INTERIM FINANCIAL STATEMENTS

For the Period Ended 30 June 2026

United Motors Lanka PLC

UNITED MOTORS LANKA PLC
INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2026
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

		Group			Company		
	Note	Un-audited Period ended 30.06.2026	Un-audited Period ended 30.06.2025	Variance	Un-audited Period ended 30.06.2026	Un-audited Period ended 30.06.2025	Variance
Revenue from contracts with customers	5	13,525,809	6,586,908	105.3%	6,121,356	2,263,340	170.5%
Cost of sales		(10,868,136)	(5,090,244)	-113.5%	(4,756,133)	(1,597,881)	-197.7%
Gross profit		2,657,673	1,496,664	77.6%	1,365,223	665,459	105.2%
Distribution expenses		(519,336)	(214,414)	-142.2%	(207,894)	(76,029)	-173.4%
Administrative expenses		(1,004,554)	(816,905)	-23.0%	(735,787)	(609,827)	-20.7%
Net impairment losses on trade and other receivables		(6,318)	(22,874)	72.4%	(114,237)	(24,679)	-362.9%
Other gains-net	6	69,833	98,984	-29.5%	36,032	89,793	-59.9%
Other income		108,915	29,717	266.5%	140,940	65,234	116.1%
Profit from operations		**1,306,213**	**571,172**	**128.7%**	**484,277**	**109,951**	**340.4%**
Finance income		23,893	49,759	-52.0%	17,068	43,464	-60.7%
Finance cost		(179,928)	(159,983)	-12.5%	(17,229)	(6,465)	-166.5%
Net finance (cost)/income		(156,035)	(110,224)	-41.6%	(161)	36,999	-100.4%
Profit before income tax expense		1,150,178	460,948	149.5%	484,116	146,950	229.4%
Income tax expense		(334,232)	(146,479)	-128.2%	(136,693)	(35,047)	-290.0%
Profit for the period		**815,946**	**314,469**	**159.5%**	**347,423**	**111,903**	**210.5%**
Other Comprehensive Income							
Items that will not be reclassified to profit or loss							
Changes in the fair value of equity investments at fair value through Other Comprehensive Income		13	7,301		-	7,247	
Other Comprehensive Income for the period		**13**	**7,301**		**-**	**7,247**	
Total Comprehensive Income for the period		**815,959**	**321,770**		**347,423**	**119,150**	
Profit attributable to:							
Owners of United Motors Lanka PLC		815,946	314,469		347,423	111,903	
Profit for the period		**815,946**	**314,469**		**347,423**	**111,903**	
Total Comprehensive Income attributable to:							
Owners of United Motors Lanka PLC		815,959	321,770		347,423	119,150	
Total Comprehensive Income for the period		**815,959**	**321,770**		**347,423**	**119,150**	
Earnings per share-basic and diluted (LKR)		0.81	0.31		0.34	0.11	

Note:
All amounts are in LKR.'000s, unless otherwise stated.
Figures in brackets indicate deductions.

