Access Engineering PLC

Financial Statements

For the Period Ended 30th June 2025

ACCESS ENGINEERING PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30TH JUNE 2025

	Group			Company		
	Three months ended 30th June			Three months ended 30th June		
In LKR	**2025**	2024	**%**	**2025**	2024	**%**
	Unaudited	Unaudited		**Unaudited**	Unaudited	
Revenue	**7,732,443,596**	8,191,108,005	(6)	**5,104,890,637**	6,286,723,062	(19)
Cost of sales	**(5,360,822,704)**	(5,813,509,286)	(8)	**(4,055,031,033)**	(4,914,313,837)	(17)
Gross profit	**2,371,620,892**	2,377,598,719	**(0)**	**1,049,859,604**	1,372,409,225	**(24)**
Other income	**107,547,918**	40,343,467	167	**279,426,666**	236,106,049	18
Administrative expenses	**(630,026,691)**	(486,417,551)	30	**(322,137,116)**	(220,323,785)	46
Other expenses	**(15,968,352)**	(7,387,223)	116	**(10,074,168)**	(3,106,566)	224
Operating profit	**1,833,173,767**	1,924,137,412	**(5)**	**997,074,986**	1,385,084,923	**(28)**
Finance Cost	**(523,238,846)**	(475,746,195)	10	**(348,631,994)**	(320,473,918)	9
Finance Income	**10,331,731**	18,972,086	(46)	**2,816,182**	3,488,803	(19)
Share of results of equity-accounted investees, net of tax	**39,289,708**	53,888,670	(27)	**-**	-	
Profit before tax	**1,359,556,360**	1,521,251,973	**(11)**	**651,259,175**	1,068,099,808	**(39)**
Income tax (expense) / reversal	**(377,046,258)**	(349,830,446)	8	**(166,327,073)**	(264,209,032)	(37)
Profit for the period	**982,510,102**	1,171,421,527	**(16)**	**484,932,101**	803,890,776	**(40)**
Profit attributable to:						
Equity holders of the parent	**963,460,462**	1,121,054,099	(14)	**484,932,101**	803,890,776	(40)
Non-controlling interest	**19,049,640**	50,367,428	(62)	**-**	-	
Profit for the period	**982,510,102**	1,171,421,527	**(16)**	**484,932,101**	803,890,776	**(40)**
Other comprehensive income						
Items that will not be reclassified to profit or loss in subsequent periods						
Remeasurement of defined benefit liability	**(3,439,915)**	(1,610,115)	114	**(3,250,000)**	(2,500,000)	30
Revaluation of Land and Buildings	**-**	-		**-**	-	
Related tax	**1,031,974**	674,569	53	**975,000**	750,000	30
Foreign currency translation difference of foreign operations	**-**	-		**-**	-	
Other comprehensive income for the period, net of tax	**(2,407,941)**	(935,546)	**157**	**(2,275,000)**	(1,750,000)	**30**
Total comprehensive income for the period, net of tax	**980,102,161**	1,170,485,981	**(16)**	**482,657,101**	802,140,776	**(40)**
Total comprehensive income attributable to;						
Equity holders of the parent	**961,073,230**	1,120,021,518	(14)	**482,657,101**	802,140,776	(40)
Non-controlling interest	**19,028,931**	50,464,463	(62)	**-**	-	
Total comprehensive income for the period, net of tax	**980,102,161**	1,170,485,981	**(16)**	**482,657,101**	802,140,776	**(40)**
Basic earnings per share	**0.96**	1.12		**0.48**	0.80	

The Accounting Policies and Notes form an integral part of these Financial Statements.
Figures in brackets indicate deductions.
The above figures are subject to the Audit.

