Interim Financial Statements

For the Quarter ended 30th September 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 September			For the 06 months ended 30th September 2026			For the Year ended 31st March 2026
	2026	2025	Change	**2026**	2025	Change	
Rs.'000	**Unaudited**	Unaudited	+/(-)	**Unaudited**	Unaudited	+/(-)	Unaudited
Revenue							
Export	**523,013**	410,054	27.5%	**1,064,828**	788,781	35.0%	1,817,559
Local	**413,559**	348,258	18.8%	**785,429**	618,027	27.1%	1,307,707
Total revenue	**936,571**	758,312	23.5%	**1,850,257**	1,406,808	31.5%	3,125,266
Cost of sales	**(694,235)**	(561,216)	23.7%	**(1,328,239)**	(1,050,793)	26.4%	(2,273,625)
Gross profit	**242,337**	197,096	23.0%	**522,018**	356,015	46.6%	851,641
Other operating income	**8,599**	7,331	17.3%	**14,349**	13,321	7.7%	26,460
Exchange gain / (loss)	**119**	494	-75.9%	**4,843**	14,389	-66.3%	24,223
Selling & distribution cost	**(48,140)**	(43,116)	11.7%	**(96,132)**	(82,999)	15.8%	(168,371)
Administrative expenses	**(104,089)**	(85,649)	21.5%	**(196,994)**	(164,139)	20.0%	(362,031)
Operating profit / (Loss)	**98,826**	76,156	29.8%	**248,084**	136,587	81.6%	371,922
Finance costs	**(21,533)**	(22,731)	-5.3%	**(41,702)**	(45,551)	-8.4%	(83,962)
Profit / (Loss) before income tax	**77,294**	53,426	44.7%	**206,382**	91,036	126.7%	287,960
Income tax (expense) /reversal	**(68,375)**	1,676	-4179.7%	**(67,387)**	(810)	8219.4%	101,755
Profit / (Loss) for the period	**8,920**	55,101	-83.8%	**138,995**	90,226	54.1%	389,715
Earnings per share Rs.							
Basic	**2.11**	13.02	-83.8%	**32.84**	21.32	54.1%	92.07
Diluted	**-**	-	-	**-**	-	-	-
Dividend per share Rs.	**-**	-	-	**-**	-	-	-

STATEMENT OF OTHER COMPREHENSIVE INCOME

Profit / (Loss) for the period	**8,920**	55,101	-83.8%	**138,995**	90,226	54.1%	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	**8,920**	55,101	-83.8%	**138,995**	90,226	54.1%	382,310

Colombo
10th November 2026

SAMSON INTERNATIONAL PLC
STATEMENT OF FINANCIAL POSITION

As at 30th September	Rs.'000	2026 Unaudited	2025 Unaudited	As at 31st March 2026 Unaudited
Assets				
Non-current assets				
Property plant & equipment		**511,880**	562,091	545,558
Financial Assets at Amortized cost		**-**	27,046	-
Financial Assets at fair Value through profit and loss		**20,000**	10,008	10,000
Intangible assets		**4,977**	5,456	5,462
Deferred tax assets		**56,168**	21,867	123,658
		593,025	626,468	684,678
Current assets				
Inventories		**532,285**	446,449	443,191
Trade & other receivables		**878,182**	750,774	742,277
Cash and cash equivalents		**152,570**	42,471	122,894
		1,563,037	1,239,694	1,308,362
Total Assets		**2,156,062**	1,866,162	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		**570,622**	148,008	440,093
Total equity		**790,222**	367,608	659,693
Liabilities				
Non-current liabilities				
Long - term borrowings		**15,680**	66,320	45,220
Deferred tax liabilities		**83,693**	87,745	83,797
Retirement benefit obligations		**90,784**	72,890	88,620
		190,157	281,815	217,637
Current liabilities				
Trade and other payables		**396,508**	273,361	225,609
Short - term borrowings		**632,677**	811,043	734,349
Bank overdrafts		**137,199**	177,896	146,453
Income tax Payables		**9,299**	9,299	9,299
		1,175,683	1,216,739	1,115,710
Total liabilities		**1,365,840**	1,498,554	1,333,347
Total equity and liabilities		**2,156,062**	1,866,162	1,993,040
Net assets value per share Rs.		**186.69**	86.85	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.
C.I. Malwatte (Chairperson)

