

# INTERIM FINANCIAL STATEMENTS

**For the Period Ended 30 June 2025**





**UNITED MOTORS LANKA PLC**  
**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2025**  
**STATEMENT OF FINANCIAL POSITION**

As at	Group		Company	
	Un-audited 30.06.2025	Audited 31.03.2025	Un-audited 30.06.2025	Audited 31.03.2025
<b>Assets</b>				
<b>Non-current assets</b>				
Property, plant & equipment	9,442,773	9,425,216	8,395,668	8,375,506
Investment property	-	-	622,000	622,000
Intangible assets	109,792	116,749	106,905	113,861
Right-of-use assets	343,606	332,506	123,355	93,216
Investments in subsidiaries	-	-	922,400	922,400
Other financial assets at amortised cost	482,374	466,761	-	-
Financial assets measured at fair value through other comprehensive income	93,501	86,200	92,607	85,360
Reimbursable right	631	631	631	631
Deferred tax assets	897,333	969,850	-	-
<b>Total non-current assets</b>	<b>11,370,010</b>	<b>11,397,913</b>	<b>10,263,566</b>	<b>10,212,974</b>
<b>Current assets</b>				
Inventories	5,737,702	6,378,230	2,244,608	1,749,732
Trade and other receivables	4,473,628	5,652,106	1,492,013	2,471,193
Amounts due from related parties	-	-	141,172	37,592
Current tax receivables	19,806	19,805	-	-
Other financial assets at amortised cost	106,909	150,552	396,149	421,985
Financial assets at fair value through profit or loss	2,877,990	1,815,142	2,877,990	1,815,142
Cash and cash equivalents	499,169	645,307	129,317	427,073
<b>Total current assets</b>	<b>13,715,204</b>	<b>14,661,142</b>	<b>7,281,249</b>	<b>6,922,717</b>
<b>Total assets</b>	<b>25,085,214</b>	<b>26,059,055</b>	<b>17,544,815</b>	<b>17,135,691</b>
<b>Equity and liabilities</b>				
<b>Equity</b>				
Stated capital	336,335	336,335	336,335	336,335
Capital reserve	6,305,579	6,305,579	5,854,708	5,854,708
Other components of equity	(24,126)	(31,427)	(13,848)	(21,095)
Retained earnings	7,145,141	7,032,473	8,837,170	8,927,068
<b>Total equity attributable to the equity holders of the parent</b>	<b>13,762,929</b>	<b>13,642,960</b>	<b>15,014,365</b>	<b>15,097,016</b>
<b>Non-current liabilities</b>				
Interest bearing borrowings	21,020	25,160	-	-
Employee benefit obligations	488,129	481,409	354,095	346,010
Lease liabilities	242,795	234,209	114,428	99,074
Deferred tax liabilities	695,854	686,767	697,352	688,267
<b>Total non-current liabilities</b>	<b>1,447,798</b>	<b>1,427,545</b>	<b>1,165,875</b>	<b>1,133,351</b>
<b>Current liabilities</b>				
Interest bearing borrowings	6,583,777	7,642,391	-	-
Trade and other payables	2,729,946	2,957,033	1,267,126	834,405
Lease liabilities	94,588	99,580	26,418	16,522
Amounts due to related parties	-	-	46,922	36,766
Current tax liabilities	104,620	96,675	24,109	17,631
Bank overdrafts	361,556	192,871	-	-
<b>Total current liabilities</b>	<b>9,874,487</b>	<b>10,988,550</b>	<b>1,364,575</b>	<b>905,324</b>
<b>Total liabilities</b>	<b>11,322,285</b>	<b>12,416,095</b>	<b>2,530,450</b>	<b>2,038,675</b>
<b>Total equity and liabilities</b>	<b>25,085,214</b>	<b>26,059,055</b>	<b>17,544,815</b>	<b>17,135,691</b>
<b>Net assets per share -LKR</b>	<b>136.40</b>	<b>135.21</b>	<b>148.80</b>	<b>149.62</b>

Note:

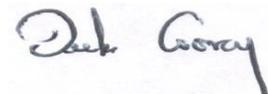
All amounts are in LKR.'000s, unless otherwise stated.