ACCESS ENGINEERING PLC
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2025

In LKR	Group		Company	
	30.06.2025 Unaudited	31.03.2025 Audited	**30.06.2025 Unaudited**	31.03.2025 Audited
Assets				
Non-current assets				
Property, plant and equipment	**8,897,072,689**	9,113,710,170	**3,342,265,539**	3,496,374,404
Right of use assets	**2,400,465,898**	2,405,629,765	**187,747,145**	189,546,639
Investment properties	**36,702,786,797**	36,699,491,876	**774,400,000**	774,400,000
Investment properties- work in progress	**4,171,926,391**	3,801,678,015	**-**	-
Intangible assets and goodwill	**657,470,740**	658,773,662	**23,786,962**	24,793,516
Investments in subsidiaries	**-**	-	**32,627,677,294**	26,938,411,343
Equity-accounted investees	**2,292,780,443**	2,249,839,125	**1,818,100,056**	1,818,100,056
Non-current financial assets	**1,385,605**	1,385,605	**1,385,605**	1,385,605
Deferred tax assets	**4,675,241,697**	4,786,845,070	**162,633,868**	192,043,005
	59,799,130,260	59,717,353,288	**38,937,996,469**	33,435,054,568
Current assets				
Inventories	**30,172,875,896**	25,193,767,102	**2,649,730,463**	2,735,111,351
Trade and other receivables	**22,933,943,676**	18,807,497,447	**12,417,225,445**	11,822,381,264
Amount due from related parties	**122,173,544**	125,566,918	**6,383,085,905**	5,556,566,655
Current tax assets	**338,789,666**	319,904,331	**-**	-
Other current financial assets	**2,598,315,185**	3,328,216,090	**2,326,903,333**	3,018,279,530
Short term investments	**32,964,532**	31,273,333	**32,964,532**	31,273,333
Short term deposits	**156,179**	153,284	**-**	-
Cash and cash equivalents	**1,983,470,521**	2,455,741,459	**958,253,961**	1,088,950,579
	58,182,689,199	50,262,119,964	**24,768,163,639**	24,252,562,712
Total assets	**117,981,819,459**	109,979,473,252	**63,706,160,108**	57,687,617,280
Equity and liabilities				
Equity				
Stated capital	**9,000,000,000**	9,000,000,000	**9,000,000,000**	9,000,000,000
Other components of equity	**816,006,061**	816,006,060	**329,293,246**	329,293,246
Retained earnings	**25,979,376,044**	30,311,485,773	**18,148,047,169**	18,665,390,068
Equity attributable to equity holders of the parent	**35,795,382,105**	40,127,491,833	**27,477,340,415**	27,994,683,314
Non-controlling interests	**1,208,432,040**	2,585,486,101	**-**	-
Total equity	**37,003,814,145**	42,712,977,934	**27,477,340,415**	27,994,683,314
Non-current liabilities				
Government grants	**4,332,933**	4,387,782	**-**	-
Loans and borrowings	**19,963,214,671**	19,995,881,139	**13,150,000,000**	13,166,884,191
Lease liabilities	**125,577,782**	127,280,529	**94,173,586**	97,181,039
Employee benefit liabilities	**455,364,642**	447,477,664	**384,866,513**	379,801,969
Deferred tax liabilities	**3,340,579,876**	3,295,796,615	**-**	-
	23,889,069,904	23,870,823,729	**13,629,040,099**	13,643,867,199
Current liabilities				
Trade and other payables	**39,312,661,473**	32,015,164,690	**13,584,062,350**	10,010,153,368
Amount due to related parties	**708,892,776**	591,922,227	**309,350,699**	384,453,829
Loans and borrowings	**13,301,270,436**	6,844,525,550	**5,705,740,548**	2,511,453,152
Lease liabilities	**90,836,702**	78,569,029	**34,273,290**	31,408,608
Current tax liabilities	**1,448,432,636**	1,439,796,089	**1,393,992,719**	1,416,317,193
Deferred revenue	**1,557,839,770**	1,680,755,398	**1,557,839,770**	1,680,755,398
Unclaimed dividends	**18,906,045**	18,918,459	**14,520,219**	14,525,219
Bank overdraft	**650,095,572**	726,020,147	**-**	-
	57,088,935,410	43,395,671,589	**22,599,779,594**	16,049,066,767
Total liabilities	**80,978,005,314**	67,266,495,318	**36,228,819,693**	29,692,933,966
Total equity and liabilities	**117,981,819,459**	109,979,473,252	**63,706,160,108**	57,687,617,280
Net asset per share	**35.80**	40.13	**27.48**	27.99

I certify that the financial statements comply with the requirements of the Companies Act No.7 of 2007

.....
General Manager -Finance

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.
Approved and signed for and on behalf of the Board of Directors of Access Engineering PLC.

Director .....

14th August 2025
Colombo.

Director .....

