


# Interim Financial Statements

*Period ended 30 September 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<br>Dr. K. S. Narangoda - Group CEO/Executive Director<br>Mr. E. M. M. Boyagoda - Non-Executive Director<br>Mr. S. L. Sebastian - Non-Executive Director<br>Mr. C. T. Tsoi - Non-Executive Director<br>Mr. D. M. Weerasekare - Non-Executive Director<br>Mr. M. D. J. R. Goonetilleke - Non-Executive Director<br>Mr. R. Keragala - Non-Executive Director |
| **Secretaries & Registrars** | BUSINESS INTELLIGENCE (PVT) LTD<br>No. 10, Gothami Road, Colombo 08. |
| **Auditors** | ERNST & YOUNG<br>Chartered Accountants, Rotunda Towers, No. 109, Galle Road, Colombo 03. |
| **Bankers** | Nations Trust Bank PLC<br>Seylan Bank PLC<br>DFCC Bank PLC<br>Commercial Bank of Ceylon<br>National Development Bank PLC<br>Peoples Bank<br>Sampath Bank<br>Pan Asia Banking Corporation PLC |
| **Contact Details** | ***Registered Office***<br>No. 100/1, 2nd Floor, Elvitigala Mawatha, Colombo 08.<br>Telephone - '+94 11 5700700<br>Fax - '+94 11 2680225<br>Email :info@ambeongroup.com<br>Website :ambeonholdings.com |

**AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES**
**STATEMENT OF PROFIT OR LOSS**

| | GROUP | | | COMPANY | | |
|---|---|---|---|---|---|---|
| **For The Quarter Ended 30 September** | **2026 Un-Audited Rs 000** | 2025 Un-Audited Rs 000 | % Change | **2026 Un-Audited Rs 000** | 2025 Un-Audited Rs 000 | % Change |
| ***Continuing Operations*** | | | | | | |
| Revenue | **5,453,239** | 4,116,145 | 32% | **35,041** | 146,325 | -76% |
| Cost of Sales | **(4,791,151)** | (3,415,357) | 40% | **-** | - | - |
| **Gross Profit** | **662,088** | 700,788 | -6% | **35,041** | 146,325 | -76% |
| Other Income | **4,794** | 804 | >100% | **5,421** | 5,844 | -7% |
| Selling and Distribution Expenses | **(97,945)** | (85,216) | 15% | **-** | - | - |
| Administrative Expenses | **(515,108)** | (458,308) | 12% | **(52,789)** | (64,455) | -18% |
| Change in Fair Value of Financial Assets measured at fair value through Profit or Loss | **(793,362)** | 3,117,679 | - | **(741,441)** | 2,874,735 | - |
| (Loss) From Disposal Of Associate | **-** | (76,251) | -100% | **-** | (76,251) | -100% |
| **Operating Profit/(Loss)** | **(739,533)** | 3,199,496 | - | **(753,768)** | 2,886,198 | - |
| Finance Income | **49,061** | 58,531 | -16% | - | - | - |
| Finance Cost | **(237,344)** | (220,366) | 8% | **(80,076)** | (120,739) | -34% |
| Shares of Results of Equity Accounted Investee | **-** | 204 | -100% | **-** | 204 | -100% |
| **Profit/(Loss) Before Tax from Continuing Operations** | **(927,816)** | 3,037,866 | - | **(833,844)** | 2,765,663 | - |
| Income Tax Expense/Reversal | **(15,744)** | (73,886) | -79% | **(4,010)** | (62,216) | -100% |
| **Profit/(Loss) for the Period from Continuing Operations** | **(943,560)** | 2,963,980 | - | **(837,854)** | 2,703,447 | - |
| ***Discontinued Operations*** | | | | | | |
| Profit/(Loss) after tax for the period from discontinued operations for the year | **-** | 251,577 | -100% | **-** | - | - |
| **Profit/(Loss) for the period** | **(943,560)** | 3,215,557 | | **(837,854)** | 2,703,447 | |
| **Profit/(Loss) Before Tax from Continuing Operations** | | | | | | |
| **Profit/(Loss) Attributable to:** | | | | | | |
| Equity Holders of the Company | **(913,024)** | 3,104,063 | | | | |
| Non - Controlling Interests | **(30,536)** | 111,494 | | | | |
| | **(943,560)** | 3,215,557 | | | | |
| **Earnings/(Loss) per share** | | | | | | |
| Basic | **(0.64)** | 2.17 | | **(0.59)** | 1.89 | |
| Diluted | **(0.64)** | 2.17 | | **(0.59)** | 1.89 | |
| **Earnings/(Loss) per share from Continuing Operations** | | | | | | |
| Basic | **(0.64)** | 2.17 | | | | |
| Diluted | **(0.64)** | 2.17 | | | | |