UNITED MOTORS LANKA PLC
INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2026
STATEMENT OF FINANCIAL POSITION

	Group		Company	
As at	**Un-audited 30.06.2026**	**Audited 31.03.2026**	**Un-audited 30.06.2026**	**Audited 31.03.2026**
Assets				
Non-current assets				
Property, plant & equipment	11,384,419	11,363,156	9,989,053	9,943,516
Investment property	-	-	720,500	720,500
Intangible assets	82,824	89,456	79,936	86,568
Right-of-use assets	370,726	407,577	138,630	153,311
Investments in subsidiaries	-	-	1,851,482	1,935,090
Other financial assets at amortised cost	523,260	508,063	-	-
Financial assets measured at fair value through other comprehensive income	961	948	-	-
Reimbursable right-defined benefit plan	747	747	747	747
Deferred tax assets	966,095	991,641	-	-
Total non-current assets	13,329,032	13,361,588	12,780,348	12,839,732
Current assets				
Inventories	9,995,926	11,201,073	5,482,236	5,528,595
Trade and other receivables	5,823,801	6,289,431	2,314,200	2,992,935
Amounts due from related parties	90	105,208	767,406	337,325
Other financial assets at amortised cost	135,602	132,970	-	-
Financial assets at fair value through profit or loss	622,127	523,512	622,127	523,512
Cash and cash equivalents	394,907	393,960	311,224	252,960
Total current assets	16,972,453	18,646,154	9,497,193	9,635,327
Total assets	30,301,485	32,007,742	22,277,541	22,475,059
Equity and liabilities				
Equity				
Stated capital	336,335	336,335	336,335	336,335
Capital reserve	7,272,398	7,272,398	6,758,177	6,758,177
Other components of equity	(10,211)	(10,224)	-	-
Retained earnings	10,384,835	9,972,492	10,406,523	10,462,703
Total equity attributable to the equity holders of the parent	17,983,357	17,571,001	17,501,035	17,557,215
Non-current liabilities				
Interest bearing borrowings	4,460	8,600	-	-
Employee benefit obligations	601,290	583,744	436,825	425,433
Lease liabilities	277,930	288,929	122,085	127,115
Deferred tax liabilities	1,076,712	1,022,545	1,079,185	1,025,019
Total non-current liabilities	1,960,392	1,903,818	1,638,095	1,577,567
Current liabilities				
Interest bearing borrowings	5,606,510	7,344,951	114,272	119,177
Trade and other payables	4,021,698	4,301,579	2,730,405	2,786,453
Lease liabilities	112,924	115,649	37,287	41,212
Amounts due to related parties	-	-	97,547	59,811
Current tax liabilities	394,680	623,165	158,900	333,624
Bank overdrafts	221,924	147,579	-	-
Total current liabilities	10,357,736	12,532,923	3,138,411	3,340,277
Total liabilities	12,318,128	14,436,741	4,776,506	4,917,844
Total equity and liabilities	30,301,485	32,007,742	22,277,541	22,475,059
Net assets per share -LKR	**17.82**	**17.41**	**17.34**	**17.40**

Note:
All amounts are in LKR.'000s, unless otherwise stated.

I certify that these interim financial statements are in compliance with the requirements of the Companies Act No. 07 of 2007.

Thushara Jayasekara
Executive Director - Finance

The Board of Directors is responsible for the preparation and presentation of these interim financial statements.

Devaka Cooray
Chairman
11-Aug-2026
Colombo

Chanaka Yatawara
Group Chief Executive Officer / Executive Director

UNITED MOTORS LANKA PLC
INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2026
STATEMENT OF CHANGES IN EQUITY

	Stated Capital	Capital Reserve	FVOCI Reserve	Retained Earnings	Total Equity
	LKR '000	LKR '000	LKR '000	LKR '000	LKR '000
Group					
Balance as at 01.04.2025	336,335	6,305,579	(31,427)	7,032,473	13,642,960
Profit for the three months ended 30.06.2025				314,469	314,469
Other Comprehensive Income					
Items that will not be reclassified to profit or loss					
Net change in equity investments at fair value through Other Comprehensive Income			7,301		7,301
Total comprehensive income for the period	-	-	7,301	314,469	321,770
Transactions with owners in their capacity as owners :					
First and final dividend paid for 2024/25				(201,801)	(201,801)
Total Dividends	-	-	-	(201,801)	(201,801)
Balance as at 30.06.2025	336,335	6,305,579	(24,126)	7,145,141	13,762,929
Profit for the nine months ended 31.03.2026				3,296,347	3,296,347
Other Comprehensive Income					
Items that will not be reclassified to profit or loss					
Re-measurements of post employment benefit obligations				(38,316)	(38,316)
Deferred tax on re-measurements of post employment benefit obligations				11,496	11,496
Net change in equity investments at fair value through Other Comprehensive Income			25,779		25,779
Net gains on disposal of equity investments at fair value through Other Comprehensive Income			(11,877)	11,877	-
Revaluation of land		1,381,170			1,381,170
Deferred tax on revaluation of land		(414,351)			(414,351)
Total comprehensive income for the period	-	966,819	13,902	3,281,404	4,262,125
Transactions with owners in their capacity as owners :					
First interim dividend paid for 2025/26				(201,801)	(201,801)
Second interim dividend paid for 2025/26				(252,252)	(252,252)
Total Dividends	-	-	-	(454,053)	(454,053)
Balance as at 31.03.2026	336,335	7,272,398	(10,224)	9,972,492	17,571,001
Profit for the three months ended 30.06.2026				815,946	815,946
Other Comprehensive Income					
Items that will not be reclassified to profit or loss					
Net change in equity investments at fair value through Other Comprehensive Income			13	-	13
Total comprehensive income for the period	-	-	13	815,946	815,959
Transactions with owners in their capacity as owners :					
Final dividend payable for 2025/26				(403,603)	(403,603)
Total Dividends	-	-	-	(403,603)	(403,603)
Balance as at 30.06.2026	336,335	7,272,398	(10,211)	10,384,835	17,983,357

Notes:
All amounts are in LKR.'000s, unless otherwise stated.
Figures in the brackets indicate deductions.

