

INTEGRATED FOR IMPACT

ACCESS ENGINEERING PLC
Interim Condensed Financial Statements
Three Months Ended 30 June 2026

ACCESS ENGINEERING PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30TH JUNE 2026

	Group			Company		
	Three months ended 30th June			Three months ended 30th June		
In LKR	**2026**	2025	**%**	**2026**	2025	**%**
	Unaudited	Unaudited		**Unaudited**	Unaudited	
Revenue	**16,586,197,751**	7,732,443,596	115	**5,139,001,561**	5,104,890,637	1
Cost of sales	**(12,141,365,140)**	(5,360,822,704)	126	**(4,114,042,343)**	(4,055,031,033)	1
Gross profit	**4,444,832,611**	2,371,620,892	87	**1,024,959,218**	1,049,859,604	(2)
Other income	**202,601,746**	107,547,918	88	**507,512,641**	279,426,666	82
Administrative expenses	**(864,455,591)**	(630,026,691)	37	**(331,883,269)**	(322,137,116)	3
Other expenses	**(22,230,887)**	(15,968,352)	39	**(3,216,527)**	(10,074,168)	(68)
Operating profit	**3,760,747,879**	1,833,173,767	105	**1,197,372,063**	997,074,986	20
Finance Cost	**(1,395,408,699)**	(523,238,846)	167	**(677,987,462)**	(348,631,994)	94
Finance Income	**149,734,530**	10,331,731	1,349	**5,409,906**	2,816,182	92
Share of results of equity-accounted investees, net of tax	**51,240,285**	39,289,708	30	**-**	-	
Profit before tax	**2,566,313,995**	1,359,556,360	89	**524,794,507**	651,259,175	(19)
Income tax (expense) / reversal	**(684,933,815)**	(377,046,258)	82	**(121,124,587)**	(166,327,074)	(27)
Profit for the period	**1,881,380,180**	982,510,102	91	**403,669,920**	484,932,101	(17)
Profit attributable to:						
Equity holders of the parent	**1,714,069,833**	963,460,462	78	**403,669,920**	484,932,101	(17)
Non-controlling interest	**167,310,348**	19,049,640	778	**-**	-	
Profit for the period	**1,881,380,180**	982,510,102	91	**403,669,920**	484,932,101	(17)
Other comprehensive income						
Items that will not be reclassified to profit or loss in subsequent periods						
Remeasurement of defined benefit liability	**(2,930,658)**	(3,439,915)		**(2,500,000)**	(3,250,000)	
Revaluation of Land and Buildings	**-**	-		**-**	-	
Related tax	**(620,803)**	1,031,974		**(750,000)**	975,000	
Share of other comprehensive income of equity-accounted investees, net of tax	**94,911,512**	-		**-**	-	
Other comprehensive income for the period, net of tax	**91,360,050**	(2,407,941)		**(3,250,000)**	(2,275,000)	
Total comprehensive income for the period, net of tax	**1,972,740,230**	980,102,161		**400,419,920**	482,657,101	
Total comprehensive income attributable to;						
Equity holders of the parent	**1,805,476,842**	961,073,230		**400,419,920**	482,657,101	
Non-controlling interest	**167,263,388**	19,028,931		**-**	-	
Total comprehensive income for the period, net of tax	**1,972,740,230**	980,102,161		**400,419,920**	482,657,101	
Earnings per share						
Basic	**1.71**	0.96		**0.40**	0.48	
Diluted	**1.71**	0.96		**0.40**	0.48	

Figures in brackets indicate deductions.
The above figures are subject to audit.

