Access Engineering PLC

Interim Financial Statements

Twelve Months Ended 31st March 2026

ACCESS ENGINEERING PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
TWELVE MONTHS ENDED 31ST MARCH 2026

	Group			Group		
	Quarter ended 31 March			Year ended 31 March		
In LKR	**2026**	2025	%	**2026**	2025	%
	Unaudited	Audited		**Unaudited**	Audited	
Revenue	**13,930,308,496**	8,064,493,064	73	**50,008,027,124**	34,510,580,202	45
Cost of sales	**(10,604,562,171)**	(4,186,056,270)	153	**(37,183,883,083)**	(22,614,426,611)	64
Gross profit	**3,325,746,325**	3,878,436,794	(14)	**12,824,144,041**	11,896,153,591	8
Other income	**3,834,507,730**	393,034,638	876	**4,137,149,482**	414,567,162	898
Administrative expenses	**(838,113,407)**	(1,310,342,172)	(36)	**(2,962,677,222)**	(2,901,860,961)	2
Other expenses	**(42,414,936)**	(114,482,395)	(63)	**(75,515,359)**	(38,460,647)	96
Operating profit	**6,279,725,712**	2,846,646,867	121	**13,923,100,942**	9,370,399,145	49
Finance Cost	**(917,664,152)**	(699,392,663)	31	**(2,636,548,843)**	(2,338,039,693)	13
Finance Income	**392,796,505**	21,083,579	1,763	**427,240,052**	620,709,335	(31)
Share of results of equity-accounted investees, net of tax	**(411,605,172)**	76,265,964	(640)	**(261,659,226)**	130,460,270	(301)
Profit before tax	**5,343,252,893**	2,244,603,745	138	**11,452,132,925**	7,783,529,057	47
Income tax expense	**(1,813,390,249)**	106,069,833	(1,810)	**(3,756,343,179)**	(1,492,431,221)	152
Profit for the period	**3,529,862,644**	2,350,673,578	50	**7,695,789,746**	6,291,097,836	22
Profit attributable to:						
Equity holders of the parent	**3,306,403,712**	2,431,684,391		**7,091,733,444**	6,310,062,416	
Non-controlling interest	**223,458,932**	(81,010,813)		**604,056,302**	(18,964,580)	
Profit for the period	**3,529,862,644**	2,350,673,578		**7,695,789,746**	6,291,097,836	
Other comprehensive income						
Items that will not be reclassified to profit or loss in subsequent periods						
Remeasurement of defined benefit liability	**(37,834,359)**	(18,364,644)		**(48,154,102)**	(23,454,753)	
Revaluation of Land and Buildings	**115,409,538**	-		**115,409,538**	-	
Non quoted equity investments at FVOCI – net change in fair value					(50,461)	
Related tax	**11,361,168**	5,556,907		**14,457,092**	7,081,118	
Foreign currency translation difference of foreign operations	**(19,382,954)**	-		**(19,055,708)**	(37,397)	
Other comprehensive income for the period, net of tax	**69,553,393**	(12,807,737)		**62,656,819**	(16,461,493)	
Total comprehensive income for the period, net of tax	**3,599,416,037**	2,337,865,841		**7,758,446,566**	6,274,636,343	
Total comprehensive income attributable to;						
Equity holders of the parent	**3,376,855,118**	2,419,516,110		**7,155,350,402**	6,293,252,570	
Non-controlling interest	**222,560,919**	(81,650,269)		**603,096,164**	(18,616,227)	
Total comprehensive income for the period, net of tax	**3,599,416,037**	2,337,865,841		**7,758,446,566**	6,274,636,343	
Basic earnings per share	**3.31**	2.43		**7.09**	6.31	