ACCESS ENGINEERING PLC
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30TH JUNE 2025

	Attributable to equity holders of the parent						
Group	**Stated capital**	**Revaluation reserve**	**Foreign currency translation reserve**	**Retained earnings**	**Total**	**Non-controlling interests**	**Total equity**
In LKR							
As at 1st April 2024	**9,000,000,000**	**817,841,594**	**(5,842,458)**	**25,704,527,350**	**35,516,526,487**	**2,415,407,639**	**37,931,934,126**
Profit for the year	-	-	-	1,121,054,099	1,121,054,099	50,367,428	1,171,421,527
Other comprehensive income for the year, net of tax	-	-	-	(1,032,580)	(1,032,581)	97,034	(935,546)
Total comprehensive income for the year	**-**	**-**	**-**	**1,120,021,519**	**1,120,021,518**	**50,464,463**	**1,170,485,981**
Cash dividends	-	-	-	-	-	-	-
Balance at 30th June 2024	**9,000,000,000**	**817,841,594**	**(5,842,458)**	**26,824,548,869**	**36,636,548,005**	**2,465,872,102**	**39,102,420,107**
Balance at 01st April 2025	**9,000,000,000**	**817,841,594**	**(1,835,534)**	**30,311,485,773**	**40,127,491,833**	**2,585,486,101**	**42,712,977,933**
Profit for the year	-	-	-	963,460,462	963,460,462	19,049,640	982,510,102
Other comprehensive income for the year, net of tax	-	-	-	(2,387,233)	(2,387,233)	(20,709)	(2,407,941)
Total comprehensive income for the year	**-**	**-**	**-**	**961,073,229**	**961,073,229**	**19,028,931**	**980,102,161**
Cash dividends	-	-	-	(1,000,000,000)	(1,000,000,000)	-	(1,000,000,000)
Acquistion of NCI - Harbour Village (Private) Limited	-	-	-	(4,293,182,958)	(4,293,182,958)	(1,396,082,992)	(5,689,265,950)
Balance at 30th June 2025	**9,000,000,000**	**817,841,594**	**(1,835,534)**	**25,979,376,044**	**35,795,382,104**	**1,208,432,040**	**37,003,814,145**

Company	**Stated capital**	**Revaluation reserve**	**Retained earnings**	**Total equity**
In LKR				
As at 1st April 2024	**9,000,000,000**	**329,293,246**	**16,167,481,086**	**25,496,774,332**
Profit for the year	-	-	803,890,776	803,890,776
Other comprehensive income for the year, net of tax	-	-	(1,750,000)	(1,750,000)
Total comprehensive income for the year	**-**	**-**	**802,140,776**	**802,140,776**
Cash dividends	-	-	-	-
Balance at 30th June 2024	**9,000,000,000**	**329,293,246**	**16,969,621,862**	**26,298,915,108**
Balance at 1st April 2025	**9,000,000,000**	**329,293,246**	**18,665,390,068**	**27,994,683,314**
Profit for the year	-	-	484,932,101	484,932,101
Other comprehensive income for the year, net of tax	-	-	(2,275,000)	(2,275,000)
Total comprehensive income for the year	**-**	**-**	**482,657,101**	**482,657,101**
Cash dividends	-	-	(1,000,000,000)	(1,000,000,000)
Balance at 30th June 2025	**9,000,000,000**	**329,293,246**	**18,148,047,169**	**27,477,340,415**

The Accounting Policies and Notes form an integral part of these Financial Statements.
Figures in brackets indicate deductions.
The above figures are subject to the audit.

ACCESS ENGINEERING PLC
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30TH JUNE 2025

