AMBEON
HOLDINGS PLC

Interim Financial Statements

Period ended 30 June 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

For The Period Ended 30 June	GROUP 2026 Un-Audited Rs 000	2025 Un-Audited Rs 000	% Change	COMPANY 2026 Un-Audited Rs 000	2025 Un-Audited Rs 000	% Change
Continuing Operations						
Revenue	**3,235,293**	3,573,705	-9%	**174,300**	226,638	-23%
Cost of Sales	**(2,883,774)**	(3,018,190)	-4%	**-**	-	
Gross Profit	**351,519**	555,516	-37%	**174,300**	226,638	-23%
Other Income	**4,653**	772	>100%	**5,421**	5,885	-8%
Selling and Distribution Expenses	**(46,793)**	(44,564)	5%	**-**	-	
Administrative Expenses	**(393,303)**	(454,980)	-14%	**(52,178)**	(73,015)	-29%
Change in Fair Value of Financial Assets measured at fair value through Profit or Loss	**(324,632)**	613,072	-	**(300,286)**	557,412	-
Operating Profit/(Loss)	**(408,555)**	669,815	-	**(172,743)**	716,920	-
Finance Income	**48,576**	61,250	-21%	**-**	-	
Finance Cost	**(192,571)**	(190,038)	1%	**(61,626)**	(94,875)	-35%
Shares of Results of Equity Accounted Investee	**-**	(35,792)	-100%	**-**	(35,792)	-100%
Profit/(Loss) Before Tax from Continuing Operations	**(552,550)**	505,235	-	**(234,370)**	586,253	-
Income Tax Expense	**(7,866)**	(16,736)	-53%	**-**	-	
Profit/(Loss) for the Period from Continuing Operations	**(560,417)**	488,499	-	**(234,370)**	586,253	-
Discontinued Operations						
Profit/(Loss) after tax for the period from discontinued operations for the year	**-**	188,393	-100%	**-**	-	-
Profit/(Loss) for the period	**(560,417)**	676,891	-	**(234,370)**	586,253	-
Profit/(Loss) Before Tax from Continuing Operations						
Profit/(Loss) Attributable to:						
Equity Holders of the Company	**(448,971)**	673,911	-			
Non - Controlling Interests	**(111,446)**	2,980	-			
	(560,417)	676,891	-			
Earnings/(Loss) per share						
Basic	**(0.31)**	0.47		**(0.16)**	0.41	
Diluted	**(0.31)**	0.47		**(0.16)**	0.41	
Earnings/(Loss) per share from Continuing Operations						
Basic	**(0.31)**	0.47				
Diluted	**(0.31)**	0.47				

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

	GROUP			COMPANY		
For The Period Ended 30 June	**2026 Un-Audited Rs 000**	2025 Un-Audited Rs 000	% Change	**2026 Un-Audited Rs 000**	2025 Un-Audited Rs 000	% Change
Profit/ (Loss) for the Period	**(560,417)**	676,891	-	**(234,370)**	586,253	-
Other Comprehensive Income						
Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year						
Functional/ Foreign Currency Translation Difference	**(6,422)**	421	-	-	-	-
Total Other Comprehensive Income for the Period, Net of Tax	**(6,422)**	421	-	**-**	-	-
Total Comprehensive Income for the Period	**(566,838)**	677,312	-	**(234,370)**	586,253	-
Total Comprehensive Income Attributable to:						
Equity Holders of the Company	**(453,131)**	674,184	-			
Non - Controlling Interests	**(113,707)**	3,128	-			
	(566,838)	677,312	-			

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Figures in brackets indicate deductions

AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
STATEMENT OF FINANCIAL POSITION

