

INTEGRATED FOR IMPACT

ACCESS ENGINEERING PLC
Interim Condensed Financial Statements
Six Months Ended 30 September 2026

ACCESS ENGINEERING PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
SIX MONTHS ENDED 30TH SEPTEMBER 2026

	Group			Group		
	Quarter ended 30 September			Six months ended 30 September		
In LKR	**2026**	2025	**%**	**2026**	2025	**%**
	Unaudited	Unaudited		**Unaudited**	Unaudited	
Revenue	**20,387,414,616**	14,944,595,713	36	**36,973,612,367**	22,677,039,309	63
Cost of sales	**(14,337,538,138)**	(11,247,890,647)	27	**(26,478,903,279)**	(16,608,713,351)	59
Gross profit	**6,049,876,478**	3,696,705,066	**64**	**10,494,709,088**	6,068,325,958	**73**
Other income	**259,913,176**	106,359,819	144	**462,514,921**	213,907,737	116
Administrative expenses	**(1,137,924,657)**	(648,425,440)	75	**(2,002,380,248)**	(1,278,452,130)	57
Other expenses	**(8,940,100)**	(9,219,725)	(3)	**(31,170,987)**	(25,188,077)	24
Operating profit	**5,162,924,897**	3,145,419,720	**64**	**8,923,672,774**	4,978,593,488	**79**
Finance Costs	**(1,176,808,047)**	(568,960,052)	107	**(2,572,216,746)**	(1,092,198,897)	136
Finance Income	**42,180,950**	10,487,053	302	**191,915,480**	20,818,783	822
Share of results of equity-accounted investees, net of tax	**26,688,151**	12,047,630	122	**77,928,436**	51,337,338	52
Profit before tax	**4,054,985,951**	2,598,994,351	**56**	**6,621,299,944**	3,958,550,712	**67**
Income tax (expense) / reversal	**186,622,544**	(804,066,519)	(123)	**(498,311,270)**	(1,181,112,777)	(58)
Profit for the period	**4,241,608,495**	1,794,927,832	**136**	**6,122,988,674**	2,777,437,935	**120**
Profit attributable to:						
Equity holders of the parent	**4,076,699,408**	1,577,554,976	158	**5,790,769,239**	2,541,015,439	128
Non-controlling interest	**164,909,087**	217,372,856	(24)	**332,219,435**	236,422,496	41
Profit for the period	**4,241,608,495**	1,794,927,832	**136**	**6,122,988,674**	2,777,437,935	**120**
Other comprehensive income						
Items that will not be reclassified to profit or loss in subsequent periods						
Remeasurement of defined benefit liability	**(3,174,520)**	(3,439,914)		**(6,105,178)**	(6,879,829)	
Revaluation of other construction equipment	**985,606,822**	-		**985,606,822**	-	
Tax on other comprehensive income	**(296,229,691)**	1,031,974		**(296,850,493)**	2,063,948	
Share of other comprehensive income of equity-accounted investees, net of tax	**(17,378,754)**	(143,325)		**77,532,758**	(143,325)	
Other comprehensive income for the period, net of tax	**668,823,857**	(2,551,265)		**760,183,909**	(4,959,205)	
Total comprehensive income for the period, net of tax	**4,910,432,352**	1,792,376,567		**6,883,172,583**	2,772,478,730	
Total comprehensive income attributable to;						
Equity holders of the parent	**4,745,596,816**	1,575,024,420		**6,551,073,658**	2,536,097,651	
Non-controlling interest	**164,835,536**	217,352,147		**332,098,925**	236,381,079	
Total comprehensive income for the period, net of tax	**4,910,432,352**	1,792,376,567		**6,883,172,583**	2,772,478,730	
Basic earnings per share	**4.08**	1.58		**5.79**	2.54	

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 PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
SIX MONTHS ENDED 30TH SEPTEMBER 2026

