

Interim Financial Statements
For the Quarter ended 30th June 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 30th June 2026			For the Year ended 31 st March 2026
	2026	2025	Change	
	Rs.'000	Unaudited	Unaudited	Unaudited
			+ / (-)	
Revenue				
Export	541,816	378,727	43.1%	1,817,559
Local	371,870	269,769	37.8%	1,307,707
Total revenue	913,686	648,496	40.9%	3,125,266
Cost of sales	(634,004)	(489,565)	29.5%	(2,273,625)
Gross profit	279,682	158,931	76.0%	851,641
Other operating income	5,750	5,990	-4.0%	26,460
Exchange gain / (loss)	4,724	14,099	-66.5%	24,223
Selling & distribution cost	(47,993)	(39,884)	20.3%	(168,371)
Administrative expenses	(93,403)	(78,502)	19.0%	(362,031)
Operating profit / (Loss)	148,760	60,634	145.3%	371,922
Finance costs	(19,672)	(22,820)	-13.8%	(83,962)
Profit / (Loss) before income tax	129,088	37,814	241.4%	287,960
Income tax (expense) /reversal	988	(2,485)	-139.8%	101,755
Profit / (Loss) for the period	130,076	35,329	268.2%	389,715
Earnings per share Rs.				
Basic	30.73	8.35	268.2%	92.07
Diluted	-	-	-	-
Dividend per share Rs.	-	-	-	-

STATEMENT OF OTHER COMPREHENSIVE INCOME

Profit / (Loss) for the period	130,076	35,329	268.2%	389,715
Other comprehensive income				
Actuarial Gain / (Loss) on post employment benefit liability	-	-	-	(10,579)
Deferred tax actuarial gain/(loss)	-	-	-	3,174
Other comprehensive income net of tax	-	-	-	(7,405)
Total comprehensive income/(Loss) for the period	130,076	35,329	268.2%	382,310

Colombo
12th August 2026

SAMSON INTERNATIONAL PLC
STATEMENT OF FINANCIAL POSITION

As at 30th June	Rs.'000	2026 Unaudited	2025 Unaudited	As at 31st March 2026 Unaudited
Assets				
Non-current assets				
Property plant & equipment		529,430	579,510	545,558
Financial Assets at Amortized cost		-	26,069	-
Financial Assets at fair Value through profit and loss		20,000	10,008	10,000
Intangible assets		5,184	5,875	5,462
Deferred tax assets		124,328	21,583	123,658
		678,942	643,045	684,678
Current assets				
Inventories		509,441	448,510	443,191
Trade & other receivables		820,877	651,168	742,277
Cash and cash equivalents		118,844	24,122	122,894
		1,449,162	1,123,800	1,308,362
Total Assets		2,128,104	1,766,845	1,993,040
Equity and liabilities				
Equity				
Stated capital		109,600	109,600	109,600
General reserves		110,000	110,000	110,000
Retained earnings		561,704	93,111	440,093
Total equity		781,304	312,711	659,693
Liabilities				
Non-current liabilities				
Long - term borrowings		28,340	133,840	45,220
Deferred tax liabilities		83,479	89,135	83,797
Retirement benefit obligations		90,851	71,943	88,620
		202,670	294,918	217,637
Current liabilities				
Trade and other payables		364,831	280,519	225,609
Short - term borrowings		602,698	746,629	734,349
Bank overdrafts		167,302	122,769	146,453
Income tax Payables		9,299	9,299	9,299
		1,144,130	1,159,215	1,115,710
Total liabilities		1,346,800	1,454,133	1,333,347
Total equity and liabilities		2,128,104	1,766,845	1,993,040
Net assets value per share Rs.		184.58	65.53	155.85

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.

