Interim Financial Statements

For the Quarter ended 31st March 2026

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 March			For the 12 months ended 31st March			For the Year ended 31st
	2026	2025	Change	**2026**	2025	Change	March 2025
Rs.'000	**Unaudited**	Unaudited	+/(-)	**Unaudited**	Unaudited	+/(-)	Audited
Revenue							
Export	**539,723**	267,129	102.0%	**1,817,560**	971,462	87.1%	971,462
Local	**363,798**	299,486	21.5%	**1,307,708**	1,243,992	5.1%	1,243,992
Total revenue	**903,520**	566,615	59.5%	**3,125,268**	2,215,454	41.1%	2,215,454
Cost of sales	**(649,909)**	(497,732)	30.6%	**(2,271,879)**	(1,917,095)	18.5%	(1,917,095)
Gross profit	**253,612**	68,883	268.2%	**853,389**	298,359	186.0%	298,359
Other operating income	**6,907**	6,895	0.2%	**26,460**	25,736	2.8%	25,736
Exchange gain / (loss)	**5,975**	7,431	-19.6%	**24,394**	(9,281)	362.8%	(9,281)
Selling & distribution cost	**(39,178)**	(42,567)	-8.0%	**(168,371)**	(141,701)	18.8%	(141,701)
Administrative expenses	**(112,179)**	(101,243)	10.8%	**(363,773)**	(378,618)	-3.9%	(378,618)
Operating profit / (Loss)	**115,138**	(60,601)	290.0%	**372,099**	(205,505)	281.1%	(205,505)
Finance costs	**(17,381)**	(20,971)	-17.1%	**(83,963)**	(90,144)	-6.9%	(90,144)
Profit / (Loss) before income tax	**97,758**	(81,572)	219.8%	**288,136**	(295,649)	197.5%	(295,649)
Income tax (expense) /reversal	**11,378**	(2,693)	-522.5%	**12,724**	(4,718)	-369.7%	(4,718)
Profit / (Loss) for the period	**109,135**	(84,265)	229.5%	**300,860**	(300,367)	200.2%	(300,367)
Earnings per share Rs.							
Basic	**25.78**	(19.91)	229.5%	**71.08**	(68.95)	203.1%	(70.99)
Diluted	**-**	-	-	**-**	-	-	-
Dividend per share Rs.	**-**	-	-	**-**	-	-	-

STATEMENT OF OTHER COMPREHENSIVE INCOME

Profit / (Loss) for the period	**109,135**	(84,265)	229.5%	**300,860**	(291,852)	203.1%	(300,367)
Other comprehensive income							
Actuarial Gain / (Loss) on post employment benefit liability	**(10,579)**	6,895	-	**(10,579)**	6,895	-	6,895
Deferred tax actuarial gain/(loss)	**3,174**	-	-	**3,174**	-	-	(2,068)
Other comprehensive income net of tax	**(7,405)**	6,895	-	**(7,405)**	6,895	-	4,826
Total comprehensive income/(Loss) for the period	**101,730**	(77,370)	231.5%	**293,455**	(284,957)	203.0%	(295,540)

Colombo
27th May 2026

SAMSON INTERNATIONAL PLC
STATEMENT OF FINANCIAL POSITION

As at 31st March	Rs.'000	2026 Unaudited	As at 31st March 2025 Audited
Assets			
Non-current assets			
Property plant & equipment		**545,558**	599,385
Financial Assets at Amortized cost		**-**	26,319
Financial Assets at fair Value through profit and loss		**10,000**	10,007
Intangible assets		**5,455**	6,293
Deferred tax assets		**36,667**	22,278
		597,680	664,282
Current assets			
Inventories		**428,383**	422,614
Trade & other receivables		**724,454**	608,408
Cash and cash equivalents		**122,927**	48,088
		1,275,764	1,079,110
Total Assets		**1,873,444**	1,743,392
Equity and liabilities			
Equity			
Stated capital		**109,600**	109,600
General reserves		**110,000**	110,000
Retained earnings		**351,238**	57,783
Total equity		**570,838**	277,383
Liabilities			
Non-current liabilities			
Long - term borrowings		**41,000**	95,860
Deferred tax liabilities		**85,838**	87,346
Retirement benefit obligations		**88,621**	74,261
		215,459	257,467
Current liabilities			
Trade and other payables		**225,597**	259,274
Short - term borrowings		**705,798**	766,255
Bank overdrafts		**146,454**	173,714
Income tax Payables		**9,299**	9,299
		1,087,148	1,208,541
Total liabilities		**1,302,607**	1,466,009
Total equity and liabilities		**1,873,444**	1,743,392
Net assets value per share Rs.		**134.86**	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
27th May 2026

