2026/2027

SATHOSA MOTORS PLC

INTERIM FINANCIAL STATEMENTS

For the period ended 30th June 2026

SML

SATHOSA MOTORS PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30TH JUNE 2026

Amounts in LKR	**GROUP**		**COMPANY**	
For the	**Period ended 30th June 2026**		**Period ended 30th June 2026**	
	2026	2025	**2026**	2025
Revenue	**8,076,689,309**	2,273,854,675	**5,176,358,314**	931,043,215
Cost of sales	(6,590,154,648)	(1,819,874,421)	(4,055,054,491)	(653,996,788)
Gross profit	**1,486,534,661**	453,980,254	**1,121,303,823**	277,046,427
Other income	42,522,528	15,779,721	66,221,690	12,164,424
Administrative expenses	(273,797,456)	(186,807,002)	(143,747,187)	(92,446,043)
Selling and distribution Expenses	(91,606,779)	(45,820,897)	(55,477,467)	(19,002,644)
Operating Profit	**1,163,652,954**	237,132,076	**988,300,859**	177,762,164
Finance income	12,807,005	5,287,583	11,593,076	1,448,210
Finance costs	(54,261,421)	(42,078,410)	(13,266,053)	(15,089,081)
Net finance costs	**(41,454,416)**	(36,790,827)	**(1,672,977)**	(13,640,871)
Profit/ (loss) before tax	**1,122,198,538**	200,341,249	**986,627,882**	164,121,293
Income tax (expenses)/benefit	(349,525,514)	(59,140,346)	(294,433,935)	(44,068,424)
Net Profit/ (Loss) for the period	**772,673,024**	141,200,902	**692,193,947**	120,052,869
Other Comprehensive Income				
Items that will not be reclassified to Profit or Loss				
Re-measurements of defined benefit obligation	(430,658)	(189,815)	(674,519)	(433,776)
Related deferred tax impact	129,197	56,974	202,356	130,133
Other Comprehensive Income for the Period net of tax	(301,461)	(132,940)	(472,163)	(303,643)
Total comprehensive income for the period	**772,371,563**	141,067,962	**691,721,784**	119,749,226
Profit/ (loss) attributable to;				
Owners of the company	708,055,557	130,626,886	692,193,947	120,052,869
Non -controlling interest	64,617,467	10,574,017	-	-
Net profit/ (loss) for the period	**772,673,024**	141,200,902	**692,193,947**	120,052,869
Total comprehensive income attributable to;				
Owners of the company	707,668,745	130,408,594	691,721,784	119,749,226
Non -controlling interest	64,702,818	10,659,368	-	-
Total comprehensive income for the period	**772,371,563**	141,067,962	**691,721,784**	119,749,226
Basic earnings/ (loss) per share	**117.35**	21.65	**114.72**	19.90

The accounting policies and notes form an integral part of these financial statements.
Figures in brackets indicate deductions.
Above Figures are Subject to Audit.

