DIESEL & MOTOR ENGINEERING PLC

`

INTERIM FINANCIAL STATEMENTS - FOR THE 3 MONTHS PERIOD ENDED 30TH JUNE 2026

DIMO
THE PERFECT PARTNER

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Group	Company		Group		Company	
Audited Year ended 31-03-2026 Rs.'000	Audited Year ended 31-03-2026 Rs.'000		**Unaudited 3 months to 30-06-2026 Rs.'000**	Unaudited 3 months to 30-06-2025 Rs.'000	**Unaudited 3 months to 30-06-2026 Rs.'000**	Unaudited 3 months to 30-06-2025 Rs.'000
103,633,939	88,910,443	**Revenue**	**26,634,841**	16,810,545	**23,391,153**	13,751,881
(83,806,916)	(72,684,844)	Cost of sales	**(21,185,606)**	(13,197,737)	**(18,885,320)**	(10,719,925)
19,827,023	16,225,599	**Gross profit**	**5,449,235**	3,612,808	**4,505,833**	3,031,956
243,311	919,766	Other operating income	**46,787**	54,968	**206,732**	225,291
(4,320,815)	(3,987,129)	Selling and distribution expenses	**(973,162)**	(840,488)	**(843,846)**	(749,773)
(210,840)	(120,442)	Impairment (loss)/reversal on trade receivables	**(56,892)**	13,708	**(19,594)**	24,931
(10,511,697)	(9,305,086)	Administrative expenses	**(2,639,882)**	(1,926,474)	**(2,387,590)**	(1,428,282)
5,026,982	3,732,708	**Operating profit**	**1,826,086**	914,522	**1,461,535**	1,104,123
470,724	882,582	Finance income	**377,436**	137,266	**277,986**	173,858
(3,446,484)	(3,064,631)	Finance costs	**(1,251,883)**	(666,705)	**(1,028,270)**	(487,982)
(2,975,760)	(2,182,049)	**Net finance costs**	**(874,447)**	(529,439)	**(750,284)**	(314,124)
(4,597)	(4,597)	Share of results of equity-accounted investees, net of tax	**-**	7,614	**-**	7,614
2,046,625	1,546,062	**Profit before tax**	**951,639**	392,697	**711,251**	797,613
(502,672)	(510,893)	Income tax expense	**(359,758)**	(142,863)	**(252,429)**	(217,631)
1,543,953	1,035,169	**Profit for the period**	**591,881**	249,834	**458,822**	579,982
		Other comprehensive income				
		Items that will not be reclassified to profit or loss in subsequent periods				
(26,131)	7,186	Remeasurement loss on defined benefit obligation	**-**	-	**-**	-
7,839	(2,156)	Deferred tax reversal on actuarial gain	**-**	-	**-**	-
(18,292)	5,030		**-**	-	**-**	-
		Items that are or may be reclassified to profit or loss in subsequent periods				
157	8,489	Foreign currency translation differences of foreign operations	**(15,890)**	(171)	**(5,551)**	6,237
157	8,489		**(15,890)**	(171)	**(5,551)**	6,237
(18,135)	13,519	**Total other comprehensive income for the period, net of tax**	**(15,890)**	(171)	**(5,551)**	6,237
1,525,818	1,048,688	**Total comprehensive income for the period**	**575,991**	249,663	**453,271**	586,219
		Profit attributable to:				
1,591,195	1,035,169	Equity holders of the parent	**599,795**	284,274	**458,822**	579,982
(47,242)	-	Non-controlling interest	**(7,914)**	(34,440)	**-**	-
1,543,953	1,035,169		**591,881**	249,834	**458,822**	579,982
		Total comprehensive income attributable to:				
1,578,520	1,048,688	Equity holders of the parent	**584,844**	284,146	**453,271**	586,219
(52,702)	-	Non-controlling interest	**(8,853)**	(34,483)	**-**	-
1,525,818	1,048,688		**575,991**	249,663	**453,271**	586,219
172.37	112.13	Basic earnings per share (Rs.)	**64.97**	30.79	**49.70**	62.83

