

Interim Financial Statements

Year ended 31 March 2025

CORPORATE INFORMATION

Domicile & Legal Form	Ambeon Holdings PLC is a Public Limited Liability Company incorporated and domiciled in Sri Lanka. The registered office of the Company is located at No. 100/1, 2nd Floor, Elvitigala Mawatha, Colombo 08. Quoted on the Colombo Stock Exchange on the 01st January 1970 and Incorporated in Sri Lanka on 29th December 1910.
Principal Activity & Nature of the Company	Investment Holding and Managing Company
Company Reg. No.	PQ 26
Board of Directors	Mr. D. T. S. H. Mudalige - Chairman Dr. K. S. Narangoda - Group CEO/Executive Director Mr. E. M. M. Boyagoda - Non-Executive Director Mr. S. L. Sebastian - Non-Executive Director Mr. S. Kumar - Non-Executive Director Mr. C. T. Tsoi - Non-Executive Director Mr. R. P. Sugathadasa - Non-Executive Director Mr. D. M. Weerasekare - Non-Executive Director Mr. M D J R Goonetilleke - Non-Executive Director
Secretaries & Registrars	BUSINESS INTELLIGENCE (PVT) LTD No. 10, Gothami Road, Colombo 08.
Auditors	ERNST & YOUNG Chartered Accountants, Rotunda Towers, No. 109, Galle Road, Colombo 03.
Bankers	Pan Asia Banking Corporation PLC Nations Trust Bank PLC Seylan Bank PLC Commercial Bank of Ceylon National Development Bank PLC Peoples Bank Sampath Bank Hatton National Bank 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,	**2025 Un-Audited Rs 000**	2024 Audited Rs 000	% Change	**2025 Un-Audited Rs 000**	2024 Audited Rs 000	% Change
Continuing Operations						
Revenue	**5,679,347**	4,856,641	17%	345,601	168,478	105%
Direct Cost	**(4,175,738)**	(4,140,894)	1%	**-**	-	-
Gross Profit	**1,503,608**	715,747	110%	**345,601**	168,478	105%
Other Income	**30,600**	8,804	>100%	-	786	-100%
Selling and Distribution Expenses	**(173,729)**	(49,364)	252%	-	-	-
Administrative Expenses	**(547,146)**	(455,660)	20%	**(74,462)**	(55,360)	35%
Change in Fair Value of Financial Assets measured at fair value through Profit or Loss	**(631,746)**	146,355	>-100%	**(431,687)**	26,669	>-100%
Gain/(Loss) From Disposal of subsidiaries	**-**	76,529	-100%		4,939	-100%
Change in Fair Value of Biological Assets	**1,367**	-	100%	**-**	-	-
Change in Fair Value of Investment Property	**22,106**	322,500	-93%	**-**	-	-
Operating Profit/(Loss)	**205,060**	764,910	-73%	**(160,548)**	145,511	>-100%
Finance Income	**87,898**	64,823	36%	**-**	23,168	100%
Finance Cost	**(231,192)**	(90,522)	>100%	**(124,061)**	(100,383)	24%
Change in Fair Value of Investment in Subsidiary	**-**	-	0%	**48,542**	348,489	-86%
Shares of Results of Equity Accounted Investee	**(87,292)**	3,136	>-100%	**(93,496)**	81,331	>-100%
Profit/(Loss) Before Tax from Continuing Operations	**(25,527)**	742,347	-103%	**(329,563)**	498,116	>-100%
Income Tax Expense/(Reversal)	**(127,438)**	(158,132)	-19%	**(5,033)**	(64,543)	-92%
Profit/(Loss) for the Period from Continuing Operations	**(152,965)**	584,215	>-100%	**(334,596)**	433,573	>-100%
Discontinued Operations						
Profit/(Loss) after tax for the period from discontinued operations	**-**	(9,332)	-100%	**-**	(8,580)	-100%
Profit/(Loss) for the period	**(152,965)**	574,883	>-100%	**(334,596)**	424,993	>-100%
Profit/(Loss)Attributable to:						
Equity Holders of the Company	**(238,237)**	494,978	>-100%			
Non - Controlling Interests	**85,272**	79,905	7%			
	(152,965)	574,883	>-100%			
Earnings/(Loss) per share						
Basic	**(0.67)**	1.24		**(0.94)**	1.18	
Diluted	**(0.67)**	1.24		**(0.94)**	1.18	
Earnings/(Loss) per share from Continuing Operations						
Basic	**(0.67)**	1.24		**(0.94)**	1.18	
Diluted	**(0.67)**	1.24		**(0.94)**	1.18	