UNITED MOTORS LANKA PLC
INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2026
STATEMENT OF CHANGES IN EQUITY

	Stated Capital	Capital Reserve	FVOCI Reserve	Retained Earnings	Total Equity
	LKR '000	LKR '000	LKR '000	LKR '000	LKR '000
Company					
Balance as at 01.04.2025	336,335	5,854,708	(21,095)	8,927,068	15,097,016
Profit for the three months ended 30.06.2025				111,903	111,903
Other Comprehensive Income					
Items that will not be reclassified to profit or loss					
Net change in equity investments at fair value through Other Comprehensive Income			7,247		7,247
Total comprehensive income for the period	-	-	7,247	111,903	119,150
Transactions with owners in their capacity as owners :					
First and final dividend paid for 2024/25				(201,801)	(201,801)
Total Dividends	-	-	-	(201,801)	(201,801)
Balance as at 30.06.2025	336,335	5,854,708	(13,848)	8,837,170	15,014,365
Profit for the nine months ended 31.03.2026				2,089,247	2,089,247
Other Comprehensive Income					
Items that will not be reclassified to profit or loss					
Re-measurements of post employment benefit obligations				(30,771)	(30,771)
Deferred tax on re-measurements of post employment benefit obligations				9,233	9,233
Net change in equity investments at fair value through Other Comprehensive Income			25,725	-	25,725
Net gains on disposal of equity investments at fair value through Other Comprehensive Income			(11,877)	11,877	-
Revaluation of land		1,290,670			1,290,670
Deferred tax on revaluation of land		(387,201)			(387,201)
Total comprehensive income for the period	-	903,469	13,848	2,079,586	2,996,903
Transactions with owners in their capacity as owners :					
First interim dividend paid for 2025/26				(201,801)	(201,801)
Second interim dividend paid for 2025/26				(252,252)	(252,252)
Total Dividends	-	-	-	(454,053)	(454,053)
Balance as at 31.03.2026	336,335	6,758,177	-	10,462,703	17,557,215
Profit for the three months ended 30.06.2026				347,423	347,423
Other Comprehensive Income					
Items that will not be reclassified to profit or loss					
Total comprehensive income for the period	-	-	-	347,423	347,423
Transactions with owners, recognised directly in equity					
Final dividend payable for 2025/26				(403,603)	(403,603)
Total Dividends	-	-	-	(403,603)	(403,603)
Balance as at 30.06.2026	336,335	6,758,177	-	10,406,523	17,501,035

Notes:
All amounts are in LKR.'000s, unless otherwise stated.
Figures in the brackets indicate deductions.