Figures in brackets indicate deductions

STATEMENT OF FINANCIAL POSITION

Group	Company		Group		Company	
Audited as at 31-03-2026 Rs.'000	Audited as at 31-03-2026 Rs.'000		**Unaudited as at 30-06-2026 Rs.'000**	Unaudited as at 30-06-2025 Rs.'000	**Unaudited as at 30-06-2026 Rs.'000**	Unaudited as at 30-06-2025 Rs.'000
		ASSETS				
22,882,424	17,245,934	Property, plant and equipment	**23,154,044**	20,639,245	**17,472,604**	16,548,484
990,469	678,624	Right-of-use assets	**1,049,824**	765,231	**645,039**	578,413
1,905,096	950,707	Intangible assets and goodwill	**1,910,946**	2,209,891	**960,533**	897,165
-	5,032,653	Investments in subsidiaries	**-**	-	**5,032,653**	3,433,003
7,011	-	Other financial assets	**6,727**	8,450	**-**	-
1,478,246	-	Deferred tax assets	**1,507,281**	1,397,745	**-**	-
27,263,246	23,907,918	**Total non-current assets**	**27,628,822**	25,020,562	**24,110,829**	21,457,065
26,922,520	24,510,915	Inventories	**24,509,048**	12,034,259	**22,123,092**	8,930,810
21,027,680	14,276,996	Trade and other receivables	**20,861,064**	17,933,357	**13,983,084**	12,187,984
3,792,863	2,632,588	Other current assets	**4,169,425**	4,010,406	**2,588,035**	2,096,200
109,757	-	Income tax receivable	**26,655**	119,744	**-**	16,433
-	2,401,239	Amounts due from related parties	**-**	-	**2,457,201**	5,604,065
2,474	-	Other financial assets	**2,604**	2,351	**-**	-
3,649,833	2,313,988	Cash and cash equivalents	**3,593,688**	4,248,479	**2,330,901**	2,850,580
55,505,127	46,135,726	**Total current assets**	**53,162,484**	38,348,596	**43,482,313**	31,686,072
82,768,373	70,043,644	**TOTAL ASSETS**	**80,791,306**	63,369,158	**67,593,142**	53,143,137
		EQUITY AND LIABILITIES				
		EQUITY				
620,578	620,578	Stated capital	**620,578**	620,578	**620,578**	620,578
7,126,650	7,145,355	Other components of equity	**7,111,699**	7,125,547	**7,139,804**	7,143,103
8,686,145	7,891,674	Revenue reserves	**8,916,680**	7,475,303	**7,981,236**	7,513,886
16,433,373	15,657,607	**Equity attributable to equity holders of the parent**	**16,648,957**	15,221,428	**15,741,618**	15,277,567
427,467	-	**Non-controlling interests**	**418,614**	466,578	**-**	-
16,860,840	15,657,607	**TOTAL EQUITY**	**17,067,571**	15,688,006	**15,741,618**	15,277,567
7,299,461	4,113,960	Interest bearing borrowings	**7,009,321**	2,525,684	**3,923,950**	2,214,645
960,355	670,133	Lease liabilities	**883,761**	764,955	**659,455**	586,112
1,835,538	1,565,065	Employee benefits	**1,883,343**	1,681,172	**1,606,293**	1,458,022
2,244,283	2,088,616	Deferred tax liabilities	**2,224,105**	2,795,034	**2,010,288**	2,726,723
169,923	98,343	Contract liabilities	**293,775**	153,478	**136,252**	14,925
12,509,560	8,536,117	**Total non-current liabilities**	**12,294,305**	7,920,323	**8,336,238**	7,000,427
6,858,397	5,615,691	Trade payables	**3,471,863**	2,776,544	**2,684,687**	1,630,820
3,015,254	2,459,209	Other current liabilities	**2,864,490**	2,334,439	**2,563,822**	1,715,219
1,194,352	962,880	Current portion of long-term interest bearing borrowings	**1,384,358**	644,631	**941,510**	516,800
188,826	123,173	Lease liabilities	**330,015**	121,832	**106,576**	85,766
2,371,515	1,729,203	Contract liabilities	**2,143,996**	3,429,601	**1,439,943**	2,762,253
777,068	741,003	Income tax payable	**924,296**	9,214	**903,056**	360
38,992,561	33,415,604	Short-term interest-bearing borrowings	**40,310,412**	30,444,568	**34,338,622**	24,151,340
-	803,157	Amounts due to related parties	**-**	-	**537,070**	2,585
53,397,973	45,849,920	**Total current liabilities**	**51,429,430**	39,760,829	**43,515,286**	30,865,143
65,907,533	54,386,037	**Total liabilities**	**63,723,735**	47,681,152	**51,851,524**	37,865,570
82,768,373	70,043,644	**TOTAL EQUITY AND LIABILITIES**	**80,791,306**	63,369,158	**67,593,142**	53,143,137