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 Quarter Ended 30 September** | **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 | **(943,560)** | 3,215,557 | - | **(837,854)** | 2,703,447 | - |
| **Other Comprehensive Income** | | | | | | |
| Functional/ Foreign Currency Translation Difference | **(6,422)** | (1,939) | - | **-** | - | - |
| **Total Other Comprehensive Income for the Period, Net of Tax** | **(6,422)** | (1,939) | - | **-** | - | - |
| **Total Comprehensive Income for the Period** | **(949,982)** | 3,213,618 | - | **(837,854)** | 2,703,447 | - |
| **Total Comprehensive Income Attributable to:** | | | | | | |
| Equity Holders of the Company | **(784,604)** | 3,102,808 | | | | |
| Non - Controlling Interests | **(165,376)** | 110,810 | | | | |
| | **(949,982)** | 3,213,618 | | | | |

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**

| | GROUP | | | COMPANY | | |
|---|---|---|---|---|---|---|
| **For The Period Ended 30 September** | **2026 Un-Audited Rs 000** | 2025 Un-Audited Rs 000 | % Change | **2026 Un-Audited Rs 000** | 2025 Un-Audited Rs 000 | % Change |
| ***Continuing Operations*** | | | | | | |
| Revenue | **8,688,532** | 7,689,851 | 13% | **209,341** | 372,962 | -44% |
| Cost of Sales | **(7,674,924)** | (6,433,547) | 19% | **-** | - | - |
| **Gross Profit** | **1,013,608** | 1,256,304 | -19% | **209,341** | 372,962 | -44% |
| Other Income | **9,447** | 1,576 | >100% | **10,842** | 11,729 | -8% |
| Selling and Distribution Expenses | **(144,738)** | (129,780) | 12% | **-** | - | - |
| Administrative Expenses | **(908,411)** | (913,288) | -1% | **(104,968)** | (137,470) | -24% |
| Change in Fair Value of Financial Assets measured at fair value through Profit or Loss | **(1,117,994)** | 3,730,751 | - | **(1,041,727)** | 3,432,147 | - |
| (Loss) From Disposal of Associate | **-** | (76,251) | 100% | **-** | (76,251) | 100% |
| **Operating Profit/(Loss)** | **(1,148,089)** | 3,869,312 | - | **(926,511)** | 3,603,117 | - |
| Finance Income | **97,637** | 119,781 | -18% | **-** | - | - |
| Finance Cost | **(429,915)** | (410,404) | 5% | **(141,703)** | (215,613) | -34% |
| Shares of Results of Equity Accounted Investee | **-** | (35,588) | -100% | **-** | (35,588) | -100% |
| **Profit/(Loss) Before Tax from Continuing Operations** | **(1,480,367)** | 3,543,102 | - | **(1,068,214)** | 3,351,916 | - |
| Income Tax Expense | **(23,610)** | (90,622) | -74% | **(4,010)** | (62,216) | -94% |
| **Profit/(Loss) for the Period from Continuing Operations** | **(1,503,977)** | 3,452,480 | - | **(1,072,224)** | 3,289,700 | - |
| ***Discontinued Operations*** | | | | | | |
| Profit/(Loss) after tax for the period from discontinued operations for the year | **-** | 439,967 | -100% | **-** | - | - |
| **Profit/(Loss) for the period** | **(1,503,977)** | 3,892,447 | - | **(1,072,224)** | 3,289,700 | - |
| **Profit/(Loss) Before Tax from Continuing Operations** | | | | | | |
| **Profit/(Loss) Attributable to:** | | | | | | |
| Equity Holders of the Company | **(1,361,995)** | 3,777,982 | | | | |
| Non - Controlling Interests | **(141,982)** | 114,465 | | | | |
| | **(1,503,977)** | 3,892,447 | | | | |
| **Earnings/(Loss) per share** | | | | | | |
| Basic | **(0.95)** | 2.65 | | **(0.75)** | 2.30 | |
| Diluted | **(0.95)** | 2.65 | | **(0.75)** | 2.30 | |
| **Earnings/(Loss) per share from Continuing Operations** | | | | | | |
| Basic | **(0.95)** | 2.65 | | | | |
| Diluted | **(0.95)** | 2.65 | | | | |