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 31 March,	**2025 Un-Audited Rs 000**	2024 Audited Rs 000	% Change	**2025 Un-Audited Rs 000**	2024 Audited Rs 000	% Change
Profit/ (Loss) for the Period	**(152,965)**	574,883	>100%	**(334,596)**	424,993	>-100%
Other Comprehensive Income						
Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year						
Functional/Foreign Currency Translation Difference	**4,445**	(10,224)	>-100%	**-**	-	
	4,445	(10,224)	>-100%		-	
Other Comprehensive Income to be Reclassified Not to Profit or Loss in Subsequent Year						
Revaluation gain/Loss of land and building	**-**	(325)	-100%	**-**	-	-
Change in Fair Value of Financial Assets measured at fair value through OCI	**-**	85,797	100%	**-**	85,797	-100%
Actuarial Gain/ (Loss) On Defined Benefit Plans	**40,749**	(6,296)	>100%	**828**	(686)	221%
Tax on Actuarial Gain /(Loss) on Retirement Benefit Plan	**(1,150)**	635	>-100%	**(249)**	206	-221%
Share of Other Comprehensive Income of Equity Accounted Investees	**-**	16,655	-100%	**-**	16,655	-100%
	39,599	96,466	-59%	**580**	101,971	-99%
Total Other Comprehensive Income for the Period, Net of Tax	**44,044**	86,242	-49%	**580**	101,971	-99%
Total Comprehensive Income for the Period	**(108,921)**	661,124	>-100%	**(334,016)**	526,965	>-100%
Total Comprehensive Income Attributable to:						
Equity Holders of the Company	**(213,988)**	588,457	>-100%			
Non - Controlling Interests	**105,067**	72,667	45%			
	(108,921)	661,124	>-100%			

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AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
STATEMENT OF PROFIT OR LOSS

	GROUP			COMPANY		
For the Period Ended 31 March,	**2025 Un-Audited Rs 000**	2024 **Audited** Rs 000	% Change	**2025 Un-Audited Rs 000**	2024 Audited Rs 000	% Change
Continuing Operations						
Revenue	**17,522,295**	17,154,487	2%	**807,174**	854,177	-6%
Cost of Sales	**(13,342,648)**	(12,066,068)	11%	**-**	-	-
Gross Profit	**4,179,647**	5,088,419	-18%	**807,174**	854,177	-6%
Other Income	**74,122**	58,494	27%	**-**	30,786	-100%
Selling and Distribution Expenses	**(429,246)**	(508,000)	-16%	**-**	-	-
Administrative Expenses	**(2,178,506)**	(2,196,885)	-1%	**(216,555)**	(143,006)	51%
Change in Fair Value of Investment Property	**22,106**	322,500	-93%	**-**	-	-
Change in Fair Value of Biological Assets	**1,367**	-	100%	**-**	-	-
Change in Fair Value of Financial Assets measured at fair value through Profit or Loss	**1,078,188**	335,120	>100%	**989,970**	130,571	>100%
Gain/(Loss) From Disposal of subsidiaries	**-**	784,207	-100%	**-**	4,939	-100%
Operating Profit/(Loss)	**2,747,677**	3,883,854	-29%	**1,580,589**	877,466	>100%
Finance Income	270,527	386,305	-30%	**-**	-	-
Finance Cost	(568,996)	(755,475)	-25%	**(160,358)**	(23,251)	590%
Shares of Results of Equity Accounted Investee	(188,866)	82,101	>-100%	**(195,069)**	81,331	>-100%
Change in Fair Value of Investment in Subsidiary	**-**	-		**48,542**	348,489	
Profit/(Loss) Before Tax from Continuing Operations	**2,260,343**	3,596,785	-37%	**1,273,704**	1,284,036	>100%
Income Tax Expense	**(350,294)**	(517,932)	-32%	**(39,312)**	(64,544)	>100%
Profit/(Loss) for the Period from Continuing Operations	**1,910,050**	3,078,853	-38%	**1,234,392**	1,219,492	1%
Discontinued Operations						
Profit/(Loss) after tax for the period from discontinued operations for the year	**-**	(221,821)	-100%	**-**	(223,319)	-100%
Profit/(Loss) for the period	**1,910,050**	2,857,032	-33%	**1,234,392**	996,173	>100%
Profit/(Loss) Attributable to:						
Equity Holders of the Company	**1,718,174**	2,456,725	-30%			
Non - Controlling Interests	**191,876**	400,306	-52%			
	1,910,050	2,857,032	-33%			
Earnings/(Loss) per share						
Basic	**4.81**	6.88		**3.46**	2.79	
Diluted	**4.81**	6.88		**3.46**	2.79	
Earnings/(Loss) per share from Continuing Operations						
Basic	**4.81**	7.51		**3.46**	2.79	
Diluted	**4.81**	7.51		**3.46**	2.79	