It is certified that the Financial Statements have been prepared in accordance with the requirements of the Companies Act No.7 of 2007.

(Sgd.) M.H.B.U.S.B. Mahagedara
General Manager - Group Finance

The Board of Directors is responsible for these Financial Statements.
Signed for and on behalf of the Board.

(Sgd.) A. R. Pandithage
Chairman

(Sgd.) B.C.S.A.P. Gooneratne
Director/Chief Financial Officer

13th August 2026

Statement of Changes in Equity

Group

For the three months ended 30th June	Stated Capital	Other Components of Equity			Revenue Reserves		Non-Controlling Interests	Total
		Revaluation Reserve	Fair value Reserve	Foreign Currency Translation Reserve	General Reserve	Retained Earnings		
	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
As at 01st April 2025	620,578	7,157,700	-	(32,025)	5,392,290	1,798,739	501,061	15,438,343
Total comprehensive income								
Profit for the year	-	-	-	-	-	284,274	(34,440)	249,834
Other comprehensive income, net of tax	-	-		(128)	-	-	(43)	(171)
	-	-	-	(128)	-	284,274	(34,483)	249,663
As at 30th June 2025	620,578	7,157,700	-	(32,153)	5,392,290	2,083,013	466,578	15,688,006
As at 01st April 2026	620,578	7,157,700	-	(31,050)	5,392,290	3,293,855	427,467	16,860,840
Total comprehensive income								
Profit for the period	-	-	-	-	-	599,795	(7,914)	591,881
Other comprehensive income, net of tax	-	-	-	(14,951)	-	-	(939)	(15,890)
	-	**-**	**-**	**(14,951)**	**-**	**599,795**	**(8,853)**	**575,991**
Dividends to equity holders								
2025/2026 Final dividend	-	-	-	-	-	(369,260)	-	(369,260)
Total contributions and distributions	**-**	**-**	**-**	**-**	**-**	**(369,260)**	**-**	
As at 30th June 2026	**620,578**	**7,157,700**	**-**	**(46,001)**	**5,392,290**	**3,524,390**	**418,614**	**17,067,571**

Company

For the three months ended 30th June	Stated Capital	Other Components of Equity			Revenue Reserves		Total
		Revaluation Reserve	Fair Value Reserve	Foreign Currency Translation Reserve	General Reserve	Retained Earnings	
	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
As at 01st April 2025	620,578	7,134,773	-	2,093	4,929,464	2,004,440	14,691,348
Total comprehensive income							
Profit for the period	-	-	-	-	-	579,982	579,982
Other comprehensive income, net of tax	-	-	-	6,237	-	-	6,237
	-	-	-	6,237	-	579,982	586,219
As at 30th June 2025	620,578	7,134,773	-	8,330	4,929,464	2,584,422	15,277,567
As at 01st April 2026	**620,578**	**7,134,773**	**-**	**10,582**	**4,929,464**	**2,962,210**	**15,657,607**
Total comprehensive income							
Profit for the period	-	-	-	-	-	458,822	458,822
Other comprehensive income, net of tax	-	-	-	(5,551)	-	-	(5,551)
	-	**-**	**-**	**(5,551)**	**-**	**458,822**	**453,271**
Dividends to equity holders							
2025/2026 Final dividend	-	-	-	-	-	(369,260)	(369,260)
	-	**-**	**-**	**-**	**-**	**(369,260)**	**(369,260)**
As at 30th June 2026	**620,578**	**7,134,773**	**-**	**5,031**	**4,929,464**	**3,051,772**	**15,741,618**

Figures in brackets indicate deductions.

