Interim Financial Statements

For the Quarter ended 31st December 2025

SAMSON INTERNATIONAL PLC

Akuressa Road, Bogahagoda, Galle

MEMBER OF DSI Samson group

SAMSON INTERNATIONAL PLC

STATEMENT OF COMPREHENSIVE INCOME

	For the 03 months ended 31st December			For the 09 months ended 31st December			For the Year ended 31st
	2025	2024	Change	**2025**	2024	Change	March 2025
Rs.'000	**Unaudited**	Unaudited	+/(-)	**Unaudited**	Unaudited	+/(-)	Audited
Revenue							
Export	**489,058**	186,867	161.7%	**1,277,838**	704,334	81.4%	971,462
Local	**325,883**	320,871	1.6%	**943,910**	944,507	-0.1%	1,243,992
Total revenue	**814,941**	507,737	60.5%	**2,221,748**	1,648,841	34.7%	2,215,454
Cost of sales	**(586,578)**	(460,840)	27.3%	**(1,621,970)**	(1,418,035)	14.4%	(1,917,095)
Gross profit	**228,364**	46,898	386.9%	**599,778**	230,806	159.9%	298,359
Other operating income	**6,233**	7,307	-14.7%	**19,554**	19,528	0.1%	25,736
Exchange gain / (loss)	**4,031**	(19,010)	121.2%	**18,420**	(15,903)	215.8%	(9,282)
Selling & distribution cost	**(46,194)**	(31,161)	48.2%	**(129,193)**	(99,130)	30.3%	(141,701)
Administrative expenses	**(87,145)**	(91,649)	-4.9%	**(251,594)**	(278,392)	-9.6%	(378,738)
Operating profit / (Loss)	**105,289**	(87,614)	220.2%	**256,965**	(143,091)	279.6%	(205,625)
Finance costs	**(21,032)**	(22,759)	-7.6%	**(66,582)**	(69,173)	-3.7%	(90,144)
Profit / (Loss) before income tax	**84,258**	(110,373)	176.3%	**190,383**	(212,264)	189.7%	(295,769)
Income tax (expense) /reversal	**2,156**	(738)	-392.1%	**1,347**	4,192	-67.9%	(4,718)
Profit / (Loss) for the period	**86,413**	(111,111)	177.8%	**191,730**	(208,072)	192.1%	(300,487)
Earnings per share Rs.							
Basic	**20.42**	(26.25)	177.8%	**45.30**	(49.16)	192.1%	(70.99)
Diluted	**-**	-	-	**-**	-	-	-
Dividend per share Rs.	**-**	-	-	**-**	-	-	-

STATEMENT OF OTHER COMPREHENSIVE INCOME

Profit / (Loss) for the period	**86,413**	(111,111)	177.8%	**191,730**	(208,072)	192.1%	(300,487)
Other comprehensive income							
Actuarial Gain / (Loss) on post employment benefit liability	**-**	-	-	**-**	-	-	6,895
Deferred tax actuarial gain/(loss)	**-**	-	-	**-**	-	-	(2,068)
Other comprehensive income net of tax	**-**	-	-	**-**	-	-	4,826
Total comprehensive income/(Loss) for the period	**86,413**	(111,111)	177.8%	**191,730**	(208,072)	192.1%	(295,661)

Colombo
02nd February 2026

SAMSON INTERNATIONAL PLC
STATEMENT OF FINANCIAL POSITION

As at 31st December	Rs.'000	2025 Unaudited	2024 Unaudited	As at 31st March 2025 Audited
Assets				
Non-current assets				
Property plant & equipment		**550,386**	617,373	599,385
Financial Assets at Amortized cost		**-**	24,958	26,319
Financial Assets at fair Value through profit and loss		**10,008**	10,008	10,007
Intangible assets		**5,038**	6,712	6,293
Deferred tax assets		**22,159**	22,679	22,278
		587,591	681,730	664,282
Current assets				
Inventories		**511,065**	434,545	422,614
Trade & other receivables		**813,727**	482,447	608,408
Cash and cash equivalents		**63,527**	89,139	48,088
		1,388,319	1,006,131	1,079,110
Total Assets		**1,975,910**	1,687,861	1,743,392
Equity and liabilities				
Equity				
Stated capital		**109,600**	109,600	109,600
General reserves		**110,000**	110,000	110,000
Retained earnings		**249,512**	145,371	57,782
Total equity		**469,112**	364,971	277,383
Liabilities				
Non-current liabilities				
Long - term borrowings		**57,880**	108,520	95,860
Deferred tax liabilities		**85,881**	76,769	87,346
Retirement benefit obligations		**73,863**	75,594	74,261
		217,624	260,883	257,467
Current liabilities				
Trade and other payables		**365,273**	204,294	259,274
Short - term borrowings		**817,522**	734,150	766,256
Bank overdrafts		**97,080**	114,264	173,714
Income tax Payables		**9,299**	9,299	9,299
		1,289,174	1,062,007	1,208,542
Total liabilities		**1,506,798**	1,322,890	1,466,009
Total equity and liabilities		**1,975,910**	1,687,861	1,743,392
Net assets value per share Rs.		**110.83**	86.23	65.53