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

ACCESS ENGINEERING PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
TWELVE MONTHS ENDED 31ST MARCH 2026

In LKR	Company Quarter ended 31 March 2026 Unaudited	2025 Audited	%	Company Year ended 31 March 2026 Unaudited	2025 Audited	%
Revenue	**5,508,793,508**	7,283,313,059	(24)	**24,091,511,087**	29,320,910,792	(18)
Cost of sales	**(4,484,654,896)**	(4,239,625,138)	6	**(19,079,327,047)**	(21,405,668,968)	(11)
Gross profit	**1,024,138,612**	3,043,687,921	(66)	**5,012,184,040**	7,915,241,824	(37)
Other income	**298,518,770**	309,480,527	(4)	**1,257,131,212**	1,885,223,717	(33)
Administrative expenses	**(187,429,246)**	(604,503,782)	(69)	**(1,162,548,354)**	(1,367,448,325)	(15)
Other expenses	**(30,596,917)**	(109,552,302)	(72)	**(52,855,335)**	(123,109,410)	(57)
Operating profit	**1,104,631,219**	2,639,112,363	(58)	**5,053,911,563**	8,309,907,806	(39)
Finance Cost	**(779,501,636)**	(1,158,810,236)	(33)	**(1,979,441,229)**	(2,331,344,787)	(15)
Finance Income	**1,011,364,409**	17,099,131	5,815	**1,018,488,096**	146,843,745	594
Profit before tax	**1,336,493,992**	1,497,401,258	(11)	**4,092,958,430**	6,125,406,764	(33)
Income tax expense	**(58,430,428)**	(566,835,276)	(90)	**(784,730,132)**	(1,577,993,920)	(50)
Profit for the period	**1,278,063,564**	930,565,982	37	**3,308,228,298**	4,547,412,844	(27)
Other comprehensive income						
Items that will not be reclassified to profit or loss in subsequent periods						
Remeasurement of defined benefit liability	**(32,771,107)**	(12,500,296)		**(42,521,107)**	(20,000,296)	
Revaluation of Land and Buildings	**67,729,378**	-		**67,729,378**	-	
Non quoted equity investments at FVOCI – net change in fair value				**(148,936)**	(50,461)	
Related tax	**9,831,332**	3,750,089		**12,756,332**	6,000,089	
Other comprehensive income for the period, net of tax	**44,789,603**	(8,750,207)		**37,815,667**	(14,050,668)	
Total comprehensive income for the period, net of tax	**1,322,853,167**	921,815,775		**3,346,043,965**	4,533,362,176	
Basic earnings per share	**1.28**	0.93		**3.31**	4.55	

The Accounting Policies and Notes form an integral part of these Financial Statements.
Figures in brackets indicate deductions.
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ACCESS ENGINEERING PLC
STATEMENT OF FINANCIAL POSITION
AS AT 31ST MARCH 2026

