SML

# SATHOSA MOTORS PLC

No. 25, Vauxhall Street, Colombo 02.
Tel: +9411 2327360 / +9411 2431547 | Fax: +9411 2438810
Email: info@sml.lk | Web: www.sathosamotorsplc.com

ISUZU

November 11, 2026

Ms. Nilupa Perera
Chief Regulatory Officer
Colombo Stock Exchange
#04-01, West Block
World Trade Centre
Echelon Square
Colombo 01

Dear Madam,

**E R R A T A**
**SATHOSA MOTORS PLC – ERRATA TO INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2026**

We refer to the Interim Financial Statements of Sathosa Motors PLC for the six-month period ended 30 September 2026, which were published on the Colombo Stock Exchange on 10th November 2026.

Subsequent to publication, we identified several typographical and presentation-related errors in the financial statements. These amendments do not affect the reported revenue, profit, total equity, net assets, cash flows, or any other key financial results previously disclosed.

The following corrections have been made:

1. **Statement of Profit or Loss and Other Comprehensive Income – Page 2**

    - Removal of the percentage (%) columns inadvertently included in the presentation of the Company's figures for the quarter ended 30th September 2026.

2. **Statement of Financial Position – Page 3**

    - The Group Property, Plant and Equipment balance for 2026 was revised from LKR 2,740,254,008 to LKR 2,740,254,009. Consequently, Group non-current assets were revised from LKR 3,806,823,839 to LKR 3,806,823,840, with a corresponding adjustment to the Group's total assets.

3. **Statement of Changes in Equity – Page 4**

    - Inclusion of the omitted description "Cash Dividend" in the Company Statement of Changes in Equity, in the line "Total comprehensive income for the period" and preceding "Balance as at 30th September 2026".

[Contd...2/-]



Trucks for life ISUZU | ISUZU GENUINE PARTS | ISUZU QUALITY SERVICE | ISUZU MARINE | AUTO EX SML CONVENIENT & RELIABLE

BRANCHES - PELIYAGODA - 011 4813116 | KURUNEGALA - 037 4550406 | MATARA - 041 4933028 | NEGOMBO - 011 7020157 | RATNAPURA - 045 4935272
PANCHIKAWATTA - 011 2436255 | DAMBULLA - 066 2051017 | KANDY - 081 2227405 | BADULLA - 055 2224160

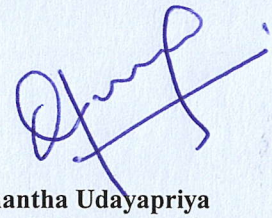
4. **Share Information – Page 7**

   - Correction of the date disclosed against "Last Traded" under Note 06.5 – Market Price Per Share, in the 2025/26 Q2 comparative column, from "30th September 2026" to "30th September 2025".

The revised Interim Financial Statements incorporating the above corrections are attached for your records and for upload to the Colombo Stock Exchange website.

We regret any inconvenience caused and appreciate your assistance in updating the published financial statements.

Yours faithfully,
**SATHOSA MOTORS PLC**



**Dushantha Udayapriya**
**General Manager – Finance**

Dushantha Udayapriya
General Manager - Finance
Sathosa Motors PLC
No 25, Vauxhall Street,
Colombo - 02