UNITED MOTORS LANKA PLC

INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2026

Statement of Cash Flows

For the period ended 30 June	Group 2026 LKR '000	Group 2025 LKR '000	Company 2026 LKR '000	Company 2025 LKR '000
Cash flows from operating activities				
Profit before income tax expense	1,150,178	460,948	484,116	146,950
Adjustments for;				
Provision for depreciation / amortisation	69,563	46,258	35,928	31,016
Profit/(loss) on disposal of property, plant and equipment	(41,729)	(3,756)	(40,899)	(271)
Net gains on disposal of financial assets at fair value through profit or loss	(4,728)	(26,371)	(4,728)	(26,371)
Net change in fair value - financial assets at fair value through profit or loss	(26,552)	(51,454)	(26,552)	(51,454)
Interest expense	179,928	159,983	17,229	6,465
Interest income	(23,893)	(49,759)	(17,068)	(43,464)
Dividend income from equity investments	(4,050)	(5,532)	(3,959)	(5,532)
Impairment of trade and other receivables and losses on warranty claims	6,318	22,874	114,237	24,679
Provision for employee benefit obligations	21,037	18,969	13,558	12,326
Amortisation of right-of-use assets	34,581	27,820	12,411	8,782
Write-down of inventory to lower of cost or NRV (Net Realisable Value)	(24,148)	11,585	(41,898)	10,774
Fair value adjustment on unit trusts	-	(11,349)	-	(11,349)
Operating profit before working capital changes	**1,336,506**	**600,216**	**542,375**	**102,551**
Decrease/(increase) in inventories	1,229,294	628,942	88,257	(505,650)
Decrease in trade and other receivables	459,313	1,155,604	648,107	977,117
Decrease/(increase)in amounts due from related parties	105,118	-	(430,081)	(97,418)
Increase in amounts due to related parties	-	-	37,736	10,156
(Decrease)/increase in trade and other payables	(683,484)	(428,888)	(459,650)	219,207
Cash inflow from operating activities	**2,446,746**	**1,955,874**	**426,744**	**705,963**
Interest paid	(172,586)	(168,935)	(16,956)	(6,465)
Taxes paid	(483,005)	(56,933)	(257,251)	(19,484)
Contribution paid to employee benefit plan	(3,493)	(12,249)	(2,166)	(4,241)
Net cash inflow from operating activities	**1,787,663**	**1,717,757**	**150,371**	**675,773**
Cash flows from investing activities				
Investment in shares and unit trust	(1,404,828)	(3,516,448)	(1,386,999)	(3,544,478)
Proceeds from disposal/settlements of investments/unit trust	1,319,664	2,570,806	1,319,664	2,570,806
Acquisitions of property, plant and equipment and intangible assets	(89,995)	(57,418)	(74,902)	(44,753)
Proceeds from disposal of property, plant and equipment	47,529	4,314	40,967	801
Interest received	23,893	49,759	17,068	52,233
Dividend received	4,050	5,532	3,959	5,532
Net cash outflow from investing activities	**(99,687)**	**(943,455)**	**(80,243)**	**(959,859)**
Cash flows from financing activities				
Principal element of lease payments	(11,453)	(35,326)	(6,687)	(13,670)
Loans obtained	9,517,795	6,980,578	3,231,000	-
Loans paid	(11,267,716)	(8,034,377)	(3,236,177)	-
Net cash outflow from financing activities	**(1,761,374)**	**(1,089,125)**	**(11,864)**	**(13,670)**
Net (decrease)/increase in cash and cash equivalents	(73,398)	(314,823)	58,264	(297,756)
Cash and cash equivalents at the beginning of the period	246,381	452,436	252,960	427,073
Cash and cash equivalents at the end of the period	**172,983**	**137,613**	**311,224**	**129,317**

	Group 30.06.2026 LKR'000	Group 30.06.2025 LKR'000	Company 30.06.2026 LKR'000	Company 30.06.2025 LKR'000
Cash and bank balances	340,588	457,297	256,905	87,445
Short term deposits	54,319	41,872	54,319	41,872
	394,907	499,169	311,224	129,317
Bank overdrafts	(221,924)	(361,556)	-	-
Total cash and cash equivalents	**172,983**	**137,613**	**311,224**	**129,317**

Notes:
All amounts are in LKR.'000s, unless otherwise stated.
Figures in brackets indicate deductions.

1. Reporting entity

United Motors Lanka PLC (the "Company"), is a Public Quoted Company incorporated on 9 May 1989 and domiciled in Sri Lanka. The registered office and the principal place of business of the Company are located at No.100, Hyde Park Corner, Colombo 02.

The ultimate parent company - R I L Property PLC holds 51% of the issued shares of the Company.

2. Consolidated interim financial statements

The consolidated interim financial statements of the Group as at and for the period ended 30 June 2026 comprise the Company and its subsidiaries. All the group entities are limited liability companies, incorporated and domiciled in Sri Lanka.

The Company is primarily involved in distribution of brand new Mitsubishi and Fuso vehicles, used vehicles, spare parts, lubricants, 3D printers and filaments, after sales services and related services and other companies in the Group are engaged in distribution of vehicles of other brands, heavy equipment, trailers, generators, accessories, tyres and assembling of vehicles.

3. Basis of preparation

The interim financial statements of the Company and the Group have been prepared based on the Sri Lanka Accounting Standards SLFRS/LKAS and consistently applied the accounting policies as stated in the most recent annual report for the year ended 31 March 2026.

SLFRS Sustainability-related Financial Disclosures

With effect from 1 April 2025, the Group adopted the SLFRS Sustainability Disclosure Standards, comprising SLFRS S1-General Requirements for Disclosures of Sustainability related Financial Information and SLFRS S2 Climate-related Disclosures.

As a first-time adopter, the Group has availed selected transition reliefs permitted under SLFRS S1 and SLFRS S2 for first year adoption.

These interim financial statements have been prepared in compliance with the requirements of the Sri Lanka Accounting Standard - LKAS 34 on "Interim Financial Reporting" and should be read in conjunction with the annual financial statements for the year ended 31 March 2026.