In LKR	Group		Company	
	31.03.2026 Unaudited	31.03.2025 Audited	**31.03.2026 Unaudited**	31.03.2025 Audited
Assets				
Non-current assets				
Property, plant and equipment	**9,389,659,569**	9,113,710,170	**3,101,421,967**	3,496,374,404
Right of use assets	**2,318,570,672**	2,405,629,765	**260,869,006**	189,546,639
Investment properties	**40,493,511,899**	36,699,491,876	**774,400,000**	774,400,000
Investment properties- work in progress	**10,295,332,269**	3,801,678,015	**-**	-
Intangible assets and goodwill	**661,708,906**	658,773,662	**39,681,469**	24,793,516
Investments in subsidiaries	**-**	-	**37,450,706,378**	26,938,411,343
Equity-accounted investees	**1,907,302,211**	2,249,839,125	**1,818,100,056**	1,818,100,056
Non-current financial assets	**1,208,971**	1,385,605	**1,208,971**	1,385,605
Deferred tax assets	**3,450,936,063**	4,786,845,070	**149,828,951**	192,043,005
	68,518,230,560	59,717,353,288	**43,596,216,798**	33,435,054,568
Current assets				
Inventories	**43,672,284,998**	25,193,767,102	**2,628,399,966**	2,735,111,351
Trade and other receivables	**15,001,723,354**	18,807,497,447	**8,768,551,375**	11,822,381,264
Amount due from related parties	**43,555,223**	125,566,918	**5,781,004,844**	5,556,566,655
Current tax assets	**471,008,747**	319,904,331	**-**	-
Other current financial assets	**2,175,474,740**	3,328,216,090	**1,963,421,149**	3,018,279,530
Short term investments	**2,323,895**	31,273,333	**2,323,895**	31,273,333
Short term deposits	**164,993**	153,284	**-**	-
Cash and cash equivalents	**3,785,081,360**	2,455,741,459	**1,627,113,725**	1,088,950,579
	65,151,617,309	50,262,119,964	**20,770,814,954**	24,252,562,712
Total assets	**133,669,847,869**	109,979,473,252	**64,367,031,752**	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	**912,359,891**	816,006,060	**397,022,624**	329,293,246
Retained earnings	**31,077,299,386**	30,311,485,773	**19,943,704,655**	18,665,390,068
Equity attributable to equity holders of the parent	**40,989,659,277**	40,127,491,833	**29,340,727,279**	27,994,683,314
Non-controlling interests	**1,769,002,348**	2,585,486,101	**-**	-
Total equity	**42,758,661,625**	42,712,977,934	**29,340,727,279**	27,994,683,314
Non-current liabilities				
Government grants	**4,168,395**	4,387,782	**-**	-
Loans and borrowings	**31,592,889,754**	19,995,881,139	**18,972,261,696**	13,166,884,191
Lease liabilities	**122,865,253**	127,280,529	**193,170,640**	97,181,039
Employee benefit liabilities	**549,328,836**	447,477,664	**465,535,939**	379,801,969
Deferred tax liabilities	**3,871,634,013**	3,295,796,615	**-**	-
	36,140,886,251	23,870,823,729	**19,630,968,275**	13,643,867,199
Current liabilities				
Trade and other payables	**42,343,531,120**	32,015,164,690	**8,910,442,515**	10,010,153,368
Amount due to related parties	**438,347,816**	591,922,227	**170,714,116**	384,453,829
Loans and borrowings	**10,162,934,361**	6,844,525,550	**6,052,726,742**	2,511,453,152
Lease liabilities	**50,164,513**	78,569,029	**37,421,972**	31,408,608
Current tax liabilities	**986,160,146**	1,439,796,089	**208,475,084**	1,416,317,193
Deferred revenue	**-**	1,680,755,398	**-**	1,680,755,398
Unclaimed dividends	**62,434,226**	18,918,459	**15,555,769**	14,525,219
Bank overdraft	**726,727,811**	726,020,147	**-**	-
	54,770,299,993	43,395,671,589	**15,395,336,198**	16,049,066,767
Total liabilities	**90,911,186,244**	67,266,495,318	**35,026,304,473**	29,692,933,966
Total equity and liabilities	**133,669,847,869**	109,979,473,252	**64,367,031,752**	57,687,617,280
Net asset per share	**40.99**	40.13	**29.34**	27.99

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

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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.

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Director **Director**

27th May 2026
Colombo.