In LKR	Company Quarter ended 30 September 2026 Unaudited	2025 Unaudited	%	Company Six months ended 30 September 2026 Unaudited	2025 Unaudited	%
Revenue	**5,747,821,830**	6,940,940,648	(17)	**10,886,823,391**	12,045,831,284	(10)
Cost of sales	**(4,562,327,840)**	(5,547,968,113)	(18)	**(8,676,370,183)**	(9,602,999,146)	(10)
Gross profit	**1,185,493,990**	1,392,972,535	**(15)**	**2,210,453,208**	2,442,832,138	**(10)**
Other income	**395,818,591**	356,829,510	11	**903,331,232**	636,256,176	42
Administrative expenses	**(310,575,000)**	(260,498,485)	19	**(642,458,269)**	(582,635,601)	10
Other expenses	**(313,991,930)**	(6,640,486)	4,628	**(317,208,457)**	(16,714,654)	1,798
Operating profit	**956,745,651**	1,482,663,074	**(35)**	**2,154,117,714**	2,479,738,059	**(13)**
Finance Costs	**(695,544,978)**	(384,041,766)	81	**(1,373,532,440)**	(732,673,760)	87
Finance Income	**4,841,324**	2,112,681	129	**10,251,231**	4,928,863	108
Profit before tax	**266,041,997**	1,100,733,989	(76)	**790,836,505**	1,751,993,162	(55)
Income tax (expense) / reversal	**(127,212,280)**	(293,578,617)	(57)	**(248,336,867)**	(459,905,690)	(46)
Profit for the period	**138,829,717**	807,155,372	**(83)**	**542,499,638**	1,292,087,472	**(58)**
Other comprehensive income						
Items that will not be reclassified to profit or loss in subsequent periods						
Remeasurement of defined benefit liability	**(2,500,000)**	(3,250,000)		**(5,000,000)**	(6,500,000)	
Revaluation of other construction equipment	**985,606,822**	-		**985,606,822**	-	
Tax on other comprehensive income	**(296,561,244)**	975,000		**(297,182,047)**	1,950,000	
Other comprehensive income for the period, net of tax	**686,545,578**	(2,275,000)		**683,424,775**	(4,550,000)	
Total comprehensive income for the period, net of tax	**825,375,295**	804,880,372		**1,225,924,413**	1,287,537,472	
Basic earnings per share	**0.14**	0.81		**0.54**	1.29	

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 SEPTEMBER 2026

In LKR	Group		Company	
	30.09.2026 Unaudited	31.03.2026 Audited	**30.09.2026 Unaudited**	31.03.2026 Audited
Assets				
Non-current assets				
Property, plant and equipment	**13,408,835,775**	11,426,834,013	**4,749,665,660**	3,101,421,968
Right-of-use assets	**2,314,499,683**	2,318,570,672	**215,882,322**	260,869,006
Investment properties	**40,774,212,560**	40,758,129,693	**774,400,000**	774,400,000
Investment properties- work in progress	**9,276,187,781**	8,391,030,284	**-**	-
Intangible assets and goodwill	**656,204,769**	661,971,304	**36,684,456**	39,681,467
Investments in subsidiaries	**-**	-	**37,369,848,656**	37,369,848,656
Equity-accounted investees	**2,067,915,301**	1,912,454,107	**1,508,180,270**	1,818,100,056
Non-current financial assets	**1,232,209**	1,232,209	**1,232,209**	1,232,209
Deferred tax assets	**3,875,366,240**	3,298,003,219	**-**	7,251,234
	72,374,454,318	68,768,225,501	**44,655,893,573**	43,372,804,596
Current assets				
Inventories	**35,707,162,136**	43,393,952,483	**3,279,694,165**	2,628,399,966
Trade and other receivables	**16,619,103,883**	14,933,570,774	**9,947,556,738**	8,768,551,375
Amount due from related parties	**72,741,302**	43,555,223	**7,596,085,286**	5,781,004,844
Current tax assets	**615,843,807**	471,008,747	**-**	-
Other current financial assets	**2,434,831,725**	2,175,474,740	**2,238,278,003**	1,963,421,149
Short term investments	**2,610,094**	2,323,895	**2,610,094**	2,323,895
Short term deposits	**1,215,142,623**	164,993	**-**	-
Cash and cash equivalents	**3,354,759,378**	3,787,618,275	**1,380,614,665**	1,627,113,725
	60,022,194,948	64,807,669,130	**24,444,838,951**	20,770,814,954
Total assets	**132,396,649,266**	133,575,894,631	**69,100,732,524**	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	**1,842,165,773**	1,075,876,686	**1,382,629,446**	397,022,624
Retained earnings	**35,857,238,012**	31,072,453,441	**18,985,692,598**	19,745,375,006
Equity attributable to equity holders of the parent	**46,699,403,785**	41,148,330,127	**29,368,322,044**	29,142,397,630
Non-controlling interests	**2,056,866,785**	1,748,264,785	**-**	-
Total equity	**48,756,270,570**	42,896,594,912	**29,368,322,044**	29,142,397,630
Non-current liabilities				
Government grants	**4,058,703**	4,168,401	**-**	-
Loans and borrowings	**36,135,663,151**	32,165,119,507	**22,152,500,000**	19,920,005,096
Lease liabilities	**138,469,826**	136,370,343	**98,973,595**	91,248,103
Employee benefit liabilities	**565,235,492**	547,015,865	**480,255,080**	465,535,940
Deferred tax liabilities	**4,255,193,998**	3,861,855,443	**304,485,547**	-
	41,098,621,170	36,714,529,559	**23,036,214,222**	20,476,789,139
Current liabilities				
Trade and other payables	**33,328,008,265**	42,142,960,094	**10,861,206,236**	8,910,442,508
Amount due to related parties	**698,885,841**	438,347,816	**328,755,271**	170,714,116
Loans and borrowings	**7,601,376,139**	9,594,431,087	**5,353,913,736**	5,104,983,343
Lease liabilities	**51,775,551**	36,659,420	**85,499,174**	139,344,509
Current tax liabilities	**631,920,138**	966,038,511	**49,413,887**	183,392,536
Deferred revenue	**-**	-	**-**	-
Unclaimed dividends	**65,139,347**	62,434,226	**17,407,954**	15,555,769
Bank overdraft	**164,652,245**	723,899,006	**-**	-
	42,541,757,526	53,964,770,160	**16,696,196,258**	14,524,432,781
Total liabilities	**83,640,378,696**	90,679,299,719	**39,732,410,480**	35,001,221,920
Total equity and liabilities	**132,396,649,266**	133,575,894,631	**69,100,732,524**	64,143,619,550
Net asset per share	**46.70**	41.15	**29.37**	29.14