Statement of Cash Flows

	Group		Company	
	Unaudited 3 months to 30-06-2026 Rs.'000	Unaudited 3 months to 30-06-2025 Rs.'000	**Unaudited 3 months to 30-06-2026 Rs.'000**	Unaudited 3 months to 30-06-2025 Rs.'000
Cash Flows from Operating Activities				
Profit before tax	**951,639**	392,697	**711,251**	797,613
Adjustments for;				
Depreciation on property, plant and equipment	**238,660**	159,417	**154,918**	118,529
Amortisation of intangible assets	**23,113**	17,562	**19,137**	17,471
Depreciation and derecognition of right-of-use assets	**52,341**	33,111	**33,584**	25,691
Exchange rates impact on term loan revaluation	**8,781**	(4,568)	**-**	(3,161)
Loss / (gain) on sale of property, plant and equipment	**(20,593)**	315	**(20,254)**	315
Interest expenses	**1,251,883**	666,705	**1,028,270**	487,982
Finance income	**(377,436)**	(29,205)	**(277,986)**	(173,858)
Share of (gain)/loss of equity-accounted investees, net of tax	**-**	(7,614)	**-**	(7,614)
Provision for related party receivables	**-**	-	**142,198**	-
Gain on disposal of equity-accounted investee	**-**	(26,598)	**-**	(26,598)
Impairment loss /(Reversal)on trade receivables	**56,892**	(13,708)	**-**	(24,931)
Impairment loss on equity-accounted investees	**-**	8,742	**19,594**	8,742
Provision/(reversal) on inventories	**9,657**	60,843	**45,968**	81,998
Provision for employee benefits obligation excluding actuarial gain	**74,120**	38,884	**61,677**	31,835
	2,269,057	1,296,583	**1,918,357**	1,334,014
Changes in working capital				
Decrease/(increase) in inventories	**2,403,815**	(1,471,224)	**2,341,855**	(1,651,215)
Decrease/(increase) in trade and other receivables	**109,724**	(2,213,420)	**274,318**	(1,735,119)
Decrease/(increase) in other current assets	**(376,278)**	(288,372)	**44,552**	(165,265)
Decrease/(increase) in amounts due from related parties	**-**	376	**(198,160)**	(2,930,495)
Increase/(decrease) in trade payables	**(3,386,534)**	(368,953)	**(2,931,004)**	(476,991)
Increase/(decrease) in other current liabilities	**(520,023)**	195,185	**(264,646)**	396,723
Increase/(decrease) in contract liabilities	**(103,667)**	601,220	**(251,350)**	694,449
Increase/(decrease) in amounts due to related parties	**-**	(56)	**(266,087)**	(1,437,689)
Cash from / (used in) operating activities	**396,094**	(2,248,661)	**667,835**	(5,971,588)
Interest paid	**(1,239,981)**	(666,705)	**(1,017,199)**	(526,652)
Employee benefits paid	**(26,315)**	(970)	**(20,484)**	(702)
Income tax paid	**(170,968)**	(10,385)	**(168,704)**	-
Net cash used in operating activities	**(1,041,170)**	(2,926,721)	**(538,552)**	(6,498,942)
Cash Flows from Investing Activities				
Net proceeds from sale of property, plant and equipment	**20,593**	509	**20,254**	509
Interest received	**365,507**	42,514	**266,312**	173,858
Investments in other financial assets	**-**	412	**-**	-
Acquisition and construction of property, plant and equipment and capital work-in-progress	**(509,803)**	(1,566,125)	**(381,586)**	(225,021)
Proceeds from disposal of equity-accounted investee	**-**	55,000	**-**	55,000
Acquisition of intangible assets and capital work-in-progress	**(28,963)**	(98,292)	**(28,963)**	(71,221)
Net cash used in investing activities	**(152,666)**	(1,565,982)	**(123,983)**	(66,876)
Cash Flows from Financing Activities				
Proceeds from long-term borrowings	**150,000**	-	**-**	-
Repayment of long-term borrowings	**(250,134)**	(120,563)	**(211,380)**	(159,785)
Net movement of short-term borrowings	**1,320,149**	5,757,313	**940,678**	7,593,663
Repayment of lease liabilities	**(73,778)**	(30,307)	**(43,864)**	(18,680)
Net cash from financing activities	**1,146,237**	5,606,443	**685,434**	7,415,198
Net increase/(decrease) in cash and cash equivalents	**(47,599)**	1,113,740	**22,899**	849,380
Cash and cash equivalents as at 01st April	**3,147,807**	2,914,811	**2,019,733**	1,942,577
Effect of exchange rate changes on cash and cash equivalents	**(6,248)**	34,146	**11,674**	31,711
Cash and cash equivalents as at 30th June (Note-A)	**3,093,960**	4,062,697	**2,054,306**	2,823,668
Note - A				
Analysis of Cash and Cash Equivalents as at 30th June				
Cash and bank balances	**3,593,688**	4,248,479	**2,330,901**	2,850,580
Bank overdrafts	**(499,728)**	(185,782)	**(276,595)**	(26,912)
Cash and cash equivalents	**3,093,960**	4,062,697	**2,054,306**	2,823,668