	Group		Company	
For the Period ended 30th June	**2025**	2024	**2025**	2024
	Unaudited	**Unaudited**	**Unaudited**	**Unaudited**
In LKR				
Cash flows from operating activities				
Profit before tax	**1,359,556,360**	1,521,251,973	**651,259,175**	1,068,099,808
Adjustments for:				
Depreciation of property plant and equipment	**271,359,883**	261,324,539	**164,696,733**	195,454,322
Depreciation of right- of - use assets	**17,672,426**	35,716,413	**1,799,493**	11,463,978
Amortisation and impairment of intangible assets	**1,807,925**	3,811,137	**1,006,555**	3,599,775
Provision for employee benefits	**11,986,049**	13,940,364	**7,718,521**	10,344,795
Impairment losses/ write-off of trade and other receivables/inventories	**1,560**	889,858	**-**	-
Gain on disposal of property, plant and equipment	**(2,852)**	(1,716,314)	**71,555**	(21,185)
Amortisation of government grant	**(54,849)**	(54,846)	**-**	-
Share of results of equity-accounted investees, net of tax	**(39,289,708)**	(53,888,670)	**-**	-
Dividend income from investments in subsidiaries	**-**	-	**(175,931,828)**	(199,922,532)
Net finance cost	**512,907,115**	456,774,108	**345,815,811**	316,985,115
Operating profit before working capital changes	**2,135,943,962**	**2,238,048,562**	**996,436,067**	**1,406,004,075**
Changes in:				
Inventories	**(4,979,108,794)**	(789,212,435)	**85,380,888**	6,994,973
Trade and other receivables	**(4,197,267,884)**	(2,799,183,205)	**(617,652,740)**	(3,423,687,858)
Other current financial assets	**729,900,905**	(68,779,348)	**691,376,196**	(63,382,475)
Amounts due from related parties	**3,393,374**	109,025,598	**(826,519,250)**	(525,148,124)
Trade and other payables	**2,983,411,791**	1,612,118,903	**(740,168,596)**	1,521,401,497
Amounts due to related parties	**116,970,550**	(29,595,189)	**(75,103,130)**	(631,377)
Cash generated from/ (used in) operating activities	**(3,206,756,096)**	**272,422,884**	**(486,250,565)**	**(1,078,449,288)**
Finance cost paid	**(495,116,189)**	(480,057,110)	**(337,919,985)**	(333,776,850)
Income tax paid	**(182,832,050)**	(84,962,789)	**(148,754,832)**	(74,325,074)
Gratuity paid	**(8,565,418)**	(9,214,368)	**(5,153,976)**	(5,153,976)
Net cash flows generated from/ (used in) operating activities	**(3,893,269,753)**	**(301,811,382)**	**(978,079,357)**	**(1,491,705,187)**
Cash flows from investing activities				
Purchase of property, plant and equipment	**(54,923,256)**	(1,160,811,299)	**(10,587,921)**	(85,112,169)
Addition of Right of use asset- CWIP	**-**	(3,701,660)	**-**	(3,701,660)
Purchase of intangible assets	**(505,000)**	(1,912,500)	**-**	-
Dispose of investment properties	**-**	-	**-**	465,000,000
Purchase of investment properties - work in progress	**(369,221,945)**	(141,499,368)	**-**	-
Proceeds from sale of property, plant and equipment	**203,656**	1,943,377	**(71,556)**	21,186
Investment/Withdrawal in short term deposits	**-**	(62,745,843)	**-**	-
Dividend income from investments in subsidiaries	**-**	-	**175,931,828**	199,922,532
Finance Income received	**10,331,731**	12,781,300	**2,816,182**	3,488,803
Net cash flows used in investing activities	**(414,114,814)**	**(1,355,945,994)**	**168,088,534**	**579,618,694**
Cash flows from financing activities				
Dividends paid to equity holders of the parent	**(1,000,000,000)**	-	**(1,000,000,000)**	-
Acquisition of non-controlling interests	**(1,498,109,000)**	-	**(1,498,109,000)**	-
Proceeds from borrowings	**21,395,113,841**	12,945,364,660	**16,200,000,000**	6,450,000,000
Repayment of borrowings	**(14,971,035,422)**	(12,266,524,800)	**(13,022,596,794)**	(6,394,034,538)
Payment of lease liabilities	**(14,931,214)**	(13,379,113)	**-**	-
Net cash flows generated from/ (used in) financing activities	**3,911,038,205**	**665,460,746**	**679,294,206**	**55,965,462**
Increase in cash and cash equivalents	**(396,346,363)**	(992,296,630)	**(130,696,618)**	(856,121,032)
Cash and cash equivalent at the beginning of the year	**1,729,721,312**	3,169,958,077	**1,088,950,579**	1,662,018,872
Cash and cash equivalent at 30th June	**1,333,374,949**	**2,177,661,447**	**958,253,961**	**805,897,840**

The Accounting Policies and Notes form an integral part of these Financial Statements.
Figures in brackets indicate deductions.
The above figures are subject to the audit.

01 Corporate information

Access Engineering PLC ("Company") is a public limited liability company, incorporated and domiciled in Sri Lanka. The company's registered office and the principal place of business are located at "Access Towers", 278, Union Place, Colombo 02. The ordinary shares of the Company are listed at the Colombo Stock Exchange.

02 Interim financial statements

Interim financial statements for the period ended 30th June 2025, includes “the Company” referring to Access Engineering PLC., as the holding company and “the Group” referring to the companies whose accounts have been consolidated therein.