2026/
2027

# INTERIM FINANCIAL STATEMENTS

For the period ended 30th September 2026

SML

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

| **Amounts in LKR** | **Group** | | | | **Company** | | | |
|---|---|---|---|---|---|---|---|---|
| For the | **Quarter Ended 30th September** | | **6 Months ended 30th September** | | **Quarter Ended 30th September** | | **6 Months ended 30th September** | |
| | **2026** | 2025 | **2026** | 2025 | **2026** | 2025 | **2026** | 2025 |
| **Revenue** | **7,658,814,012** | 8,209,961,647 | **15,735,503,321** | 10,483,816,322 | **5,316,977,516** | 3,387,065,838 | **10,493,335,830** | 4,318,109,053 |
| Cost of sales | (6,126,429,401) | (6,818,381,686) | (12,716,584,049) | (8,638,256,107) | (4,097,324,156) | (2,574,857,287) | (8,152,378,647) | (3,228,854,075) |
| **Gross profit** | **1,532,384,612** | 1,391,579,961 | **3,018,919,273** | 1,845,560,215 | **1,219,653,360** | 812,208,551 | **2,340,957,183** | 1,089,254,978 |
| Other income | 78,051,828 | 15,209,161 | 120,620,696 | 30,988,882 | 26,080,077 | 14,108,709 | 92,348,107 | 26,273,133 |
| Administrative expenses | (305,988,720) | (225,433,962) | (579,739,836) | (412,240,964) | (158,267,449) | (108,510,878) | (301,968,296) | (200,956,921) |
| Selling and distribution Expenses | (106,863,377) | (63,714,559) | (198,470,156) | (109,535,456) | (76,851,977) | (27,400,753) | (132,329,444) | (46,403,397) |
| **Operating Profit** | **1,197,584,343** | 1,117,640,601 | **2,361,329,977** | 1,354,772,677 | **1,010,614,011** | 690,405,629 | **1,999,007,550** | 868,167,793 |
| Finance income | 27,618,709 | 4,959,701 | 40,425,714 | 10,247,284 | 21,204,655 | 2,998,657 | 32,797,731 | 4,446,867 |
| Finance costs | (63,040,483) | (58,223,898) | (117,301,904) | (100,302,308) | (19,015,399) | (41,782,514) | (32,281,452) | (56,871,595) |
| **Net finance costs** | **(35,421,774)** | (53,264,197) | **(76,876,190)** | (90,055,024) | **2,189,256** | (38,783,857) | **516,279** | (52,424,728) |
| **Profit/ (loss) before tax** | **1,162,162,569** | 1,064,376,405 | **2,284,453,787** | 1,264,717,653 | **1,012,803,267** | 651,621,773 | **1,999,523,829** | 815,743,065 |
| Income tax (expenses)/benefit | (345,244,224) | (337,551,791) | (694,769,737) | (396,692,137) | (303,092,258) | (201,050,837) | (597,526,193) | (245,119,260) |
| **Net Profit/ (Loss) for the period** | **816,918,345** | 726,824,613 | **1,589,684,050** | 868,025,517 | **709,711,009** | 450,570,936 | **1,401,997,636** | 570,623,806 |
| **Other Comprehensive Income** | | | | | | | | |
| **Items that will not be reclassified to Profit or Loss** | | | | | | | | |
| Re-measurements of defined benefit obligation | (552,589) | (189,914) | (1,105,178) | (379,829) | (674,519) | (433,776) | (1,349,039) | (867,552) |
| Related deferred tax impact | 165,777 | 56,974 | 331,553 | 113,949 | 202,356 | 130,133 | 404,712 | 260,265 |
| Other Comprehensive Income for the Period net of tax | (386,812) | (132,940) | (773,625) | (265,880) | (472,163) | (303,643) | (944,327) | (607,286) |
| **Total comprehensive income for the period** | **816,531,533** | 726,691,674 | **1,588,910,426** | 867,759,637 | **709,238,846** | 450,267,293 | **1,401,053,309** | 570,016,520 |
| **Profit/ (loss) attributable to;** | | | | | | | | |
| Owners of the company | 763,314,677 | 588,697,775 | 1,471,462,914 | 719,324,661 | 709,711,009 | 450,570,936 | 1,401,997,636 | 570,623,806 |
| Non -controlling interest | 53,603,668 | 138,126,839 | 118,221,136 | 148,700,855 | | - | - | - |
| **Net profit/ (loss) for the period** | **816,918,345** | 726,824,613 | **1,589,684,050** | 868,025,517 | **709,711,009** | 450,570,936 | **1,401,997,636** | 570,623,806 |
| **Total comprehensive income attributable to;** | | | | | | | | |
| Owners of the company | 762,885,190 | 588,479,483 | 1,470,603,938 | 718,888,078 | 709,238,846 | 450,267,293 | 1,401,053,309 | 570,016,520 |
| Non -controlling interest | 53,646,344 | 138,212,191 | 118,306,487 | 148,871,559 | | - | - | - |
| **Total comprehensive income for the period** | **816,531,533** | 726,691,674 | **1,588,910,426** | 867,759,637 | **709,238,846** | 450,267,293 | **1,401,053,309** | 570,016,520 |
| **Basic earnings/ (loss) per share** | **126.51** | 97.57 | **243.88** | 119.22 | **117.63** | 74.68 | **232.36** | 94.57 |