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

Colombo
10th November 2026

SAMSON INTERNATIONAL PLC
STATEMENT OF CASH FLOWS

Rs.'000	For the 03 months ended 30th September		For the 06 months ended 30th September 2026		Year ended 31st March
	2026 Unaudited	2025 Unaudited	**2026 Unaudited**	2025 Unaudited	2026 Unaudited
Cash flow from operating activities					
Profit/ (Loss) before taxation	**77,294**	53,426	**206,382**	91,036	287,960
Adjustments for :-					
Depreciation of property, plant and equipment	**21,103**	22,274	**42,490**	44,602	89,091
Amortization	**208**	419	**486**	838	831
Impairment of trade debtors			**-**	-	17,819
Fair value gain/)(loss) from Financial assets at fair value througl	**-**				7
Inventory impairment					111
Interest received from investments activities	**(1,562)**	(1,442)	**(2,661)**	(2,875)	(4,994)
Interest paid	**21,533**	22,731	**41,702**	45,551	83,962
Provision for gratuity	**2,400**	2,400	**4,800**	4,800	13,879
Profit /(loss) on disposal property plant & equipment	**(1,915)**	-	**(1,915)**	-	
Operating profit before working capital changes	**119,061**	99,808	**291,284**	183,952	488,666
Changes in operating assets and liabilities :-					
(Increase) / decrease in inventories	**(22,844)**	2,061	**(89,093)**	(23,835)	(20,688)
(Increase) / decrease in trade and other receivables	**(57,307)**	(99,606)	**(135,909)**	(142,367)	(119,088)
Increase / (decrease) in trade payables	**30,416**	(7,359)	**169,640**	14,086	(33,665)
	69,326	(5,096)	**235,922**	31,836	315,225
Gratuity paid	**(2,467)**	(1,453)	**(2,637)**	(6,172)	(10,098)
Interest paid	**(21,533)**	(22,731)	**(41,702)**	(45,551)	(83,962)
Net cash generated from operating activities	**45,326**	(29,280)	**191,583**	(19,887)	221,165
Cash flows from investing activities					
Purchases of property, plant & equipment	**(2,292)**	(4,855)	**(7,551)**	(7,308)	(35,265)
Proceeds from property, plant & equipment Disposal	**1,915**	-	**1,915**	-	-
Investments	**-**	(978)	**(10,000)**	(727)	26,319
Interest received from Investments Activities	**1,562**	1,442	**2,661**	2,875	4,994
Net cash used in investing activities	**1,185**	(4,391)	**(12,975)**	(5,160)	(3,952)
Cash flows from financing activities					
Dividend paid	**-**	-	**(8,466)**	-	-
Proceeds / (repayment) of interest bearing loans & borrowings	**29,979**	9,554	**(105,892)**	40,568	(31,907)
Related party loan(issue)/received					(32,600)
Repayment of long term borrowings	**(12,660)**	(12,660)	**(25,320)**	(25,320)	(50,640)
Net cash used in financing activities	**17,319**	(3,106)	**(139,678)**	15,248	(115,147)
Net (decrease)/increase in cash and cash equivalents	**63,830**	(36,777)	**38,930**	(9,799)	102,066
Cash & cash equivalents at beginning of the year	**(48,459)**	(98,648)	**(23,559)**	(125,626)	(125,625)
Cash & cash equivalents at end of period	**15,371**	(135,425)	**15,371**	(135,425)	(23,559)
Cash and cash equivalents					
Cash at bank and in hand	**152,570**	42,471	**152,570**	42,471	122,894
Bank overdrafts	**(137,199)**	(177,896)	**(137,199)**	(177,896)	(146,453)
Cash & cash equivalents at end of period	**15,371**	(135,425)	**15,371**	(135,425)	(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	-	-	90,226	90,226
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	90,226	90,226
Dividend paid	-	-	-	-
Balance as at 30th September 2025	109,600	110,000	148,008	367,609
Balance as at 1st April 2026	**109,600**	**110,000**	**440,093**	**659,693**
Net profit or (loss) for the period	-	-	**138,995**	**138,995**
Other comprehensive income	-	-	**-**	**-**
Total comprehensive income	**-**	**-**	**138,995**	**138,995**
Dividend paid	-	-	**(8,466)**	**(8,466)**
Balance as at 30th September 2026	**109,600**	**110,000**	**570,622**	**790,222**