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 31 March,	**2025 Un-Audited Rs 000**	2024 Audited Rs 000	% Change	**2025 Un-Audited Rs 000**	2024 Audited Rs 000	% Change
Profit/ (Loss) for the Period	**1,910,050**	2,857,032	-33%	**1,234,392**	996,173	24%
Other Comprehensive Income						
Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Year						
Functional/ Foreign Currency Translation Difference	**4,013**	(10,478)	>100%	-	-	-
	4,013	(10,478)		-	-	
Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods						
Revaluation gain/Loss of land and building	**-**	(325)	100%	-	-	-
Change in Fair Value of Financial Assets at Fair value through OCI	-	85,797	-100%	-	85,797	-100%
Retirement Benefit Obligations Actuarial Gain / (Loss)	40,749	(6,296)	>100%	828	(686)	221%
Actuarial Gain/ (Loss) On Defined Benefit Plans	-	-		-		
Tax on Actuarial Gain /(Loss) on Retirement Benefit Plan	(1,150)	635	>-100%	(249)	206	-221%
Share of Other Comprehensive Income of Equity Accounted Investees	-	16,655		-	16,655	-100%
Total Other Comprehensive Income for the Period, Net of Tax	43,613	96,466	-55%	580	101,971	-99%
Total Comprehensive Income for the Period	**1,953,662**	2,943,019	-34%	**1,234,972**	1,098,144	12%
Total Comprehensive Income Attributable to:						
Equity Holders of the Company	**1,742,144**	2,549,951	-32%			
Non - Controlling Interests	**211,518**	393,068	-46%			
	1,953,662	2,943,019	-34%			

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AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
STATEMENT OF FINANCIAL POSITION

	GROUP		COMPANY	
As at	**31-Mar-25 Un-Audited Rs 000**	31-Mar-24 Audited Rs 000	**31-Mar-25 Un-Audited Rs 000**	31-Mar-24 Audited Rs 000
ASSETS				
Non-Current Assets				
Property, Plant & Equipment	**619,711**	664,662	1,055	1,853
Investment Property	**1,066,925**	1,035,850	**-**	-
Intangible Assets	**1,359,926**	1,196,894	3,123	4,134
Right to use Asset	**405,088**	377,192	67,024	-
Investment in Subsidiaries	**-**	-	5,235,502	4,386,960
Other Non Current Financial Assets	**2,066,063**	1,860,437	2,057,813	1,851,631
Investment in Equity Accounted Investee	**935,173**	1,124,039	886,326	1,081,395
Biological Assets	**84,892**	-	-	-
Deferred Tax Asset	**70,395**	68,484	**-**	-
	6,608,173	6,327,558	**8,250,842**	7,325,973
Current Assets				
Inventories	**2,497,714**	1,415,693	**-**	-
Trade & Other Receivables	**8,448,500**	8,346,433	132,428	322,595
Other Financial Assets	**12,455,379**	6,936,942	8,160,942	3,046,738
Income Tax Recoverable	**8,579**	17,959	-	-
Cash & Cash Equivalents	**722,639**	500,608	29,543	49,377
	24,132,811	17,217,635	**8,322,913**	3,418,710
Total Assets	**30,740,982**	23,545,193	**16,573,755**	10,744,683
EQUITY AND LIABILITIES				
Equity				
Stated Capital	**5,331,775**	5,331,775	**5,331,775**	5,331,775
Other Components of Equity	**115,334**	112,734	**28,182**	28,182
Retained Earnings	**7,141,236**	5,394,409	**6,039,182**	4,804,509
Equity Attributable to Equity Holders of the Parent	**12,588,346**	10,838,918	**11,399,138**	10,164,466
Non Controlling Interests	**1,507,645**	1,952,016	-	-
Total Equity	**14,095,990**	12,790,934	**11,399,138**	10,164,466
Non-Current Liabilities				
Other Financial Liabilities	**348**	348	**348**	348
Interest Bearing Loans & Borrowings	**492,542**	469,815	**43,943**	-
Deferred Tax Liability	**329,456**	300,296	**445,978**	472,832
Employee Benefit Liabilities	**341,301**	377,663	**10,940**	11,139
	1,163,646	1,148,121	**501,209**	484,319
Current Liabilities				
Trade and Other Payables	**4,413,801**	3,665,332	**71,742**	78,958
Income Tax Payable	**308,871**	363,345	**59,821**	16,940
Contract Liability	**1,904,073**	1,681,267	**-**	-
Interest Bearing Loans & Borrowings	**8,854,600**	3,896,193	**4,541,845**	-
	15,481,345	9,606,137	**4,673,408**	95,898
Total Equity and Liabilities	**30,740,982**	23,545,193	**16,573,755**	10,744,683
Net Assets Per Share (Rs.)	**35.27**	**30.37**	**31.94**	**28.48**

I certify that the Financial Statements have been prepared in compliance with the requirements of Companies Act No. 07 of 2007.