C.D.J. Rajapaksa (Director)

Colombo

12th August 2026

SAMSON INTERNATIONAL PLC
STATEMENT OF CASH FLOWS

	For the 03 months ended 30th June		Year ended
	2026	2025	31 st March
	Rs.'000	Unaudited	2025 Unaudited
Cash flow from operating activities			
Profit/ (Loss) before taxation	129,090	37,814	287,960
Adjustments for :-			
Depreciation of property, plant and equipment	21,388	22,329	89,091
Amortization	279	419	831
Impairment of trade debtors	-	-	17,819
Fair value gain/(loss) from Financial assets at fair value through profit and loss	-	-	7
Inventory impairment	-	-	111
Interest received from investments activities	(1,099)	(1,433)	(4,994)
Interest paid	19,672	22,820	83,962
Provision for gratuity	2,400	2,400	13,879
Operating profit before working capital changes	171,730	84,349	488,666
Changes in operating assets and liabilities :-			
(Increase) / decrease in inventories	(66,250)	(25,896)	(20,688)
(Increase) / decrease in trade and other receivables	(78,602)	(42,761)	(119,088)
Increase / (decrease) in trade payables	139,221	21,242	(33,665)
	166,099	36,934	315,225
Gratuity paid	(170)	(4,719)	(10,098)
Interest paid	(19,672)	(22,820)	(83,962)
<i>Net cash generated from operating activities</i>	146,257	9,395	221,165
Cash flows from investing activities			
Purchases of property, plant & equipment	(5,259)	(2,454)	(35,265)
Investments	(10,000)	251	26,319
Interest received from Investments Activities	1,099	1,433	4,994
<i>Net cash used in investing activities</i>	(14,160)	(770)	(3,952)
Cash flows from financing activities			
Dividend paid	(8,466)	-	-
Proceeds / (repayment) of interest bearing loans & borrowings	(282,324)	18,354	(31,907)
Related party loan(issue)/received	-	-	(32,600)
Repayment of long term borrowings	(12,660)	-	(50,640)
<i>Net cash used in financing activities</i>	(303,450)	18,354	(115,147)
Net (decrease)/increase in cash and cash equivalents	(171,353)	26,979	102,066
Cash & cash equivalents at beginning of the year	122,895	(125,626)	(125,625)
Cash & cash equivalents at end of period	(48,458)	(98,647)	(23,559)
Cash and cash equivalents			
Cash at bank and in hand	118,844	24,122	122,894
Bank overdrafts	(167,302)	(122,769)	(146,453)
Cash & cash equivalents at end of period	(48,458)	(98,647)	(23,559)

SAMSON INTERNATIONAL PLC
STATEMENT OF CHANGES IN EQUITY

Rs.'000	Stated Capital	General Reserve	Retained Earnings	Total
Balance as at 1st April 2025	109,600	110,000	57,782	277,383
Net profit or (loss) for the period	-	-	35,329	35,329
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	35,329	35,329
Dividend paid	-	-	-	-
Balance as at 30th June 2025	109,600	110,000	93,111	312,712
Balance as at 1st April 2026	109,600	110,000	440,093	659,693
Net profit or (loss) for the period	-	-	130,077	130,077
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	130,077	130,077
Dividend paid	-	-	(8,466)	(8,466)
Balance as at 30th June 2026	109,600	110,000	561,704	781,304

SAMSON INTERNATIONAL PLC
NOTES TO THE FINANCIAL STATEMENTS

Segmental operating results for the period ended 30th June 2026

(Rs.'000)

DESCRIPTION	RUBBER ITEMS		PVC ITEMS		COMPANY	
	2026	2025	2026	2025	2026	2025
Total turnover	670,707	454,933	242,979	193,563	913,686	648,496
Cost of sales	(428,576)	(323,059)	(205,428)	(166,506)	(634,004)	(489,565)
Gross profit	242,131	131,874	37,551	27,057	279,682	158,931
Other income					5,750	5,990
Exchange gain/(loss)					4,724	14,099
Operating expenses					(141,396)	(118,386)
Operating profit /(loss)					148,760	60,634
Finance expenses					(19,672)	(22,820)
Profit before taxation					129,088	37,814
Income tax reversal / (expense)					988	(2,485)
Net profit/(loss)					130,076	35,329