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  
7-Aug-2025  
Colombo



Chanaka Yatawara  
Group Chief Executive Officer / Executive Director

UNITED MOTORS LANKA PLC  
INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2025  
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
<b>Group</b>					
<b>Balance as at 01.04.2024</b>	336,335	6,051,377	(98,112)	7,135,648	13,425,248
Loss for the three months ended 30.06.2024				(184,781)	(184,781)
<b>Other Comprehensive Income</b>					
<b>Items that will not be reclassified to profit or loss</b>					
Net change in equity investments at fair value through Other Comprehensive Income			16,780	-	16,780
Net gains on disposal of equity investments at fair value through Other Comprehensive Income			2,201	(2,201)	-
<b>Total comprehensive income for the period</b>	-	-	18,981	(186,982)	(168,001)
<b>Transactions with owners in their capacity as owners :</b>					
First and final dividend payable for 2023/24				(151,351)	(151,351)
Total Dividends	-	-	-	(151,351)	(151,351)
<b>Balance as at 30.06.2024</b>	336,335	6,051,377	(79,131)	6,797,315	13,105,896
Profit for the nine months ended 31.03.2025				258,130	258,130
<b>Other Comprehensive Income</b>					
<b>Items that will not be reclassified to profit or loss</b>					
Re-measurements of post employment benefit obligations				(42,259)	(42,259)
Deferred tax on re-measurements of post employment benefit obligations				12,842	12,842
Net change in equity investments at fair value through Other Comprehensive Income			54,149		54,149
Net gains on disposal of equity investments at fair value through Other Comprehensive Income			(6,445)	6,445	-
Revaluation of land		357,250			357,250
Deferred tax on revaluation of land		(103,048)			(103,048)
<b>Total comprehensive income for the period</b>	-	254,202	47,704	235,158	537,064
<b>Transactions with owners in their capacity as owners :</b>				-	-
<b>Balance as at 31.03.2025</b>	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
<b>Other Comprehensive Income</b>					
<b>Items that will not be reclassified to profit or loss</b>					
Net change in equity investments at fair value through Other Comprehensive Income			7,301	-	7,301
<b>Total comprehensive income for the period</b>	-	-	7,301	314,469	321,770
<b>Transactions with owners in their capacity as owners :</b>					
First and final dividend payable for 2024/25				(201,801)	(201,801)
Total Dividends	-	-	-	(201,801)	(201,801)
<b>Balance as at 30.06.2025</b>	336,335	6,305,579	(24,126)	7,145,141	13,762,929

Notes:

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

UNITED MOTORS LANKA PLC  
INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2025  
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
<b>Company</b>					
<b>Balance as at 01.04.2024</b>	336,335	5,620,383	(72,000)	8,740,485	14,625,203
Loss for the three months ended 30.06.2024				(23,742)	(23,742)
<b>Other Comprehensive Income</b>					
<b>Items that will not be reclassified to profit or loss</b>					
Net change in equity investments at fair value through Other Comprehensive Income			11,281	-	11,281
<b>Total comprehensive income for the period</b>	-	-	11,281	(23,742)	(12,461)
<b>Transactions with owners in their capacity as owners :</b>					
First and final dividend payable for 2023/24				(151,351)	(151,351)
Total Dividends	-	-	-	(151,351)	(151,351)
<b>Balance as at 30.06.2024</b>	336,335	5,620,383	(60,719)	8,565,392	14,461,391
Profit for the nine months ended 31.03.2025				362,045	362,045
<b>Other Comprehensive Income</b>					
<b>Items that will not be reclassified to profit or loss</b>					
Re-measurements of post employment benefit obligations				(9,271)	(9,271)
Deferred tax on re-measurements of post employment benefit obligations				2,945	2,945
Net change in equity investments at fair value through Other Comprehensive Income			45,581	-	45,581
Net gains on disposal of equity investments at fair value through Other Comprehensive Income			(5,957)	5,957	-
Revaluation of land		334,750			334,750
Deferred tax on revaluation of land		(100,425)			(100,425)
<b>Total comprehensive income for the period</b>	-	234,325	39,624	361,676	635,625
<b>Transactions with owners in their capacity as owners :</b>				-	-
<b>Balance as at 31.03.2025</b>	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
<b>Other Comprehensive Income</b>					
<b>Items that will not be reclassified to profit or loss</b>					
Net change in equity investments at fair value through Other Comprehensive Income			7,247	-	7,247
<b>Total comprehensive income for the period</b>	-	-	7,247	111,903	119,150
<b>Transactions with owners, recognised directly in equity</b>					
First and final dividend payable for 2024/25				(201,801)	(201,801)
Total Dividends	-	-	-	(201,801)	(201,801)
<b>Balance as at 30.06.2025</b>	336,335	5,854,708	(13,848)	8,837,170	15,014,365

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



**UNITED MOTORS LANKA PLC**  
**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2025**  
**NOTES TO THE INTERIM FINANCIAL STATEMENTS**

**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. Interim consolidated financial statements**

The consolidated interim financial statements of the Group as at and for the period ended 30 June 2025 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 2025.