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 September** | **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 | **(1,503,977)** | 3,892,447 | - | **(1,072,224)** | 3,289,700 | - |
| **Other Comprehensive Income** | | | | | | |
| **Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year** | | | | | | |
| Functional/ Foreign Currency Translation Difference | **(5,109)** | (1,518) | - | - | - | - |
| **Total Other Comprehensive Income for the Period, Net of Tax** | **(5,109)** | (1,518) | - | **-** | - | - |
| **Total Comprehensive Income for the Period** | **(1,509,086)** | 3,890,929 | - | **(1,072,224)** | 3,289,700 | - |
| **Total Comprehensive Income Attributable to:** | | | | | | |
| Equity Holders of the Company | **(1,365,306)** | 3,776,999 | | | | |
| Non - Controlling Interests | **(143,780)** | 113,930 | | | | |
| | **(1,509,086)** | 3,890,929 | | | | |

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

## AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
## STATEMENT OF FINANCIAL POSITION

| | GROUP | | COMPANY | |
|---|---|---|---|---|
| ***As at*** | **30-Sep-26 Un-Audited Rs 000** | 31-Mar-26 Audited Rs 000 | **30-Sep-26 Un-Audited Rs 000** | 31-Mar-26 Audited Rs 000 |
| **ASSETS** | | | | |
| **Non-Current Assets** | | | | |
| Property, Plant & Equipment | **231,340** | 236,723 | **2,906** | 3,368 |
| Investment Property | **1,758,600** | 1,755,600 | **-** | - |
| Intangible Assets | **1,317,241** | 1,318,073 | **3,719** | 2,624 |
| Right to use Asset | **315,587** | 359,388 | **26,810** | 40,214 |
| Investment in Subsidiaries | **-** | - | **4,470,548** | 4,467,818 |
| Other Non Current Financial Assets | **411,050** | 370,680 | **21,421** | - |
| Investment in Equity Accounted Investee | **49,689** | 49,689 | **-** | - |
| Biological Assets | **88,341** | 88,341 | **-** | - |
| Deferred Tax Asset | **170,096** | 170,096 | **-** | - |
| | **4,341,944** | 4,348,589 | **4,525,404** | 4,514,025 |
| **Current Assets** | | | | |
| Inventories | **2,299,762** | 2,950,978 | **-** | - |
| Trade & Other Receivables | **11,408,443** | 12,323,978 | **627,443** | 18,790 |
| Other Financial Assets | **9,773,257** | 12,539,327 | **8,543,249** | 11,204,735 |
| Income Tax Recoverable | **16,484** | 10,252 | **-** | - |
| Cash & Cash Equivalents | **789,997** | 796,924 | **25,179** | 41,003 |
| | **24,287,943** | 28,621,459 | **9,195,871** | 11,264,528 |
| **Total Assets** | **28,629,888** | 32,970,048 | **13,721,275** | 15,778,553 |
| **EQUITY AND LIABILITIES** | | | | |
| **Equity** | | | | |
| Stated Capital | **5,331,775** | 5,331,775 | **5,331,775** | 5,331,775 |
| Other Components of Equity | **(8,329)** | (5,018) | **3,320** | 3,320 |
| Retained Earnings | **5,528,830** | 6,891,963 | **5,313,299** | 6,385,524 |
| **Equity Attributable to Equity Holders of the Parent** | **10,852,276** | 12,218,720 | **10,648,395** | 11,720,619 |
| Non Controlling Interests | **1,134,035** | 1,279,407 | - | - |
| **Total Equity** | **11,986,313** | 13,498,127 | **10,648,395** | 11,720,619 |
| **Non-Current Liabilities** | | | | |
| Other Financial Liabilities | **342** | 348 | **342** | 348 |
| Interest Bearing Loans & Borrowings | **395,259** | 439,403 | **-** | 19,863 |
| Deferred Tax Liability | **319,895** | 319,895 | **168,924** | 168,924 |
| Employee Benefit Liabilities | **432,420** | 410,117 | **15,681** | 15,681 |
| | **1,147,916** | 1,169,763 | **184,947** | 204,816 |
| **Current Liabilities** | | | | |
| Trade and Other Payables | **4,133,165** | 6,634,806 | **43,381** | 67,877 |
| Income Tax Payable | **100,412** | 106,367 | **1,614** | 4,734 |
| Contract Liability | **2,053,788** | 1,822,229 | **-** | - |
| Interest Bearing Loans & Borrowings | **9,208,294** | 9,738,754 | **2,842,939** | 3,780,507 |
| | **15,495,659** | 18,302,157 | **2,887,933** | 3,853,118 |
| **Total Equity and Liabilities** | **28,629,888** | 32,970,048 | **13,721,275** | 15,778,553 |
| Net Assets Per Share (Rs.) | **7.60** | **8.56** | **7.46** | **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**