ACCESS ENGINEERING PLC
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2026

In LKR	Group		Company	
	30.06.2026 Unaudited	31.03.2026 Audited	**30.06.2026 Unaudited**	31.03.2026 Audited
Assets				
Non-current assets				
Property, plant and equipment	**11,592,595,615**	11,426,834,013	**2,926,164,924**	3,101,421,968
Right of use assets	**2,341,817,448**	2,318,570,672	**238,375,664**	260,869,006
Investment properties	**40,782,870,955**	40,758,129,693	**774,400,000**	774,400,000
Investment properties- work in progress	**8,447,509,238**	8,391,030,284	**-**	-
Intangible assets and goodwill	**662,834,686**	661,971,304	**38,191,151**	39,681,467
Investments in subsidiaries	**-**	-	**37,369,848,656**	37,369,848,656
Equity-accounted investees	**2,058,605,904**	1,912,454,107	**1,818,100,056**	1,818,100,056
Non-current financial assets	**1,232,209**	1,232,209	**1,232,209**	1,232,209
Deferred tax assets	**3,140,915,722**	3,298,003,219	**-**	7,251,234
	69,028,381,777	68,768,225,501	**43,166,312,660**	43,372,804,596
Current assets				
Inventories	**39,667,684,216**	43,393,952,483	**2,631,738,295**	2,628,399,966
Trade and other receivables	**15,831,760,535**	14,933,570,774	**8,420,092,920**	8,768,551,375
Amount due from related parties	**46,336,444**	43,555,223	**6,975,422,727**	5,781,004,844
Current tax assets	**533,313,903**	471,008,747	**-**	-
Other current financial assets	**2,252,294,527**	2,175,474,740	**2,052,209,834**	1,963,421,149
Short term investments	**2,610,094**	2,323,895	**2,610,094**	2,323,895
Short term deposits	**301,305,674**	164,993	**-**	-
Cash and cash equivalents	**4,827,631,736**	3,787,618,275	**2,010,167,445**	1,627,113,725
	63,462,937,129	64,807,669,130	**22,092,241,315**	20,770,814,954
Total assets	**132,491,318,906**	133,575,894,631	**65,258,553,975**	64,143,619,550
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	**1,170,788,197**	1,075,876,686	**397,022,624**	397,022,624
Retained earnings	**31,783,018,772**	31,072,453,441	**19,145,794,926**	19,745,375,006
Equity attributable to equity holders of the parent	**41,953,806,969**	41,148,330,127	**28,542,817,550**	29,142,397,630
Non-controlling interests	**1,892,031,248**	1,748,264,785	**-**	-
Total equity	**43,845,838,217**	42,896,594,912	**28,542,817,550**	29,142,397,630
Non-current liabilities				
Government grants	**4,113,549**	4,168,401	**-**	-
Loans and borrowings	**38,590,814,240**	32,165,119,507	**24,650,000,000**	19,920,005,096
Lease liabilities	**136,237,085**	136,370,343	**90,563,688**	91,248,103
Employee benefit liabilities	**554,349,285**	547,015,865	**470,690,634**	465,535,940
Deferred tax liabilities	**3,915,656,057**	3,861,855,443	**11,112,418**	-
	43,201,170,216	36,714,529,559	**25,222,366,740**	20,476,789,139
Current liabilities				
Trade and other payables	**37,815,305,501**	42,142,960,094	**9,939,213,026**	8,910,442,508
Amount due to related parties	**985,200,760**	438,347,816	**195,389,072**	170,714,116
Loans and borrowings	**4,879,898,885**	9,594,431,087	**1,077,070,000**	5,104,983,343
Lease liabilities	**70,519,604**	36,659,420	**142,209,191**	139,344,509
Current tax liabilities	**1,183,714,999**	966,038,511	**123,955,501**	183,392,536
Deferred revenue	**-**	-	**-**	-
Unclaimed dividends	**64,723,802**	62,434,226	**15,532,895**	15,555,769
Bank overdraft	**444,946,922**	723,899,006	**-**	-
	45,444,310,473	53,964,770,160	**11,493,369,685**	14,524,432,781
Total liabilities	**88,645,480,689**	90,679,299,719	**36,715,736,425**	35,001,221,920
Total equity and liabilities	**132,491,318,906**	133,575,894,631	**65,258,553,975**	64,143,619,550
Net asset per share	**41.95**	41.15	**28.54**	29.14

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.

……. ……

Director **Director**

12th August 2026
Colombo.