	GROUP		COMPANY	
As at	**30-Jun-26**	31-Mar-26	**30-Jun-26**	31-Mar-26
	Un-Audited	Un-Audited	**Un-Audited**	Un-Audited
	Rs 000	Rs 000	**Rs 000**	Rs 000
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	**234,973**	236,723	**3,071**	3,368
Investment Property	**1,758,600**	1,755,600	**-**	-
Intangible Assets	**1,317,110**	1,318,073	**2,624**	2,624
Right to use Asset	**337,488**	359,388	**33,512**	40,214
Investment in Subsidiaries	**-**	-	**4,467,818**	4,467,818
Other Non Current Financial Assets	**385,552**	370,680	**5,974**	
Investment in Equity Accounted Investee	**49,689**	49,689	**-**	
Biological Assets	**88,341**	88,341	**-**	-
Deferred Tax Asset	**170,096**	170,096	**-**	-
	4,341,848	4,348,589	**4,512,999**	4,514,027
Current Assets				
Inventories	**2,509,777**	2,950,978	**-**	-
Trade & Other Receivables	**10,299,606**	12,323,978	**330,371**	18,790
Other Financial Assets	**10,794,132**	12,539,327	**9,480,527**	11,204,735
Income Tax Recoverable	**12,207**	10,252	**-**	-
Cash & Cash Equivalents	**1,022,702**	796,924	**37,022**	41,003
	24,638,424	28,621,459	**9,847,920**	11,264,528
Total Assets	**28,980,273**	32,970,048	**14,360,918**	15,778,555
EQUITY AND LIABILITIES				
Equity				
Stated Capital	**5,331,775**	5,331,775	**5,331,775**	5,331,775
Other Components of Equity	**(9,178)**	(5,018)	**3,320**	3,320
Retained Earnings	**6,442,993**	6,891,963	**6,151,154**	6,385,524
Equity Attributable to Equity Holders of the Parent	**11,765,590**	12,218,720	**11,486,249**	11,720,619
Non Controlling Interests	**1,165,700**	1,279,407	-	-
Total Equity	**12,931,290**	13,498,128	**11,486,249**	11,720,619
Non-Current Liabilities				
Other Financial Liabilities	**350**	348	**350**	348
Interest Bearing Loans & Borrowings	**419,889**	439,403	**10,700**	19,863
Deferred Tax Liability	**319,895**	319,895	**168,924**	168,924
Employee Benefit Liabilities	**418,953**	410,117	**15,681**	15,681
	1,159,088	1,169,763	**195,655**	204,816
Current Liabilities				
Trade and Other Payables	**4,648,239**	6,634,806	**74,157**	67,877
Income Tax Payable	**108,489**	106,367	**4,070**	4,734
Contract Liability	**1,687,315**	1,822,229	**-**	-
Interest Bearing Loans & Borrowings	**8,445,853**	9,738,754	**2,600,786**	3,780,507
	14,889,895	18,302,157	**2,679,014**	3,853,118
Total Equity and Liabilities	**28,980,273**	32,970,049	**14,360,918**	15,778,552
Net Assets Per Share (Rs.)	**8.24**	**8.56**	**8.05**	**8.21**

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

14 August 2026
Colombo

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

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 2025 (Audited)	**5,331,775**	**3,100**	**220**	**-**	**-**	**-**	**(5,436)**	**7,334,622**	**12,664,282**	**1,503,548**	**14,167,830**
Profit / (Loss) for the period	-	-	-	-	-	-	-	673,911	673,911	2,980	**676,891**
Other Comprehensive Income	-	-	-	-	-	-	273		273	148	**421**
Total Comprehensive Income for the Period	-	-	-	-			273	673,911	674,184	3,128	**677,312**
Balance as at 30 June 2025 (Un-Audited)	**5,331,775**	**3,100**	**220**	**-**	**-**	**-**	**(5,163)**	**8,008,533**	**13,338,466**	**1,506,676**	**14,845,142**
Balance as at 31 March 2026 (Audited)	**5,331,775**	**3,100**	**220**	-	**-**	**-**	**(8,338)**	**6,891,963**	**12,218,720**	**1,279,407**	**13,498,128**
Profit / (Loss) for the period	-	-	-	-	-	-		**(448,971)**	**(448,971)**	**(111,446)**	**(560,417)**
Other Comprehensive Income	-	-	-	-	-	-	**(4,160)**	**-**	**(4,160)**	**(2,262)**	**(6,422)**
Total Comprehensive Income for the Period	**-**	**-**	**-**	**-**	**-**	**-**	**(4,160)**	**(448,971)**	**(453,131)**	**(113,707)**	**(566,838)**
Balance as at 30 June 2026 (Un-Audited)	**5,331,775**	**3,100**	**220**	**-**	**-**	**-**	**(12,498)**	**6,442,992**	**11,765,590**	**1,165,700**	**12,931,290**