04 November 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 30 September* | GROUP | | COMPANY | |
|---|---|---|---|---|
| | **2026 Un-Audited** | 2025 Un-Audited | **2026 Un-Audited** | 2025 Un-Audited |
| | **Rs.000** | Rs.000 | **Rs.000** | Rs.000 |
| **Cash flows From Operating Activities** | | | | |
| Profit/(Loss) before tax from Continuing Operations | **(1,480,367)** | 3,543,102 | **(1,068,214)** | 3,351,916 |
| Profit before tax from Discontinuing Operations | **-** | 559,550 | **-** | - |
| **Adjustment for** | **-** | - | **-** | - |
| Depreciation Of Property Plant & Equipment | **21,645** | 35,601 | **602** | 203 |
| Amortization of Intangible Assets | **2,361** | 2,445 | **435** | 519 |
| Amortization of ROU Assets | **43,801** | 9,247 | **13,405** | 13,405 |
| Provision for Retirement Gratuity | **51,739** | 47,711 | **-** | - |
| Change in Fair Value of Financial Assets Measured at Fair Value Through profit or Loss | **1,117,994** | (3,693,543) | **1,041,727** | (3,432,147) |
| Interest Expense - Net | **332,278** | 192,420 | **141,703** | 215,613 |
| Script/Cash Dividend Income | **(141,922)** | (84,700) | **(141,922)** | (84,700) |
| Share of Result of Equity Accounted Investee | **-** | 35,588 | | 35,588 |
| Loss on disposal of Associate | **-** | 76,251 | **-** | 76,251 |
| (Profit)/Loss on Disposal Of Current Investment | **-** | 516 | **-** | 516 |
| **Operating Profit before Working Capital Changes** | **(52,470)** | 724,188 | **(12,264)** | 177,164 |
| (Increase)/Decrease in Inventories | **651,285** | 174,793 | **-** | - |
| (Increase)/Decrease in Trade & Other Receivables | **875,165** | (364,888) | **(630,073)** | (66,283) |
| Increase/(Decrease) in Deferred Income | **231,559** | (190,159) | **-** | - |
| Increase/(Decrease) in Trade & Other Payable | **(2,501,642)** | (455,105) | **(24,496)** | (28,686) |
| **Cash Generated from Operations** | **(796,102)** | (111,171) | **(666,834)** | 82,195 |
| Interest Paid | **(429,915)** | (477,411) | **(29,367)** | (212,693) |
| Income Tax Paid | **(35,796)** | (237,172) | **(7,131)** | (43,833) |
| Rent Paid | **-** | (2,920) | **-** | (2,920) |
| Retiring Gratuity Paid | **(29,436)** | (36,446) | **-** | - |
| **Net Cash Flow from Operating Activities** | **(1,291,249)** | (865,120) | **(703,331)** | (177,251) |
| **Cash Flow from Investing Activities** | | | | |
| Acquisition of Property, Plant & Equipment | **(16,262)** | (4,084) | **(140)** | (1,658) |
| Acquisition of Intangible Asset | **(1,530)** | (553) | **(1,530)** | (553) |
| Acquisition/Disposal of Investment Property | **(3,000)** | (57,354) | **-** | - |
| Proceeds from disposal of Associate | **-** | 747,016 | **-** | 747,016 |
| Investment In subsidiary | **(2,730)** | - | **(2,730)** | - |
| Interest Income from Investment | **97,637** | 287,911 | **-** | - |
| Investment in Other Financial Investments | **-** | (115,398) | **-** | - |
| Proceeds/(Investment) In Current Investments, Net | **1,648,076** | (2,199,648) | **1,619,759** | (2,399,276) |
| Proceed from Dividend Income | **141,922** | 84,700 | **141,922** | 84,700 |
| **Net Cash Flow from in Investing Activities** | **1,864,112** | (1,257,410) | **1,757,280** | (1,569,771) |
| **Cash Flow from Financing Activities** | | | | |
| Proceeds from Interest Bearing Loans & Borrowings | **1,634,000** | 2,212,942 | **1,634,000** | 1,760,674 |
| Repayment of Related Party Loans & Borrowings | **(2,208,604)** | - | **(2,703,696)** | - |
| Dividend Paid | **(78)** | - | **(78)** | - |
| **Net Cash Flow from Financing Activities** | **(574,682)** | 2,212,942 | **(1,069,774)** | 1,760,674 |
| **Net Increase/Decrease in Cash & Cash Equivalent during the period** | **(1,819)** | 90,412 | **(15,824)** | 13,652 |
| **Cash & Cash Equivalents** | | | | |
| Net foreign exchange difference | **(5,109)** | (1,518) | **-** | - |
| Increase / (Decrease) in Cash & Cash Equivalents | **(1,819)** | 90,413 | **(15,824)** | 13,652 |
| 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** | **789,997** | 1,020,152 | **25,179** | 43,188 |