Thilanka Sampath
Group Head of Finance

The Board of Directors is responsible for the preparation and presentation of these Financial Statements. Signed for and on behalf of the Board.

D T S H Mudalige
Chairman

K S Narangoda (Dr.)
Group CEO/Executive Director

27 May 2025
Colombo

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AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
STATEMENT OF CHANGES IN EQUITY

GROUP	Attributable to Equity Holders of the Company										Total Equity
	Stated Capital	Other reserves	Revenue Reserevs	Currency/Exchange Hedge Reserve	Fair Value Through OCI Reserve	Revaluation Reserve	Foreign Currency Translation Reserve	Retained Earnings	Total	Non Controlling Interests	
	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 2023 - (Audited)	**5,331,775**	**3,100**	**220**	-	**(161,708)**	**1,266,149**	**(2,728)**	**2,458,838**	**8,895,646**	**2,488,377**	**11,384,023**
Profit / (Loss) for the period	-	-	-	-	-	-	-	2,456,725	2,456,725	400,306	**2,857,032**
Other Comprehensive Income	-	-	-		85,797	(325)	(5,304)	13,058	93,225	(7,238)	**85,987**
Total Comprehensive Income for the Period	-	-	-	-	85,797	(325)	(5,304)	2,469,783	2,549,951	393,068	**2,943,019**
Realization of Revaluation Reserve due to the Disposal of Subsidiary	**-**	**-**	**-**	**-**	**-**	(1,173,239)	**-**	1,173,239	**-**	**-**	**-**
Dividends paid	**-**	**-**	**-**	**-**	**-**	**-**	**-**	(606,678)	(606,678)	-	**(606,678)**
Transfer from FVTOCI to Retained Earnings	-	-	-	-	100,773	-	-	(100,773)	-	-	**-**
Disposal of Subsidiaries	-	-	-	-	-	-	-	-	-	(893,430)	**(893,430)**
Subsidiary Dividend to Minority Shareholders	-	-	-	-	-	-	-	-	-	(36,000)	**(36,000)**
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	-	-	-	-	-	-	-	1,718,174	1,718,174	191,876	**1,910,050**
Other Comprehensive Income	-	-	-	-	-	-	2,600	21,370,128.40	23,970	19,643	**43,613**
Total Comprehensive Income for the Period	-	-	-	-	-	-	2,600	1,739,544	1,742,144	(444,371)	**1,953,663**
Acquisition of Subsidiary	-	-	-	-	-	-	-	7,283	7,283	(655,889)	**(648,606)**
Balance as at 31 March 2025 (Un-Audited)	**5,331,775**	**3,100**	**220**		**24,862**	**92,585**	**(5,433)**	**7,141,236**	**12,588,345**	**1,507,646**	**14,095,990**

COMPANY	Stated Capital	Other Reserves	Revenue Reserevs	Fair Value through OCI Reserve	Retained Earnings	Total Equity
	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000	Rs.000
Balance as at 31 March 2023 - (Audited)	5,331,775	3,100	220	(161,708)	4,499,614	**9,673,001**
Profit / (Loss) for the period	-	-	-	-	996,173	**996,173**
Other Comprehensive Income	-	-	-	85,797	16,174	**101,971**
Total Comprehensive Income for the Period	-	-	-	85,797	1,012,347	**1,098,144**
Transfer from FVTOCI to Retained Earnings	-	-	-	100,773	(100,773)	**-**
Dividend Paid	-	-	-	-	(606,678)	(606,678)
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	-	-	-	-	**1,234,392**	**1,234,392**
Other Comprehensive Income	-	-	**-**		**580**	**580**
Total Comprehensive Income for the Period	-	-	-	-	**1,234,972**	**1,234,972**
Balance as at 31 March 2025 -(Un-Audited)	**5,331,775**	**3,100**	**220**	**24,862**	**6,039,480**	**11,399,138**