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 2025.

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 incur 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 & workshop	Repair and service of vehicles, machinery and equipment, Sale of vehicle spare parts, accessories and related components.
Vehicles	Sale of passenger vehicles, assembled vehicles, commercial vehicles, special purpose vehicles, pre-owned passenger vehicles and commercial vehicles. Provide vehicle sales facilitation and brokering services.
Equipment & machinery	Sale of heavy equipment, generators & machinery
3D Printers & services	Sale of 3D printers, filaments, spare parts and related services
Tyres	Sale of tyres
Lubricant 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 30.06.2025 LKR'000	3 Months ended 30.06.2024 LKR'000	3 Months ended 30.06.2025 LKR'000	3 Months ended 30.06.2024 LKR'000
Spare parts, repairs and services	1,003,005	918,053	1,006,217	927,414
Vehicles	4,117,075	228,118	801,124	11,730
Local charges and brokering fees - vehicles	1,010	11,418	1,010	11,418
Equipment and machinery	79,324	37,634	-	-
3D printers and services	416	1,057	416	1,057
Tyres	179,650	73,607	-	-
Lubricants and car care products	441,546	306,880	446,493	308,758
Trailers	764,882	329,369	-	-
Hiring	-	-	8,080	2,922
	<u>6,586,908</u>	<u>1,906,136</u>	<u>2,263,340</u>	<u>1,263,299</u>

UNITED MOTORS LANKA PLC  
INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2025  
NOTES TO THE INTERIM FINANCIAL STATEMENTS (contd.)

**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 30.06.2025 LKR'000	3 Months ended 30.06.2024 LKR'000	3 Months ended 30.06.2025 LKR'000	3 Months ended 30.06.2024 LKR'000
Revenue recognised at a point in time	6,586,908	1,906,136	2,263,340	1,263,299
	<u>6,586,908</u>	<u>1,906,136</u>	<u>2,263,340</u>	<u>1,263,299</u>

**Revenue by nature of transactions**

	Group		Company	
	3 Months ended 30.06.2025 LKR'000	3 Months ended 30.06.2024 LKR'000	3 Months ended 30.06.2025 LKR'000	3 Months ended 30.06.2024 LKR'000
Sale of goods	6,351,696	1,699,837	2,045,608	1,069,512
Rendering of services	234,202	194,881	208,642	179,447
Service support income	1,010	11,418	9,090	14,340
	<u>6,586,908</u>	<u>1,906,136</u>	<u>2,263,340</u>	<u>1,263,299</u>

**6. Other gains/(losses)-net**

	Group		Company	
	3 Months ended 30.06.2025 LKR'000	3 Months ended 30.06.2024 LKR'000	3 Months ended 30.06.2025 LKR'000	3 Months ended 30.06.2024 LKR'000
Foreign exchange gains/(losses)-net	9,810	(202)	619	(4,323)
Impairment gains/(losses) on borrowings	-	(4,441)	-	(4,441)
Net change in fair value of financial assets at				
Fair value through profit or loss-equity investments	51,454	4,780	51,454	4,780
Fair value through profit or loss-unit trusts	11,349	3,359	11,349	3,359
Fair value through profit or loss-commercial papers	-	-	-	14,449
Net gains on disposal of				
Financial assets at fair value through profit or loss	<u>26,371</u>	<u>1,270</u>	<u>26,371</u>	<u>1,270</u>
	<u>98,984</u>	<u>4,766</u>	<u>89,793</u>	<u>15,094</u>