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 SEPTEMBER 2026**

**Amounts in LKR**

| | Group | | Company | |
|---|---|---|---|---|
| | **30.09.2026 Unaudited** | 31.03.2026 Audited | **30.09.2026 Unaudited** | 31.03.2026 Audited |
| **Assets** | | | | |
| Property, plant & equipment | 2,740,254,009 | 2,661,801,643 | 705,128,995 | 687,968,421 |
| Investment property | 1,013,683,500 | 1,013,683,500 | 1,013,683,500 | 1,013,683,500 |
| Intangible assets | 1,935,908 | 2,382,504 | - | - |
| Right-of-use-assets | 50,950,423 | 32,253,380 | 20,704,253 | 26,165,578 |
| Investment in subsidiary | - | - | 464,940,064 | 464,940,064 |
| **Non current assets** | **3,806,823,840** | 3,710,121,027 | **2,204,456,812** | 2,192,757,563 |
| Inventories | 2,940,809,124 | 6,559,511,921 | 1,252,363,250 | 2,846,678,103 |
| Trade and other receivables | 2,268,033,982 | 1,458,083,383 | 1,679,037,545 | 925,180,972 |
| Amount due from related parties | 153,914,168 | 78,745,761 | 108,084,146 | 16,901,073 |
| Other Financial Assets | 1,215,142,623 | 164,993 | 1,214,970,833 | - |
| Cash and cash equivalents | 413,208,815 | 1,037,335,656 | 353,936,528 | 754,385,233 |
| **Current assets** | **6,991,108,712** | 9,133,841,714 | **4,608,392,302** | 4,543,145,381 |
| **Total assets** | **10,797,932,552** | 12,843,962,741 | **6,812,849,114** | 6,735,902,944 |
| **Equity** | | | | |
| Stated capital | 115,924,290 | 115,924,290 | 115,924,290 | 115,924,290 |
| Retained earnings | 5,067,527,270 | 3,796,519,740 | 4,703,544,360 | 3,453,331,600 |
| **Equity attributable to equity holders of the company** | **5,183,451,560** | 3,912,444,030 | **4,819,468,650** | 3,569,255,890 |
| Non-controlling interest | 926,830,744 | 808,524,257 | - | - |
| **Total equity** | **6,110,282,304** | 4,720,968,287 | **4,819,468,650** | 3,569,255,890 |
| **Liabilities** | | | | |
| Interest bearing loans and borrowings | 200,000,000 | 273,112,909 | - | 12,499,496 |
| Deferred income | 4,058,703 | 4,168,395 | 4,058,703 | 4,168,395 |
| Employee benefits | 53,119,364 | 51,077,214 | 24,571,291 | 22,582,423 |
| Deferred Tax Liability | 80,134,187 | 80,791,377 | 57,186,318 | 61,777,887 |
| Lease liabilities | 11,720,673 | 17,072,866 | 8,758,203 | 13,268,718 |
| **Non current liabilities** | **349,032,927** | 426,222,761 | **94,574,515** | 114,296,919 |
| Trade and other payables | 2,645,324,217 | 5,724,059,494 | 1,363,314,714 | 2,328,362,387 |
| Amount due to related parties | 357,196,799 | 58,026,599 | 44,288,223 | 57,818,278 |
| Interest bearing loans and borrowings | 791,258,299 | 1,154,353,645 | 36,251,877 | 52,530,207 |
| Lease liabilities | 34,664,941 | 12,097,135 | 7,521,149 | 11,596,605 |
| Unclaimed dividend | 7,087,825 | 6,234,889 | 7,087,825 | 6,234,889 |
| Income Tax Payable | 501,063,312 | 728,808,442 | 440,342,161 | 595,807,769 |
| Bank overdraft | 2,021,928 | 13,191,489 | - | - |
| **Current liabilities** | **4,338,617,321** | 7,696,771,693 | **1,898,805,949** | 3,052,350,135 |
| **Total liabilities** | **4,687,650,248** | 8,122,994,454 | **1,993,380,464** | 3,166,647,054 |
| **Total equity and liabilities** | **10,797,932,552** | 12,843,962,741 | **6,812,849,114** | 6,735,902,944 |
| **Net assets per share** | **859.09** | 648.44 | **798.77** | 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**