The above figures are provisional and subject to audit.

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

Sgd.
A.P. Sisira Kumara (Chief Financial Officer)

The Board of Directors is responsible for the preparation and presentation of these financial statements.

Sgd.
D.D.A. Rajapaksa (Managing Director)

Sgd.
D.C.J. Rajapaksa. (Director)

Colombo
02nd February 2026

SAMSON INTERNATIONAL PLC
STATEMENT OF CASH FLOWS

Rs.'000	For the 03 months ended 31st December		For the 09 months ended 31st December		Year ended 31st March
	2025 Unaudited	2024 Unaudited	**2025 Unaudited**	2024 Unaudited	2025 Audited
Cash flow from operating activities					
Profit/ (Loss) before taxation	**84,258**	(110,373)	**190,383**	(212,264)	(295,770)
Adjustments for :-					
Depreciation of property, plant and equipment	**22,227**	22,744	**66,829**	69,525	93,381
Amortization	**419**	419	**1,256**	1,256	1,675
Bad debt written off/ Provision		-	**-**		466
Inventory impairment					(13,339)
General Inventory Wastage					36,266
Interest received from investments activities	**(1,037)**	(1,393)	**(3,912)**	(4,593)	(5,302)
Interest paid	**21,032**	22,759	**66,582**	69,173	90,144
Provision for gratuity	**2,400**	2,400	**7,200**	7,200	14,190
Operating profit before working capital changes	**129,299**	(63,444)	**328,338**	(69,703)	(78,288)
Changes in operating assets and liabilities :-					
(Increase) / decrease in inventories	**(64,617)**	(4,305)	**(88,451)**	59,434	48,437
(Increase) / decrease in trade and other receivables	**(62,954)**	189,881	**(205,320)**	63,889	(61,956)
Increase / (decrease) in trade payables	**107,003**	(2,351)	**105,998**	(22,000)	32,281
	108,731	119,781	**140,565**	31,620	(59,526)
Gratuity paid	**(1,427)**	(1,945)	**(7,599)**	(5,954)	(7,382)
Interest paid	**(21,032)**	(22,759)	**(66,582)**	(69,173)	(90,144)
Net cash generated from operating activities	**86,272**	95,077	**66,384**	(43,507)	(157,052)
Cash flows from investing activities					
Purchases of property, plant & equipment	**(10,522)**	(35,750)	**(17,830)**	(49,865)	(55,733)
Investments	**27,046**	-	**26,320**	(1,933)	(3,295)
Interest received from Investments Activities	**1,037**	1,393	**3,912**	4,593	5,302
Net cash used in investing activities	**17,561**	(34,357)	**12,402**	(47,205)	(53,725)
Cash flows from financing activities					
Dividend paid	**-**	-	**-**	-	-
Proceeds / (repayment) of interest bearing loans & borrowings	**(1,961)**	(10,385)	**13,287**	98,349	117,914
Net cash used in financing activities	**(1,961)**	(10,385)	**13,287**	98,349	117,914
Net (decrease)/increase in cash and cash equivalents	**101,872**	50,335	**92,073**	7,637	(92,864)
Cash & cash equivalents at beginning of the year	**(135,425)**	(75,460)	**(125,626)**	(32,762)	(32,762)
Cash & cash equivalents at end of period	**(33,553)**	(25,125)	**(33,553)**	(25,125)	(125,626)
Cash and cash equivalents					
Cash at bank and in hand	**63,527**	89,139	**63,527**	89,139	48,088
Bank overdrafts	**(97,080)**	(114,264)	**(97,080)**	(114,264)	(173,714)
Cash & cash equivalents at end of period	**(33,553)**	(25,125)	**(33,553)**	(25,125)	(125,626)

