss) Before Net Finance Cost	-	-	-		**2,851,673**	1,297,308	**519,083**	194,088	**415,315**	357,522	-	-	**3,786,072**	1,848,917
Finance Income														
Change in faire value														
Net Results of the Associate														
Finance Cost (Net)	-	-	-		**(488,584)**	(119,220)	**81,534**	127,153	**(289,407)**	(278,318)	-	-	**(696,457)**	(270,386)
Profit /(Loss) Before Income Tax	-		-		**2,363,089**	1,178,087	**600,617**	321,241	**125,908**	79,204	-	-	**3,089,614**	1,578,530
Income Tax Expense	-	-	-		**61,984**	5,510	**(225,386)**	(58,864)	**(96,231)**	52,753	-	-	**(259,633)**	(601)
Profit /(Loss) After Tax					**2,425,073**	1,183,597	**375,232**	262,377	**29,677**	131,957	-	-	**2,829,982**	1,577,930
Profit/(Loss) From Discontinued Operation	-		-		-		-	-	-		**492,376**	447,006	**492,376**	447,006
Net Profit/ (Loss) for the Year	-	-	-		**2,425,073**	1,183,597	**375,232**	262,377	**29,677**	131,957	**492,376**	447,006	**3,322,358**	2,024,937
Equity Holders of the Parent													**3,106,865**	1,812,427
Non-controlling interests													**215,494**	212,510
													3,322,359	2,024,937

	Footwear		Manufacturing Porcelain		Investment		Property		IT and Related Services		Financial Services		Group Total	
	31-Mar-26	31-Mar-25	30-Jun-25	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
Assets and Liabilities														
Non-Current Assets			-	-	**1,251,644**	4,285,323	**2,229,815**	1,388,664	**730,313**	805,125	-	144,896	**4,211,772**	6,624,009
Current Assets	**572**	572	-	-	**12,073,347**	8,293,521	**1,377,112**	1,986,116	**15,479,007**	10,726,266	-	3,157,411	**28,930,038**	24,163,887
Total assets*	**572**	572	-	-	**13,324,991**	12,578,844	**3,606,927**	3,374,780	**16,209,320**	11,531,391	-	3,302,307	**33,141,809**	30,787,895
Non-Current Liabilities	-	-	-	-	**30,910**	66,414	**340,622**	257,164	**806,251**	781,746	-	63,763	**1,177,783**	1,169,087
Current Liabilities	**3,803**	3,668	-	-	**4,694,182**	4,618,381	**130,855**	409,405	**13,759,028**	9,120,295	-	1,299,228	**18,587,869**	15,450,977
Liabilities classified as held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities **	**3,803**	3,668	-	-	**4,725,093**	4,684,796	**471,477**	666,570	**14,565,279**	9,902,041	-	1,362,990	**19,765,652**	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*

	31.03.2026	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:

	31.03.2026	31.03.2025
Last traded price recorded for 3 months ended	153.00	81.70
Highest price recorded for 3 months ended	160.50	98.00
Lowest price recorded for 3 months ended	130.00	42.00

4.3 Public Share Holdings

	31.03.2026	31.03.2025
Number of Shareholders	3,872	3,810
No. of Shares	66,187,289	66,187,289
Percentage	18.55%	18.55%
Float Adjusted Market Capitalisation - Rs.	10,128,496,426	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 March 2026- Ordinary Shares