Figures in brackets indicate deductions.

NOTES TO THE INTERIM FINANCIAL STATEMENTS

1. Corporate information

Diesel & Motor Engineering PLC (the Company) is a public limited liability Company, incorporated and domiciled in Sri Lanka. The registered office and principal place of business of the Company is located at No. 65, Jethawana Road, Colombo 14. The ordinary shares of the Company are listed at the Colombo Stock Exchange.

2. Basis of preparation

The interim condensed financial statements have been prepared in accordance with Sri Lanka Accounting Standard - LKAS 34 Interim Financial Reporting. These interim condensed financial statements should be read in conjunction with the group annual consolidated financial statements for the year ended 31st March 2026.

These financial statements provide the information as required in terms of Rule 7.4 of the Colombo Stock Exchange.

3. Operating segment information

The operating business segments are organised and managed separately according to the nature of the products and services provided. The primary segment reporting format is determined based on products and services offered as the Group's risk and returns are affected predominantly by differences in the products and services offered.

4. Other information

4.1 Contingent liabilities

The Contingent liabilities as at 30th June 2026, on guarantees given by the Company in respect of bid bonds, performance bonds and advance payments amounted to Rs. 6,411.73 million (Rs.7,508.55 million as at 31st March 2026).

4.2 Capital expenditure commitments

Capital expenditure committed, for which no provision has been made in the interim condensed financial statements, amounted to approximately Rs. 195.5 million (Rs. 120.8 million as at 31st March 2026).

4.3 Comparative information

Where necessary comparative figures have been reclassified to conform with the current period's presentation.

4.4 Dividend

The Board of Directors of Diesel & Motor Engineering PLC declared a final dividend of LKR 40.00 per share for the financial year ended 31st March 2026 on 23rd June 2026, which was subsequently paid on 22nd July 2026.

4.5 Events occurring after the reporting period

There were no material events that occurred after the reporting date that require adjustments or disclosure to the Financial Statements for the period ended 30th June 2026 .

NOTES TO THE FINANCIAL STATEMENTS

OPERATING SEGMENT INFORMATION

The Group comprises of the following main business segments.

Segment	Product & Services
Mobility	Sale of brand new vehicles, special purpose vehicles , pre-owned vehicles and transportation service
Automotive Engineering Solutions	Premium vehicles aftersales, mainstream vehicles aftersales, marine and general engineering, assembly of vehicles and pumps, recreation of vehicles (camper trailer) and education in engineering and automotive solutions
Retail	Sale of automotive parts, tyres, auto-care solutions, lighting products, power tools, home appliances, gardening and construction solutions
Infrastructure Engineering	Sales and services of construction machinery, storage & material handling solutions, car parking solutions , projects in water & fluid management
Agriculture	Import, processing, distribution of fertilizer, seeds, agrochemical & plant nutrients, agri machinery, value-added organic food (fruits, vegetables, virgin coconut oil) products for export and local markets, trading of coconut based products, R&D techno parks, agri advisory services, agriculture pipes, advance agri technologies including micro-irrigation & greenhouse projects, processing & sales of coconut shell charcoal for local & export markets and operates customer experience centre.
Power Engineering & Building Technological Solutions	Engineering and related solutions in power & energy, generation of solar power, building technologies , elevator and escalator solutions
Healthcare	Medical equipments, consumables, pharmaceuticals, cardiology devices and contrast mediums