ACCESS ENGINEERING PLC
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30TH JUNE 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 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	-	-	-	963,460,462	963,460,462	19,049,640	982,510,102
Other comprehensive income for the period, net of tax	-	-	-	(2,387,233)	(2,387,233)	(20,709)	(2,407,941)
Total comprehensive income for the period	**-**	**-**	**-**	**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)
Acquisition of non-controlling interest in Harbour Village (Private) Limite	-	-		(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**
Balance at 01st April 2026	**9,000,000,000**	**1,071,048,506**	**4,828,180**	**31,072,453,441**	**41,148,330,127**	**1,748,264,785**	**42,896,594,912**
Profit for the period	-	-	-	1,714,069,833	1,714,069,833	167,310,348	1,881,380,180
Other comprehensive income for the period, net of tax	-	-	94,911,512	(3,504,502)	91,407,009	(46,960)	91,360,050
Total comprehensive income for the period	**-**	**-**	**94,911,512**	**1,710,565,331**	**1,805,476,842**	**167,263,388**	**1,972,740,230**
Cash dividends	-	-	-	(1,000,000,000)	(1,000,000,000)	-	(1,000,000,000)
Dividend paid to Non-Controlling Interest	-	-		-	-	(23,496,925)	(23,496,925)
Balance at 30th June 2026	**9,000,000,000**	**1,071,048,506**	**99,739,692**	**31,783,018,772**	**41,953,806,969**	**1,892,031,248**	**43,845,838,217**

Company	**Stated capital**	**Revaluation reserve**	**Retained earnings**	**Total equity**
In LKR				
As at 1st April 2025	**9,000,000,000**	**329,293,246**	**18,665,390,068**	**27,994,683,314**
Profit for the period	-	-	484,932,101	484,932,101
Other comprehensive income for the period, net of tax	-	-	(2,275,000)	(2,275,000)
Total comprehensive income for the period	**-**	**-**	**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**
Balance at 1st April 2026	**9,000,000,000**	**397,022,624**	**19,745,375,006**	**29,142,397,630**
Profit for the period	-	-	403,669,920	403,669,920
Other comprehensive income for the period, net of tax	-	-	(3,250,000)	(3,250,000)
Total comprehensive income for the period	**-**	**-**	**400,419,920**	**400,419,920**
Cash dividends	-	-	(1,000,000,000)	(1,000,000,000)
Balance at 30th June 2026	**9,000,000,000**	**397,022,624**	**19,145,794,926**	**28,542,817,550**

Figures in brackets indicate deductions.
The above figures are subject to audit.

ACCESS ENGINEERING PLC
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30TH JUNE 2026