**9th November 2026**
**Colombo**

**SATHOSA MOTORS PLC**
**STATEMENT OF CHANGES IN EQUITY**
**FOR THE PERIOD ENDED 30TH SEPTEMBER 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 | - | 719,324,661 | 719,324,661 | 148,700,855 | 868,025,516 |
| Other comprehensive income for the period net of tax | - | (436,583) | (436,583) | 170,703 | (265,880) |
| Total comprehensive income for the period | - | 718,888,078 | 718,888,078 | 148,871,558 | 867,759,636 |
| Cash Dividend | | (60,336,220) | (60,336,220) | - | (60,336,220) |
| **Balance as at 30th September 2025** | **115,924,290** | **2,535,642,876** | **2,651,567,166** | **655,792,259** | **3,307,359,425** |
| | | | | | |
| **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 | - | 1,471,462,914 | 1,471,462,914 | 118,221,136 | 1,589,684,050 |
| Other comprehensive income for the period net of tax | - | (858,976) | (858,976) | 85,351 | (773,625) |
| **Total comprehensive income for the period** | **-** | **1,470,603,938** | **1,470,603,938** | **118,306,487** | **1,588,910,426** |
| Cash Dividend | | (199,596,408) | **(199,596,408)** | **-** | **(199,596,408)** |
| **Balance as at 30th September 2026** | **115,924,290** | **5,067,527,270** | **5,183,451,560** | **926,830,744** | **6,110,282,305** |

| **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 | - | 570,623,806 | 570,623,806 |
| Other comprehensive income for the period net of tax | - | (607,286) | (607,286) |
| Total comprehensive income for the period | - | 570,016,520 | 570,016,520 |
| Cash Dividend | | (60,336,220) | (60,336,220) |
| **Balance as at 30th September 2025** | **115,924,290** | **2,344,790,681** | **2,460,714,971** |
| | | | |
| **Balance as at 01st April 2026** | **115,924,290** | **3,453,331,600** | **3,569,255,890** |
| Profit/ (Loss) for the Period | **-** | 1,401,997,636 | 1,401,997,636 |
| Other comprehensive income for the period net of tax | **-** | (944,327) | (944,327) |
| **Total comprehensive income for the period** | **-** | **1,401,053,309** | **1,401,053,309** |
| Cash Dividend | | **(150,840,549)** | **(150,840,549)** |
| **Balance as at 30th September 2026** | **115,924,290** | **4,703,544,360** | **4,819,468,650** |