ACCESS ENGINEERING PLC
STATEMENT OF CHANGES IN EQUITY
TWELVE MONTHS ENDED 31ST MARCH 2026

	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**	**(1,798,137)**	**26,018,195,806**	**35,834,239,263**	**2,408,801,713**	**38,243,040,976**
Profit for the period	-	-	-	6,310,062,416	6,310,062,416	(18,964,580)	6,291,097,836
Other comprehensive income for the period, net of tax	-	-	(37,397)	(16,772,449)	(16,809,846)	348,353	(16,461,493)
Total comprehensive income for the period	**-**	**-**	**(37,397)**	**6,293,289,968**	**6,293,252,570**	**(18,616,227)**	**6,274,636,343**
Cash dividends	-	-	-	(2,000,000,000)	(2,000,000,000)	-	(2,000,000,000)
Non-controlling interest of AMT Pvt Ltd	-	-	-	-	-	200,000,000	200,000,000
Dividend paid to Non-Controlling Interest	-	-	-	-	-	(4,699,385)	(4,699,385)
Balance at 31st March 2025	**9,000,000,000**	**817,841,594**	**(1,835,534)**	**30,311,485,773**	**40,127,491,833**	**2,585,486,101**	**42,712,977,934**
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**	**42,712,977,934**
Profit for the period	-	-	-	7,091,733,444	7,091,733,444	604,056,302	7,695,789,746
Other comprehensive income for the period, net of tax	-	115,409,538	(19,055,708)	(32,736,873)	63,616,957	(960,138)	62,656,819
Total comprehensive income for the period	**-**	**115,409,538**	**(19,055,708)**	**7,058,996,571**	**7,155,350,401**	**603,096,164**	**7,758,446,566**
Cash dividends	-	-	-	(2,000,000,000)	(2,000,000,000)	-	(2,000,000,000)
Dividend paid to Non-Controlling Interest	-	-		-	-	(23,496,925)	(23,496,925)
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 31st March 2026	**9,000,000,000**	**933,251,132**	**(20,891,241)**	**31,077,299,386**	**40,989,659,276**	**1,769,002,348**	**42,758,661,625**

Company	**Stated capital**	**Revaluation reserve**	**Retained earnings**	**Total equity**
In LKR				
As at 1st April 2024	**9,000,000,000**	**329,293,246**	**16,132,027,892**	**25,461,321,138**
Profit for the period	-	-	4,547,412,844	4,547,412,844
Other comprehensive income for the period, net of tax	-	-	(14,050,668)	(14,050,668)
Total comprehensive income for the period	**-**	**-**	**4,533,362,176**	**4,533,362,176**
Cash dividends	-	-	(2,000,000,000)	(2,000,000,000)
Balance at 31st March 2025	**9,000,000,000**	**329,293,246**	**18,665,390,068**	**27,994,683,314**
Balance at 1st April 2025	**9,000,000,000**	**329,293,246**	**18,665,390,068**	**27,994,683,314**
Profit for the period	-	-	3,308,228,298	3,308,228,298
Other comprehensive income for the period, net of tax	-	67,729,378	(29,913,711)	37,815,667
Total comprehensive income for the period	**-**	**67,729,378**	**3,278,314,587**	**3,346,043,965**
Cash dividends	-	-	(2,000,000,000)	(2,000,000,000)
Balance at 31st March 2026	**9,000,000,000**	**397,022,624**	**19,943,704,655**	**29,340,727,279**