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AMBEON HOLDINGS PLC AND ITS SUBSIDIARIES
CASH FLOW STATEMENT

For the Period Ended 31 March,	GROUP		COMPANY	
	2025 Un-Audited	2024 Audited	**2025 Un-Audited**	2024 Audited
	Rs.000	Rs.000	**Rs.000**	Rs.000
Cash flows From Operating Activities				
Profit/(Loss) before tax from Continuing Operations	**2,260,343**	3,596,785	**1,273,704**	1,284,036
Loss before tax from Discontinuing Operations	**-**	(221,821)	**-**	(223,319)
Adjustment for				
Depreciation Of Property Plant & Equipment	**77,645**	119,024	**1,313**	2,624
Amortisation of Intangible Assets	**2,448**	3,142	**1,011**	1,014
Amortisation of ROU Assets	**35,539**	59,238	**13,405**	-
Fair Value (Gain)/Loss On Current Investments	**(1,078,188)**	(335,120)	**(989,970)**	(130,571)
Provision for Retirement Gratuity	**55,632**	106,611	**2,591**	3,009
Fair Value (Gain)/Loss On Biological Assets	**(1,367)**	**-**	**-**	**-**
Interest Expense - Net	**298,469**	369,170	**160,358**	23,251
Script/Cash Dividend Income	**(234,118)**	-	**(197,713)**	**-**
Impairment of trade and other receivables	**-**	(95,963)	**-**	2,747
(Gain)/Loss on disposal of Property, Plant & Equipment	**-**	(786)	**-**	(786)
Allowance/(Reversal) for obsolete and slow Moving Inventories		(4,697)	**-**	**-**
Share of Result of Equity Acconted Investee	**188,866**	(82,101)	**195,069**	(81,331)
Change in Fair Value Adjestment Of Investment Property	**-**	(322,500)	**-**	**-**
Change in Fair Value Adjestment Of investment in subsidiaries	**-**	**-**	**(48,542)**	(348,489)
Gain/Loss on fair valuation of investment in Property	**(22,106)**	**-**	**-**	**-**
(Gain)/Loss on disposal of Subsidiary	**-**	(562,385)	**-**	-
(Profit)/Loss on Disposal Of Current Investment	**(66,715)**	-	**(66,715)**	-
Loss on Disposal of Subsidiary	**-**	**-**	**-**	218,380,000
Operating Profit before Working Capital Changes	**1,516,448**	2,628,598	**344,510**	750,564
(Increase)/Decrease in Inventories	**(1,090,633)**	386,820	**-**	-
(Increase)/Decrease in Trade & Other Receivables	**(102,067)**	(743,827)	**(16,014)**	(379,493)
Increase/(Decrease) in Deferred Income	**222,806**	(1,022,701)	**-**	-
Increase/(Decrease) in Trade & Other Payable	**747,035**	(177,386)	**(7,218)**	9,329
Cash Generated from Operations	**1,293,591**	1,071,504	**321,277**	380,400
Interest Paid	**(568,996)**	(453,067)	**(156,876)**	(23,251)
Income Tax Paid	**(369,290)**	(351,411)	**(23,832)**	(355)
Rent Paid	**(15,889)**	-	**(15,889)**	-
Retiring Gratuity Paid	**(91,994)**	(44,732)	**(1,961)**	(908)
Net Cash Flow from Operating Activities	**247,423**	**222,294**	**122,719**	355,887
Cash Flow from Investing Activities				
Acquisition of Property, Plant & Equipment	**(32,677)**	(176,048)	**(514)**	(273)
Acquisition of Intangible Asset	**(14,648)**	(8,636)	**-**	-
Acquisition/Disposal of Investment Property	**(8,969)**	-	**-**	(2,078,790)
Proceeds from disposal of Subsidiaries	**-**	2,813,824	**-**	2,813,824
Net investment on Acquisition of subsidiary	**(799,188)**	-	**(800,000)**	-
Net payments of loans to Parent	**-**	(362,099)	**-**	-
Interest Income from Investment	**270,527**	316,664	**-**	-
Investment in Other Financial Investments	**(205,626)**	(2,687,757)	**-**	-
Proceeds/(Investment) In Current Investments,Net	**(4,373,534)**	-	**(4,057,519)**	-
Proceeds on Disposal of Property, Plant & Equipment	**-**	961	**-**	961
Proceed from Dividend Income	**234,118**	-	**197,713**	-
Net Cash Flow from in Investing Activities	**(4,929,996)**	(103,092)	**(4,660,320)**	735,722
Cash Flow from Financing Activities				
Proceeds from Interest Bearing Loans & Borrowings, net of payments	**4,974,716**	196,234,690	**4,517,767**	(463,289)
Repayment of Related Party Loans & Borrowings	**(74,124)**	(195,962,026)	**-**	8,822
Dividend paid to preference share holders	**-**	(621)	**-**	-
Repayment of finance Lease	**-**	(82,654)	**-**	-
Dividend Paid	**-**	(642,678)	**-**	(607,299)
Net Cash Flow from Financing Activities	**4,900,591**	(453,289)	**4,517,767**	(1,061,767)
Net Increase/Decrease in Cash & Cash Equivalent during the period	**218,018**	(334,088)	**(19,832)**	29,843
Cash & Cash Equivalents				
Net foreign exchange difference	**4,013**	(10,478)	**-**	-
Increase / (Decrease) in Cash & Cash Equivalents	**218,018**	(344,566)	**(19,832)**	29,843
Cash and Short Term Deposits at the beginning of the year	**500,608**	845,174	**49,377**	19,534
At the end of the Period	**722,638**	500,608	**29,543**	49,377

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 31 March 2025 have been prepared in accordance with LKAS 34 - Interim Financial Reporting. The Interim Consolidated Financial Statements do not include all the information and disclosures required in the Annual Financial Statements, and should be read in conjunction with the Group's Audit Financial Statements as at 31 March 2024.