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

……
Director

12th November 2026
Colombo.

ACCESS ENGINEERING PLC
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30TH SEPTEMBER 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	-	-	-	2,541,015,439	2,541,015,439	236,422,496	2,777,437,935
Other comprehensive income for the period, net of tax	-	-	(143,325)	(4,774,463)	(4,917,788)	(41,417)	(4,959,204)
Total comprehensive income for the period	**-**	**-**	**(143,325)**	**2,536,240,976**	**2,536,097,652**	**236,381,079**	**2,772,478,731**
Cash dividends	-	-	-	(1,000,000,000)	(1,000,000,000)	-	(1,000,000,000)
Dividend paid to Non-Controlling Interest						(9,398,770)	(9,398,770)
Acquisition of non-controlling interest in Harbour Village (Private) Limited	-	-		(4,293,182,958)	(4,293,182,958)	(1,396,082,992)	(5,689,265,950)
Balance at 30th September 2025	**9,000,000,000**	**817,841,594**	**(1,978,859)**	**27,554,543,791**	**37,370,406,526**	**1,416,385,418**	**38,786,791,944**
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	-	-	-	5,790,769,239	5,790,769,239	332,219,435	6,122,988,674
Other comprehensive income for the period, net of tax	-	688,756,329	77,532,758	(5,984,668)	760,304,419	(120,510)	760,183,909
Total comprehensive income for the period	**-**	**688,756,329**	**77,532,758**	**5,784,784,571**	**6,551,073,658**	**332,098,925**	**6,883,172,583**
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 September 2026	**9,000,000,000**	**1,759,804,835**	**82,360,938**	**35,857,238,012**	**46,699,403,785**	**2,056,866,785**	**48,756,270,570**