**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					
	Carrying amount LKR '000	30.06.2025 Fair value		Carrying amount LKR '000	31.03.2025 Fair value	
		Level 1 LKR '000	Level 2 LKR '000		Level 1 LKR '000	Level 2 LKR '000
<b>Financial assets at fair value through profit or loss (FVPL)</b>						
Equity shares	550,641	550,641	-	520,631	520,631	-
Investments in unit trusts	2,327,349	-	2,327,349	1,294,511	-	1,294,511
<b>Financial assets at amortised cost</b>						
Trade & other receivables excluding prepayments	3,661,361	-	-	4,993,339	-	-
Other financial assets at amortised cost-investments in fixed deposits	589,282	-	-	617,313	-	-
Cash & cash equivalents	499,169	-	-	645,307	-	-
<b>Financial assets measured at fair value through other comprehensive income (FVOCI)</b>						
Equity shares	93,501	93,501	-	86,200	86,200	-
	<u>7,721,303</u>	<u>644,142</u>	<u>2,327,349</u>	<u>8,157,301</u>	<u>606,831</u>	<u>1,294,511</u>
<b>Financial liabilities at amortised cost</b>						
Interest bearing borrowings	6,604,797	-	-	7,667,551	-	-
Bank overdrafts	361,556	-	-	192,871	-	-
	<u>6,966,353</u>	<u>-</u>	<u>-</u>	<u>7,860,422</u>	<u>-</u>	<u>-</u>

UNITED MOTORS LANKA PLC  
INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2025  
NOTES TO THE INTERIM FINANCIAL STATEMENTS (contd.)

	Company					
	Carrying amount	30.06.2025		Carrying amount	31.03.2025	
		LKR '000	Level 1 LKR '000		Level 2 LKR '000	LKR '000
<b>Financial assets at fair value through profit or loss (FVPL)</b>						
Equity shares	550,641	550,641	-	520,631	520,631	-
Investments in unit trusts	2,327,349	-	2,327,349	1,294,511	-	1,294,511
<b>Financial assets at amortised cost</b>						
Trade & other receivables excluding prepayments	1,447,839	-	-	2,417,502	-	-
Amounts due from related parties	141,172	-	-	37,592	-	-
Other financial assets at amortised cost-investments in commercial papers	396,150	-	-	421,985	-	-
Cash & cash equivalents	129,317	-	-	427,073	-	-
<b>Financial assets measured at fair value through other comprehensive income (FVOCI)</b>						
Equity shares	92,607	92,607	-	85,360	85,360	-
	<u>5,085,075</u>	<u>643,248</u>	<u>2,327,349</u>	<u>5,204,654</u>	<u>605,991</u>	<u>1,294,511</u>
<b>Financial liabilities at amortised cost</b>						
Bank overdrafts	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The following table shows the valuation technique used in measuring level 2 fair values, as well as the significant unobservable inputs used.

Type	Valuation technique	Significant unobservable inputs	Inter-relationship between key unobservable inputs and fair value measurement
Investments in unit trusts	Fair value is based on the published unit prices.	Based on published unit prices.	The estimated fair value will increase/(decrease) if; the published unit prices are higher/(lower).

## 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 input 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 2025 were authorized for issue by the Board of Directors on 7 August 2025.

## 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 2024/25.

UNITED MOTORS LANKA PLC  
INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2025  
NOTES TO THE INTERIM FINANCIAL STATEMENTS (contd.)

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

Transaction type	3 Months ended 30.06.2025 LKR'000	3 Months ended 30.06.2024 LKR'000
<b>United Motors Lanka PLC</b>		
Repairs & services provided	682	1,555

11.2 Transactions with subsidiaries

Transaction type	3 Months ended 30.06.2025 LKR'000	3 Months ended 30.06.2024 LKR'000
Sale of goods	6,029	3,993
Purchase of goods	17,138	984
Repairs and services provided	24,756	31,902
Repairs & services obtained	989	466
Fees on financial services provided	15,878	19,847
Expenses incurred	100,841	111,864
Reimbursement of expenses	218	2,609
Hiring income received	8,080	2,922
Hiring rentals paid for vehicles	4,969	200
Interest received	11,758	17,768
Interest paid	59	198
Loans granted	-	300,000
Loan settlements	22,700	337,316
Commission on sales	-	1,571
Settlement of commercial papers including interest	20,186	9,984
Rentals paid for premises occupied	16,154	24,511
Rentals received for premises occupied	29,632	9,255

11.3 Transactions with other related entities of the parent company

Company	Transaction type	3 Months ended 30.06.2025 LKR'000	3 Months ended 30.06.2024 LKR'000
Pap Solar One (Pvt) Ltd	Repairs & services provided	136	432

11.4 Non – recurrent related party transactions

There were no non – recurrent transactions for the period ended 30 June 2025 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	30.06.2025	31.03.2025
Ordinary shares	100,900,626	100,900,626

**UNITED MOTORS LANKA PLC**  
**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2025**  
**NOTES TO THE INTERIM FINANCIAL STATEMENTS (contd.)**

**12.2 Public shareholding**

As at	30.06.2025	31.03.2025
Number of public shareholders	3,938	4,070
Percentage of shares held by the public	20.52%	20.37%

The float adjusted market capitalisation as at 30 June 2025 - LKR. 2,552,243,868.