03 Approval of financial statements

The interim financial statements of the Group and the Company for the period ended 30th June 2025 were authorized for issue by the Board of Directors on 14th August 2025.

04 Basis of preparation

The interim financial statements of the Company have been prepared in accordance with Sri Lanka Accounting Standard - LKAS 34 – Interim Financial Reporting, and provide the information as required in term of Rule 7.4 of the Colombo Stock Exchange.

The interim condensed consolidated financial statements should be read in conjunction with the annual financial statements for the year ended 31st March 2025.

05 Related party transactions

	Group		Company	
For the period ended 30th June	**2025**	**2024**	**2025**	**2024**
Transactions with related parties				
In LKR				
Construction income	-	-	778,125,011	425,391,256
Sales of goods and services	8,244,596	3,213,943	38,762,675	4,418,304
Purchases of goods and services	(52,728,109)	(16,705,910)	(71,788,228)	(37,993,340)
Dividend income	-	-	175,931,828	199,922,532
Purchase of plants and equipments	-	(494,702,597)	-	-
Dispose of investment property	-	-	-	465,000,000

06 Other Information

06.1 Acquisition of Non-Controlling Interest in harbour Village (Private) Limited - 33.33%

The Company acquired 95,814,287 shares, representing 33.33% of the issued share capital of Harbour Village (Pvt) Ltd, for a total consideration of USD 19 Mn. As a result of this acquisition, Harbour Village (Pvt) Ltd has become a fully owned (100%) subsidiary of Access Engineering PLC.

07 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.

07.1 Fair value measurement and related fair value disclosures

The fair values of all the financial assets and financial liabilities recognized during the period were not materially different from the transaction prices at the date of initial recognition. There were no transfers between Level 1 and Level 2 and no transfers into or out of Level 3 categories as per the fair value hierarchy, during the period.

The fair value changes in financial instruments in Level 1 and Level 3 category were properly recorded in the statement of profit or loss and other comprehensive income as at reporting date.

8 SEGMENT INFORMATION

Accounting policy

Operating Segment is a distinguishable component of the Group that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (Geographical Segment), which is subject to risks and returns that are different from those of the Segments. The Group's Primary Format for segmental reporting is based on Business Segments. The Business Segments are determined based on the Group's Management and internal reporting structure.

The Board of Directors monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the Consolidated Financial Statements.

Business Segment	Operations
Civil Engineering	Multi-disciplinary construction and construction-related services
Construction Material Production	Production and supply of construction related material such as asphalt product, quarry products, crusher products, ready-mix concrete and other construction material.
Mechanical Engineering	Maintenance of port machinery
Properties commercial offices	Focuses on the developing and managing of premium office spaces, designed to meet the evolving needs of modern businesses.
Properties - commercial warehouses	Provides modern warehousing and logistics facilities to support storage and supply chain management
Condominium Proerties	Development, sale & leasing of residential and commercial properties
Renewable Energy	To engage in the generation and operation of renewable energy facilities.
Automobile	Importing and distribution or sale of three branded motor vehicles, selling spare parts and operates of work shops for services & repairs
Radiopharmaceutical	Involving in the manufacture and distribution of FDG radioisotope.