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

ACCESS ENGINEERING PLC
STATEMENT OF CASH FLOWS
TWELVE MONTHS ENDED 31ST MARCH 2026

	Group		Company	
For the Year ended 31st March	**2026**	2025	**2026**	2025
	Unaudited	**Audited**	**Unaudited**	**Audited**
In LKR				
Cash flows from operating activities				
Profit before tax	**11,452,132,925**	7,783,529,057	**4,092,958,430**	6,125,406,764
Adjustments for:				
Depreciation of property plant and equipment	**1,139,045,642**	1,067,319,005	**692,227,396**	786,367,862
Depreciation of right- of - use assets	**100,094,800**	91,495,164	**108,624,371**	7,197,974
Amortisation and impairment of intangible assets	**13,231,604**	8,081,846	**4,515,728**	5,159,159
Provision for employee benefits	**99,669,612**	84,690,187	**81,392,499**	70,025,759
Impairment losses/ write-off of trade and other receivables/inventories	**113,943,601**	456,811,613	**26,758,036**	385,951,137
Increase in fair value of investment properties	**(3,711,195,108)**	(96,900,000)	**-**	(43,900,000)
Fair value adjustment on other receivable	**22,745,893**	141,967,992	**22,745,893**	774,330,852
Reversal for Impairment of financial assets	**-**	-	**(632,362,860)**	-
Impairment of Investment in Subsidiaries	**-**	-	**-**	102,997,155
Impairement of Goodwill	**2,413,066**	-	**-**	-
Gain on disposal of property, plant and equipment	**(74,635,778)**	(158,897,328)	**(18,502,540)**	(140,752,116)
Gain on derecognition of ROU assets	**-**	(15,578,794)	**-**	-
Amortisation of government grant	**(219,387)**	(219,381)	**-**	-
Loss on asset write off	**148**	342	**148**	342
Share of results of equity-accounted investees, net of tax	**261,659,226**	(130,460,270)	**-**	-
Dividend income from investments in subsidiaries	**(85,638,639)**	-	**(940,700,281)**	(1,642,356,867)
Net finance cost	**2,186,562,897**	1,575,362,366	**1,570,570,100**	1,410,170,190
Operating profit before working capital changes	**11,519,810,502**	**10,807,201,799**	**5,008,226,920**	**7,840,598,211**
Changes in:				
Inventories	**(18,541,848,193)**	(4,890,986,351)	**89,453,125**	184,239,338
Trade and other receivables	**3,368,616,326**	(2,087,727,123)	**2,993,498,023**	(1,291,618,067)
Other current financial assets	**1,152,741,350**	(407,461,984)	**1,054,858,381**	(400,065,305)
Amounts due from related parties	**82,011,695**	13,819,165	**407,924,671**	(2,672,215,981)
Trade and other payables	**7,252,186,600**	(2,065,027,825)	**(4,218,375,901)**	(3,617,753,607)
Amounts due to related parties	**(153,574,411)**	206,487,228	**11,260,287**	(13,281,085)
Cash generated from/ (used in) operating activities	**4,679,943,869**	**1,576,304,909**	**5,346,845,505**	**29,903,504**
Finance cost paid	**(2,399,196,101)**	(1,901,298,056)	**(1,733,991,025)**	(1,280,040,897)
Interest Paid on Lease Liabilities	**-**	(15,494,486)	**-**	-
Income tax paid	**(2,212,533,455)**	(894,831,194)	**(1,889,977,733)**	(824,938,152)
Gratuity paid	**(47,919,309)**	(26,934,386)	**(39,341,110)**	(17,009,926)
Net cash flows generated from/ (used in) operating activities	**20,295,005**	**(1,262,253,213)**	**1,683,535,638**	**(2,092,085,471)**
Cash flows from investing activities				
Purchase of property, plant and equipment	**(1,389,342,005)**	(4,396,074,129)	**(229,566,353)**	(292,901,478)
Purchase of intangible assets	**(23,908,679)**	(103,139,957)	**(19,403,679)**	-
Disposal of investment properties	**-**	-	**-**	465,000,000
Purchase of investment properties	**-**	(240,016,318)	**-**	-
Purchase of investment properties - work in progress	**(6,491,707,489)**	(1,538,319,788)	**-**	-
Proceeds from sale of property, plant and equipment	**76,897,448**	631,650,934	**18,523,311**	142,886,645
Investment in subsidiary	**-**	-	**(5,048,029,084)**	(105,000,000)
Divestment in equity-accounted investees	**-**	59,999,400	**-**	59,999,400
(Investment)/Withdrawal in short term deposits	**-**	1,416,732,748	**-**	-
Net investment in equity instrument	**20,628,538**	(12,606,830)	**20,628,538**	(12,606,830)
Dividend income from investments in subsidiaries	**85,638,639**	-	**940,700,281**	1,491,844,469
Finance Income received	**50,828,050**	122,097,588	**9,762,534**	68,540,971
Net cash flows used in investing activities	**(7,670,965,497)**	**(4,059,676,352)**	**(4,307,384,451)**	**1,817,763,177**
Cash flows from financing activities				
Dividends paid to equity holders of the parent	**(2,000,000,000)**	(2,000,000,000)	**(2,000,000,000)**	(2,000,000,000)
Dividend paid to non-controlling interests	**(23,496,925)**	(4,699,385)	**-**	-
Proceeds from issue of shares to Non-Controlling Interest	**-**	200,000,000	**-**	-
Acquisition of non-controlling interests	**(4,078,284,750)**	-	**(4,078,284,750)**	-
Proceeds from loans & borrowings	**96,027,136,757**	79,719,276,030	**74,270,000,000**	66,465,000,000
Repayment of loans & borrowings	**(80,881,719,332)**	(74,083,089,703)	**(64,923,348,904)**	(64,763,746,000)
Payment of lease liabilities	**(64,333,022)**	(36,970,416)	**(106,354,385)**	-
Net cash flows generated from/ (used in) financing activities	**8,979,302,729**	**3,794,516,526**	**3,162,011,960**	**(298,746,000)**
Increase/(Decrease) in cash and cash equivalents	**1,328,632,237**	(1,527,413,037)	**538,163,146**	(573,068,293)
Cash and cash equivalent at the beginning of the period	**1,729,721,312**	3,257,134,349	**1,088,950,579**	1,662,018,872
Cash and cash equivalent at 31st March	**3,058,353,549**	**1,729,721,312**	**1,627,113,725**	**1,088,950,579**