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

The presentation and classification of the consolidated financial statements of the previous periods have been amended where relevant, for better presentation and to be comparable with those of current period.

4. Operating segments

An operating segment is a component of the Group that engages in business activities from which it earns revenues and incurs expenses, including revenues and expenses that relate to transactions with any of the Group’s other components whose operating results are reviewed regularly by the Group Chief Executive Officer/Executive Director to make decisions about resources allocated to each segment and assess its performance and for which discrete financial information is available.

The business segments of the Group are highlighted in the table below:

Reportable segment	Nature of business
Spare parts and workshop	Repair and service of vehicles, machinery and equipment, Sale of vehicle spare parts, accessories and related components.
Vehicles	Sale of passenger vehicles, commercial vehicles, special purpose vehicles, pre-owned passenger vehicles. Provide vehicle sales facilitation and brokering services.
Equipment and machinery	Sale of heavy equipment, vehicles, generators and machinery
3D Printers and services	Sale of 3D printers, filaments, spare parts and related services
Tyres	Sale of tyres
Lubricants and car care products	Sale of lubricants and car care products
Trailers	Manufacturing and selling of trailers, carriage of cargo containers and related services.

5. Revenue from contracts with customers

	Group		Company	
	3 Months ended 30.06.2026 LKR'000	**3 Months ended 30.06.2025 LKR'000**	**3 Months ended 30.06.2026 LKR'000**	**3 Months ended 30.06.2025 LKR'000**
Spare parts, repairs and services	1,152,940	1,003,005	1,152,742	1,006,217
Vehicles	10,206,497	4,117,075	4,213,278	801,124
Local charges and brokering fees - vehicles	-	1,010	-	1,010
Equipment and machinery	168,284	79,324	-	-
3D printers and services	-	416	-	416
Tyres	118,144	179,650	-	-
Lubricants and car care products	746,239	441,546	749,356	446,493
Trailers	1,133,705	764,882	-	-
Hiring	-	-	5,980	8,080
	13,525,809	6,586,908	6,121,356	2,263,340

Timing of revenue recognition

The group recognised total revenue from the transfer of goods and services at a point in time.

	Group		Company	
	3 Months ended 30.06.2026 LKR'000	3 Months ended 30.06.2025 LKR'000	3 Months ended 30.06.2026 LKR'000	3 Months ended 30.06.2025 LKR'000
Revenue recognised at a point in time	13,525,809	6,586,908	6,121,356	2,263,340
	13,525,809	6,586,908	6,121,356	2,263,340

Revenue by nature of transactions

	Group		Company	
	3 Months ended 30.06.2026 LKR'000	3 Months ended 30.06.2025 LKR'000	3 Months ended 30.06.2026 LKR'000	3 Months ended 30.06.2025 LKR'000
Sale of goods	13,251,599	6,351,696	5,860,864	2,045,608
Rendering of services	274,210	234,202	254,512	208,642
Service support income	-	1,010	5,980	9,090
	13,525,809	6,586,908	6,121,356	2,263,340

6. Other gains-net

	Group		Company	
	3 Months ended 30.06.2026 LKR'000	3 Months ended 30.06.2025 LKR'000	3 Months ended 30.06.2026 LKR'000	3 Months ended 30.06.2025 LKR'000
Foreign exchange gains-net	38,553	9,810	4,752	619
Net change in fair value of financial assets at				
Fair value through profit or loss-equity investments	26,552	51,454	26,552	51,454
Fair value through profit or loss-unit trusts	-	11,349	-	11,349
Net gains on disposal of				
Financial assets at fair value through profit or loss	4,728	26,371	4,728	26,371
	69,833	98,984	36,032	89,793

7. Fair values vs. carrying amounts

7.1 The following notes show the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. It does not include fair value information for financial assets and liabilities not measured at fair value if the carrying amount is a reasonable approximation of the fair value.

Trade receivable includes the contractual amounts for settlement of trade and other obligations due to the Company. Trade and other payables and borrowings represent contract amounts and obligations due from the Company.

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are recognised and measured at fair value in the financial statements. To provide an indication about the reliability of the inputs used in determining the fair values, the Group has classified its financial instruments into the three levels prescribed in the accounting standard.