**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** | **-** | **-** | **-** | **(5,435)** | **7,334,622** | **12,664,282** | **1,503,548** | **14,167,830** |
| Profit / (Loss) for the period | - | - | - | - | - | - | - | 3,777,982 | 3,777,982 | 114,465 | **3,892,447** |
| Transactions with Non controlling Interest | - | - | - | - | - | - | - | - | - | 5,000 | **5,000** |
| Other Comprehensive Income | - | - | - | - | - | - | (986) | | (986) | (532) | **(1,518)** |
| **Total Comprehensive Income for the Period** | - | - | - | - | | | (986) | 3,777,982 | 3,776,996 | 118,933 | **3,895,929** |
| **Balance as at 30 September 2025 (Un-Audited)** | **5,331,775** | **3,100** | **220** | **-** | **-** | **-** | **(6,420)** | **11,112,585** | **16,441,258** | **1,622,481** | **18,063,759** |
| **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 | - | - | - | - | - | - | | **(1,361,995)** | **(1,361,995)** | **(141,982)** | **(1,503,977)** |
| Transactions with Non controlling Interest | | | | | | | | **(1,138)** | **(1,138)** | **(1,592)** | **(2,730)** |
| Other Comprehensive Income | - | - | - | - | - | - | **(3,311)** | - | **(3,311)** | **(1,798)** | **(5,109)** |
| **Total Comprehensive Income for the Period** | **-** | **-** | **-** | **-** | **-** | **-** | **(3,311)** | **(1,363,133)** | **(1,366,444)** | **(145,372)** | **(1,511,816)** |
| **Balance as at 30 September 2026 (Un-Audited)** | **5,331,775** | **3,100** | **220** | **-** | **-** | **-** | **(11,649)** | **5,528,830** | **10,852,276** | **1,134,035** | **11,986,313** |

| 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 | - | - | - | - | 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** |
| **Balance as at 31 March 2026 (Audited)** | **5,331,775** | **3,100** | **220** | **-** | **6,385,524** | **11,720,619** |
| Profit / (Loss) for the period | - | - | - | - | **(1,072,224)** | **(1,072,224)** |
| **Total Comprehensive Income for the Period** | - | - | - | - | **(1,072,224)** | **(1,072,224)** |
| **Balance as at 30 September 2026 (Un-Audited)** | **5,331,775** | **3,100** | **220** | **-** | **5,313,299** | **10,648,395** |