SAMSON INTERNATIONAL PLC
STATEMENT OF CHANGES IN EQUITY

Rs.'000	Stated Capital	General Reserve	Retained Earnings	Total
Balance as at 1st April 2024	109,600	110,000	353,443	573,043
Net profit or (loss) for the period	-	-	(208,072)	(208,072)
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	(208,072)	(208,072)
Dividend paid	-	-	-	-
Balance as at 31st December 2024	109,600	110,000	145,371	364,971
Balance as at 1st April 2025	**109,600**	**110,000**	**57,782**	**277,382**
Net profit or (loss) for the period	-	-	**191,730**	**191,730**
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	**191,730**	**191,730**
Dividend paid	-	-	-	-
Balance as at 31st December 2025	**109,600**	**110,000**	**249,512**	**469,112**

SAMSON INTERNATIONAL PLC
NOTES TO THE FINANCIAL STATEMENTS

Segmental operating results for the period ended 31st December 2025

(Rs.'000)

DESCRIPTION	RUBBER ITEMS		PVC ITEMS		COMPANY	
	2025	2024	**2025**	2024	**2025**	2024
Total turnover	**1,597,376**	1,057,506	**624,372**	591,335	**2,221,748**	1,648,841
Cost of sales	**(1,098,703)**	(867,183)	**(523,267)**	(550,852)	**(1,621,970)**	(1,418,035)
Gross profit	**498,673**	190,323	**101,105**	40,483	**599,778**	230,806
Other income					**19,554**	19,528
Exchange gain/(loss)					**18,420**	(15,903)
Operating expenses					**(380,787)**	(377,522)
Operating profit /(loss)					**256,965**	(143,091)
Finance expenses					**(66,582)**	(69,173)
Profit before taxation					**190,383**	(212,264)
Income tax reversal / (expense)					**1,347**	4,192
Net profit/(loss)					**191,730**	(208,072)

SAMSON INTERNATIONAL PLC
NOTES TO THE INTERIM FINANCIAL STATEMENTS

Note 1
Figures for the period under review unless stated otherwise are provisional & subject to audit.

Note 2
The figures in brackets indicate deductions.

Note 3

The Interim financial statements of Samson International PLC have been prepared in complience with LKAS 34 - Interim Financial Reporting and on the basis of the same accounting policies and methods applied in the Annual report for the year ended 31st March 2025.

Note 4

The presentation and classification of the financial statements of the previous year have been re-arranged, to be comparable with those of the current period.

Note 5

Market value per share

As at	**31.12.2025**	30.09.2025
	Rs.	Rs.
Highest price per Share	**450.00**	285.00
Lowest price per Share	**280.00**	148.00
Last traded price per Share	**390.00**	275.00

Note 6

Float adjusted market capitalization

As at	**31.12.2025**	30.09.2025
Public Shareholding (%)	**43.93%**	43.94%
Public Shareholders	**1,271**	1,238
Float adjusted market capitalization	**647,677,788**	511,446,925

The Company complies with option 5 of the listing rules 7.13.1 (b) of the CSE listing rules

SAMSON INTERNATIONAL PLC
NOTES TO THE INTERIM FINANCIAL STATEMENTS

Note 7
Twenty major shareholders as at 31st December 2025.