	Mobility		**Automotive Engineering Solutions**		**Retail**		**Infrastructure Engineering**		**Agriculture**		**Power Engineering & Building Technological Solutions**		**Healthcare**		**Total**	
For the period ended 30th June	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025
	Rs.'000	Rs.'000	**Rs.'000**	Rs.'000	**Rs.'000**	Rs.'000	**Rs.'000**	Rs.'000	**Rs.'000**	Rs.'000	**Rs.'000**	Rs.'000	**Rs.'000**	Rs.'000	**Rs.'000**	Rs.'000
Business Segment Turnover and Results																
Total segment revenue	**13,100,380**	2,928,460	**2,549,253**	2,249,298	**2,132,811**	1,956,177	**746,242**	1,038,061	**6,318,188**	7,051,640	**1,451,741**	944,783	**861,095**	902,215	**27,159,710**	17,070,634
Inter-segment revenue	**-**	-	**(413,111)**	(193,452)	**(27,624)**	(9,783)	**(2,654)**	(4,615)	**(55,583)**	(31,663)	**(25,897)**	(20,576)	**-**	-	**(524,869)**	(260,089)
Total external revenue	**13,100,380**	2,928,460	**2,136,142**	2,055,846	**2,105,188**	1,946,394	**743,588**	1,033,446	**6,262,604**	7,019,976	**1,425,845**	924,208	**861,095**	902,215	**26,634,841**	16,810,545
Segment results	**1,331,519**	343,217	**519,225**	469,273	**235,811**	178,458	**(34,729)**	187,211	**604,922**	376,154	**333,763**	44,901	**48,539**	19,313	**3,039,050**	1,618,527
Unallocated other income	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**24,719**	32,560
Unallocated expenses	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**(1,237,683)**	(736,564)
Unallocated Finance income	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**377,436**	137,266
Unallocated Finance expenses	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**(1,251,883)**	(666,705)
Share of results of equity-accounted investees	**-**	-	**-**	7,757	**-**	-	**-**	-	**-**	-	**-**	(143)	**-**	-	**-**	7,614
Income tax expense	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**(359,758)**	(142,863)
Profit for the period	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**591,881**	249,834
Business Segment Assets and Liabilities																
Segment assets	**13,686,675**	1,971,681	**4,112,503**	3,773,814	**4,812,828**	4,414,672	**3,412,977**	3,899,438	**16,078,800**	12,599,026	**10,266,085**	7,234,805	**3,474,320**	3,687,061	**55,844,188**	37,580,498
Unallocated assets	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**24,947,118**	25,788,661
Total assets	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**80,791,306**	63,369,158
Segment liabilities	**23,882,431**	5,361,634	**2,892,651**	484,468	**1,912,962**	1,611,830	**1,495,159**	1,498,529	**9,302,279**	7,708,056	**5,653,005**	4,706,079	**1,841,667**	1,749,868	**46,980,153**	23,120,464
Unallocated liabilities	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**16,743,582**	24,560,688
Equity	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**17,067,571**	15,688,006
Total equity and liabilities	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**80,791,306**	63,369,158
Other Information																
Capital expenditure	**60,425**	46,332	**74,630**	29,814	**1,924**	564	**1,107**	11,633	**10,686**	16,874	**2,570**	16,430	**335**	23,471	**151,675**	145,118
Capital expenditure - new business initiatives	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	1,367,856	**-**	-	**-**	1,367,856
Unallocated capital expenditure	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**358,128**	53,151
Depreciation and amortisation	**15,072**	3,712	**36,388**	24,088	**3,626**	3,834	**6,766**	6,711	**40,960**	40,353	**66,984**	13,021	**6,316**	4,951	**176,112**	96,670
Unallocated depreciation and amortisation	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**85,661**	80,309

INVESTOR INFORMATION

Market Value of Shares

The market value of an ordinary share of Diesel & Motor Engineering PLC is as follows:

	Quarter to 30-Jun-26 Rs.		Quarter to 30-Jun-25 Rs.	
Highest price per share	1,710.00	May 8, 2026	1,221.00	May 30, 2025
Lowest price per share	1,320.00	May 20, 2026	900.00	April 7, 2025
Last Traded price per share	1,549.50	June 30, 2026	1,114.75	June 30, 2025

Market Capitalisation

	As at 30-Jun-26	As at 30-Jun-25
Market Capitalisation (Rs.'000)	**14,304,200**	**10,290,808**

Ratios	**Group**		**Company**	
	30-Jun-26	**30-Jun-25**	**30-Jun-26**	**30-Jun-25**
E.P.S. Rs*	64.97	30.79	49.70	62.83
Net asset value per share.Rs *	1,803.50	1,648.86	1,705.21	1,654.94
Quick asset ratio	0.56	0.66	0.49	0.74
Interest cover (times)	1.76	1.59	1.69	2.63

* Earnings & net assets per share are based on 9,231,494 shares in issue as at 30th June 2026.

The stated capital consists of 9,231,494 Ordinary shares.

Statement of share holding of Directors and their Spouses

	30th June 2026	
Name	**Shares**	**%**
Mr. A R Pandithage	1,040,882	11.28%
Spouse of Mr A R Pandithage	984,500	10.66%
Mr. A G Pandithage	546,846	5.92%
Spouse of Mr A G Pandithage	46,849	0.51%
Mr. A M Pandithage	189,611	2.05%
Spouse of Mr A M Pandithage	43,527	0.47%
Mr. C.R. Pandithage	279,944	3.03%
	3,132,159	**33.93%**

Mr. I.A Wicramasinghe ,Dr.H.Cabral ,Mr.B.C.S.A.P Gooneratne ,Mr. H.M.A. Jayesinghe ,Mr. P.K.W. Mahendra ,Mr. S.R.W.M.C. Ranawana ,Ms.N.M.Boralessa ,Mr.R.A.Jayawardane ,Mr.H.A.C. Perera ,Ms.D.N.K.Kurukulasuriya ,Ms.S.R.Fernando who are Directors of the Company did not hold any shares of the Company as at 30th June 2026.

Public holding %

As at 30th June 2026	
Public Holding %	45.31%
Number of Public shareholders	3,163
Float Adjusted Market Capitalization (Rs.)	6,480,963,492

The Company complies with Option 3 of Listing Rule 7.13.1(I)(a), which stipulates that where the minimum Float Adjusted Market Capitalization is Rs.5. billion, a minimum public holding of 7.5% is required.

Top twenty major shareholders

	30th June 2026	
Name	**Shares**	**%**
Mr. A.R. Pandithage	1,040,882	11.28%
Mrs. J.C. Pandithage	984,500	10.66%
Employee's Provident Fund	923,149	10.00%
Hayleys PLC	875,291	9.48%
A & G Investments Pvt Limited	667,395	7.23%
Mr. S.C. Algama	590,497	6.40%
Mr. A.G. Pandithage	546,846	5.92%
Miss. M.R. Pandithage	280,462	3.04%
Mr. C.R. Pandithage	279,944	3.03%
Hayleys PLC/Account No.07 Hayleys And Associated Companies	207,620	2.25%
Mr. A.M. Pandithage	189,611	2.05%
Assetline Finance PLC/Suhada Gas Distributors	180,362	1.95%
Dr. D. Jayanntha	166,400	1.80%
Hayleys Group Services (Private) Limited Number 02	165,000	1.79%
Miss. T.R.N.C. Peries	152,820	1.66%
Mr A.N. Algama	112,288	1.22%
Mrs. N.M. De Silva	76,073	0.82%
HNB Investment Bank (Pvt) Ltd/J.Tharshana	65,000	0.70%
Mr. J.M.A.C.N.C. Wickremasinghe	63,697	0.69%
Mrs A.A.D.N.S.A. Ratnayeke	61,799	0.67%
Sub Total	**7,629,636**	**82.65%**
Others	1,601,858	17.35%
Total Issued Shares	**9,231,494**	**100.00%**

CORPORATE INFORMATION

Name of the Company
Diesel & Motor Engineering PLC

Legal Form
A Quoted Public Company with Limited Liability, incorporated in Sri Lanka in 1945.