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

**AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES**
**NOTES TO THE FINANCIAL STATEMENTS**

**1. Basis of preparation**

The Interim Consolidated Financial Statements for the period ended 30 September 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 September**

| | 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 | - | - | - | | **182,590** | 341,762 | **41,258** | 35,633 | **8,465,043** | 7,312,455 | - | - | **8,688,892** | 7,689,850 |
| **Revenue** | - | - | - | | **182,590** | 341,762 | **41,258** | 35,633 | **8,465,043** | 7,312,455 | - | - | **8,688,892** | 7,689,850 |
| **Results** | | | | | | | | | | | | | | |
| Profit/(Loss) Before Net Finance Cost | - | - | - | | **(955,962)** | 3,525,671 | **(81,862)** | 311,344 | **(110,264)** | (3,291) | - | - | **(1,148,089)** | 3,833,724 |
| Net Results of the Associate | | | | | | | | | | | | | | |
| Finance Cost (Net) | - | - | - | | **(142,631)** | (215,613) | **26,911** | 47,890 | **(216,557)** | (122,900) | - | - | **(332,278)** | (290,624) |
| Profit /(Loss) Before Income Tax | - | | - | | **(1,098,594)** | 3,310,058 | **(54,951)** | 359,234 | **(326,822)** | (126,191) | - | - | **(1,480,366)** | 3,543,100 |
| Income Tax Expense | - | - | - | | **(4,010)** | (62,216) | **(19,599)** | (28,917) | | 511 | - | - | **(23,611)** | (90,622) |
| Profit /(Loss) After Tax | | | | | **(1,102,604)** | 3,247,842 | **(74,550)** | 330,317 | **(326,822)** | (125,680) | - | - | **(1,503,977)** | 3,452,478 |
| Profit/(Loss) From Discontinued Operation | - | | - | | - | - | - | - | - | - | - | 439,967 | - | 439,967 |
| **Net Profit/ (Loss) for the Year** | - | - | - | | **(1,102,604)** | 3,247,842 | **(74,550)** | 330,317 | **(326,822)** | (125,680) | - | 439,967 | **(1,503,977)** | 3,892,447 |
| Equity Holders of the Parent | | | | | | | | | | | | | **(1,361,995)** | 3,777,982 |
| Non-controlling interests | | | | | | | | | | | | | **(141,982)** | 114,465 |
| | | | | | | | | | | | | | **(1,503,977)** | 3,892,447 |

| | 30-Sep-26 | 31-Mar-26 | 30-Sep-26 | 31-Mar-26 | 30-Sep-26 | 31-Mar-26 | 30-Sep-26 | 31-Mar-26 | 30-Sep-26 | 31-Mar-26 | 30-Sep-26 | 31-Mar-26 | 30-Sep-26 | 31-Mar-26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Assets and Liabilities** | | | | | | | | | | | | | | |
| Non-Current Assets | | | - | - | **1,352,311** | 1,343,662 | **2,248,440** | 2,228,579 | **741,193** | 776,348 | - | - | **4,341,944** | 4,348,589 |
| Current Assets | **573** | 572 | - | - | **9,175,373** | 11,256,659 | **1,275,121** | 1,377,825 | **13,836,876** | 15,986,401 | - | - | **24,287,943** | 28,621,459 |
| **Total assets*** | **573** | 572 | - | - | **10,527,683** | 12,600,321 | **3,523,560** | 3,606,404 | **14,578,070** | 16,762,750 | - | - | **28,629,885** | 32,970,048 |
| Non-Current Liabilities | - | - | - | - | **9,619** | 26,921 | **337,594** | 336,591 | **800,703** | 806,251 | - | - | **1,147,916** | 1,169,763 |
| Current Liabilities | **3,803** | 3,803 | - | - | **2,889,980** | 3,856,575 | **132,014** | 135,002 | **12,469,863** | 14,306,778 | - | - | **15,495,659** | 18,302,157 |
| Liabilities classified as held for sale | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total Liabilities **** | **3,803** | 3,803 | - | - | **2,899,599** | 3,883,497 | **469,608** | 471,594 | **13,270,565** | 15,113,028 | - | - | **16,643,575** | 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 2025/26.