	Group			
	30.06.2026		31.03.2026	
	Carrying amount LKR '000	Fair value Level 1 LKR '000	Carrying amount LKR '000	Fair value Level 1 LKR '000
Financial assets at fair value through profit or loss (FVPL)				
Equity shares	622,127	622,127	523,512	523,512
Financial assets at amortised cost				
Trade and other receivables excluding prepayments	5,386,540	-	5,683,733	-
Amounts due from related parties	90	-	105,208	-
Other financial assets at amortised cost-investments in fixed deposits	658,862	-	641,033	-
Cash and cash equivalents	394,907	-	393,960	-
Financial assets measured at fair value through other comprehensive income (FVOCI)				
Equity shares	961	961	948	948
	7,063,487	623,088	7,348,394	524,460
Financial liabilities at amortised cost				
Interest bearing borrowings	5,610,970	-	7,353,551	-
Bank overdrafts	221,924	-	147,579	-
	5,832,894	-	7,501,130	-

	Company			
	30.06.2026		31.03.2026	
	Carrying amount	Fair value Level 1	Carrying amount	Fair value Level 1
	LKR '000	LKR '000	LKR '000	LKR '000
Financial assets at fair value through profit or loss (FVPL)				
Equity shares	622,127	622,127	523,512	523,512
Financial assets at amortised cost				
Trade and other receivables excluding prepayments	2,232,957	-	2,905,152	-
Amounts due from related parties	767,406	-	337,325	-
Cash and cash equivalents	311,224	-	252,960	-
	3,933,714	622,127	4,018,949	523,512
Financial liabilities at amortised cost				
Interest bearing borrowings	114,272	-	119,177	-
	114,272	-	119,177	-

7.2 Fair value hierarchy

Fair value of financial instruments are based on a fair value hierarchy which is defined below.

Level 1

Inputs that are quoted market prices (unadjusted) in active market for identical instruments. The Company measures the fair value of an instrument using active quoted prices or dealer price quotations without any deductions for transaction cost. Market is regarded as active if quoted prices are readily and regularly available and represent actual and regularly occurring market transactions at arm's length basis.

Level 2

Inputs other than quoted prices included within level one that are observable either directly or indirectly. This category includes instruments valued using ; quoted market prices in an active markets for similar instruments; quoted prices for identical or similar instruments in markets that are considered less than active; or valuation techniques in which whole significant inputs are directly or indirectly observable from market data.

Level 3

The inputs that are unobservable. This category includes all the instruments for which valuation techniques includes input not based on observable data and the unobservable inputs have a significant effect on the instruments valuation. This category includes instruments that are valued based on quoted prices for similar instruments for which significant unobservable adjustments or assumptions are required to reflect differences between the instruments.

8. Approval of financial statements

These consolidated interim financial statements for the period ended 30 June 2026 were authorized for issue by the Board of Directors on 11 August 2026.

9. Capital commitments and other Contingent liabilities

There has been no significant change in nature of the contingencies, capital commitments and other matters which were disclosed in the Annual Report 2025/26.

10. Events after the reporting period and other matters

Subsequent to the reporting date, no circumstances have arisen, which would require adjustments or disclosures in the financial statements.

11. Related party transactions

11.1 Transactions with the parent company (R I L Property PLC)

Transaction type	3 Months ended 30.06.2026 LKR'000	3 Months ended 30.06.2025 LKR'000
United Motors Lanka PLC		
Repairs and services provided	518	682
Sale of goods	634	-
Reimbursement of expenses	749	-

11.2 Transactions with subsidiaries of United Motors Lanka PLC

Transaction type	3 Months ended 30.06.2026 LKR'000	3 Months ended 30.06.2025 LKR'000
Sale of goods	3,158	6,029
Purchase of goods	912	17,138
Repairs and services provided	31,870	24,756
Repairs and services obtained	155	989
Fees on financial services provided	13,295	15,878
Expenses incurred	181,681	100,841
Reimbursement of expenses	401	218
Hiring income received	5,980	8,080
Hiring rentals paid for vehicles	18,381	4,969
Interest received	11,676	11,758
Interest paid	279	59
Loans granted	940,000	-
Loan settlements	665,000	22,700
Commission on sales	3,453	-
Settlement of commercial papers including interest	-	20,186
Rentals paid for premises occupied	16,154	16,154
Rentals received for premises occupied	29,774	29,632

11.3 Transactions with other related entities of the parent company

United Motors Lanka PLC

Company	Transaction type	3 Months ended 30.06.2026 LKR'000	3 Months ended 30.06.2025 LKR'000
PAP Solar One (Pvt) Ltd	Repairs & services provided	77	136
Parkland Solutions (Pvt) Ltd	Sale of vehicles	62,161	-
	Repairs & services provided	158	-
Padiyapelella Hydropower Ltd	Sale of vehicles	19,195	-

11.4 Non – recurrent related party transactions

There were no non - recurrent transactions for the period ended 30 June 2026 which requires immediate market disclosure.