	Group		Company	
For the Period ended 30th June	**2026**	2025	**2026**	2025
	Unaudited	**Unaudited**	**Unaudited**	**Unaudited**
In LKR				
Cash flows from operating activities				
Profit before tax	**2,566,313,995**	1,359,556,360	**524,794,507**	651,259,175
Adjustments for:				
Depreciation of property plant and equipment	**287,100,509**	271,359,883	**170,216,718**	164,696,733
Depreciation of right-of-use assets	**27,317,765**	17,672,426	**22,493,342**	1,799,493
Amortisation and impairment of intangible assets	**3,860,520**	1,807,925	**1,490,317**	1,006,555
Provision for employee benefits	**13,862,543**	11,986,049	**10,344,794**	7,718,521
Impairment losses/ write-off of trade and other receivables/inventories	**3,028,875**	1,560	**3,026,720**	-
(Profit) / loss on disposal of property, plant and equipment	**(16,522,932)**	(2,852)	**(14,882,344)**	71,555
Amortisation of government grant	**(54,852)**	(54,849)	**-**	-
Share of results of equity-accounted investees, net of tax	**(51,240,285)**	(39,289,708)	**-**	-
Dividend income from investments in subsidiaries	**-**	-	**(377,246,789)**	(175,931,828)
Net finance cost	**945,626,699**	512,907,115	**602,991,057**	345,815,811
Operating profit before working capital changes	**3,779,292,863**	**2,135,943,962**	**943,228,349**	**996,436,067**
Changes in:				
Inventories	**3,723,241,546**	(4,979,108,794)	**(6,365,049)**	85,380,888
Trade and other receivables	**(1,001,550,505)**	(4,197,267,884)	**321,229,850**	(617,652,740)
Other current financial assets	**(76,819,787)**	729,900,905	**(88,788,685)**	691,376,196
Amounts due from related parties	**(2,781,221)**	3,393,374	**(1,194,417,883)**	(826,519,250)
Trade and other payables	**(4,359,667,727)**	2,983,411,791	**1,025,860,687**	(740,168,596)
Dividend payables	**(1,000,000,000)**	-	**(1,000,000,000)**	-
Amounts due to related parties	**546,852,944**	116,970,550	**24,674,956**	(75,103,130)
Cash generated from / (used in) operating activities	**1,608,568,114**	**(3,206,756,096)**	**25,422,226**	**(486,250,565)**
Finance cost paid	**(925,598,418)**	(495,116,189)	**(564,425,334)**	(337,919,985)
Income tax paid	**(217,074,083)**	(182,832,050)	**(135,719,365)**	(148,754,832)
Gratuity paid	**(10,353,071)**	(8,565,418)	**(7,690,100)**	(5,153,976)
Net cash flows generated from/ (used in) operating activities	**455,542,542**	**(3,893,269,753)**	**(682,412,573)**	**(978,079,357)**
Cash flows from investing activities				
Purchase of property, plant and equipment	**(485,814,567)**	(54,923,256)	**(34,192,256)**	(10,587,921)
Purchase of intangible assets	**(5,970,474)**	(505,000)	**-**	-
Purchase of investment properties - work in progress	**(55,585,664)**	(369,221,945)	**-**	-
Proceeds from sale of property, plant and equipment	**19,336,135**	203,656	**14,920,291**	(71,556)
Investment/Withdrawal in short term deposits	**(300,000,000)**	-	**-**	-
Dividend income from investments in subsidiaries	**-**	-	**377,246,789**	175,931,828
Finance Income received	**22,350,011**	10,331,731	**5,409,906**	2,816,182
Net cash flows used in investing activities	**(805,684,559)**	**(414,114,814)**	**363,384,731**	**168,088,534**
Cash flows from financing activities				
Dividends paid to equity holders of the parent	**-**	(1,000,000,000)	**-**	(1,000,000,000)
Dividend paid to non-controlling interests	**(23,496,925)**	-	**-**	**-**
Acquisition of non-controlling interests	**-**	(1,498,109,000)	**-**	(1,498,109,000)
Proceeds from borrowings	**14,571,437,240**	21,395,113,841	**10,250,000,000**	16,200,000,000
Repayment of borrowings	**(12,860,274,709)**	(14,971,035,422)	**(9,547,918,439)**	(13,022,596,794)
Payment of lease liabilities	**(18,558,046)**	(14,931,214)	**-**	**-**
Net cash flows generated from/ (used in) financing activities	**1,669,107,560**	**3,911,038,205**	**702,081,561**	**679,294,206**
Increase/(Decrease) in cash and cash equivalents	**1,318,965,544**	(396,346,363)	**383,053,720**	(130,696,618)
Cash and cash equivalents at the beginning of the period	**3,063,719,270**	1,729,721,312	**1,627,113,725**	1,088,950,579
Cash and cash equivalents at 30 June	**4,382,684,814**	**1,333,374,949**	**2,010,167,445**	**958,253,961**

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 period ended 30th June 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 period ended 30th June 2026 were authorized for issue by the Board of Directors on 12th August 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.

The interim condensed consolidated financial statements should be read in conjunction with the annual financial statements for the year ended 31st March 2026.

05 Related party transactions

	Group		Company	
For the period ended 30th June	**2026**	**2025**	**2026**	**2025**
Transactions with related parties				
In LKR				
Construction income	-	-	336,324,902	778,125,011
Sales of goods and services	15,302,952	8,244,596	50,596,492	38,762,675
Purchases of goods and services	(35,804,108)	(52,728,109)	(67,894,301)	(71,788,228)
Dividend income	-	-	377,246,790	175,931,828

06 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.