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	-	-	1,292,087,472	1,292,087,472
Other comprehensive income for the period, net of tax	-	-	(4,550,000)	(4,550,000)
Total comprehensive income for the period	**-**	**-**	**1,287,537,472**	**1,287,537,472**
Cash dividends	-	-	(1,000,000,000)	(1,000,000,000)
Balance at 30th September 2025	**9,000,000,000**	**329,293,246**	**18,952,927,540**	**28,282,220,786**
Balance at 1st April 2026	**9,000,000,000**	**397,022,624**	**19,745,375,006**	**29,142,397,630**
Profit for the period	-	-	542,499,638	542,499,638
Other comprehensive income for the period, net of tax	-	985,606,822	(302,182,047)	683,424,776
Total comprehensive income for the period	**-**	**985,606,822**	**240,317,592**	**1,225,924,414**
Cash dividends	-	-	(1,000,000,000)	(1,000,000,000)
Balance at 30th September 2026	**9,000,000,000**	**1,382,629,446**	**18,985,692,598**	**29,368,322,044**

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

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

	Group		Company	
For the Period ended 30th September	**2026**	2025	**2026**	2025
	Unaudited	**Unaudited**	**Unaudited**	**Unaudited**
In LKR				
Cash flows from operating activities				
Profit before tax	**6,621,299,944**	3,958,550,712	**790,836,505**	1,751,993,162
Adjustments for:				
Depreciation of property, plant and equipment	**616,751,005**	557,247,635	**345,612,601**	342,817,741
Depreciation of right-of-use assets	**22,768,032**	49,618,403	**44,986,685**	3,598,987
Amortisation and impairment of intangible assets	**5,061,688**	3,665,582	**2,997,012**	2,024,171
Provision for employee benefits	**20,161,989**	25,027,710	**20,750,790**	19,189,591
Impairment losses/ write-off of trade and other receivables/inventories	**3,274,343**	609,067	**3,258,842**	-
Impairment of investment in equity-accounted investees	**-**	-	**309,919,786**	-
(Profit) / loss on disposal of property, plant and equipment	**(96,455,204)**	(24,072,638)	**(80,728,346)**	(1,962,343)
Loss on asset write-off	**310,786**	98.00	**280,307**	98.00
Amortisation of government grant	**(109,698)**	(109,695)	**-**	-
Share of results of equity-accounted investees, net of tax	**(77,928,436)**	(51,337,338)	**-**	-
Dividend income from investments in subsidiaries	**-**	-	**(631,148,406)**	(402,801,106)
Net finance cost	**2,033,023,913**	1,071,380,114	**1,275,607,253**	727,744,897
Operating profit before working capital changes	**9,148,158,360**	**5,590,579,649**	**2,082,373,029**	**2,442,605,197**
Changes in:				
Inventories	**7,670,303,891**	(8,465,686,081)	**(667,780,655)**	433,459,439
Trade and other receivables	**(1,933,488,874)**	(3,376,285,786)	**(1,271,966,649)**	398,638,975
Other current financial assets	**(259,356,985)**	658,738,846	**(274,856,854)**	610,929,333
Amounts due from related parties	**(29,186,079)**	55,060,135	**(1,815,080,442)**	(2,264,994,861)
Trade and other payables	**(8,812,246,708)**	2,837,735,424	**1,952,615,913**	(2,105,727,760)
Amounts due to related parties	**260,538,025**	54,688,705	**158,041,155**	(122,305,289)
Cash generated from / (used in) operating activities	**6,044,721,630**	**(2,645,169,108)**	**163,345,497**	**(607,394,966)**
Finance cost paid	**(2,028,008,081)**	(1,076,285,698)	**(1,213,529,537)**	(727,455,039)
Income tax paid	**(1,256,667,786)**	(1,762,006,540)	**(330,497,183)**	(1,618,866,043)
Gratuity paid	**(9,829,805)**	(25,470,917)	**(11,031,650)**	(21,181,776)
Net cash flows generated from/ (used in) operating activities	**2,750,215,958**	**(5,508,932,262)**	**(1,391,712,873)**	**(2,974,897,824)**
Cash flows from investing activities				
Purchase of property, plant and equipment	**(1,657,108,668)**	(264,808,552)	**(1,008,625,755)**	(35,500,320)
Purchase of intangible assets	**(1,802,000)**	(405,000)	**-**	-
Purchase of investment properties - work in progress	**(883,375,232)**	(2,226,506,569)	**-**	-
Proceeds from sale of property, plant and equipment	**149,162,525**	24,330,757	**80,824,324**	1,962,345
Investment/Withdrawal in short term deposits	**(1,200,000,000)**	-	**-**	-
Dividend income from investments in subsidiaries	**-**	-	**631,148,406**	402,801,106
Finance Income received	**51,892,382**	20,818,783	**10,251,231**	4,928,863
Net cash flows used in investing activities	**(3,541,230,992)**	**(2,446,570,581)**	**(286,401,794)**	**374,191,994**
Cash flows from financing activities				
Dividends paid to equity holders of the parent	**(1,000,000,000)**	(1,000,000,000)	**(1,000,000,000)**	(1,000,000,000)
Dividend paid to non-controlling interests	**(23,496,925)**	(9,398,770)	**-**	**-**
Acquisition of non-controlling interests	**-**	(3,008,319,000)	**-**	(3,008,319,000)
Proceeds from borrowings	**22,463,589,049**	43,414,163,300	**16,000,000,000**	34,170,000,000
Repayment of borrowings	**(20,486,100,354)**	(31,527,662,458)	**(13,518,574,702)**	(27,428,090,082)
Payment of lease liabilities	**(36,588,877)**	(35,297,480)	**(49,809,691)**	**-**
Net cash flows generated from/ (used in) financing activities	**917,402,895**	**7,833,485,592**	**1,431,615,607**	**2,733,590,918**
Increase/(Decrease) in cash and cash equivalents	**126,387,863**	(122,017,252)	**(246,499,060)**	132,885,090
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 September	**3,190,107,133**	**1,607,704,060**	**1,380,614,665**	**1,221,835,669**