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 SEPTEMBER 2026**

**Amount in LKR**

| | Group | | Company | |
|---|---|---|---|---|
| **For the Period Ended 30th September 2026** | **2026** | **2025** | **2026** | **2025** |
| **CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES** | | | | |
| **Profit/ (Loss) before tax** | **2,284,453,787** | 1,264,717,653 | **1,999,523,829** | 815,743,065 |
| **Adjustments for** | | | | |
| Depreciation and amortization | 136,617,376 | 105,650,660 | 53,723,452 | 33,340,195 |
| Provision for employee benefits | 1,541,847 | 2,701,221 | 860,329 | 1,338,186 |
| Gain on remesurement from Investment in Unit Trust | (6,797) | (5,713) | - | - |
| write off/ (write back) debtors & customer advances | 15,500 | 609,067 | - | 609,067 |
| Amortization of grants received | (109,692) | (109,692) | (109,692) | (109,692) |
| Profit on disposal of property, plant & equipment | - | 44,172 | - | 44,172 |
| Dividend Income Received from Subsidaries | - | - | (48,755,858) | - |
| Net finance costs | 76,876,190 | 90,055,024 | (516,279) | 52,424,728 |
| **Operating profit before working capital changes** | **2,499,388,211** | 1,463,662,391 | **2,004,725,781** | 903,389,720 |
| **Change In Working Capital** | | | | |
| Inventories | 3,618,702,797 | (2,650,655,663) | 1,594,314,853 | (1,610,639,323) |
| Trade and other recivables | (824,093,609) | (1,109,734,876) | (760,649,332) | (865,554,493) |
| Amount due from related parties | (75,168,407) | (13,326,102) | (91,183,073) | (9,228,124) |
| Trade and other payables | (3,094,292,052) | 1,104,014,785 | (980,604,448) | 473,412,840 |
| Amount due to related parties | 299,170,200 | 74,953,296 | (13,530,055) | (303,717) |
| **Cash generated from/ (Used in) operating activities** | **2,423,707,140** | (1,131,086,168) | **1,753,073,726** | (1,108,923,096) |
| Interest paid | (114,061,956) | (95,045,685) | (31,116,511) | (54,883,575) |
| Income tax paid | (908,712,994) | (115,200,164) | (743,072,521) | (73,466,429) |
| Gratuity paid | (604,875) | (585,200) | (220,500) | (215,200) |
| **Net cash generated from/ (used in) operating activities** | **1,400,327,315** | (1,341,917,218) | **978,664,194** | (1,237,488,301) |
| **CASH FLOWS FROM/ (USED IN ) INVESTING ACTIVITIES** | | | | |
| Purchase of property, plant & equipment | (232,458,057) | (151,343,415) | (115,125,110) | (98,406,166) |
| Purchase of Intangible assets | - | (405,000) | - | - |
| Proceeds from disposal of property, plant & equipment | 49,702,410 | 154,410 | 49,702,410 | 154,410 |
| Net Investment in Fixed Deposit | (1,200,000,000) | - | (1,200,000,000) | |
| Dividend Income Received | - | - | 41,442,480 | - |
| Interest received | 25,454,881 | 10,247,284 | 17,826,898 | 4,446,867 |
| **Net Cash generated from/ (used in) investing activities** | **(1,357,300,766)** | (141,346,721) | **(1,206,153,322)** | (93,804,889) |
| **CASH FLOWS FROM / (USED IN ) FINANCING ACTIVITIES** | | | | |
| Proceeds for borrowings | 3,118,589,049 | 1,395,480,598 | 2,778,589,049 | 1,555,480,598 |
| Repayment for borrowings | (3,554,797,306) | - | (2,807,366,875) | - |
| Repayment of lease liabilities | (36,588,877) | (32,432,799) | (9,750,912) | (7,754,200) |
| Dividend paid to Equity holders | (183,186,696) | (60,336,220) | (134,430,838) | (60,336,220) |
| **Net Cash Flows from/ (Used in) Financing Activities** | **(655,983,829)** | 1,302,711,579 | **(172,959,576)** | 1,487,390,178 |
| Net increase/ (decrease) in cash and cash equivalents | (612,957,280) | (180,552,360) | (400,448,704) | 156,096,988 |
| 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** | **411,186,887** | 261,101,171 | **353,936,529** | 214,388,106 |