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Figures in brackets indicate deductions.
The above figures are subject to 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 year ended 31st March 2026, 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 year ended 31st March 2026 were authorized for issue by the Board of Directors on 27th May 2026.

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 Year ended 31st March	**2026**	**2025**	**2026**	**2025**
Transactions with related parties				
In LKR				
Sales of goods and services	355,508,899	29,398,366	3,681,823,579	2,212,477,110
Purchases of goods and services	(363,242,740)	(186,903,163)	(284,600,251)	(343,093,242)
Dividend income	85,638,639	-	940,700,281	1,642,356,867
Investment in subsidiary	-	-	(4,823,029,084)	(330,000,000)
Purchase of plants and equipments	(516,000,000)	(494,702,597)	-	-
Dispose of investment property	-	-	-	465,000,000

06 Other Information

06.1 Investment in Subsidiaries

In March 2026, the company further invested LKR 4,823 Mn in its 100% owned subsidiary, namely Harbour Village (Private) Limited.

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

	Civil Engineering	Construction Material production	Mechanical Engineering	Properties		Condominium Properties	Renewable Energy	Automobile	Radiopharmaceutical	Adjustments & eliminations	Group Total
				Commercial offices	Commercial warehouses						
For the year ended 31st March 2026 (unaudited)											
In LKR											
Revenue											
External customers	**13,307,833,964**	**7,356,291,013**	**259,140,212**	**1,307,367,285**	**2,133,704,055**	**201,032,648**	**737,036,033**	**24,705,621,913**	**-**	**-**	**50,008,027,124**
Inter-segment	**3,424,454,792**	**109,879,091**	**-**	**150,221,867**	**64,500,000**	**-**	**-**	**40,831,769**	**-**	**(3,789,887,519)**	**-**
Total revenue	**16,732,288,756**	**7,466,170,104**	**259,140,212**	**1,457,589,152**	**2,198,204,055**	**201,032,648**	**737,036,033**	**24,746,453,682**	**-**	**(3,789,887,519)**	**50,008,027,124**
Segment operating profit	**3,197,436,156**	**1,767,986,318**	**57,120,613**	**2,199,618,356**	**3,857,196,357**	**(120,587,580)**	**516,896,168**	**3,604,050,374**	**(6,035,684)**	**(1,150,580,137)**	**13,923,100,940**
Net finance income / (cost)	**(457,081,794)**	**(533,086,134)**	**-**	**(5,736,741)**	**(297,182,952)**	**-**	**(144,652,259)**	**(160,652,787)**	**1,358,390**	**(612,274,513)**	**(2,209,308,790)**
Share of results of equity-accounted investees, net of tax (Note 8.2)	**-**	**-**	**127,245,697**	**-**	**-**	**3,375,801**	**-**	**-**	**-**	**(392,280,724)**	**(261,659,226)**
Income tax expense	**(542,775,344)**	**(241,954,788)**	**(17,837,962)**	**(592,569,692)**	**(1,188,337,783)**	**(10,303,060)**	**(111,673,173)**	**(1,050,891,377)**	**-**	**-**	**(3,756,343,179)**
Segment profit	**2,197,579,018**	**992,945,395**	**166,528,348**	**1,601,311,923**	**2,371,675,622**	**(127,514,839)**	**260,570,736**	**2,392,506,210**	**(4,677,294)**	**(2,155,135,374)**	**7,695,789,745**
Capital expenditure	**188,417,761**	**148,047,301**	**1,676,138**	**7,118,985**	**44,405,608**	**4,790,890,603**	**13,358,401**	**871,426,588**	**1,890,361,008**	**(50,744,220)**	**7,904,958,172**
Depreciation and amortisation	**668,307,372**	**197,202,835**	**994,046**	**24,451,475**	**61,511,087**	**18,134,486**	**148,374,318**	**223,647,919**	**5,176,184**	**(90,251,493)**	**1,252,372,046**
As at 31 March 2026 (unaudited)											
Segment assets	**59,895,489,814**	**5,822,173,735**	**112,959,031**	**14,394,283,810**	**32,898,994,154**	**47,324,840,731**	**2,792,808,458**	**12,897,269,094**	**2,110,301,706**	**(44,579,272,664)**	**133,669,847,869**
Segment liabilities	**33,719,521,753**	**2,242,119,044**	**38,697,788**	**4,600,415,599**	**6,851,779,018**	**38,456,767,062**	**1,555,400,000**	**8,161,831,114**	**1,614,742,545**	**(6,330,087,678)**	**90,911,186,246**