12. Share information

12.1 Stated capital

Stated capital is represented by number of shares in issue as given below:

As at	**30.06.2026**	**31.03.2026**
Ordinary shares	1,009,006,260	1,009,006,260

12.2 Public shareholding

As at	**30.06.2026**	**31.03.2026**
Number of public shareholders	8,591	8,068
Percentage of shares held by the public	20.21%	20.22%

The float adjusted market capitalisation as at 30 June 2026 - LKR. 5,953,871,853.

Public shareholding percentage as at 30 June 2026 was 20.21% and the Company is in compliance with option 2 of Section 7.13.1 (i) (a) of the Listing Rules of Colombo Stock Exchange.

12.3 Directors' shareholding

The number of shares held by the Board of Directors are as follows:

As at	30.06.2026	31.03.2026
Mr. Devaka Cooray	4,450,000	4,450,000
Mr. Chanaka Yatawara	36,961,930	36,961,930
Ms. Hiroshini Fernando	50,000	-
Ms. Coralie Pietersz	-	-
Mr. Thushara Jayasekara	-	-
Mr. V. Govindasamy	-	-
Mr. Arjuna Herath	-	-
Mr. Jonathan Alles	-	-
Mr. B. P. Singhage	965,000	965,000
	42,426,930	42,376,930

12.4 Twenty largest shareholders of the Company are as follows:

As at	30.06.2026 Number of shares	%	31.03.2026 Number of shares	%
R I L Property PLC	514,593,200	51.00	514,593,200	51.00
Ms. R. R. Takahashi	117,620,410	11.66	117,620,410	11.66
Mr. M. A. Yaseen	80,313,020	7.96	80,313,020	7.96
Mrs. S. M. Chrysostom	69,454,710	6.88	69,454,710	6.88
Commercial Bank of Ceylon / Mr. M. A. Yaseen	50,000,000	4.96	50,000,000	4.96
Mr. Chanaka Yatawara	36,961,930	3.66	36,961,930	3.66
Mr. A. M. Weerasinghe	13,869,630	1.38	13,869,630	1.38
Mr. M. P. D. Cooray	4,450,000	0.44	4,450,000	0.44
Mr. S. D. Yaseen	2,433,000	0.24	2,433,000	0.24
Mr. R. H. Yaseen	2,000,000	0.20	3,000,000	0.30
Mr. P. Rathnayaka	1,560,000	0.15	1,560,000	0.15
Mercantile Investments and Finance PLC	1,500,000	0.15	1,500,000	0.15
Peoples Leasing and Finance PLC / D. M. R. Tranchell	1,439,060	0.14	1,439,060	0.14
Mr. S. A. C. Keerthisinghe and Mrs. D. M. J. S. Dissanayake	1,410,000	0.14	1,410,000	0.14
Mr. V. A. Yaseen	1,346,060	0.13	1,346,060	0.13
Peoples Leasing and Finance PLC / Nagoya Ceylon Trading (Pvt) Ltd	1,302,138	0.13	1,690,574	0.17
Mr. M. Z. Rasheed	1,268,000	0.13	-	-
Seylan Bank / J N Lanka Holdings Company (Pvt) Ltd	1,227,643	0.12	1,373,090	0.14
Deutsche Bank AG - National Equity Fund	1,209,185	0.12	1,209,185	0.12
Mr. J. A. Yaseen	1,194,270	0.12	1,194,270	0.12

12.5 Earnings per share (EPS)

Earnings per share has been calculated for all the periods based on the number of shares in issue as at the current period end.

12.6 Net assets per share

Net assets per share has been calculated for all the periods based on the number of shares in issue as at the current period end.

12.7 Market price per share

For the quarter ended 30 June	2026 LKR	2025 LKR
Highest price	36.10	130.75
Lowest price	26.80	84.50
Last traded price	29.20	123.00

On 22 January 2026, United Motors Lanka PLC increased the number of issued ordinary voting shares by way of a subdivision, and issued ten (10) ordinary voting shares for every one (1) ordinary voting share, without any change to the stated capital of the Company. Accordingly, as at 30 June 2026, the Company recorded 1,009,006,260 number of ordinary shares.