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 SEPTEMBER 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 September,** | **2026** | 2025 | **2026** | 2025 |
| **Transactions with related parties** | **LKR** | **LKR** | **LKR** | LKR |
| Sale of goods & services | 403,765,482 | 211,177,492 | 267,228,963 | 31,128,160 |
| Loan Received | 659,500,000 | 2,695,000,000 | - | - |
| Loan Settelment | (347,000,000) | (2,495,000,000) | - | - |
| Purchase of goods & services | (195,777,843) | (51,826,089) | (82,852,303) | (2,846,515) |
| Property Purchase | - | - | | - |
| New Vechicle Purchase | - | (30,000,000) | | - 30,000,000 |

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 September 2026** | **2026** | 2025 | **2026** | 2025 | **2026** | 2025 | **2026** | 2025 | **2026** | 2025 |
| | **LKR** | LKR | **LKR** | LKR | **LKR** | LKR | **LKR** | LKR | **LKR** | LKR |
| Segment Revenue | 14,299,208,319 | 9,286,448,190 | 1,120,625,209 | 980,285,368 | 307,301,149 | 216,423,486 | 8,368,645 | 659,279 | 15,735,503,321 | 10,483,816,322 |
| **Segment Result** | 2,366,304,818 | 1,328,884,838 | 493,606,179 | 447,144,119 | 159,125,248 | 69,165,537 | (116,974) | 365,720 | 3,018,919,273 | 1,845,560,213 |
| **Operating profit** | | | | | | | | | **2,361,329,977** | 1,354,772,677 |
| Net finance costs | | | | | | | | | (76,876,190) | (90,055,024) |
| **Profit before tax** | | | | | | | | | **2,284,453,787** | 1,264,717,653 |
| Income tax (expenses)/benefit | | | | | | | | | (694,769,737) | (396,692,137) |
| **Net Profit /(loss) for the period** | | | | | | | | | **1,589,684,050** | 868,025,517 |
| Capital expenditure | | | | | | | | | 232,458,057 | 151,748,415 |
| Depreciation & amortization | | | | | | | | | 136,617,376 | 105,650,660 |

| **Company** | **Vehicle Sales & Vechicle Fabrication** | | **Spare Part Sales** | | **Work Shop Repairs** | | **Marine Engine Sales** | | **Total** | |
|---|---|---|---|---|---|---|---|---|---|---|
| **For the Period Ended 30th September 2026** | **2026** | 2025 | **2026** | 2025 | **2026** | 2025 | **2026** | 2025 | **2026** | 2025 |
| | **LKR** | LKR | **LKR** | LKR | **LKR** | LKR | **LKR** | LKR | **LKR** | LKR |
| Segment Revenue | 9,738,554,160 | 3,729,750,716 | 554,709,376 | 449,163,271 | 191,703,651 | 138,535,787 | 8,368,643 | 659,279 | 10,493,335,830 | 4,318,109,053 |
| **Segment Result** | 1,939,755,852 | 771,914,331 | 294,428,296 | 265,875,349 | 106,890,010 | 51,099,578 | (116,975) | 365,720 | 2,340,957,183 | 1,089,254,978 |
| **Operating profit** | | | | | | | | | **1,999,007,550** | 868,167,793 |
| Net finance costs | | | | | | | | | 516,279 | (52,424,728) |
| **Profit/ (loss) before tax** | | | | | | | | | **1,999,523,829** | 815,743,065 |
| Income tax (expenses)/benefit | | | | | | | | | (597,526,193) | (245,119,260) |
| **Net profit/ (loss) for the period** | | | | | | | | | **1,401,997,636** | 570,623,806 |
| Capital expenditure | | | | | | | | | 115,125,110 | 98,406,166 |
| Depreciation & amortization | | | | | | | | | 53,723,452 | 33,340,195 |

## 06 Share Information

### 06.1 Public Share Holdings

The percentage of shares held by the public as at 30th September 2026 was 15.5773% comprising of 1,576 shareholders.