8.1 Business segment

For the period ended 30th June 2025 (unaudited) In LKR	Civil Engineering	Construction Material production	Mechanical Engineering	Properties		Condominium Proerties	Renewable Energy	Automobile	Radiopharmaceutical	Adjustments & eliminations	Group Total
				Commercial offices	Commercial warehouses						
Revenue											
External customers	**3,153,167,763**	**1,205,274,415**	**55,410,123**	**319,729,897**	**559,311,302**	**-**	**174,715,535**	**2,264,834,562**	**-**	**-**	**7,732,443,597**
Inter-segment	**784,125,011**	**31,736,641**	**-**	**25,879,784**	**15,000,000**	**-**	**-**	**9,020,113**	**-**	**(865,761,549)**	**-**
Total revenue	**3,937,292,773**	**1,237,011,056**	**55,410,123**	**345,609,681**	**574,311,302**	**-**	**174,715,535**	**2,273,854,675**	**-**	**(865,761,549)**	**7,732,443,596**
Segment operating profit	**625,474,494**	**336,945,679**	**12,951,801**	**226,881,781**	**427,260,306**	**21,746,003**	**123,871,661**	**237,169,247**	**(77,824)**	**(179,049,381)**	**1,833,173,767**
Net finance income / (cost)	**(207,107,871)**	**(146,841,558)**	**-**	**(3,141,724)**	**(79,254,063)**	**-**	**(40,299,989)**	**(36,773,152)**	**511,241**	**-**	**(512,907,116)**
Share of results of equity-accounted investees, net of tax (Note 7.2)	**-**	**-**	**34,505,796**	**-**		**4,783,912**		**-**	**-**	**-**	**39,289,708**
Income tax expense	**(97,392,705)**	**(68,934,368)**	**(3,849,469)**	**(81,821,067)**	**(38,993,416)**	**(10,227,097)**	**(16,687,789)**	**(59,140,346)**	**-**	**-**	**(377,046,258)**
Segment profit	**320,973,919**	**121,169,753**	**43,608,128**	**141,918,990**	**309,012,827**	**16,302,818**	**66,883,883**	**141,255,748**	**433,417**	**(179,049,381)**	**982,510,102**
Capital expenditure	**9,867,671**	**720,250**	**547,980**	**1,225,116**	**137,000**	**335,958,222**	**-**	**31,604,556**	**45,615,837**	**(1,026,431)**	**424,650,201**
Depreciation and amortisation	**115,601,610**	**70,659,423**	**200,721**	**6,229,629**	**3,850,423**	**2,382,956**	**36,751,094**	**40,609,506**	**29,032**	**(3,117,553)**	**273,167,808**
As at 30 June 2025 (unaudited)											
Segment assets	**59,579,710,439**	**5,668,345,505**	**72,971,155**	**12,926,464,685**	**31,608,431,399**	**36,122,173,133**	**2,891,073,281**	**7,841,534,671**	**508,908,141**	**(39,237,792,948)**	**117,981,819,461**
Segment liabilities	**35,363,548,101**	**1,963,426,228**	**28,890,229**	**4,015,850,839**	**7,608,658,526**	**31,934,718,996**	**1,888,850,000**	**5,200,530,700**	**8,013,600**	**(7,034,481,903)**	**80,978,005,317**

	Civil Engineering	Construction Material production	Mechanical Engineering	Properties		Condominium Proerties	Renewable Energy	Automobile	Radiopharmaceutical	Adjustments & eliminations	Group total
				Commercial offices	Commercial warehouses						
For the period ended 30th June 2024 (unaudited) **In LKR**											
Revenue											
External customers	4,540,756,878	1,805,217,153	-	294,350,243	577,590,256	-	-	973,193,475	-	-	8,191,108,005
Inter-segment	425,391,256	13,368,440	-	29,746,631	-	-	-	-	-	(468,506,327)	-
Total revenue	4,966,148,134	1,818,585,593	-	324,096,874	577,590,256	-	-	973,193,475	-	(468,506,327)	8,191,108,005
Segment operating profit	964,630,408	354,106,652	-	213,747,923	249,865,391	29,611,285	-	267,015,949	-	(154,840,197)	1,924,137,412
Net finance income / (cost)	(252,860,224)	(78,727,475)	-	3,336,365	(97,811,888)	-	-	(30,710,886)	-	-	(456,774,109)
Share of results of equity-accounted investees, net of tax (Note 7.2)	-	-	59,107,042	-	-	(5,218,372)	-	-	-	-	53,888,670
Income tax expense	(143,752,425)	(120,456,607)		(37,567,808)	-	(7,689,635)	-	(40,363,970)	-	-	(349,830,446)
Segment profit	568,017,759	154,922,570	59,107,042	179,516,479	152,053,503	16,703,278.12	-	195,941,093	-	(154,840,197)	1,171,421,528
Capital expenditure	88,604,507	-	-	2,712,664	3,530,343	142,153,058	-	1,067,876,285	-	(653,689)	1,304,223,168
Depreciation and amortisation	149,599,296	66,835,543	-	7,195,672	4,061,429	1,580,741	-	29,924,172	-	5,938,822	265,135,675
As at 31 March 2025 (audited)											
Segment assets	53,588,472,206	5,692,032,699	48,833,881.76	12,874,420,530	31,599,185,722	31,221,831,035	2,896,104,218	4,837,955,524	526,633,138	(33,305,995,701)	109,979,473,252
Segment liabilities	28,238,295,275	2,568,253,973	13,855,288.98	3,955,933,708	7,433,170,895	27,045,895,803	2,409,879,738	2,338,019,512	26,172,014	(6,762,980,892)	67,266,495,317

08.2 Share of results of equity accounted investees, net of tax

	ZPMC Lanka Company (Private) Limited		Blue Star Realties (Private) Limited		Total	
For the period ended 30th June (unaudited) **In LKR**	**2025**	**2024**	**2025**	**2024**	**2025**	**2024**
Share of profit, net of tax	34,505,796	59,107,042	4,783,912	(5,218,372)	39,289,708	53,888,670
	34,505,796	59,107,042	4,783,912	(5,218,372)	39,289,708	53,888,670

Income tax expense and net finance income/ (cost) have been allocated to above on a pro-rata basis, for a better presentation.