UNITED MOTORS LANKA PLC
INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2026
SEGMENT INFORMATION

Group

In LKR'000	Spare parts and workshop		Vehicles		Equipment and machinery		3D Printers and services		Tyres		Lubricants and car care products		Trailers		Total	
	3 Months ended 30.06.2026 Un-audited	3 Months ended 30.06.2025 Un-audited	3 Months ended 30.06.2026 Un-audited	3 Months ended 30.06.2025 Un-audited	3 Months ended 30.06.2026 Un-audited	3 Months ended 30.06.2025 Un-audited	3 Months ended 30.06.2026 Un-audited	3 Months ended 30.06.2025 Un-audited	3 Months ended 30.06.2026 Un-audited	3 Months ended 30.06.2025 Un-audited	3 Months ended 30.06.2026 Un-audited	3 Months ended 30.06.2025 Un-audited	3 Months ended 30.06.2026 Un-audited	3 Months ended 30.06.2025 Un-audited	3 Months ended 30.06.2026 Un-audited	3 Months ended 30.06.2025 Un-audited
Segment revenue	1,172,460	1,028,158	10,206,497	4,132,386	168,284	79,324	-	416	119,056	182,487	755,336	454,572	1,133,705	782,899	13,555,338	6,660,242
Inter segment revenue	(19,520)	(25,153)	-	(14,301)	-	-	-	-	(912)	(2,837)	(9,097)	(13,026)	-	(18,017)	(29,529)	(73,334)
Revenue from external customers	**1,152,940**	**1,003,005**	**10,206,497**	**4,118,085**	**168,284**	**79,324**	**-**	**416**	**118,144**	**179,650**	**746,239**	**441,546**	**1,133,705**	**764,882**	**13,525,809**	**6,586,908**
Revenue from contracts with customers																
Goods transferred at a point in time	912,385	812,790	10,206,497	4,117,075	168,284	79,324	-	416	118,144	179,650	746,239	441,546	1,100,050	720,895	13,251,599	6,351,696
Services rendered at a point in time	240,555	190,215	-	1,010	-	-	-	-	-	-	-	-	33,655	43,987	274,210	235,212
Total revenue from contracts with customers	**1,152,940**	**1,003,005**	**10,206,497**	**4,118,085**	**168,284**	**79,324**	**-**	**416**	**118,144**	**179,650**	**746,239**	**441,546**	**1,133,705**	**764,882**	**13,525,809**	**6,586,908**
Segment profit/(loss)	**216,566**	**189,179**	**1,116,517**	**449,457**	**5,112**	**(4,835)**	**-**	**(1,329)**	**4,307**	**18,393**	**82,161**	**11,791**	**130,127**	**134,282**	**1,554,790**	**796,938**
Unallocated income		-													108,915	29,717
Unallocated expenses															(357,491)	(255,483)
Profit from operations before finance cost															1,306,213	571,172
Finance income															23,893	49,759
Finance cost															(179,928)	(159,983)
Net finance cost															(156,035)	(110,224)
Profit before income tax expenses															1,150,178	460,948
Income tax expense															(334,232)	(146,479)
Profit for the period															**815,946**	**314,469**
Segment assets	2,862,944	3,416,748	16,604,543	9,331,875	859,824	259,372	470	1,970	352,063	515,845	2,252,703	2,075,476	3,942,046	3,130,583	26,874,593	18,731,869
Unallocated assets															3,426,892	6,353,345
Total assets	2,862,944	3,416,748	16,604,543	9,331,875	859,824	259,372	470	1,970	352,063	515,845	2,252,703	2,075,476	3,942,046	3,130,583	30,301,485	25,085,214
Segment liabilities	86,744	48,695	1,195,013	782,779	11,750	4,414	-	-	60	259	14,326	59,893	2,202,140	1,925,922	3,510,033	2,821,962
Unallocated liabilities															8,808,095	8,500,323
Total liabilities	86,744	48,695	1,195,013	782,779	11,750	4,414	-	-	60	259	14,326	59,893	2,202,140	1,925,922	12,318,128	11,322,285
Segment capital expenditure-allocated	7,862	8,017	69,602	32,916	1,148	634	-	3	806	1,436	5,089	3,530	5,488	10,882	89,995	57,418
Depreciation and amortisation-allocated	9,330	10,506	68,495	45,506	3,687	2,184	-	3	587	1,267	6,620	3,646	15,425	10,966	104,144	74,078
Non cash expenses/(income)	11,542	12,128	(303)	-	(699)	(3,538)	-	(88)	4,870	2,605	(48,274)	(13,081)	15,034	13,818	(17,830)	11,844

Figures in brackets indicate deductions.