	Name of Shareholders	**Number of 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	38,653,019	10.83
	ALMAS HOLDINGS (PRIVATE) LIMITED	8,180,850	2.29
	AMANA BANK PLC/ALMAS HOLDINGS (PVT) LTD	4,500,000	1.26
	COMMERCIAL BANK OF CEYLON PLC/ ALMAS HOLDINGS (PRIVATE) LIMITED	3,000,000	0.84
	TOTAL	**54,333,869**	**15.23**
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	339,041	0.10
7	FLYASIA SDN.BHD	267,458	0.07
8	HOTEL INTERNATIONAL (PRIVATE) LIMITED	198,502	0.06
9	MR. M. I. BUHARDEEN	183,350	0.05
10	MR. H. A. S. MADANAYAKE	181,512	0.05
11	SENKADAGALA FINANCE PLC/M. M. SUGATHAPALA	150,000	0.04
12	ACL CABLES PLC	130,700	0.04
13	ARROW INTERNATIONAL (PVT) LTD A/C NO.1	120,300	0.03
14	COMMERCIAL BANK OF CEYLON PLC/S. VASUDEVAN	114,271	0.03
15	MR. B. KUNDANMAL	109,479	0.03
16	MR. R. M. I. RAJAPAKSA	100,000	0.03
17	MR. R. P. P. SENARATNE	100,000	0.03
18	MRS H. D. KUNANANDHAM	90,000	0.03
19	MR. R. E. RAMBUKWELLE	86,000	0.02
20	TAPROBANE WEALTH PLUS (PVT) LTD	85,000	0.02
	OTHERS	6,936,566	1.94
		356,869,666	**100.00**

4.5 Twenty Major Shareholders of the Company as at 31 March 2026 - 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	MR. B. V. 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 March 2026

	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. 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	
	31/03/2026	**31/03/2025**	**31/03/2026**	**31/03/2025**
	Rs	Rs	**Rs**	Rs
Amounts used as the Numerator				
Net Profit / (Loss) Attributable to Ordinary Shareholders	**3,106,864,661**	**1,956,410,961**	**3,766,384,285**	**1,352,088,541**
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.)	**8.71**	**5.48**	**10.55**	**3.79**

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	
	31/03/2026	**31/03/2025**	**31/03/2026**	**31/03/2025**	**31/03/2026**	**31/03/2025**
	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000
Investment Properties	-	-	-	-	1,755,600	1,396,924
Financial Instrument at Amortized Cost	-	-	1,479,904		-	-
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Financial Assets						
Fair Value Through Profit or Loss	11,059,422	12,095,535	-	-	-	-
Fair Value Through OCI	-	-	-	-	-	-
	11,059,422	12,095,535	1,479,904		1,755,600	1,396,924

COMPANY	Level 1		Level 2		Level 3	
	31/03/2026	**31/03/2025**	**31/03/2026**	**31/03/2025**	**31/03/2026**	**31/03/2025**
	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000
Investment in Subsidiaries	-	-	-	-	4,591,589	5,325,257
Financial Instrument at Amortized Cost	-	-	898,801	37,690	-	-
FVTPL - Financial Assets						
Fair Value Through Profit or Loss	10,305,934	8,123,252	-	-	-	-
Fair Value Through OCI	-	-	-	-	-	-
	10,305,934	8,123,252	898,801	37,690	4,591,589	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

	31/03/2026 Group Rs 000	31/03/2026 Company Rs 000
Realised gain/(loss) transfer to revenue	305,451	305,451
Unrealised gain or (loss)	2,156,259	2,065,892
Total fair value change measured at fair value through profit/(loss)	1,850,808	1,760,441

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 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.

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	1,859,344	238,372
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	1,000	3,954,441
Total Assets	**1,860,345**	**4,192,813**
Non-Current Liabilities		
Employee Benefits Liabilities	6,064	24,337
Deferred Tax Liability	394,720	41,298
Total Non-Current Liabilities	400,784	65,636
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	1,335	1,600,006
Total Liabilities	**402,120**	**1,665,642**
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	**80,196**

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	**557,775**

On 11 November 2025, the company disposed its equity stake amounting to 100% of the issued share capital of Taprobane Capital Plus Pvl Ltd for a consideration of LKR 2,016,000,000/-

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

The ordinary voting shares of the company were subdivided on 13th May 2026 by splitting each issued ordinary voting share into four (4) ordinary shares. Accordingly, the total number of existing issued Ordinary Voting Shares were increased from 356,869,666 to 1,427,478,664 without any change to the Stated Capital of the Company which remains as Rs. 5,331,775,177/-.

16 Interim figures are provisional and subject to an audit.