Public shareholding percentage as at 30 June 2025 is 20.52% and the Company is in compliance with option 5 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	30.06.2025	31.03.2025
Mr. Devaka Cooray	200,000	200,000
Mr. Chanaka Yatawara	3,696,193	3,696,193
Ms. Hiroshini Fernando	-	-
Mr. Stuart Chapman	-	-
Ms. Coralie Pietersz	-	-
Mr. Thushara Jayasekara	-	-
Mr. V.Govindasamy	-	-
Mr. Arjuna Herath	-	-
Mr. Jonathan Alles	-	-
Mr. B. P. Singhage	-	-
	<u>12,597</u>	<u>12,597</u>
	<u>3,908,790</u>	<u>3,908,790</u>

**12.4 Twenty largest shareholders of the Company are as follows:**

As at	30.06.2025		31.03.2025	
	Number of shares	%	Number of shares	%
R I L Property PLC	51,459,320	51.00	51,459,320	51.00
Ms. R. R. Takahashi	11,762,041	11.66	11,762,041	11.66
Mr. M. A. Yaseen	8,031,302	7.96	8,181,302	8.11
Mrs. S. M. Chrysostom	6,945,471	6.88	6,945,471	6.88
Commercial Bank of Ceylon / Mr. M. A. Yaseen	5,000,000	4.96	5,000,000	4.96
Mr. Chanaka Yatawara	3,696,193	3.66	3,696,193	3.66
Mr. A. M. Weerasinghe	1,399,169	1.39	1,399,169	1.39
Amana Bank PLC / Mr. M. Z. Mohamed Ghouse	329,000	0.33	349,000	0.35
Peoples Leasing and Finance PLC / Dr. K. A. P. Gunawardhana	300,100	0.30	-	-
Mr. S. A. Cooray and Mr. P. T. Cooray, Mrs. Nugapitiya	250,000	0.25	-	-
Mr. S. D. Yaseen	243,300	0.24	243,300	0.24
Mr. M. P. D. Cooray	200,000	0.20	200,000	0.20
Mrs. L. E. M. Yaseen	200,000	0.20	200,000	0.20
Mr. G. B. D. Thilakarathne	200,000	0.20	-	-
HNB Investment Bank (Pvt) Ltd / Mr. Don Janaka Nishantha Hettiarachchi	199,931	0.20	-	-
Thread Capital (Private) Limited	192,782	0.19	-	-
Hatton National Bank PLC / Mohamed Zulficar Mohamed	171,000	0.17	171,000	0.17
Mr. P. Rathnayaka	156,000	0.15	156,000	0.15
Mercantile Investments and Finance PLC	150,000	0.15	150,000	0.15
Peoples Leasing and Finance PLC / Mr. D.M. R. Tranchell	143,906	0.14	-	-

**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	2025	2024
	LKR	LKR
Highest price	130.75	81.90
Lowest price	84.50	57.50
Last traded price	123.00	79.40