## 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:

| | **30.09.2026** | 31.03.2026 |
|---|---|---|
| Last traded price recorded for 3 months ended | 35.60 | 153.00 |
| Highest price recorded for 3 months ended | 40.00 | 160.50 |
| Lowest price recorded for 3 months ended | 31.00 | 130.00 |

### 4.3 Public Share Holdings

| | **30.09.2026** | 31.03.2026 |
|---|---|---|
| Number of Shareholders | 3,948 | 3,810 |
| No. of Shares | 264,749,156 | 66,187,289 |
| Percentage | 18.55% | 18.55% |
| Float Adjusted Market Capitalisation - Rs. | 9,426,783,601 | 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 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 | 155,280,418 | 10.88 |
| | 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** | **218,158,315** | **15.28** |
| 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 | 1,290,694 | 0.09 |
| 7 | FLYASIA SDN.BHD | 1,069,832 | 0.07 |
| 8 | MR. M. I. BUHARDEEN | 743,963 | 0.05 |
| 9 | HOTEL INTERNATIONAL (PRIVATE) LIMITED | 727,727 | 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. W. KUNDANMAL | 437,916 | 0.03 |
| 15 | MR. R. M. I. RAJAPAKSA | 400,000 | 0.03 |
| 16 | MR. R. P. P. SENARATNE | 400,000 | 0.03 |
| 17 | COMMERCIAL BANK OF CEYLON PLC/S. VASUDEVAN | 365,708 | 0.03 |
| 18 | TAPROBANE WEALTH PLUS (PVT) LTD | 340,000 | 0.02 |
| 19 | HATTON NATIONAL BANK PLC/ARUNASALAM SITHAMPALAM | 320,496 | 0.02 |
| 20 | MR. G. D. PITADENIYA (DECEASED) | 320,000 | 0.02 |
| | OTHERS | 27,199,493 | 1.91 |
| | | **1,427,478,664** | **100.00** |

**4.5 Twenty Major Shareholders of the Company as at 30 September 2026 - Preference Shares**

| | | Number of Shares | (%) |
|---|---|---|---|
| 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 September 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 | |
|---|---|---|---|---|
| | **30/09/2026** | **30/09/2025** | **30/09/2026** | **30/09/2025** |
| | **Rs** | Rs | **Rs** | Rs |
| Amounts used as the Numerator | | | | |
| Net Profit / (Loss) Attributable to Ordinary Shareholders | **-1,361,994,812** | **3,777,982,000** | **-1,072,224,352** | **3,289,700,000** |
| Weighted Average Number of Ordinary Shares in Issue (Nos.) | **1,427,478,664** | 1,427,478,664 | **1,427,478,664** | 1,427,478,664 |
| **(Note 4.1)** | | | | |
| Basic Earnings per Ordinary Share (Rs.) | **-0.95** | **2.65** | **-0.75** | **2.30** |

**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 | |
|---|---|---|---|---|---|---|
| | 30/09/2026 | 31/03/2026 | 30/09/2026 | 31/03/2026 | 30/09/2026 | 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 | - | - | 672,645 | 1,479,904 | - | - |
| Land | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - |
| **Financial Assets** | | | | | | |
| Fair Value Through Profit or Loss | 9,100,612 | 11,059,422 | - | - | - | - |
| Fair Value Through OCI | - | - | - | - | - | - |
| | 9,100,612 | 11,059,422 | 672,645 | 1,479,904 | 1,758,600 | 1,755,600 |

| **COMPANY** | Level 1 | | Level 2 | | Level 3 | |
|---|---|---|---|---|---|---|
| | 30/09/2026 | 31/03/2026 | 30/09/2026 | 31/03/2026 | 30/09/2026 | 31/03/2026 |
| | Rs 000 | Rs 000 | Rs 000 | Rs 000 | Rs 000 | Rs 000 |
| Investment in Subsidiaries | - | - | - | - | 4,470,548 | 4,467,818 |
| Financial Instrument at Amortized Cost | - | - | 119,892 | 898,801 | - | - |
| **FVTPL - Financial Assets** | | | | | | |
| Fair Value Through Profit or Loss | 8,423,357 | 10,305,934 | - | - | - | - |
| Fair Value Through OCI | - | - | - | - | - | - |
| | 8,423,357 | 10,305,934 | 119,892 | 898,801 | 4,470,548 | 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 30 September 2026 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

| | 30/09/2026 Group | 30/09/2026 Company |
|---|---|---|
| | Rs 000 | Rs 000 |
| Realised gain/(loss) transfer to revenue | (2,330) | (2,330) |
| Unrealised gain or (loss) | (1,117,994) | (1,041,727) |
| Total fair value change measured at fair value through profit/(loss) | (1,115,664) | (2,330) |

## 10 Investment of equity stake in Colombo City Holdings PLC

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

## 11 Events after the Balance Sheet date

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