SATHOSA MOTORS PLC
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2026

Amounts in LKR

	Group		Company	
	30.06.2026 Unaudited	31.03.2026 Audited	**30.06.2026 Unaudited**	31.03.2026 Audited
Assets				
Property, plant & equipment	2,645,621,381	2,661,801,643	680,136,870	687,968,421
Investment property	1,013,683,500	1,013,683,500	1,013,683,500	1,013,683,500
Intangible assets	2,159,551	2,382,504	-	-
Right-of-use-assets	66,884,172	32,253,380	23,434,915	26,165,578
Investment in subsidiary	-	-	464,940,064	464,940,064
Non current assets	**3,728,348,604**	3,710,121,027	**2,182,195,349**	2,192,757,563
Inventories	3,979,376,168	6,559,511,921	1,703,764,091	2,846,678,103
Trade and other receivables	2,233,209,080	1,458,083,383	1,852,688,980	925,180,972
Amount due from related parties	86,820,688	78,745,761	18,118,786	16,901,073
Other Financial Assets	301,305,674	164,993	301,137,500	-
Cash and cash equivalents	1,458,395,727	1,037,335,656	1,207,701,635	754,385,233
Current assets	**8,059,107,337**	9,133,841,714	**5,083,410,992**	4,543,145,381
Total assets	**11,787,455,941**	12,843,962,741	**7,265,606,341**	6,735,902,944
Equity				
Stated capital	115,924,290	115,924,290	115,924,290	115,924,290
Retained earnings	4,304,592,077	3,796,519,740	3,994,212,835	3,453,331,600
Equity attributable to equity holders of the company	**4,420,516,367**	3,912,444,030	**4,110,137,125**	3,569,255,890
Non-controlling interest	873,227,075	808,524,257	-	-
Total equity	**5,293,743,442**	4,720,968,287	**4,110,137,125**	3,569,255,890
Liabilities				
Interest bearing loans and borrowings	233,123,296	273,112,909	3,123,296	12,499,496
Deferred income	4,113,549	4,168,395	4,113,549	4,168,395
Employee benefits	52,269,554	51,077,214	23,687,107	22,582,423
Deferred Tax Liability	79,514,868	80,791,377	58,963,638	61,777,887
Lease liabilities	17,749,969	17,072,866	13,107,355	13,268,718
Non current liabilities	**386,771,236**	426,222,761	**102,994,945**	114,296,919
Trade and other payables	3,110,326,998	5,724,059,494	1,494,465,383	2,328,362,387
Amount due to related parties	601,226,911	58,026,599	51,418,590	57,818,278
Interest bearing loans and borrowings	1,349,504,782	1,154,353,645	647,504,782	52,530,207
Lease liabilities	45,146,957	12,097,135	7,521,149	11,596,605
Unclaimed dividend	8,547,339	6,234,889	8,547,339	6,234,889
Income Tax Payable	987,963,735	728,808,442	843,017,028	595,807,769
Bank overdraft	4,224,541	13,191,489	-	-
Current liabilities	**6,106,941,263**	7,696,771,693	**3,052,474,271**	3,052,350,135
Total liabilities	**6,493,712,499**	8,122,994,454	**3,155,469,216**	3,166,647,054
Total equity and liabilities	**11,787,455,941**	12,843,962,741	**7,265,606,341**	6,735,902,944
Net assets per share	**732.65**	648.44	**681.21**	591.56

The accounting policies and notes form an integral part of these financial statements.
The financial statements have been prepared in compliance with the requirements of the Companies Act No.7 of 2007.

.....
General Manager - Finance

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.
Approved and signed for and on behalf of the Board of Directors of Sathosa Motors PLC.

.....
Executive Director

.....
Managing Director

11th August 2026
Colombo

SATHOSA MOTORS PLC
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30TH JUNE 2026

Amount in LKR

	Attributable to Equity Holders of the Company				
Group	**Stated Capital**	**Retained Earnings**	**Total**	**Non-controlling interest**	**Total Equity**
Balance as at 1st April 2025	115,924,290	1,877,091,018	1,993,015,308	506,920,701	2,499,936,009
Profit/ (Loss) for the Period	-	130,626,886	130,626,886	10,574,017	141,200,903
Other comprehensive income for the period net of tax	-	(218,292)	(218,292)	85,351	(132,941)
Total comprehensive income for the period	-	130,408,594	130,408,594	10,659,368	141,067,962
Cash Dividend		-	-	-	-
Balance as at 30th June 2025	**115,924,290**	**2,007,499,612**	**2,123,423,902**	**517,580,069**	**2,641,003,971**
Balance as at 01st April 2026	**115,924,290**	**3,796,519,740**	**3,912,444,030**	**808,524,257**	**4,720,968,287**
Profit/ (Loss) for the Period	-	708,055,557	708,055,557	64,617,467	772,673,024
Other comprehensive income for the period net of tax	-	(386,813)	(386,813)	85,351	(301,462)
Total comprehensive income for the period	**-**	**707,668,745**	**707,668,745**	**64,702,818**	**772,371,563**
Cash Dividend		(199,596,408)	**(199,596,408)**	**-**	**(199,596,408)**
Balance as at 30th June 2026	**115,924,290**	**4,304,592,077**	**4,420,516,367**	**873,227,075**	**5,293,743,442**

Company	**Stated Capital**	**Retained Earnings**	**Total Equity**
Balance as at 1st April 2025	115,924,290	1,835,110,381	1,951,034,671
Profit/ (Loss) for the Period	-	120,052,869	120,052,869
Other comprehensive income for the period net of tax	-	(303,643)	(303,643)
Total comprehensive income for the period	-	119,749,226	119,749,226
Cash Dividend		-	-
Balance as at 30th June 2025	**115,924,290**	**1,954,859,607**	**2,070,783,897**
Balance as at 01st April 2026	**115,924,290**	**3,453,331,600**	**3,569,255,890**
Profit/ (Loss) for the Period	**-**	692,193,947	692,193,947
Other comprehensive income for the period net of tax	**-**	(472,163)	(472,163)
Total comprehensive income for the period	**-**	**691,721,784**	**691,721,784**
		(150,840,549)	**(150,840,549)**
Balance as at 30th June 2026	**115,924,290**	**3,994,212,835**	**4,110,137,125**

The accounting policies and notes form an integral part of these financial statements.
Figures in brackets indicate deductions.
Above Figures are Subject to Audit.