SAMSON INTERNATIONAL PLC

STATEMENT OF CASH FLOWS

Rs.'000	For the 03 months ended 31st March		For the 12 months ended 31st March		Year ended 31st March
	2026 Unaudited	2025 Unaudited	**2026 Unaudited**	2025 Unaudited	2025 Audited
Cash flow from operating activities					
Profit/ (Loss) before taxation	**97,758**	(81,573)	**288,136**	(295,649)	(295,649)
Adjustments for :-					
Depreciation of property, plant and equipment	**22,264**	23,856	**89,092**	93,381	93,381
Amortization	**(418)**	419	**839**	1,675	1,675
Bad debt written off/ Provision		181	**-**	466	466
General Inventory Wastage				49,605	49,605
Interest received from investments activities	**(1,084)**	(1,451)	**(4,995)**	(5,302)	(5,302)
Interest paid	**17,381**	20,972	**83,963**	90,144	90,144
Provision for gratuity	**2,400**	6,050	**13,879**	14,190	14,190
Operating profit before working capital changes	**138,301**	(31,546)	**470,914**	(51,490)	(51,490)
Changes in operating assets and liabilities :-					
(Increase) / decrease in inventories	**82,683**	11,931	**(5,769)**	21,759	21,759
(Increase) / decrease in trade and other receivables	**89,274**	(127,093)	**(116,046)**	(61,956)	(61,956)
Increase / (decrease) in trade payables	**(135,393)**	55,046	**(33,194)**	32,161	32,161
	174,865	(91,662)	**315,905**	(59,526)	(59,526)
Gratuity paid	**(2,501)**	(953)	**(10,582)**	(7,382)	(7,382)
Interest paid	**(17,381)**	(20,972)	**(83,963)**	(90,144)	(90,144)
Net cash generated from operating activities	**154,983**	(113,587)	**221,360**	(157,052)	(157,052)
Cash flows from investing activities					
Purchases of property, plant & equipment	**(17,436)**	(5,869)	**(35,265)**	(55,733)	(55,733)
Investments	**-**	(1,111)	**26,327**	(3,295)	(3,295)
Interest received from Investments Activities	**1,084**	1,451	**4,995**	5,302	5,302
Net cash used in investing activities	**(16,352)**	(5,529)	**(3,943)**	(53,725)	(53,725)
Cash flows from financing activities					
Dividend paid	**-**	-	**-**	-	-
Proceeds / (repayment) of interest bearing loans & borrowings	**(128,605)**	18,637	**(115,318)**	117,914	117,914
Net cash used in financing activities	**(128,605)**	18,637	**(115,318)**	117,914	117,914
Net (decrease)/increase in cash and cash equivalents	**10,026**	(100,479)	**102,099**	(92,744)	(92,864)
Cash & cash equivalents at beginning of the year	**(33,553)**	(25,126)	**(125,626)**	(32,762)	(32,762)
Cash & cash equivalents at end of period	**(23,527)**	(125,605)	**(23,527)**	(125,626)	(125,626)
Cash and cash equivalents					
Cash at bank and in hand	**122,927**	8,459	**122,927**	48,088	48,088
Bank overdrafts	**(146,454)**	(134,064)	**(146,454)**	(173,714)	(173,714)
Cash & cash equivalents at end of period	**(23,527)**	(125,605)	**(23,527)**	(125,626)	(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	-	-	(300,367)	(300,367)
Other comprehensive income	-	-	4,826	4,826
Total comprehensive income	-	-	(295,541)	(295,541)
Dividend paid	-	-	(119)	(119)
Balance as at 31st March 2025	109,600	110,000	57,783	277,383
Balance as at 1st April 2025	**109,600**	**110,000**	**57,783**	**277,383**
Net profit or (loss) for the period	-	-	**300,860**	**300,860**
Other comprehensive income	-	-	**(7,405)**	**(7,405)**
Total comprehensive income	**-**	**-**	**293,455**	**293,455**
Dividend paid	-	-	**-**	**-**
Balance as at 31st March 2026	**109,600**	**110,000**	**351,238**	**570,838**