06.1 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 the reporting date.

7 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 Properties	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.

7.1 Business segment

	Civil Engineering	Construction Material production	Mechanical Engineering	Properties		Condominium Properties	Renewable Energy	Automobile	Radiopharmaceuticals	Adjustments & eliminations	Group Total
				Commercial offices	Commercial warehouses						
For the period ended 30th June 2026 (unaudited)											
In LKR											
Revenue											
External customers	**3,553,267,554**	**1,200,268,149**	**79,111,637**	**370,434,599**	**591,438,929**	**2,566,161,417**	**164,508,239**	**8,061,007,225**	**-**	**-**	**16,586,197,751**
Inter-segment	**383,718,881**	**2,297,461**	**-**	**25,895,687**	**15,000,000**	**-**	**-**	**20,144,251**	**-**	**(447,056,280)**	**-**
Total revenue	**3,936,986,435**	**1,202,565,610**	**79,111,637**	**396,330,286**	**606,438,929**	**2,566,161,417**	**164,508,239**	**8,081,151,476**	**-**	**(447,056,280)**	**16,586,197,751**
Segment operating profit	**938,481,878**	**240,056,731**	**18,232,834**	**272,901,246**	**506,390,410**	**866,895,708**	**114,241,201**	**1,163,652,954**	**(1,501,778)**	**(358,603,306)**	**3,760,747,879**
Net finance income / (cost)	**(598,476,581)**	**(80,289,678)**	**1,861,032**	**2,081,843**	**(424,253,317)**	**(74,844,669)**	**(33,279,452)**	**(41,454,416)**	**176,748**	**2,804,320**	**(1,245,674,169)**
Share of results of equity-accounted investees, net of tax (Note 7.2)	**-**	**-**	**51,225,201**	**-**	**-**	**15,085**	**-**	**-**	**-**	**-**	**51,240,285**
Income tax expense	**(102,710,300)**	**(18,386,745)**	**(5,916,914)**	**(58,253,605)**	**(135,763,672)**	**(304,474)**	**(14,072,590)**	**(349,525,514)**	**-**	**-**	**(684,933,815)**
Segment profit	**237,294,997**	**141,380,308**	**65,402,153**	**216,729,484**	**(53,626,579)**	**791,761,650**	**66,889,159**	**772,673,024**	**(1,325,030)**	**(355,798,986)**	**1,881,380,180**
Capital expenditure	**33,472,006**	**720,250**	**883,739**	**946,500**	**16,667,186**	**56,754,522**	**-**	**33,984,824**	**404,834,968**	**(893,290)**	**547,370,705**
Depreciation and amortisation	**112,776,299**	**93,423,426**	**326,097**	**4,987,981**	**32,632,712**	**4,520,629**	**37,163,155**	**50,340,199**	**1,501,778**	**(19,393,483)**	**318,278,793**
As at 30 June 2026 (unaudited)											
Segment assets	**62,724,871,590**	**3,795,759,190**	**135,009,578**	**14,265,300,556**	**33,129,486,589**	**46,535,897,479**	**2,755,645,304**	**11,787,455,941**	**2,532,463,230**	**(45,170,570,553)**	**132,491,318,906**
Segment liabilities	**35,988,847,764**	**1,631,060,073**	**45,954,901**	**4,504,018,844**	**7,147,742,884**	**36,876,075,743**	**1,444,250,000**	**6,493,712,497**	**2,038,229,098**	**(7,524,411,117)**	**88,645,480,689**

	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 30th June 2025 (unaudited)											
In LKR											
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	-	-	7,732,443,596
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	-	(512,907,115)
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)	273,196,841
As at 31 March 2026 (audited)											
Segment assets	59,648,476,906	5,790,798,214	113,575,512	14,394,283,810	32,896,447,899	47,124,675,139	2,806,723,906	12,843,962,744	2,110,301,706	(44,153,351,202)	133,575,894,631
Segment liabilities	33,692,478,577	2,222,027,126	38,697,788	4,599,828,416	6,853,966,916	38,256,601,174	1,555,400,000	8,122,994,460	1,614,742,545	(6,277,437,281)	90,679,299,719