SATHOSA MOTORS PLC
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30TH JUNE 2026

Amount in LKR

	Group		Company	
For the Period Ended 30th June 2026	**2026**	**2025**	**2026**	**2025**
CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES				
Profit/ (Loss) before tax	**1,122,198,538**	200,341,249	**986,627,882**	164,121,293
Adjustments for				
Depreciation and amortization	66,273,948	45,098,423	25,809,900	16,645,769
Provision for employee benefits	1,111,683	1,350,611	430,165	669,093
Gain on remesurement from Investment in Unit Trust	(3,181)	(2,895)	-	-
write off/ (write back) debtors & customer advances	2,155	1,560	2,155	1,560
Amortization of grants received	(54,846)	-	(54,846)	-
Profit on disposal of property, plant & equipment	-	25,772	-	25,772
Dividend Income Received from Subsidaries	-	-	(48,755,858)	-
Net finance costs	41,454,416	36,793,722	1,672,977	13,640,871
Operating profit before working capital changes	**1,230,982,713**	283,608,442	**965,732,375**	195,104,357
Change In Working Capital				
Inventories	2,580,135,753	(2,700,593,299)	1,142,914,012	(1,310,493,974)
Trade and other recivables	(787,703,358)	(533,602,547)	(932,772,290)	(217,567,733)
Amount due from related parties	(8,074,927)	(4,638,646)	(1,217,713)	2,836,201
Trade and other payables	(2,627,829,757)	1,450,604,653	(847,994,265)	172,669,624
Amount due to related parties	543,200,312	145,479,259	(6,399,688)	278,163
Cash generated from/ (Used in) operating activities	**930,710,736**	(1,359,142,138)	**320,262,431**	(1,157,173,362)
Interest paid	(52,540,991)	(31,812,744)	(12,627,416)	(14,049,371)
Income tax paid	(78,942,027)	(22,529,297)	(37,261,064)	(22,215,318)
Gratuity paid	(350,001)	(125,000)	-	-
Net cash generated from/ (used in) operating activities	**798,877,717**	(1,413,609,179)	**270,373,951**	(1,193,438,051)
CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant & equipment	(33,984,824)	(31,199,556)	(15,295,526)	(13,664,323)
Purchase of Intangible assets	-	(405,000)	-	-
Proceeds from disposal of property, plant & equipment	47,840	154,411	47,840	154,411
Net Investment in Fixed Deposit	(300,000,000)	-	(300,000,000)	
Dividend Income Received	-	-	41,442,480	-
Interest received	11,669,505	5,284,688	10,455,576	1,448,210
Net Cash generated from/ (used in) investing activities	**(322,267,479)**	(26,165,457)	**(263,349,630)**	(12,061,702)
CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES				
Proceeds for borrowings	1,638,255,935	2,733,113,841	1,638,255,935	2,733,113,841
Repayment for borrowings	(1,483,094,412)	(1,505,243,042)	(1,052,657,560)	(1,475,243,042)
Repayment of lease liabilities	(18,558,046)	(12,066,532)	(4,875,456)	(3,840,332)
Dividend paid to Equity holders	(183,186,696)	-	(134,430,838)	-
Net Cash Flows from/ (Used in) Financing Activities	**(46,583,219)**	1,215,804,267	**446,292,081**	1,254,030,467
Net increase/ (decrease) in cash and cash equivalents	430,027,019	(223,970,366)	453,316,402	48,530,716
Cash & cash equivalents at the beginning of the period	1,024,144,167	441,653,531	754,385,233	58,291,118
Cash & Cash Equivalents at the end of the period	**1,454,171,186**	217,683,165	**1,207,701,635**	106,821,834

Cash and cash equivalents includes bank overdraft that are repayable on demand and form an integral part of the group's Cash management.
The accounting policies and notes form an integral part of these financial statements.
Figures in brackets indicate deductions.
Above figures are subject to audit.

SATHOSA MOTORS PLC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2026

01 Basis of Preparation

The financial statements of the Company have been prepared in accordance with Sri Lanka Accounting Standards comprising of SLFRS and LKAS (hereafter referred as "SLFRS"), as issued by the Institute of Chartered Accountants of Sri Lanka. Interim Financial Statements of the Company have been prepared in accordance with Sri Lanka Accounting Standard - LKAS 34 – Interim Financial Reporting.