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 compliance 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	30.06.2026	31.03.2026
	Rs.	Rs.
Highest price per Share	600.00	770.00
Lowest price per Share	432.00	301.00
Last traded price per Share	570.00	500.00

Note 6

Float adjusted market capitalization

As at	30.06.2026	31.03.2026
Public Shareholding (%)	43.95%	43.95%
Public Shareholders	1,684	1,548
Float adjusted market capitalization	1,051,073,455	930,618,577

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 30th June 2026.

<u>Name of the Shareholders</u>	<u>As at 30-06-2026</u>		<u>As at 31-03-2026</u>	
	<u>No of shares</u>	<u>%</u>	<u>No of shares</u>	<u>%</u>
D.S.I SAMSON GROUP (PVT) LTD	1,325,306	31.31	1,325,306	31.31
D.SAMSON INDUSTRIES (PVT) LIMITED	553,097	13.07	603,633	14.26
D. SAMSON & SONS (PRIVATE) LIMITED	301,782	7.13	301,782	7.13
MR. G.B.D. THILAKARATNE	300,000	7.09	250,000	5.91
COMMERCIAL BANK OF CEYLON PLC A/C NO. 04	100,881	2.38	-	-
SEYLAN BANK PLC/ARRC CAPITAL (PVT) LTD	100,000	2.36	-	-
MES SAMSON RUBBER INDUSTRIES (PRIVATE) LTD	94,108	2.22	106,208	2.51
MR SANGER GMBH	86,484	2.04	86,484	2.04
COMMERCIAL BANK OF CEYLON PLC/ H.G. BALASURIYA	80,298	1.90	65,000	1.54
SEYLAN BANK PLC/GLADSTONE CAPITAL (PRIVATE) LIMITED	70,327	1.66	29,938	0.71
SEYLAN BANK PLC/JAVA CAPITAL (PRIVATE) LIMITED	60,000	1.42	50,000	1.18
MES D.SAMSON INDUSTRIES LIMITED	50,536	1.19	-	-
SEYLAN BANK PLC/HOTEL INTERNATIONAL (PVT) LTD	50,000	1.18	-	-
MR. R.L. HEWAVITARNE	47,877	1.13	47,877	1.13
MR. V. SUNILGAVASKER	40,298	0.95	-	-
MR. K.G.N.I. PIYASENA	27,555	0.65	27,555	0.65
PEOPLE S LEASING AND FINANCE PLC/YADEN CAPITAL (PRIVATE) LIMITED	26,500	0.63	24,523	0.58
MR. R.J. ROCKWOOD	25,000	0.59	-	-
SHERWOOD CAPITAL (PVT) LTD	25,000	0.59	25,000	0.59
SAMSON MANUFACTURERS PRIVATE LIMITED	24,369	0.58	24,369	0.58

As at 30th June - 2026, the public held 43.95% (against 43.95% as at 31st March - 2026) of Company's shares. The number of public shareholders as at 30th June - 2026 and as at 31st March - 2026 are 1,684 and 1,548 respectively.

Note 8

Directors interest in shares as at 30th June 2026.

	<u>No of shares as at</u>	<u>No of shares as at</u>
	<u>30/06/2026</u>	<u>31/03/2026</u>
Mr. D. D. A Rajapaksa	Nil	Nil
Mr. D.C.J. Rajapaksa	Nil	Nil
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

<u>As at 30/06/2026</u>	<u>As at 31/03/2026</u>
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	Akuressa Road, Bogahagoda, Galle.
Galle Factory	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) Mrs. C.I. Malwatte - (Chairperson) Mr D.C.J Rajapaksa Mr D.N.S. Rajapaksa Mr.S.M.T.H. Subasinghe Mr. D.G.P.S. Abeygunawardana (Resigned w.e.f. 31st May 2026)
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