7.2 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)	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
In LKR						
Share of profit, net of tax	51,225,201	34,505,796	15,085	4,783,912	51,240,285	39,289,708
	51,225,201	34,505,796	15,085	4,783,912	51,240,285	39,289,708

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

08 Share Information

08.1 Public Share Holdings

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

As at	30th June 2026	31st March 2026
Public shareholding (%)	38.29	38.29
Number of public shareholders	14,340	14,726
Compliant under option 1 - Float adjusted market capitalization (LKR Mn)	29,606	25,661

08.2 Directors Share Holdings

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

As at	30th June 2026		31st March 2026	
	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. Shamal J S Perera	51,159,365	5.12%	51,159,365	5.12%
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%
C V Kulatilaka	Nil	Nil	Nil	Nil
M J S Rajakariar	Nil	Nil	Nil	Nil
R P Pathirana	500	0.00%	500	0.00%

08.3 Twenty largest shareholders

The Twenty largest shareholders of the Company are as given below,

		30th June 2026		31st March 2026	
		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	Employee's Provident Fund	43,269,066	4.33%	32,144,990	3.21%
7	Access International (Pvt) Limited	32,200,000	3.22%	32,200,000	3.22%
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	21,452,628	2.15%	21,672,735	2.17%
12	Deutsche Bank Ag Trustee To Lynear Wealth Dynamic Opportunities Fund	18,700,795	1.87%	12,173,394	1.22%
13	Access Medical (Pvt) Ltd	13,000,000	1.30%	13,000,000	1.30%
14	Union Assurance Plc-Universal Life Fund	12,970,531	1.30%	12,970,531	1.30%
15	Invenco Capital Private Limited	10,143,116	1.01%	10,352,415	1.04%
16	Lynear Wealth Management/Mr. Hanif Yusoof	8,122,682	0.81%	7,210,247	0.72%
17	Mr. D.C. Fernando	7,282,870	0.73%	7,282,870	0.73%
18	Mr. D.C. Joshua	5,180,000	0.52%	5,180,000	0.52%
19	Mr. D.J. Joshua	5,100,000	0.51%	5,100,000	0.51%
20	Miss D.M. Joshua	5,100,000	0.51%	5,100,000	0.51%
		791,131,053	79.11%	772,996,547	77.30%
	Others	208,868,947	20.89%	227,003,453	22.70%
	Total	1,000,000,000	**100.00%**	1,000,000,000	**100.00%**

8.4 Stated Capital

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

As at	30th June 2026	31st March 2026
Ordinary Shares	1,000,000,000	1,000,000,000

8.5 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 2026.

8.6 Market Price Per Share

In LKR	2026/27 1st Quarter	2025/26 1st Quarter
Highest	79.50	44.30
Lowest	66.90	34.80
Last Traded	77.20	43.90

Debt Security related ratios

For the period ended as at 30th June	2026	2025
Debt to equity ratio (%)	99	90
Quick assets ratio (times)	0.52	0.49
Interest cover (times)	3.98	3.75

8.7 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 2026 except for the following:

8.8 Bank guarantees issued by the banks on behalf of the Company as at 30th June 2026 are as follows.

	LKR
Hatton National Bank PLC	6,683,492,257
Bank of Ceylon	1,047,778,891
People's Bank	175,533,291
Cargills Bank Limited	1,190,821,196
Seylan Bank PLC	2,205,601,363
Sampath Bank PLC	3,501,118,163
DFCC Bank PLC	702,760,500
	15,507,105,661

8.9 Corporate guarantees

Corporate guarantee issued by Sathosa Motors PLC on behalf of Access Motors (Private) Limited is LKR 25 Mn and USD 2 Mn as at 30th June 2026 for the purpose of working capital requirement.

The following corporate guarantees have 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 Logistics (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

8.10 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
Website: 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 Committee

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

Risk Committee

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