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 September 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 September 2026 were authorized for issue by the Board of Directors on 12th November 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 September	**2026**	**2025**	**2026**	**2025**
Transactions with related parties				
In LKR				
Construction income	-	-	518,940,145	2,155,859,695
Sales of goods and services	38,368,477	191,563,097	316,307,607	76,897,233
Purchases of goods and services	(80,482,342)	(117,019,433)	(379,159,141)	(166,247,512)
Dividend income	-	-	631,148,406	402,801,106

06 Other Information

06.1 Income Tax (expense)/ Reversal

The Group’s income tax expense decreased largely due to the recognition of deferred tax assets arising from unrelieved tax losses generated by the 100% enhanced capital allowance claimed by Access Medical Tracers (Private) Limited (AMTPL) under the Inland Revenue Act No. 24 of 2017. These unrelieved tax losses can be utilised against future taxable profits, subject to the applicable tax provisions. The Group holds a 60% shareholding in AMTPL.

06.2 With reference to the announcement dated on 19 October 2026, the Group’s investment in South Asia Commercial and Logistics Hub Limited, in which Access Engineering PLC holds a 15% shareholding, is expected to result in a recovery of approximately LKR 1,453 Mn following the mutual agreement to terminate the project due to changes in external circumstances and commercial considerations.

The Group has already recognised its share of the losses for the year ended 31 March 2026. Accordingly, the Company recognised a loss of LKR 309,919,786/- in its financial statements for the period ended 30th September 2026.

06.3 Comparative information

The presentation and classification of the Financial Statements of the previous period have been amended, where relevant for better presentation and to be comparable with those of the current period.

06.4 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.

07 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.