Name of the Shareholders	As at 31-12-2025		As at 30-09-2025	
	No of shares	%	No of shares	%
D.S.I SAMSON GROUP (PVT) LTD	1,325,306	31.31	1,325,306	31.31
SAMPATH BANK PLC/SENTHILVERL HOLDINGS (PVT) LTD	1,252,151	29.58	1,261,591	29.81
D.SAMSON INDUSTRIES (PVT) LIMITED	603,633	14.26	603,633	14.26
D. SAMSON & SONS (PRIVATE) LIMITED	301,782	7.13	301,782	7.13
MES SAMSON RUBBER INDUSTRIES (PRIVATE) LTD	106,208	2.50	106,208	2.50
MR SANGER GMBH	86,484	2.04	86,484	2.04
MR. A.H. MUNASINGHE	31,093	0.73	32,117	0.76
MR. K.G.N.I. PIYASENA	27,805	0.66	27,805	0.66
MES SAMSON MANUFACTURERS (PRIVATE) LIMITED	24,369	0.57	24,369	0.58
MR H. TANIGAWA	22,506	0.53	22,506	0.53
MRS. F.H.M. KAMIL	19,640	0.46	19,250	0.45
MR. U.I. SURIYABANDARA	16,994	0.40	16,847	0.39
MR. C.N. PAKIANATHAN	15,738	0.37	18,216	0.43
MRS. S. VASUDEVAN & MR. S. VASUDEVAN	13,350	0.31	15,800	0.37
MRS. D.R. WIMALASENA	11,600	0.27	11,600	0.27
MISS D.D.G. RAJAPAKSA	11,522	0.27	11,522	0.27
MR D.R. RAJAPAKSA	11,350	0.27	11,350	0.27
MR. D.K. RAJAPAKSA	11,159	0.26	11,159	0.26
MR. D.M. RAJAPAKSA & DR. D.B.D. RAJAPAKSA	10,000	0.24	10,000	0.24
MR. M.I. SHIBLY	9,000	0.21	9,660	0.22

As at 31st December - 2025, the public held 43.9% (against 43.94% as at 30th September - 2025) of Company's shares. The number of public shareholders as at 31st December 2025 and as at 30th September 2025 are 1,271 and 1,238 respectively.

Note 8
Directors interest in shares as at 31st December 2025.

	No of shares as at 31/12/2025	No of shares as at 30/09/2025
Mr. D. D. A Rajapaksa	Nil	Nil
Mr. D.C.J. Rajapaksa	Nil	Nil
Mr. D. G. P. S. Abeygunawardana	110	110
Mrs. C.I. Malwatte	Nil	Nil
Mr. D.N.S. Rajapaksa	8,297	8,297
Mr.S.M.T.H. Subasinghe	Nil	Nil

Note 9

Number of shares representing the entity's stated capital

As at 31/12/2025	As at 30/09/2025
4,232,771	4,232,771

Note 10
During the quarter there are no other material changes in assets,liabilities and contingent liabilities.

Note 11
No circumstances have arisen since the balance sheet date, which would require adjustments or disclosure in the Interim Financial Statements

Corporate Information

Name of the Company	Samson International PLC
Legal Form	A public quoted Company with limited liability, incorporated on 14th October 1988 and re-registered under the Companies Act No. 7 of 2007 on 3rd September 2008.
Company Registration Number	PQ 192
Stock Exchange listing:	The ordinary shares of the Company were listed in the Colombo Stock Exchange of Sri Lanka on 24th July 1992 and the Company was converted to a public quoted company.
Principle line of Business	Manufacture and export of rubber and PVC-based products to the international and local markets.
Registered Office **Galle Factory**	Akuressa Road, Bogahagoda, Galle. Te: (091) 3094469-72, Fax (091) 2224036 Email: info@samsonint.com
Kalutara Factory	No. 57/B, Fullerton Industrial Zone, Nagoda, Kalutara Te: (034) 5622668, Fax (091) 2224036 Email: info@samsonint.com
Baddegama Factory	Gilcroft Estate, Kiribathwila, Ampegama, Baddegama Email: info@samsonint.com
Directors	Mr D.D.A Rajapaksa - (Managing Director) Mr. D.G.P.S. Abeygunawardana Mr D.C.J Rajapaksa Mrs. C.I. Malwatte - (Chairperson) Mr D.N.S. Rajapaksa Mr.S.M.T.H. Subasinghe
Secretaries	P W Corporate Secretarial (Pvt) Ltd. No. 3/17, Kynsey Road, Colombo 08. T.P. 011 489 77 22
Parent Company	DSI Samson Group (Pvt) Ltd.
External auditors	Baker Tilly, Edirisinghe & Company, Chartered Accountants, No. 45, Brarybrook Street, Colombo 02.
Internal auditors	T & D Associates Chartered Accountants, 36, Light House Street, Fort, Galle.
Bankers	Hatton National Bank Commercial Bank Bank of Ceylon DFCC Vardahana Bank Seylan Bank Nations Trust Bank People's Bank Pan Asia Bank