Company Registration Number
PQ 146

Board of Directors
A. R. Pandithage - Dip. in Eng (Chairman)
A. G. Pandithage - FCMA (Managing Director,Group Chief Executive Officer)
Dr. H. Cabral - PC, PhD (University of Canberra)
B. C. S. A. P. Gooneratne - FCA (ICASL), FCMA ,MBA (USJ)
H.M.A.Jayesinghe FCA (ICASL), FCMA, CPFA
P. K. W. Mahendra - B.Eng (University of Greenwich-UK)
A. M. Pandithage - Fellow of CILT (UK)
S. R. W. M. C. Ranawana - MBA (Wanborough University-UK)
D. N. K. Kurukulasuriya - Attorney at Law, EMBA (UWL).
C. R. Pandithage - BBCom (Monash University-Aus), MBA (RMIT University - Aus).
R.A.Jayawardane- MBA (USJ), Dip in Mkt (CIM-UK)
H.A.C.Perera - MBA (ECU-Australia), B.Sc. Computer Science & Engineering (University of Moratuwa)
I.A.Wickramasinghe -MBA (USJ),Dip in Mkt (CIM-UK),FCIM (CIM-UK)
N.M.Boralessa - FCMA (UK), CGMA (UK)
S.R.Fernando BSc (Hons) (New Delhi), MBA (USJ), MCIPS (UK), CMILT (UK)

Company Secretary
D.Gurusinghe -(LLM(Colombo), Attorney at Law, NP)

Registrars
Jacey and Company
No.9/5, Thambiah Avenue
Off Independence Avenue
Colombo 07, Sri Lanka

Audit Committee
N.M.Boralessa (Chair Person)
H.M.A.Jayesinghe
Dr. H. Cabral
A. M. Pandithage
R.A.Jayawardane
H.A.C.Perera
I.A.Wickramasinghe
S.R.Fernando

Remuneration Committee
I.A.Wickramasinghe (Chairman)
H.M.A.Jayesinghe
Dr. H. Cabral
A. M. Pandithage
N.M.Boralessa

Nomination & Governance Committee
I.A.Wickramasinghe (Chairman)
H.M.A.Jayesinghe
Dr. H. Cabral
A. M. Pandithage
R.A.Jayawardane
H.A.C.Perera
N.M.Boralessa
S.R.Fernando

Related Party Transactions Review Committee
I.A.Wickramasinghe (Chairman)
H.M.A.Jayesinghe
Dr. H. Cabral
A. M. Pandithage
R.A.Jayawardane
H.A.C.Perera
N.M.Boralessa
S.R.Fernando

Group Management Committee
A. R. Pandithage (Chairman)
A. G. Pandithage
S. C. Algama
B. C. S. A. P. Gooneratne
D.N.K.Kurukulasuriya
P. K. W. Mahendra
C. R. Pandithage
S.R.W.M.C.Ranawana
R.D.M.P. Wickramasinghe
H.M.P.D.B. Dematawa
G.P.M.S. Karunaratne
M.D.H.Pieris
M H B U S B Mahagedara

Bankers
Bank of Ceylon
Commercial Bank of Ceylon PLC
DFCC Bank PLC
Hatton National Bank PLC
Hong Kong & Shanghai Banking Corporation Ltd
Nations Trust Bank PLC
Peoples Bank
Sampath Bank PLC
Seylan Bank PLC
Standard Chartered Bank
Union Bank Of Colombo PLC
Pan Asia Banking Corporation PLC

Auditors
KPMG
Chartered Accountants,
P.O.Box 186,
No.32A, Sir Mohamed Macan Marker Mawatha,
Colombo 03, Sri Lanka

Lawyers
Julius & Creasy
Attorneys-at-law & Notaries Public,
Julius & Creasy Building
No.371, R.A.De Mel Mawatha,
Colombo 03, Sri Lanka

Registered Office
P.O. Box 339, No. 65, Jetawana Road, Colombo 14,
Sri Lanka
Telephone : +94-11- 2449797, +94-11- 2338883
Facsimile : +94-11-2449080
Website : www.dimolanka.com
E-mail : dimo@dimolanka.com