	Civil Engineering	Construction Material production	Mechanical Engineering	Properties		Condominium Properties	Renewable Energy	Automobile	Radiopharmaceutical	Adjustments & eliminations	Group total
				Commercial offices	Commercial warehouses						
For the period ended 31st March 2025 (audited)											
In LKR											
Revenue											
External customers	20,126,107,109	7,826,386,038	42,065,717	1,175,585,081	2,219,110,766	-	174,024,185	2,947,301,305	-	-	34,510,580,201
Inter-segment	2,038,112,929	134,322,051	-	127,154,355	60,000,000	-	-	25,551,183	-	(2,385,140,518)	-
Total revenue	22,164,220,038	7,960,708,089	42,065,717	1,302,739,436	2,279,110,766	-	174,024,185	2,972,852,488	-	(2,385,140,518)	34,510,580,201
Segment operating profit	6,502,920,805	1,687,833,884	6,876,183	824,063,915	1,767,158,741	(443,491,338)	173,115,038	574,064,558	-	(1,722,142,641)	9,370,399,146
Net finance income / (cost)	(1,892,453,324)	(337,001,116)	-	8,384,483	(333,279,634)	371,092,270	(42,916,241)	(126,090,977)	-	634,934,181	(1,717,330,359)
Share of results of equity-accounted investees, net of tax (Note 8.2)	-	-	141,405,251	-		(10,944,981)		-	-	-	130,460,270
Income tax expense	(1,024,867,413)	(554,929,306)	(2,010,581)	(182,232,739)	(242,383,593)	(13,196,647)	668,527,874	(141,338,816)	-	-	(1,492,431,221)
Segment profit	3,585,600,068	795,903,462	146,270,854	650,215,660	1,191,495,514	(96,540,697)	798,726,671	306,634,764	-	(1,087,208,460)	6,291,097,836
Capital expenditure	231,464,925	72,357,814	1,487,470.50	120,728,275	3,089,722,795	1,502,128,788	-	1,110,619,340	168,449,301	(19,408,516)	6,277,550,192
Depreciation and amortisation	574,894,523	272,910,203	137,256.43	28,720,465	15,275,439	6,792,223	31,869,586	133,278,962	-	11,522,195	1,075,400,852
As at 31 March 2025 (audited)											
Segment assets	53,588,472,206	5,692,032,699	48,833,882	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	13,855,289	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)	67,266,495,318