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

2. Opearating Results - Segment Information

Period Ended 31 March 2025

	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	Footwear		Manufacturing Porcelain		Investment		Property		IT and Related Services		Financial Services		Group Total	
Rs.000' (Unaudited)														
Total Revenue	-	-	-	1,362,903	**741,374**	783,625	**47,555**	69,906	**15,642,607**	13,236,541	**1,090,759**	1,710,016	**17,522,295**	17,162,991
Revenue	-	-	-	1,362,903	**741,374**	783,625	**47,555**	69,906	**15,642,607**	13,236,541	**1,090,759**	1,710,016	**17,522,295**	17,162,991
Results														
Profit/(Loss) Before Net Finance Cost	-	(252)	-	61,167	**1,323,975**	1,788,518	**208,677**	487,167	**362,125**	407,552	**664,035**	1,378,044	**2,558,812**	4,122,196
Finance Income														
Change in faire value														
Net Results of the Associate														
Finance Cost (Net)	-	-	-	(62,925)	**(119,220)**	(16,078)	**112,658**	176,763	**(278,318)**	(305,681)	**(13,589)**	(159,508)	**(298,469)**	(367,430)
Profit /(Loss) Before Income Tax	-	(252)	-	(1,758)	**1,204,755**	1,772,440	**321,335**	663,930	**83,807**	101,871	**650,446**	1,218,536	**2,260,343**	3,754,766
Income Tax Expense	-	-	-	4,744	**(79,842)**	(102,845)	**(71,789)**	(213,822)	**(3,012)**	(293)	**(195,651)**	(371,653)	**(350,293)**	(683,869)
Profit /(Loss) After Tax		(252)		2,986	**1,124,913**	1,669,595	**249,546**	450,108	**80,795**	101,578	**454,795**	846,882	**1,910,050**	3,070,898
Profit/(Loss) From Discontinued Operation	-		-		**-**	(213,866)	**-**	-	**-**		**-**	-		(213,866)
Net Profit/ (Loss) for the Year	-	(252)	-	2,986	**1,124,913**	1,455,729	**249,546**	450,108	**80,795**	101,578	**454,795**	846,882	**1,910,050**	2,857,032
Equity Holders of the Parent													**1,718,174**	2,456,725
Non-controlling interests													**191,876**	400,306
													1,910,050	2,857,032
As at 31 December														
Assets and Liabilities														
Non-Current Assets			-	-	**4,328,135**	4,100,370	**1,388,661**	1,268,585	**747,447**	823,961	**143,929**	134,641	**6,608,173**	6,327,557
Current Assets	**575**	575	-	-	**8,303,007**	3,393,401	**1,986,118**	1,512,585	**10,730,088**	8,581,450	**3,113,021**	3,729,625	**24,132,811**	17,217,637
Total assets*	**575**	575	-	-	**12,631,142**	7,493,771	**3,374,780**	2,781,170	**11,477,535**	9,405,411	**3,256,950**	3,864,266	**30,740,983**	23,545,194
Non-Current Liabilities	-	-	-	-	**99,500**	42,379	**260,230**	227,352	**747,058**	813,392	**56,858**	64,999	**1,163,646**	1,148,121
Current Liabilities	**3,533**	3,533	-	-	**4,686,056**	108,024	**427,697**	103,838	**9,119,505**	7,080,749	**1,244,555**	2,309,993	**15,481,345**	9,606,138
Liabilities classified as held for sale	-	-	-	-	**-**	-	**-**	-	-	-	-	-	-	-
Total Liabilities **	**3,533**	3,533	-	-	**4,785,556**	150,405	**687,926**	331,189	**9,866,563**	7,894,140	**1,301,413**	2,374,992	**16,644,993**	10,754,261

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 2023/24.