SAMSON INTERNATIONAL PLC
NOTES TO THE FINANCIAL STATEMENTS

Segmental operating results for the period ended 31st March 2026

(Rs.'000)

DESCRIPTION	RUBBER ITEMS		PVC ITEMS		COMPANY	
	2026	2025	**2026**	2025	**2026**	2025
Total turnover	**2,273,194**	1,440,853	**852,074**	774,601	**3,125,268**	2,215,454
Cost of sales	**(1,557,519)**	(1,186,968)	**(714,360)**	(730,127)	**(2,271,879)**	(1,917,095)
Gross profit	**715,675**	253,885	**137,714**	44,474	**853,389**	298,359
Other income					**26,460**	25,736
Exchange gain/(loss)					**24,394**	(9,281)
Operating expenses					**(532,144)**	(520,319)
Operating profit /(loss)					**372,099**	(205,505)
Finance expenses					**(83,963)**	(90,144)
Profit before taxation					**288,136**	(295,649)
Income tax reversal / (expense)					**12,724**	(4,718)
Net profit/(loss)					**300,860**	(300,367)

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	**31.03.2026**	31.12.2025
	Rs.	Rs.
Highest price per Share	**770.00**	450.00
Lowest price per Share	**301.00**	280.00
Last traded price per Share	**500.00**	390.00

Note 6

Float adjusted market capitalization

As at	**31.03.2026**	31.12.2025
Public Shareholding (%)	**43.95%**	43.93%
Public Shareholders	**1,548**	1,271
Float adjusted market capitalization	**930,618,577**	647,677,788

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 March 2026.

Name of the Shareholders	As at 31-03-2026		As at 31-12-2025	
	No of shares	%	No of shares	%
D.S.I SAMSON GROUP (PVT) LTD	1,325,306	31.31	1,325,306	31.31
D.SAMSON INDUSTRIES (PVT) LIMITED	603,633	14.26	603,633	14.26
SAMPATH BANK PLC/SENTHILVERL HOLDINGS (PVT) LTD	423,340	10.00	1,252,151	29.58
D. SAMSON & SONS (PRIVATE) LIMITED	301,782	7.13	301,782	7.13
MR. G.B.D. THILAKARATNE	250,000	5.91	-	-
MES SAMSON RUBBER INDUSTRIES (PRIVATE) LTD	106,208	2.51	106,208	2.51
MR SANGER GMBH	86,484	2.04	86,484	2.04
COMMERCIAL BANK OF CEYLON PLC/ H.G. BALASURIYA	65,000	1.54	-	-
SEYLAN BANK PLC/JAVA CAPITAL (PRIVATE) LIMITED	50,000	1.18	-	-
MR. R.L. HEWAVITARNE	47,877	1.13	-	-
HATTON NATIONAL BANK PLC/HENNASY GEETH BALASURIYA	47,000	1.11	-	-
MR. M.L.K. SOMARATNE & MRS. M.L.A.S.INDUKA	32,173	0.76	-	-
SEYLAN BANK PLC/GLADSTONE CAPITAL (PRIVATE) LIMITED	29,938	0.71	-	-
MR. K.G.N.I. PIYASENA	27,555	0.65	27,805	0.65
SHERWOOD CAPITAL (PVT) LTD	25,000	0.59	-	-
MR. A.H. MUNASINGHE	24,978	0.59	31,093	0.59
PEOPLE S LEASING AND FINANCE PLC/YADEN CAPITAL (PRIVATE) LIM	24,523	0.58	-	-
SAMSON MANUFACTURERS PRIVATE LIMITED	24,369	0.58	-	-
MR H. TANIGAWA	22,506	0.53	22,506	0.53
ASSETLINE FINANCE PLC/V.S.P.LIYANAGE	21,950	0.52	-	-

As at 31st March - 2026, the public held 43.95% (against 43.94% as at 31st December - 2025) of Company's shares. The number of public shareholders as at 31st March - 2026 and as at 31st December - 2025 are 1,548and 1,271 respectively.

Note 8
Directors interest in shares as at 31st March 2026.

	No of shares as at 31/03/2026	No of shares as at 31/12/2025
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 31/03/2026	As at 31/12/2025
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