There were no changes to the Accounting Policies and method of computation since, publication of Annual Report for the year ended 31st March 2026 and The Company has not granted any preferential treatment to related parties, and all transactions were conducted on an arm's length basis.

02 Related Party Transactions

	Group		Company	
For the Period Ended 30th June,	**2026**	2025	**2026**	2025
Transactions with related parties	**LKR**	**LKR**	**LKR**	LKR
Sale of goods & services	21,515,254	11,574,736	7,549,110	2,009,566
Loan Received	80,000,000	730,000,000	-	-
Loan Settelment	(78,000,000)	(460,000,000)	-	-
Purchase of goods & services	(49,390,435)	(18,377,703)	(29,440,790)	(1,310,481)

Corporate guarantee issued by Sathosa Motors PLC on behalf of Access Motors (Private) Limited is LKR 25 Mn and USD 2 Mn.

03 Contingent liabilities

There were no changes in the nature of contingent liabilities since the publication of Annual report for the year ended 31st March 2026.

04 Events after the Reporting Period

There were no material events taken place since the reporting date which require adjustment to or disclosure in these financial statements.

05 Business Segment

Group	**Vehicle Sales & Vechicle Fabrication**		**Spare Part Sales**		**Work Shop Repairs**		**Marine Engine Sales**		**Total**	
For the Period Ended 30th June										
2026	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025
	LKR	LKR	**LKR**	LKR	**LKR**	LKR	**LKR**	LKR	**LKR**	LKR
Segment Revenue	7,436,888,448	1,785,079,797	510,486,440	385,053,954	129,314,421	103,061,645	-	69,585,415	8,076,689,309	2,342,780,811
Segment Result	1,201,693,825	231,299,290	218,890,732	198,812,119	65,950,105	23,503,124	-	16,362,019	1,486,534,661	469,976,552
Operating profit									**1,163,652,954**	576,924,403
Net finance costs									(41,454,416)	(126,377,447)
Profit before tax									**1,122,198,538**	450,546,956
Income tax (expenses)/benefit									(349,525,514)	(148,038,443)
Net Profit /(loss) for the period									**772,673,024**	302,508,513
Capital expenditure									33,984,824	1,439,277,542
Depreciation & amortization									66,273,948	173,093,385

Company	**Vehicle Sales & Vechicle Fabrication**		**Spare Part Sales**		**Work Shop Repairs**		**Marine Engine Sales**		**Total**	
For the Period Ended 30th June										
2026	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025	**2026**	2025
	LKR	LKR	**LKR**	LKR	**LKR**	LKR	**LKR**	LKR	**LKR**	LKR
Segment Revenue	4,862,048,904	678,426,506	229,620,748	753,958,305	84,688,662	315,869,461	-	69,585,415	5,176,358,314	1,817,839,687
Segment Result	953,585,811	242,288,422	117,435,239	443,607,745	50,282,773	122,140,506	-	16,362,019	1,121,303,823	824,398,692
Operating profit									**988,300,859**	476,231,842
Net finance costs									(1,672,977)	(56,908,240)
Profit/ (loss) before tax									**986,627,882**	419,323,602
Income tax (expenses)/benefit									(294,433,935)	(130,144,665)
Net profit/ (loss) for the period									**692,193,947**	289,178,937
Capital expenditure									15,295,526	50,152,158
Depreciation & amortization									25,809,900	65,682,940

06 Share Information

06.1 Public Share Holdings

The percentage of shares held by the public as at 30th June 2026 was 15.5773% comprising of 1,690 shareholders.

06.2 Directors' Share Holdings

The Directors of the Company who do not hold any shares of the Company as at 30th June 2026 are Mr. S J S Perera, Mr. J C Joshua, Mr. S D Munasinghe, Mr. D A R Fernando, Mr. R S Dahanayake,Mr. I S N Fernando,Mr. M D Joshua,Mr.T C D Kumarasiri and Mr.W A M Wimalaratna