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

	ZPMC Lanka Company (Private) Limited		Blue Star Realties (Private) Limited		South Asia Logistic and Commercial Hub		Total	
For the year ended 31st March (unaudited)	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
In LKR								
Share of profit, net of tax	127,245,697	141,405,251	3,375,801	(10,944,981)	(392,280,724)	-	(261,659,226)	130,460,270
	127,245,697	141,405,251	3,375,801	(10,944,981)	(392,280,724)	-	(261,659,226)	130,460,270

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	31st March 2026	31st March 2025
Public shareholding (%)	38.29	38.25
Number of public shareholders	14,708	9,806
Float adjusted market capitalization (LKR Mn)	25,661	14,728

The Company complies with option 1 of the Listing Rules 7.13.1(i)(a) which requires no minimum public holding percentage.

09.2 Directors Share Holdings

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

As at	31st March 2026		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%
R P Pathirana	500	0.00%	500	0.00%
C V Kulatilaka	Nil	Nil	Nil	Nil
M J S Rajakariar	Nil	Nil	Nil	Nil

09.3 Twenty largest shareholders

Twenty largest shareholders of the Company are as given below,

		31st March 2026		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	Employee's Provident Fund	32,144,990	3.21%	20,478,289	2.05%
8	Mr. S.H.S. Mendis	30,150,000	3.02%	30,150,000	3.02%
9	Mr. D.A.R. Fernando	30,150,000	3.02%	30,150,000	3.02%
10	Mr. S.D. Munasinghe	30,150,000	3.02%	30,150,000	3.02%
11	J.B. Cocoshell (Pvt) Ltd	21,672,735	2.17%	20,487,138	2.05%
12	Access Medical (Pvt) Ltd	13,000,000	1.30%	13,000,000	1.30%
13	Union Assurance Plc-Universal Life Fund	12,970,531	1.30%	8,940,469	0.89%
14	Deutsche Bank Ag Trustee To Lynear Wealth Dynamic Opportunities Fund	12,173,394	1.22%	-	-
15	Invenco Capital Private Limited	10,352,415	1.04%	6,387,363	0.64%
16	Mr. D.C. Fernando	7,282,870	0.73%	12,138,117	1.21%
17	Lynear Wealth Management/Mr. Hanif Yusoof	7,210,247	0.72%	-	-
18	Mr. D.C. Joshua	5,180,000	0.52%	5,507,835	0.55%
19	Mr. D.J. Joshua	5,100,000	0.51%	-	-
20	Miss D.M. Joshua	5,100,000	0.51%	-	-
		772,996,547	77.30%	727,748,576	72.77%
	Others	227,003,453	22.70%	272,251,424	27.23%
	Total	1,000,000,000	**100.00%**	1,000,000,000	**100.00%**

* Comparative shareholdings as at 31st March 2025 of the twenty largest shareholders as at 31st March 2026

09.4 Stated Capital

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

As at	31st March 2026	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 31st March 2026.

09.6 Market Price Per Share

In LKR	2025/26 4th Quarter	2024/25 4th Quarter
Highest	80.50	43.20
Lowest	63.50	33.00
Last Traded	66.70	38.50

Debt Security related ratios

For the year ended as at 31st March	2026	2025
Debt to equity ratio (%)	85	54
Quick assets ratio (times)	1.18	1.17
Interest cover (times)	5.25	5.96

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 31st March 2026 are as follows.

	LKR
Hatton National Bank PLC	1,799,291,172
Bank of Ceylon	618,672,846
People's Bank	210,648,317
Cargills Bank Limited	1,201,141,365
Seylan Bank PLC	2,184,356,066
Sampath Bank PLC	2,621,237,393
DFCC Bank PLC	658,961,403
	9,294,308,563

09.9 Corporate guarantees

Corporate guarantee issued by Sathosa Motors PLC on behalf of Access Motors (Private) Limited is LKR 25 Mn and USD 32 Mn as at 31st March 2026 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.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
5.Access Medical Tracers (Private) Limited	LKR 960 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