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 2025 (Audited)	**-**	**-**	**-**	**-**	**-**	**5,331,775**	**3,100**	**220**	**-**	**6,186,835**	**11,521,931**
Profit / (Loss) for the period	-	-	-	-	-	-	-	-	-	586,253	**586,253**
Total Comprehensive Income for the Period	-	-	-	-	-	-	-	-	-	586,253	**586,253**
Balance as at 30 June 2025 (Un-Audited)						**5,331,775**	**3,100**	**220**	**-**	**6,773,088**	**12,108,184**
Balance as at 31 March 2026 (Audited)						**5,331,775**	**3,100**	**220**	**-**	**6,385,524**	**11,720,619**
Profit / (Loss) for the period	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(234,370)**	**(234,370)**
Total Comprehensive Income for the Period				**-**	**-**	**-**	**-**	**-**	**-**	**(234,370)**	**(234,370)**
Balance as at 30 June 2026 (Un-Audited)						**5,331,775**	**3,100**	**220**	**-**	**6,151,154**	**11,486,249**

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

AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
CASH FLOW STATEMENT

For the Period Ended 30 June	GROUP		COMPANY	
	2026	2025	**2026**	2025
	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	**(552,550)**	748,882	**(234,370)**	586,253
Profit before tax from Discontinuing Operations				-
Adjustment for				-
Depreciation Of Property Plant & Equipment	**18,012**	16,419	**297**	101
Amortization of Intangible Assets	**963**	939	**-**	253
Amortization of ROU Assets	**21,901**	18,314	**6,702**	6,702
Provision for Retirement Gratuity	**25,933**	(9,343)	**-**	-
Change in Fair Value of Financial Assets Measured at Fair Value Through profit or Loss	**324,632**	(549,207)	**300,286**	(557,412)
Finance Income	**(48,576)**	-	**-**	-
Finance Cost	**192,571**	120,677	**61,626**	94,875
Script/Cash Dividend Income	**(350,034)**	(84,700)	**(141,922)**	(84,700)
(Profit)/Loss on Disposal Of Current Investment	**-**	(5,055)	**-**	(5,055)
Operating Profit before Working Capital Changes	**(367,149)**	292,718	**(7,379)**	76,809
(Increase)/Decrease in Inventories	**441,202**	408,542	**-**	-
(Increase)/Decrease in Trade & Other Receivables	**2,009,500**	846,983	**(317,554)**	(13,440)
Increase/(Decrease) in Deferred Income	**(134,915)**	(297,438)	**-**	
Increase/(Decrease) in Trade & Other Payable	**(1,986,492)**	(981,656)	**6,360**	4,672
Cash Generated from Operations	**(37,854)**	269,149	**(318,573)**	68,041
Interest Paid	**(192,571)**	(226,882)	**(4,835)**	(92,430)
Income Tax Paid	**(7,699)**	(59,552)	**(664)**	(32,435)
Rent Paid	**-**	(2,444)	**-**	(2,444)
Retiring Gratuity Paid	**(17,097)**	16,259	**-**	
Net Cash Flow from Operating Activities	**(255,220)**	(3,470)	**(324,072)**	(59,268)
Cash Flow from Investing Activities				
Acquisition of Property, Plant & Equipment	**(16,262)**	(1,424)	**-**	(1,305)
Acquisition of Intangible Asset	**-**	-	**-**	(277)
Acquisition/Disposal of Investment Property	**(3,000)**	(56,894)	**-**	-
Interest Income from Investment	**48,576**	108,649	**-**	-
Investment in Other Financial Investments	**-**	(56,647)	**-**	-
Proceeds/(Investment) In Current Investments, Net	**1,420,563**	(420,347)	**1,423,922**	(510,127)
Proceed from Dividend Income	**350,034**	84,700	**141,922**	84,700
Net Cash Flow from in Investing Activities	**1,799,913**	(341,963)	**1,565,843**	(427,009)
Cash Flow from Financing Activities				
Proceeds from Interest Bearing Loans & Borrowings	**1,233,000**	460,251	**1,233,000**	489,932
Repayment of Related Party Loans & Borrowings	**(2,545,415)**	-	**(2,478,675)**	
Dividend Paid	**(78)**	-	**(78)**	-
Net Cash Flow from Financing Activities	**(1,312,493)**	460,251	**(1,245,753)**	489,932
Net Increase/Decrease in Cash & Cash Equivalent during the period	**232,199**	114,818	**(3,981)**	3,655
Cash & Cash Equivalents				
Net foreign exchange difference	**(6,422)**	421	**-**	-
Increase / (Decrease) in Cash & Cash Equivalents	**232,199**	114,818	**(3,981)**	3,655
Cash and Short Term Deposits at the beginning of the year	**796,924**	931,257	**41,003**	29,536
At the end of the Period	**1,022,702**	1,046,496	**37,022**	33,191