SAMSON INTERNATIONAL PLC
NOTES TO THE FINANCIAL STATEMENTS

Segmental operating results for the period ended 30th September 2026

(Rs.'000)

DESCRIPTION	RUBBER ITEMS		PVC ITEMS		COMPANY	
	2026	2025	**2026**	2025	**2026**	2025
Total turnover	**1,347,684**	977,142	**502,573**	429,666	**1,850,257**	1,406,808
Cost of sales	**(908,987)**	(694,238)	**(419,252)**	(356,555)	**(1,328,239)**	(1,050,793)
Gross profit	**438,697**	282,904	**83,321**	73,111	**522,018**	356,015
Other income					**14,349**	13,321
Exchange gain/(loss)					**4,843**	14,389
Operating expenses					**(293,126)**	(247,138)
Operating profit /(loss)					**248,084**	136,587
Finance expenses					**(41,702)**	(45,551)
Profit before taxation					**206,382**	91,036
Income tax reversal / (expense)					**(67,387)**	(810)
Net profit/(loss)					**138,995**	90,226

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 2026.

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	**30.09.2026**	30.06.2026
	Rs.	Rs.
Highest price per Share	**630.00**	600.00
Lowest price per Share	**498.00**	432.00
Last traded price per Share	**570.00**	570.00

Note 6

Float adjusted market capitalization

As at	**30.09.2026**	30.06.2026
Public Shareholding (%)	**43.95%**	43.95%
Public Shareholders	**1,687**	1,684
Float adjusted market capitalization	**1,061,770,220**	1,051,073,455

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 September 2026.

Name of the Shareholders	As at 30-09-2026		As at 30-06-2026	
	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	553,097	13.07	553,097	13.07
D. SAMSON & SONS (PRIVATE) LIMITED	301,782	7.13	301,782	7.13
MR. G.B.D. THILAKARATNE	300,000	7.09	300,000	7.09
COMMERCIAL BANK OF CEYLON PLC A/C NO. 04	100,881	2.38	100,881	2.38
MES SAMSON RUBBER INDUSTRIES (PRIVATE) LTD	94,108	2.22	94,108	2.22
SEYLAN BANK PLC/ARRC CAPITAL (PVT) LTD	91,917	2.17	100,000	2.36
MR SANGER GMBH	86,484	2.04	86,484	2.04
COMMERCIAL BANK OF CEYLON PLC/ H.G. BALASURIYA	80,298	1.90	80,298	1.90
SEYLAN BANK PLC/JAVA CAPITAL (PRIVATE) LIMITED	59,900	1.42	60,000	1.42
ASSETLINE FINANCE PLC/H.M.A.K.B. HERATH	56,779	1.34	-	-
MES D.SAMSON INDUSTRIES LIMITED	50,536	1.19	50,536	1.19
SEYLAN BANK PLC/GLADSTONE CAPITAL (PRIVATE) LIMITED	37,142	0.88	70,327	1.66
MR. V. SUNILGAVASKER	35,806	0.85	40,298	0.95
SEYLAN BANK PLC/HOTEL INTERNATIONAL (PVT) LTD	29,000	0.69	50,000	1.18
MR. K.G.N.I. PIYASENA	27,555	0.65	27,555	0.65
PEOPLE S LEASING AND FINANCE PLC/YADEN CAPITAL (PRIVATE) LIMI	27,467	0.65	26,500	0.63
SHERWOOD CAPITAL (PVT) LTD	25,000	0.59	25,000	0.59
SAMSON MANUFACTURERS PRIVATE LIMITED	24,369	0.58	24,369	0.58
MR H. TANIGAWA	22,506	0.53	-	-

As at 30th September - 2026, the public held 43.95% (against 43.95% as at 30th June - 2026) of Company's shares. The number of public shareholders as at 30th September - 2026 and as at 30th June - 2026 are 1,687 and 1,684 respectively.

Note 8
Directors interest in shares as at 30th September 2026.

	No of shares as at 30/09/2026	No of shares as at 30/06/2026
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

As at 30/09/2026	As at 30/06/2026
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) Mrs. C.I. Malwatte - (Chairperson) Mr D.C.J Rajapaksa 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