**UNITED MOTORS LANKA PLC**  
**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2025**  
**SEGMENT INFORMATION**

Group	Spare parts and workshop		Vehicles		Equipment and machinery		3D Printers and services		Tyres		Lubricants and car care products		Trailers		Total	
	3 Months ended	3 Months ended	3 Months ended	3 Months ended	3 Months ended	3 Months ended	3 Months ended	3 Months ended	3 Months ended	3 Months ended	3 Months ended	3 Months ended	3 Months ended	3 Months ended	3 Months ended	3 Months ended
	30.06.2025	30.06.2024	30.06.2025	30.06.2024	30.06.2025	30.06.2024	30.06.2025	30.06.2024	30.06.2025	30.06.2024	30.06.2025	30.06.2024	30.06.2025	30.06.2024	30.06.2025	30.06.2024
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited
<b>In LKR'000</b>																
Segment revenue	1,028,158	944,384	4,132,386	239,536	79,324	37,634	416	1,057	182,487	74,590	454,572	313,529	782,899	329,369	6,660,242	1,940,099
Inter segment revenue	(25,153)	(26,331)	(14,301)	-	-	-	-	-	(2,837)	(983)	(13,026)	(6,649)	(18,017)	-	(73,334)	(33,963)
<b>Revenue from external customers</b>	<b>1,003,005</b>	<b>918,053</b>	<b>4,118,085</b>	<b>239,536</b>	<b>79,324</b>	<b>37,634</b>	<b>416</b>	<b>1,057</b>	<b>179,650</b>	<b>73,607</b>	<b>441,546</b>	<b>306,880</b>	<b>764,882</b>	<b>329,369</b>	<b>6,586,908</b>	<b>1,906,136</b>
<b>Revenue from contracts with customers</b>																
Goods transferred at a point in time	812,790	758,871	4,117,075	228,118	79,324	37,634	416	1,057	179,650	73,607	441,546	306,880	720,895	293,670	6,351,696	1,699,837
Services rendered at a point in time	190,215	159,182	1,010	11,418	-	-	-	-	-	-	-	-	43,987	35,699	235,212	206,299
<b>Total revenue from contracts with customers</b>	<b>1,003,005</b>	<b>918,053</b>	<b>4,118,085</b>	<b>239,536</b>	<b>79,324</b>	<b>37,634</b>	<b>416</b>	<b>1,057</b>	<b>179,650</b>	<b>73,607</b>	<b>441,546</b>	<b>306,880</b>	<b>764,882</b>	<b>329,369</b>	<b>6,586,908</b>	<b>1,906,136</b>
<b>Segment profit/(loss)</b>	<b>189,179</b>	<b>170,958</b>	<b>449,457</b>	<b>(80,737)</b>	<b>(4,835)</b>	<b>(6,720)</b>	<b>(1,329)</b>	<b>(1,575)</b>	<b>18,393</b>	<b>5,636</b>	<b>11,791</b>	<b>(46,278)</b>	<b>134,282</b>	<b>(17,961)</b>	<b>796,938</b>	<b>23,323</b>
Unallocated income															29,717	26,387
Unallocated expenses															(255,483)	(239,435)
Profit/(loss) from operations before finance cost															571,172	(189,725)
Finance income															49,759	74,263
Finance cost															(159,983)	(113,557)
Net finance cost															(110,224)	(39,294)
Profit/(loss) before income tax expenses															460,948	(229,019)
Income tax (expense)/reversal															(146,479)	44,238
<b>Profit/(loss) for the period</b>															<b>314,469</b>	<b>(184,781)</b>
Segment assets	3,416,748	6,295,380	9,331,875	2,741,084	259,372	364,856	1,970	7,734	515,845	584,383	2,075,476	3,174,108	3,130,583	2,046,577	18,731,869	15,214,122
Unallocated assets															6,353,345	4,848,040
<b>Total assets</b>	<b>3,416,748</b>	<b>6,295,380</b>	<b>9,331,875</b>	<b>2,741,084</b>	<b>259,372</b>	<b>364,856</b>	<b>1,970</b>	<b>7,734</b>	<b>515,845</b>	<b>584,383</b>	<b>2,075,476</b>	<b>3,174,108</b>	<b>3,130,583</b>	<b>2,046,577</b>	<b>25,085,214</b>	<b>20,062,162</b>
Segment liabilities	48,695	60,621	782,779	5,740	4,414	5,831	-	80	259	287	59,893	8,616	1,925,922	1,203,527	2,821,962	1,284,702
Unallocated liabilities															8,500,323	5,671,564
<b>Total liabilities</b>	<b>48,695</b>	<b>60,621</b>	<b>782,779</b>	<b>5,740</b>	<b>4,414</b>	<b>5,831</b>	<b>-</b>	<b>80</b>	<b>259</b>	<b>287</b>	<b>59,893</b>	<b>8,616</b>	<b>1,925,922</b>	<b>1,203,527</b>	<b>11,322,285</b>	<b>6,956,266</b>
Segment capital expenditure-allocated	8,017	12,173	32,916	3,176	634	499	3	14	1,436	976	3,530	4,069	10,882	2,837	57,418	23,744
Depreciation and amortisation-allocated	10,506	24,215	45,506	32,106	2,184	2,489	3	24	1,267	1,691	3,646	8,643	10,966	7,123	74,078	76,291
Non cash expenses/(income)	12,128	21,598	-	5,594	(3,538)	4,123	(88)	(185)	2,605	75	(13,081)	(1,207)	13,817	-	11,844	29,998

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