1. Basis of preparation

The Interim Consolidated Financial Statements for the period ended 30 June 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 Financial Statements as at 31 March 2026.

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

2. Operating Results - Segment Information

For the Period Ended 30 June

	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
	Footwear		Manufacturing Porcelain		Investment		Property		IT and Related Services		Financial Services		Group Total	
Rs.000' (Unaudited)														
Total Revenue	**-**	**-**	**-**		**158,700**	211,038	**16,644**	17,847	**3,059,949**	3,344,821	**-**	-	**3,235,293**	3,573,706
Revenue	**-**	**-**	**-**		**158,700**	211,038	**16,644**	17,847	**3,059,949**	3,344,821	**-**	-	**3,235,293**	3,573,706
Results														
Profit/(Loss) Before Net Finance Cost	**-**	**-**	**-**		**(189,153)**	666,558	**(29,664)**	62,697	**(189,737)**	(89,387)	**-**	-	**(408,555)**	639,868
Net Results of the Associate														
Finance Cost (Net)	**-**	**-**	**-**		**(61,626)**	(100,719)	**15,747**	27,042	**(98,116)**	(60,956)	**-**	-	**(143,995)**	(134,634)
Profit /(Loss) Before Income Tax	**-**		**-**		**(250,780)**	565,839	**(13,917)**	89,739	**(287,853)**	(150,343)	**-**	-	**(552,550)**	505,234
Income Tax Expense	**-**	**-**	**-**				**(7,866)**	(17,205)		468	**-**	-	**(7,867)**	(16,737)
Profit /(Loss) After Tax					**(250,780)**	565,839	**(21,783)**	72,534	**(287,853)**	(149,875)	**-**	-	**(560,417)**	488,497
Profit/(Loss) From Discontinued Operation	**-**		**-**		**-**	-	**-**	-	**-**	-	**-**	188,393		188,393
Net Profit/ (Loss) for the Year	**-**	-	**-**		**(250,780)**	565,839	**(21,783)**	72,534	**(287,853)**	(149,875)	**-**	188,393	**(560,417)**	676,892
Equity Holders of the Parent													**(448,971)**	673,911
Non-controlling interests													**(111,446)**	2,980
													(560,417)	676,891