09 Share Information

09.1 Public Share Holdings

Percentage of shares held by the public and the number of public shareholders are as follows.

As at	30th June 2025	31st March 2025
Public shareholding (%)	38.25	38.25
Number of public shareholders	10,632	9,806
Compliant under option 1 - Float adjusted market capitalization (LKR Mn)	16,832	14,728

09.2 Directors Share Holdings

The number of shares held by the Board of Directors are as given below

As at	30th June 2025		31st March 2025	
	Number of Shares	%	Number of Shares	%
Mr. S J S Perera	250,000,000	25.00%	250,000,000	25.00%
Mr. J C Joshua	102,000,000	10.20%	102,000,000	10.20%
Mr. S H S Mendis	30,150,000	3.02%	30,150,000	3.02%
Mr. D A R Fernando	30,150,000	3.02%	30,150,000	3.02%
Mr. S D Munasinghe	30,150,000	3.02%	30,150,000	3.02%
Mr. S D Perera	2,000,000	0.20%	2,000,000	0.20%
Mr. Shamal J S Perera	51,159,365	5.12%	51,159,365	5.12%
C V Kulatilaka	Nil	Nil	Nil	Nil
M J S Rajakariar	Nil	Nil	Nil	Nil
R P Pathirana	500	0.00%	500	0.00%

09.3 Twenty largest shareholders

Twenty largest shareholders of the Company are as given below,

		30th June 2025		31st March 2025	
		Number of Shares	%	Number of Shares	%
1	Mr Sumal.J.S. Perera	250,000,000	25.00%	250,000,000	25.00%
2	Mr J.C. Joshua	102,000,000	10.20%	102,000,000	10.20%
3	Mrs R.M.N. Joshua	70,000,000	7.00%	70,000,000	7.00%
4	Mr Shamal J.S. Perera	51,159,365	5.12%	51,159,365	5.12%
5	Mrs D.R.S. Malalasekera	45,000,000	4.50%	45,000,000	4.50%
6	Access International (Pvt) Limited	32,200,000	3.22%	32,200,000	3.22%
7	Mr. S.H.S. Mendis	30,150,000	3.02%	30,150,000	3.02%
8	Mr. D.A.R. Fernando	30,150,000	3.02%	30,150,000	3.02%
9	Mr. S.D. Munasinghe	30,150,000	3.02%	30,150,000	3.02%
10	J.B. Cocoshell (Pvt) Ltd	21,712,207	2.17%	20,487,138	2.05%
11	Employee's Provident Fund	20,478,289	2.05%	20,478,289	2.05%
12	Access Medical (Pvt) Ltd	13,000,000	1.30%	13,000,000	1.30%
13	Mr. M.J. Fernando (Deceased)	12,138,117	1.21%	12,138,117	1.21%
14	DFCC Bank PLC A/C No .02	9,761,933	0.98%	5,684,353	0.57%
15	Union Assurance Plc-Universal Life Fund	9,128,738	0.91%	8,940,469	0.89%
16	Mr. J.W. Nanayakkara & Mrs. H.D.Nanayakkara	6,653,848	0.67%	6,653,848	0.67%
17	Deutsche Bank Ag As Trustee For Jb Vantage Value Equity Fund	6,462,327	0.65%	5,462,327	0.55%
18	Invenco Capital Private Limited	5,955,273	0.60%	6,387,363	0.64%
19	Deutsche Bank Ag Trustee To Lynear Wealth Dynamic Opportunities Fund	5,861,019	0.59%	4,007,000	0.40%
20	Mr. D.C. Joshua	5,507,835	0.55%	5,507,835	0.55%
		757,468,951	75.75%	749,556,104	74.96%
	Others	242,531,049	24.25%	250,443,896	25.04%
	Total	1,000,000,000	**100.00%**	1,000,000,000	**100.00%**

09.4 Stated Capital

Stated Capital is represented by number of shares in issue as given below.