06.3 Thirty largest shareholders of the company as at 30th June 2026 are as follows.

		Number of Shares	%
1	Access Engineering PLC	5,093,745	84.42
2	Lakshmans Housing and Construction Co. (Pvt) Ltd	486,995	8.07
3	Mr. R. Senthilnathan	15,000	0.25
4	Mr. M.P.D. cooray	12,600	0.21
5	Mr. L.C.D. peiris	12,000	0.20
6	Hatton National Bank PLC/Almas Holdings (Private) Limited	9,000	0.15
7	People s Leasing and Finance PLC/H.D.D.Madugalla	8,627	0.14
8	Mr. U.I. Suriyabandara	8,197	0.14
9	Mrs. D.B.D.D. Danthanarayana	8,100	0.13
10	Mr. R.D. Leelaratna	7,300	0.12
11	Commercial Bank of Ceylon PLC/S.Vasudevan	7,300	0.12
12	Dr. A.I. Gunasekera	6,281	0.10
13	Mr. J.A.B.P. Kumara	6,019	0.10
14	Seylan bank PLC/Samarakoon Mudiyanselage Prasanna Disanayake	5,500	0.09
15	Mr. S.N.D. Abeyagunawardene	5,000	0.08
16	Mr. G.C. Goonetilleke	4,050	0.07
17	Senkadagala Finance PLC/A.K.G.Indika	4,040	0.07
18	Mr. R.D.U.A. Ranamuka	4,000	0.07
19	Mr. A.H. Munasinghe	3,998	0.07
20	Mr. W.W.D.H. Perera	3,500	0.06
21	Mr. R. Senthilnathan	3,333	0.06
22	Mr. S. Gowrisangar	3,300	0.06
23	Nexus Capital (Pvt) Ltd	3,000	0.05
24	Tea Ceylon Investments (Pvt) Ltd	2,850	0.05
25	People's Leasing & Finance PLC/Mr. R. Dahanayake	2,749	0.05
26	Assetline Finance PLC/ W.W.D.H. Perera	2,625	0.04
27	Mr. S.T. Madusanka	2,555	0.04
28	Mr. N.L.S. Fernando	2,545	0.04
29	Mr. L.M. Dias	2,400	0.04
30	Mr. V.C. Kisanth	2,377	0.04
	Sub Total	5,738,986	95.12
	Others	294,636	4.88
	Total	6,033,622	100

06.4 Stated Capital

Stated Capital is represented by number of shares in issue as given below.

As at 30th June	**2026**	2025
Ordinary Shares	6,033,622	6,033,622

06.5 Market Price Per Share

	2026/27 Q1		2025/26 Q1	
	Date	**Price (LKR)**	Date	Price (LKR)
Highest	29th May 2026	1,300.00	27th June 2025	600.00
Lowest	8th June 2026	999.00	11th April 2025	401.00
Last traded	30th June 2026	1,215.00	30th June 2025	511.50

06.6 Market Capitalization

The float adjusted market capitalization of the company as at 30th June 2026 is LKR 1,128,322,338.50
Ordinary voting shares of Sathosa Motors PLC have been transferred from Main Board to Diri Savi Board, with effect from 02nd July 2018.
The float adjusted market capitalization of the company falls under Option 2 of rule 7.13.1 (i) (b) of the listing rules of the Colombo Stock Exchange and the Company has complied with the minimum public holding requirement applicable under the

SATHOSA MOTORS PLC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2026

CORPORATE INFORMATION

Name of Company
Sathosa Motors PLC

General Office/ Business Address
No. 25/11, New Nuge Road,
Peliyagoda.
Tel: +94 11 2432858
Fax: +94 11 2446129
Web: www.sathosamotorsplc.com
Email: customercare@sml.lk

Legal Form
A Public Limited Liability Company incorporated in Sri Lanka on 11th March 1982 under the Companies Ordinance No. 51 of 1938 and re-registered under the Companies Act No. 07 of 2007.
Listed on the Colombo stock exchange on 07th November 1993.

Company Registration Number
PQ105

Bankers
Bank of Ceylon
Sampath Bank PLC
Hatton National Bank PLC
Commercial Bank of Ceylon PLC
People's Bank
National Development Bank PLC
Seylan Bank PLC
Nations Trust Bank PLC
DFCC Bank PLC

Secretaries
P W Corporate Secretarial (Private) Limited
No 3/17, Kynsey Road,
Colombo 08.
Tel: +94 11 4640360
Fax: +94 11 4740588

Registrars
Central Depository Systems (Pvt) Limited
Ground Floor, M & M Centre, 341/5, Kotte Road,
Rajagiriya
Tel: +011-2356444
Fax: +011-2440396

Auditors
Messrs. KPMG
Chartered Accountants
32A, Sir Mohamed Macan Markar Mawatha,
Colombo 03.
Tel: +94 11 2426426
Fax: +94 11 2445872