	30-Jun-26	31-Mar-26	30-Jun-26	31-Mar-26	30-Jun-26	31-Mar-26	30-Jun-26	31-Mar-26	30-Jun-26	31-Mar-26	30-Jun-26	31-Mar-26	30-Jun-26	31-Mar-26
Assets and Liabilities														
Non-Current Assets			-	-	**1,342,635**	1,343,662	**2,239,434**	2,228,579	**759,778**	776,348	**-**	-	**4,341,848**	4,348,589
Current Assets	**573**	572	-	-	**9,832,855**	11,256,659	**1,349,174**	1,377,825	**13,455,822**	15,986,401	**-**	-	**24,638,424**	28,621,459
Total assets*	**573**	572	**-**	-	**11,175,491**	12,600,321	**3,588,608**	3,606,404	**14,215,600**	16,762,750	**-**	-	**28,980,270**	32,970,048
Non-Current Liabilities	**-**	-	-	-	**21,749**	26,921	**335,947**	336,591	**801,391**	806,251	**-**	-	**1,159,088**	1,169,763
Current Liabilities	**3,803**	3,803	-	-	**2,679,141**	3,856,575	**144,044**	135,002	**12,062,908**	14,306,778	**-**	-	**14,889,895**	18,302,157
Liabilities classified as held for sale	**-**	-	-	-	**-**	-	**-**	-	-	-	-	-	**-**	-
Total Liabilities **	**3,803**	3,803	-	-	**2,700,890**	3,883,497	**479,991**	471,594	**12,864,299**	15,113,028	**-**	-	**16,048,983**	19,471,921

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*

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/-.

4.2 Market Price per Share

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

	30.06.2026	31.03.2026
Last traded price recorded for 3 months ended	40.00	153.00
Highest price recorded for 3 months ended	175.00	160.50
Lowest price recorded for 3 months ended	35.00	130.00

4.3 Public Share Holdings

	30.06.2026	31.03.2026
Number of Shareholders	3,931	3,810
No. of Shares	264,749,156	66,187,289
Percentage	18.55%	18.55%
Float Adjusted Market Capitalisation - Rs.	10,591,891,687	5,408,484,693

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

4.4 Twenty Major Shareholders as at 30 June 2026- Ordinary Shares

	Name of Shareholders	**Number of Shares**	**(%)**
1	SEYLAN BANK PLC/AMBEON CAPITAL PLC (COLLATERAL)	451,160,488	31.61
	COMMERCIAL BANK OF CEYLON PLC/ AMBEON CAPITAL PLC	206,400,000	14.46
	AMBEON CAPITAL PLC	193,600,000	13.56
	DFCC BANK PLC/ AMBEON CAPITAL PLC	180,000,000	12.61
	PAN ASIA BANKING CORPORATION PLC/AMBEON CAPITAL PLC	131,229,020	9.19
	TOTAL	**1,162,389,508**	**81.43**
2	HATTON NATIONAL BANK PLC/ALMAS HOLDINGS (PRIVATE) LIMITED	155,022,726	10.86
	ALMAS HOLDINGS (PRIVATE) LIMITED	32,877,897	2.30
	AMANA BANK PLC/ALMAS HOLDINGS (PVT) LTD	18,000,000	1.26
	COMMERCIAL BANK OF CEYLON PLC/ ALMAS HOLDINGS (PRIVATE) LIMITED	12,000,000	0.84
	TOTAL	**217,900,623**	**15.26**
3	MR. N. BALASINGAM	7,626,000	0.53
4	MRS. F. R. BUHARDEEN	1,932,440	0.14
5	MR. KIM LENG YEOH	1,426,524	0.10
6	PEOPLE S LEASING AND FINANCE PLC/L. P. HAPANGAMA	1,302,679	0.09
7	FLYASIA SDN.BHD	1,069,832	0.07
8	HOTEL INTERNATIONAL (PRIVATE) LIMITED	794,008	0.06
9	MR. M. I. BUHARDEEN	734,400	0.05
10	MR. H. A. S. MADANAYAKE	726,048	0.05
11	SENKADAGALA FINANCE PLC/M. M. SUGATHAPALA	600,000	0.04
12	ACL CABLES PLC	522,800	0.04
13	ARROW INTERNATIONAL (PVT) LTD A/C NO.1	481,200	0.03
14	MR. B. KUNDANMAL	437,916	0.03
15	COMMERCIAL BANK OF CEYLON PLC/S. VASUDEVAN	404,632	0.03
16	MR. R. M. I. RAJAPAKSA	400,000	0.03
17	MR. R. P. P. SENARATNE	400,000	0.03
18	TAPROBANE WEALTH PLUS (PVT) LTD	340,000	0.02
19	MR. RAVINDRA ERLE RAMBUKWELLE	328,000	0.02
20	HATTON NATIONAL BANK PLC/ARUNASALAM SITHAMPALAM	320,496	0.02
	OTHERS	27,341,558	1.92
		1,427,478,664	**100.00**