07.1 Business segment

For the period ended 30th September 2026 (unaudited) In LKR	Civil Engineering	Construction Material production	Mechanical Engineering	Properties		Condominium Properties	Renewable Energy	Automobile	Radiopharmaceuticals	Adjustments & eliminations	Group Total
				Commercial offices	Commercial warehouses						
Revenue											
External customers	7,423,700,189	2,632,842,328	177,311,240	741,064,826	1,202,574,393	8,988,545,949	317,123,690	15,456,275,133	34,174,620	-	36,973,612,367
Inter-segment	796,575,973	36,429,411	-	69,668,259	30,000,000	-	-	288,503,708	-	(1,221,177,351)	-
Total revenue	8,220,276,162	2,669,271,739	177,311,240	810,733,085	1,232,574,393	8,988,545,949	317,123,690	15,744,778,840	34,174,620	(1,221,177,351)	36,973,612,367
Segment operating profit	1,961,114,717	468,724,117	41,620,674	547,803,683	754,190,784	3,252,163,253	215,130,929	2,361,303,286	(35,133,711)	(643,244,957)	8,923,672,774
Net finance income / (cost)	(1,209,416,383)	(166,479,037)	-	4,344,438	(396,888,196)	(431,234,459)	(65,436,943)	(76,849,499)	(43,275,967)	4,934,781	(2,380,301,266)
Share of results of equity-accounted investees, net of tax (Note 7.2/6.2)	(309,919,786)	-	83,729,530	-	-	(5,801,093)	-	-	-	309,919,786	77,928,436
Income tax expense	(189,180,462)	(59,156,405)	(13,312,529)	(117,389,930)	(113,229,162)	(2,191,516)	(44,196,430)	(694,769,737)	735,114,899	-	(498,311,270)
Segment profit	252,598,086	243,088,675	112,037,676	434,758,190	244,073,426	2,812,936,184	105,497,556	1,589,684,050	656,705,221	(328,390,390)	6,122,988,674
Capital expenditure	957,536,517	51,089,238	4,245,702	4,793,739	348,184,964	560,226,987	-	232,458,057	385,532,960	(1,782,265)	2,542,285,900
Depreciation and amortisation	289,607,263	125,667,935	770,851	10,207,112	33,836,539	10,286,065	74,326,309	104,749,878	33,591,911	(38,463,139)	644,580,725
As at 30 September 2026 (unaudited)											
Segment assets	66,552,270,453	3,785,603,346	159,108,787	14,249,808,287	33,451,972,863	42,949,843,649	2,718,482,149	10,797,932,552	3,263,829,458	(45,532,202,277)	132,396,649,266
Segment liabilities	39,008,827,608	1,632,082,058	55,922,916	4,524,399,488	7,212,425,548	36,086,060,280	1,333,100,000	4,687,650,247	2,111,565,075	(13,011,654,524)	83,640,378,696

	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 September 2025 (unaudited)											
In LKR											
Revenue											
External customers	6,759,581,900	3,152,542,238	117,727,689	657,107,924	1,125,439,487	-	384,473,913	10,480,166,158	-	-	22,677,039,309
Inter-segment	2,102,962,351	119,702,473	-	54,142,446	30,000,000	-	-	15,676,655	-	(2,322,483,925)	-
Total revenue	8,862,544,250	3,272,244,711	117,727,689	711,250,371	1,155,439,487	-	384,473,913	10,495,842,814	-	(2,322,483,925)	22,677,039,309
Segment operating profit	1,521,674,037	890,639,615	29,322,411	483,125,523	880,531,494	(47,569,724)	278,691,999	1,354,740,597	(2,673,906)	(409,888,559)	4,978,593,488
Net finance income / (cost)	(549,193,253)	(194,936,195)	-	(6,510,002)	(154,636,547)	-	(78,282,492)	(90,022,940)	931,892	1,269,422	(1,071,380,114)
Share of results of equity-accounted investees, net of tax (Note 7.2)	-	-	46,333,881	-		5,003,458		-	-	-	51,337,338
Income tax expense	(335,404,938)	(124,500,752)	(8,832,660)	(192,020,371)	(90,359,749)	(11,823,102)	(21,479,067)	(396,692,137)	-	-	(1,181,112,777)
Segment profit	637,075,847	571,202,668	66,823,631	284,595,150	635,535,197	(54,389,369)	178,930,441	868,025,521	(1,742,014)	(408,619,137)	2,777,437,935
Capital expenditure	12,883,938	22,616,382	600,490	137,000	20,122,256	1,146,239,662	13,358,400.92	151,748,415	1,126,044,632	(2,031,054)	2,491,720,121
Depreciation and amortisation	258,027,222	125,059,631	420,614	12,562,985	8,393,970	5,834,144	73,802,828	82,399,276	61,256	(5,587,452)	560,913,217
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

07.2 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 September (unaudited)	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
In LKR						
Share of profit/(loss), net of tax	83,729,530	46,333,881	(5,801,093)	5,003,457	77,928,436	51,337,338
	83,729,530	46,333,881	(5,801,093)	5,003,457	77,928,436	51,337,338

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 September 2026	31st March 2026
Public shareholding (%)	38.29	38.29
Number of public shareholders	14,284	14,726
Compliant under option 1 - Float adjusted market capitalization (LKR Mn)	30,678	25,661