4 Share Information	**31.03.2025**	31.03.2024
4.1 *Number of Shares*		
No of Ordinary Shares represented in Stated Capital	356,869,666	356,869,666
No of Preference Shares represented in Stated Capital	170,625	170,625

4.2 Market Price per Share	**31.03.2025**	31.03.2024
The market value of an ordinary share of Ambeon Holdings PLC was as follows:		
Last traded price recorded for 3 months ended	**81.70**	37.40
Highest price recorded for 3 months ended	**98.00**	37.50
Lowest price recorded for 3 months ended	**42.00**	32.00

4.3 Public Share Holdings	**31.03.2025**	31.03.2024
Number of Shareholders	3,810	4,054
No. of Shares	66,187,289	66,187,289
Percentage	18.55%	18.55%
Float Adjusted Market Capitalisation - Rs.	5,408,484,693	2,475,854,682

Exchange.

4.4 Twenty Major Shareholders as at 31 March 2025- Ordinary Shares

	Name of Shareholders	**Number of Shares**	**(%)**
1	NATIONAL DEVELOPMENT BANK PLC/AMBEON CAPITAL PLC	145,000,000	40.63
	SEYLAN BANK PLC/AMBEON CAPITAL PLC (COLLATERAL)	112,790,122	31.61
	PAN ASIA BANKING CORPORATION PLC/AMBEON CAPITAL PLC	32,807,255	9.19
	TOTAL	**290,597,377**	**81.43**
2	HATTON NATIONAL BANK PLC/ALMAS HOLDINGS (PVT) LTD	28,645,420	8.03
	PEOPLE'S LEASING AND FINANCE PLC/ALMAS HOLDINGS (PVT) LTD	4,806,849	1.35
	AMANA BANK PLC/ALMAS HOLDINGS (PVT) LTD	4,500,000	1.26
	TOTAL	**37,952,269**	**10.64**
3	HATTON NATIONAL BANK PLC/ALMAS CAPITAL (PVT) LTD	11,449,837	3.21
4	MR. N. BALASINGAM	1,906,500	0.53
5	HOTEL INTERNATIONAL (PRIVATE) LIMITED	1,337,593	0.37
6	ALMAS HOLDINGS (PRIVATE) LIMITED	1,100,000	0.31
7	PEOPLE S LEASING AND FINANCE PLC/L.P.HAPANGAMA	837,356	0.23
8	J. B. COCOSHELL (PVT) LTD	588,856	0.17
9	DR. S. YADDEHIGE	514,298	0.14
10	MRS. F. R. BUHARDEEN	483,110	0.14
11	FLYASIA SDN.BHD	267,458	0.07
12	MR. H. A. S. MADANAYAKE	181,512	0.05
13	MR. D. S. R. DARANAKUMBURA	145,428	0.04
14	MR. M. I. BUHARDEEN	139,550	0.04
15	MR. B. W. KUNDANMAL	137,100	0.04
16	ACL CABLES PLC	130,700	0.04
17	PMF FINANCE PLC/M. S. HAMZADEEN	129,638	0.04
18	ARROW INTERNATIONAL (PVT) LTD A/C NO.1	120,300	0.03
19	MR. S. J. C. PERERA	110,000	0.03
20	SEYLAN BANK PLC/JAYANTHA DEWAGE	100,000	0.03
	OTHERS	8,640,784	2.00
		356,869,666	**100**

4.5 Twenty Major Shareholders of the Company as at 31 March 2025- Preference Shares

		Number of	(%)
1	STANDARD FINANCE LIMITED	18,616	10.91
2	MR. G. C. W. DE SILVA	9,484	5.56
3	MR. M. V. THEAGARAJAH	8,744	5.12
4	LIFE INSURANCE CORPORATION OF INDIA	8,146	4.77
5	MR. K. THEAGARAJAH	8,000	4.69
6	MR. A. L. CLARKE	6,658	3.90
7	MRS. B.L. MACRAE	6,658	3.90
8	MR. M. V. THEAGARAJAH	6,447	3.78
9	SHALSRI INVESTMENT LTD	5,000	2.93
10	THE LAND & HOUSE PROPERTY COMPANY LTD	4,500	2.64
11	THE ADMINISTRATIX OF THE ESTATE OF PIETRO FERNANDO	4,000	2.34
12	MR S SIVALINGAM ATTORNEY FOR MRS R SIVARAMAN WIDOW OF LATE	3,672	2.15
13	MR. M. B. MUTHUNAYAGAM MAHESWERI BRITO	3,500	2.05
14	MRS. L. SELVANAYAGAM	3,000	1.76
15	MS. A. M. FELSINGER	2,684	1.57
16	MS. K. N. WOUTERSZ	2,684	1.57
17	MR S. NAVARATNAM	2,682	1.57
18	MR M. G. SABARATNAM	2,500	1.47
19	MR S. A. SCHARENGUIVEL	2,450	1.44
20	MR P. S. WIJEWARDENA	2,194	1.29
	OTHERS	59,006	34.58
	Total	**170,625**	**100.00**