4.5 Twenty Major Shareholders of the Company as at 30 June 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 30 June 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	
	6/30/2026 Rs	**30/06/2025** Rs	**6/30/2026 Rs**	**30/06/2025** Rs
Amounts used as the Numerator				
Net Profit / (Loss) Attributable to Ordinary Shareholders	**-448,970,801**	**673,911,000**	**-234,369,854**	**586,253,000**
Weighted Average Number of Ordinary Shares in Issue (Nos.) **(Note 4.1)**	**1,427,478,664**	1,427,478,664	**1,427,478,664**	1,427,478,664
Basic Earnings per Ordinary Share (Rs.)	**-0.31**	**0.47**	**-0.16**	**0.41**

6 Comparative Information

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

7 Commitment and Contingencies

During the quarter there were no Commitments and Contingencies.

8 FAIR VALUE MEASUREMENT

GROUP

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

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

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

Assets Measured at Fair Value

	Level 1		Level 2		Level 3	
	30/06/2026	31/03/2026	30/06/2026	31/03/2026	30/06/2026	31/03/2026
	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000
Investment Properties	-	-	-	-	1,758,600	1,755,600
Financial Instrument at Amortized Cost	-	-	897,863	1,479,904	-	-
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Financial Assets						
Fair Value Through Profit or Loss	9,896,269	11,059,422	-	-	-	-
Fair Value Through OCI	-	-	-	-	-	-
	9,896,269	11,059,422	897,863	1,479,904	1,758,600	1,755,600

COMPANY	Level 1		Level 2		Level 3	
	30/06/2026	31/03/2026	30/06/2026	31/03/2026	30/06/2026	31/03/2026
	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000
Investment in Subsidiaries	-	-	-	-	4,467,818	4,467,818
Financial Instrument at Amortized Cost	-	-	312,847	898,801	-	-
FVTPL - Financial Assets						
Fair Value Through Profit or Loss	9,167,679	10,305,934	-	-	-	-
Fair Value Through OCI	-	-	-	-	-	-
	9,167,679	10,305,934	312,847	898,801	4,467,818	4,467,818

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 2026.
During the reporting period ended 31 December 2025 and 31 March 2026, 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

	30/06/2026 Group	30/06/2026 Company
	Rs 000	Rs 000
Realised gain/(loss) transfer to revenue	(2,330)	(2,330)
Unrealised gain or (loss)	(324,632)	(300,286)
Total fair value change measured at fair value through profit/(loss)	(322,302)	(2,330)

10 Events after the Balance Sheet date

Colombo City Holdings PLC invested LKR 65 million in Lexinton Resort (Pvt) Ltd as a further investment on 27th July 2026.