As at	30th June 2025	31st March 2025
Ordinary Shares	1,000,000,000	1,000,000,000

09.5 Net assets per share

Net assets per share have been calculated, for all periods, based on the number of shares in issue as of 30th June 2025.

09.6 Market Price Per Share

In LKR	2025/26 1st Quarter	2024/25 1st Quarter
Highest	44.30	26.10
Lowest	34.80	22.50
Last Traded	44.00	23.80

Debt Security related ratios

For the year ended as at 31st March	2025	2024
Debt to equity ratio (%)	69	54
Quick assets ratio (times)	0.98	1.12
Interest cover (times)	2.86	4.41

09.7 Contingent liabilities

There were no changes in the nature of the contingent liabilities since the publication of Annual Report for the year ended 31st March 2025 except for the following:

09.8 Bank guarantees issued by the banks on behalf of the Company as at 30th June 2025 are as follows.

	LKR
Hatton National Bank PLC	1,603,946,289
Bank of Ceylon	1,430,147,571
People's Bank	321,537,533
Commercial Bank of Ceylon PLC	158,779,844
Cargills Bank Limited	796,736,252
Seylan Bank PLC	2,321,431,857
DFCC Bank PLC	264,640,000
	6,897,219,345

09.9 Corporate guarantees

Corporate guarantee issued by Sathosa Motors PLC on behalf of Access Motors (Private) Limited is LKR 369 Mn and USD 1 Mn as at 30th June 2025 for the purpose of working capital requirement.

Further following corporate guarantees has been issued by the company on behalf of,

1. Access Projects (Private) Limited	LKR 250 Mn
2.Sathosa Motors PLC	LKR 500 Mn
3.Harbour Village (Private) Limited	LKR 8,500 Mn
3.Access Logistic (Private) Limited	LKR 850 Mn
4.Access Logistic Park Ekala (Private) Limited	USD 14.6 Mn & LKR 1,150 Mn

09.10 Events after the reporting period

There have been no material events after the reporting date, that would require adjustments to or disclosure in the Financial Statements.

CORPORATE INFORMATION

Name of Company
Access Engineering PLC

Registered office
Access Engineering PLC
Access Tower,
278, Union Place,
Colombo 02.
Tel: +94 11 7606606
Fax: +94 11 7606605
Web: www.accessengsl.com
E-mail: investor.relations@accessengsl.com

Legal Form

A Public Limited Liability Company incorporated in Sri Lanka on 31st July 2001 under the Companies Act

No. 17 of 1982 and Re-registered under the Companies Act No. 07 of 2007 on 06th February 2008.

Ordinary Voting Shares are listed on the Main Board of the Colombo Stock Exchange.

Company Registration Number
P B 200 PQ

Bankers
Bank of Ceylon
Sampath Bank PLC
Hatton National Bank PLC
Nations Trust Bank PLC
Commercial Bank of Ceylon PLC
DFCC Bank PLC
People's Bank
National Development Bank PLC
Union Bank of Colombo PLC
Cargills Bank Limited
CAC International Bank
International Commercial Bank
Seylan Bank PLC

Secretaries
P W Corporate Secretarial (Private) Limited
No 3/17, Kynsey Road,
Colombo 08.
Tel: +94 11 4640360
Fax: +94 11 4740588

Registrars
Central Depository Systems (Pvt) Limited
Ground Floor, M & M Centre, 341/5, Kotte Road,
Rajagiriya
Tel: +94 11 2356444
Fax: +94 11 2440396

Auditors
Messrs KPMG
Chartered Accountants
32A, Sir Mohamed Macan Markar Mawatha,
Colombo 03.
Tel: +94 11 2426426
Fax: +94 11 2445872

Directors

S J S Perera - Chairman
J C Joshua - Executive Vice Chairman
D A R Fernando - Managing Director
S H S Mendis
S D Munasinghe
S D Perera
Shamal J S Perera
C V Kulatilaka
M J S Rajakariar
R P Pathirana

Audit Committee

M J S Rajakariar - Chairman
C V Kulatilaka
R P Pathirana
S D Perera
Shamal J S Perera

Remuneration Committee

R P Pathirana - Chairman
M J S Rajakariar
C V Kulatilaka
Shamal J S Perera

Related Party Transactions Review Commitee

M J S Rajakariar - Chairman
C V Kulatilaka
R P Pathirana
D A R Fernando

Nomination and Governance Committee

C V Kulatilaka - Chairman
R P Pathirana
S J S Perera