4.6 Directors' and Chief Executive Officer's Share Holding as at 31 March 2025

	Number of Shares
Mr. D. T. S. H. Mudalige	Nil
Dr. K. S. Narangoda	Nil
Mr. E. M. M. Boyagoda	Nil
Mr. S. L. Sebastian	Nil
Mr. S. Kumar	Nil
Mr. C. T. Tsoi	Nil
Mr. R. P. Sugathadasa	Nil
Mr. D. M. Weerasekare	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	
	31/03/2025	31/03/2024	**31/03/2025**	31/03/2024
	Rs	Rs	**Rs**	Rs
Amounts used as the Numerator				
Net Profit / (Loss) Attributable to Ordinary Shareholders	**1,718,174,000**	**2,456,725,492**	**1,234,391,927**	**996,172,532**
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.)	**4.81**	**6.88**	**3.46**	**2.79**

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	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024
	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000
Investment Properties	-	-	-	-	1,066,925	1,035,850
Financial Instrument at Amortized Cost	-	-	150,560	1,167,433	-	-
Land	-	-	-	-	145,675	145,675
Buildings	-	-	-	-	184,325	184,325
Financial Assets						
Fair Value Through Profit or Loss	12,103,467	5,569,648	-	-	-	-
Fair Value Through OCI	-	207,667	-	-	-	-
	12,103,467	5,777,315	150,560	1,167,433	1,396,925	1,365,850

	Level 1		Level 2		Level 3	
COMPANY	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024
	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000	Rs 000
Investment in Subsidiaries	-	-	-	-	5,235,502	4,386,960
Financial Instrument at Amortized Cost	-	-	37,690	141,228	-	-
FVTPL - Financial Assets						
Fair Value Through Profit or Loss	8,123,252	2,697,843	-	-	-	-
Fair Value Through OCI	-	207,667	-	-	-	-
	8,123,252	2,905,510	37,690	141,228	5,235,502	4,386,960

Financial Assets and Liabilities measured or disclosed at Fair Value

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values:

The fair values of the quoted equities are based on price quotations at the reporting date.
Long-term fixed-rate borrowings are evaluated by the Group based on interest rates.

Those assumptions for assets categorised as Level 3 has been described under respective notes to the financial Statements as at 31 March 2024.
During the reporting period ended 31 December 2024 and 31 March 2024, 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

	31/03/2025 Group	31/03/2025 Company
	Rs 000	Rs 000
Realised gain/(loss) transfer to revenue	66,715	66,715
Unrealised gain or (loss)	1,078,188	989,970
Total fair value change measured at fair value through profit/(loss)	1,144,903	1,056,685

10 Acquisition of Subsidiaries

10.1 Acquisition of equity stake in Green Field Ventures (Pvt) Ltd

Fair values of the identifiable assets and liabilities of the acquired Subsidiary;

	Rs. 000
Non-Current Assets	
Investment in Subsidiary	648,606
Total Non-Current Assets	**648,606**
Current Assets	
Cash & Bank	596
Total Current Assets	**596**
Total Assets	**649,202**
Current Liabilities	
Trade & Other Payables	35
Total Current Liabilities	**35**
Total Liabilities	**35**
Total identifiable net assets at fair value	**649,167**
Goodwill arising on acquisition	150,833
Purchase Consideration Transferred	**800,000**

On 4th April 2024, Ambeon Holdings PLC purchased 100% issued shares of Green Field Ventures (Pvt) Ltd, a SPV holding 22% of the shares of EonTec (Pvt) Ltd ("Eon Tec") for a total consideration of LKR. 800Mn. Eon Tec holds 64.36% of the issued ordinary shares of Millenium I.T.E.S.P (Pvt) Ltd.

10.2 Acquisition of equity stake in Heron Agro Products (Private) Limited.

On 7th October 2024, Colombo City Holdings PLC acquired the entirety of the issued shares of Heron Agro Products (Private) Limited.

	Rs. 000
Non-Current Assets	
Property, Plant & Equipment	32
Right of Use Assets	3,589
Biological Assets	83,525
Total Non-Current Assets	87,146
Current Assets	
Cash & Bank	215
Total Current Assets	215
Total Assets	87,361
Non-Current Liabilities	
Deffered Tax Liabilities	5,385
Lease Liability	6,325
Total Non-Current Liabilities	11,710
Current Liabilities	
Trade and Other Payables	1,434
Amounts due to Related Companies	74,124
Lease Liability	94
Total Current Liabilities	75,652
Total Liabilities	87,361
Total identifiable net assets at fair value	-

On 31st December 2024, Colombo City Holdings PLC converted its receivable balance of Rs. 74.1 Million from Heron Agro Products (Private) Limited into equity as a further investment following the acquisition.

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.

12 Interim figures are provisional and subject to an audit.