08.2 Directors' Shareholdings

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

As at	30th September 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 September 2026		31st March 2026	
		Number of Shares	%	Number of Shares	%
1	Mr. S 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	Employees' Provident Fund	56,906,496	5.69%	32,144,990	3.21%
5	Mr Shamal J.S. Perera	51,159,365	5.12%	51,159,365	5.12%
6	Mrs D.R.S. Malalasekera	45,000,000	4.50%	45,000,000	4.50%
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	21,952,628	2.20%	21,672,735	2.17%
12	Deutsche Bank Ag Trustee To Lynear Wealth Dynamic Opportunities Fund	18,400,795	1.84%	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	12,458,755	1.25%	12,970,531	1.30%
15	Invenco Capital Private Limited	10,010,187	1.00%	10,352,415	1.04%
16	Lynear Wealth Management/Mr. Hanif Yusoof	8,021,476	0.80%	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%
		804,222,572	80.42%	772,996,547	77.30%
	Others	195,777,428	19.58%	227,003,453	22.70%
	Total	1,000,000,000	**100.00%**	1,000,000,000	**100.00%**

08.4 Stated Capital

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

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

08.5 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 September 2026.

08.6 Market Price Per Share

In LKR	2026/27 2nd Quarter	2025/26 2nd Quarter
Highest	80.60	64.10
Lowest	74.00	43.30
Last Traded	80.00	61.10

Debt Security related ratios

For the period ended as at 30th September	2026	2025
Debt to equity ratio (%)	89	90
Quick assets ratio (times)	0.57	0.49
Interest cover (times)	4.34	3.75

08.7 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:

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

	LKR
Hatton National Bank PLC	5,868,366,075
Bank of Ceylon	905,782,854
People's Bank	172,982,254
Cargills Bank PLC	596,576,444
Seylan Bank PLC	3,581,974,187
Commercial Bank Of Ceylon PLC	1,510,000,000
Sampath Bank PLC	3,666,269,020
DFCC Bank PLC	623,834,753
Pan Asia Banking Corporation PLC	450,000,000
	17,375,785,587

08.9 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 September 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 1,110 Mn

08.10 Events after the reporting period

The following material event occurred after the reporting date of 30 September 2026 and has been disclosed in the financial statements.

Case No. CA TAX 23/2022

Reference is made to the above-mentioned case, as disclosed under the Note 30.1.1, Provisions, Commitments and Contingencies of the Annual Report for the financial year 2025/26.

The Department of Inland Revenue had raised a PAYE tax assessment against the Company for the Year of Assessment 2011/12, amounting to LKR 634,686,195, together with penalties of LKR 317,343,097, in respect of shares gifted by three shareholders of the Company to employees and external parties.

The Company challenged the determination of the Tax Appeals Commission dated 7 April 2022 before the Court of Appeal under Case No. CA TAX 23/2022. The Court of Appeal delivered its judgment on 29 October 2026, partially allowing the Company's application. The Court determined that the Company is liable for PAYE tax in respect of 920 employees out of a total of 958 share transferees.

The Company intends to appeal the judgment of the Court of Appeal to the Supreme Court of Sri Lanka and pursue further legal proceedings in this regard. The Company is currently consulting with its legal advisers on the matter.

Case No. CHC/43/2021/MR

Reference is made to the above-mentioned case, as disclosed under the Note 30.1.1, Provisions, Commitments and Contingencies of the Annual Report for the financial year 2025/26.
In this case W.U. Seneviratne & Co. (Pvt) Ltd. and three other Plaintiffs filed an action against Access Engineering PLC (1st Defendant) and W.U.S. Logistics (Pvt) Ltd. (2nd Defendant), seeking declaratory relief in relation to a share buyback arrangement.

The parties entered into a settlement agreement dated 9 November 2026, whereby the Defendants agreed to pay LKR 225 million to the Plaintiffs without admitting any liability.The Plaintiffs agreed to accept the said amount in full and final settlement of all claims against the Defendants and their Directors. Accordingly, both parties agreed to withdraw their respective claims and counterclaims, with the proceedings to be dismissed without costs. The necessary provision has been recognised in the Group's financial statements for the period ended 30 September 2026.

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,
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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