### 06.2 Directors' Share Holdings

The Directors of the Company who do not hold any shares of the Company as at 30th September 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 September 2026 are as follows.

| | | Number of Shares | % |
|---|---|---|---|
| 1 | Access Engineering PLC | 5,093,745 | 84.42 |
| 2 | Lakshmans Housing And Construction Co Pvt Ltd | 310,746 | 5.15 |
| 3 | Mr. M.A. Jafferjee | 78,994 | 1.31 |
| 4 | Assetline Finance PLC/M.E.Amarasinghe | 30,204 | 0.50 |
| 5 | J.B.Securities (Private) Ltd - Trading Account | 25,000 | 0.41 |
| 6 | Jb Capital(Private) Limited | 25,000 | 0.41 |
| 7 | Jb Financial (Pvt) Ltd | 25,000 | 0.41 |
| 8 | J.B. Cocoshell (Pvt) Ltd | 15,308 | 0.25 |
| 9 | Mr. L.C.D. Peiris | 11,000 | 0.18 |
| 10 | Gf Capital Global Limited | 10,512 | 0.17 |
| 11 | Cocoshell Activated Carbon Company (Private) Limited | 8,857 | 0.15 |
| 12 | People S Leasing And Finance PLC/H.D.D.Madugalla | 8,630 | 0.14 |
| 13 | Mr. U.I. Suriyabandara | 8,231 | 0.14 |
| 14 | Mrs. D.B.D.D. Danthanarayana | 8,100 | 0.13 |
| 15 | Miss H. Abasbhoy | 8,000 | 0.13 |
| 16 | Jafferjees Investments (Pvt) Ltd. | 8,000 | 0.13 |
| 17 | Mr. R.D. Leelaratna | 7,600 | 0.13 |
| 18 | People S Leasing And Finance Plc/M.E.Amarasinghe | 7,500 | 0.12 |
| 19 | Seylan Bank PLC/Samarakoon Mudiyanselage Prasanna Dissanayake And Omantha M | 7,000 | 0.12 |
| 20 | Mr. M.A. Valabhji | 4,500 | 0.08 |
| 21 | Gold Investment Limited. | 4,500 | 0.08 |
| 22 | Maxwell Insurancebrokers (Pvt) Limited A/C No 2 | 4,300 | 0.07 |
| 23 | Mr. G.C. Goonetilleke | 4,050 | 0.07 |
| 24 | Senkadagala Finance PLC/A.K.G.Indika | 4,040 | 0.07 |
| 25 | Mr. R.D.U.A. Ranamuka | 4,000 | 0.07 |
| 26 | Mr. A.H. Munasinghe | 3,998 | 0.07 |
| 27 | Mr. W.W.D.H. Perera | 3,500 | 0.06 |
| 28 | HNB Investment Bank (Pvt) Ltd/Mr. Subramaniam Vasudevan | 3,500 | 0.06 |
| 29 | Mr. S. Gowrisangar | 3,300 | 0.06 |
| 30 | Mr. J.A.B.P. Kumara | 3,243 | 0.05 |
| | Sub Total | 5,740,358 | 95.14 |
| | Others | 293,264 | 4.86 |
| | **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 September** | **2026** | 2025 |
|---|---|---|
| Ordinary Shares | 6,033,622 | 6,033,622 |

### 06.5 Market Price Per Share

| | **2026/27 Q2** | | 2025/26 Q2 | |
|---|---|---|---|---|
| | **Date** | **Price (LKR)** | Date | Price (LKR) |
| Highest | 7th September 2026 | 1,799.50 | 15th July 2025 | 1,150.00 |
| Lowest | 16th July 2026 | 1,200.00 | 1st July 2025 | 516.00 |
| Last traded | 30th September 2026 | 1,548.00 | 30th September 2025 | 1,100.00 |

### 06.6 Market Capitalization

The float adjusted market capitalization of the company as at 30th September 2026 is LKR 1,445,765,795.25
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 SEPTEMBER 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
Cargills 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