

INTERIM FINANCIAL STATEMENTS

For the Period Ended 30 September 2025



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

As at	Group		Company	
	Un-audited 30.09.2025	Audited 31.03.2025	Un-audited 30.09.2025	Audited 31.03.2025
Assets				
Non-current assets				
Property, plant & equipment	9,479,947	9,425,216	8,437,041	8,375,506
Investment property	-	-	622,000	622,000
Intangible assets	102,861	116,749	99,973	113,861
Right-of-use assets	363,781	332,506	137,060	93,216
Investments in subsidiaries	-	-	922,400	922,400
Other financial assets at amortised cost	477,767	466,761	-	-
Financial assets measured at fair value through other comprehensive income	859	86,200	-	85,360
Reimbursable right	631	631	631	631
Deferred tax assets	889,275	969,850	-	-
Total non-current assets	11,315,121	11,397,913	10,219,105	10,212,974
Current assets				
Inventories	7,155,538	6,378,230	3,489,424	1,749,732
Trade and other receivables	6,167,750	5,652,106	2,863,107	2,471,193
Amounts due from related parties	-	-	422,467	37,592
Current tax receivables	-	19,805	-	-
Other financial assets at amortised cost	128,928	150,552	378,671	421,985
Financial assets at fair value through profit or loss	1,147,054	1,815,142	1,147,054	1,815,142
Cash and cash equivalents	605,109	645,307	295,256	427,073
Total current assets	15,204,379	14,661,142	8,595,979	6,922,717
Total assets	26,519,500	26,059,055	18,815,084	17,135,691
Equity and liabilities				
Equity				
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	(10,312)	(31,427)	-	(21,095)
Retained earnings	8,252,892	7,032,473	9,394,926	8,927,068
Total equity attributable to the equity holders of the parent	14,884,494	13,642,960	15,585,969	15,097,016
Non-current liabilities				
Interest bearing borrowings	16,880	25,160	-	-
Employee benefit obligations	503,267	481,409	363,702	346,010
Lease liabilities	238,450	234,209	125,430	99,074
Deferred tax liabilities	659,278	686,767	660,776	688,267
Total non-current liabilities	1,417,875	1,427,545	1,149,908	1,133,351
Current liabilities				
Interest bearing borrowings	5,504,713	7,642,391	-	-
Trade and other payables	4,086,019	2,957,033	1,789,411	834,405
Lease liabilities	135,883	99,580	28,342	16,522
Amounts due to related parties	-	-	70,891	36,766
Current tax liabilities	368,103	96,675	190,563	17,631
Bank overdrafts	122,413	192,871	-	-
Total current liabilities	10,217,131	10,988,550	2,079,207	905,324
Total liabilities	11,635,006	12,416,095	3,229,115	2,038,675
Total equity and liabilities	26,519,500	26,059,055	18,815,084	17,135,691
Net assets per share -LKR	147.52	135.21	154.47	149.62

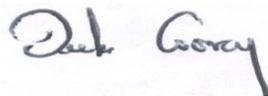
Note:
All amounts are in LKR.'000s, unless otherwise stated.

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
10-Nov-2025
Colombo



Chanaka Yatawara
Group Chief Executive Officer / Executive Director

UNITED MOTORS LANKA PLC
INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 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
Group					
Balance as at 01.04.2024	336,335	6,051,377	(98,112)	7,135,648	13,425,248
Loss for the six months ended 30.09.2024				(118,795)	(118,795)
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			13,904	-	13,904
Net gains on disposal of equity investments at fair value through Other Comprehensive Income			2,201	(2,201)	-
Total comprehensive income for the period	-	-	16,105	(120,996)	(104,891)
Transactions with owners in their capacity as owners :					
First and final dividend payable for 2023/24				(151,351)	(151,351)
Total Dividends	-	-	-	(151,351)	(151,351)
Balance as at 30.09.2024	336,335	6,051,377	(82,007)	6,863,301	13,169,006
Profit for the six months ended 31.03.2025				192,144	192,144
Other Comprehensive Income					
Items that will not be reclassified to profit or loss					
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			57,025		57,025
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)
Total comprehensive income for the period	-	254,202	50,580	169,172	473,954
Transactions with owners in their capacity as owners :				-	-
Balance as at 31.03.2025	336,335	6,305,579	(31,427)	7,032,473	13,642,960
Profit for the six months ended 30.09.2025				1,410,343	1,410,343
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			32,992	-	32,992
Net gains on disposal of equity investments at fair value through Other Comprehensive Income			(11,877)	11,877	-
Total comprehensive income for the period	-	-	21,115	1,422,220	1,443,335
Transactions with owners in their capacity as owners :					
First and final dividend payable for 2024/25				(201,801)	(201,801)
Total Dividends	-	-	-	(201,801)	(201,801)
Balance as at 30.09.2025	336,335	6,305,579	(10,312)	8,252,892	14,884,494

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 SEPTEMBER 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
Company					
Balance as at 01.04.2024	336,335	5,620,383	(72,000)	8,740,485	14,625,203
Profit for the six months ended 30.09.2024				47,848	47,848
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			8,554	-	8,554
Total comprehensive income for the period	-	-	8,554	47,848	56,402
Transactions with owners in their capacity as owners :					
First and final dividend payable for 2023/24				(151,351)	(151,351)
Total Dividends	-	-	-	(151,351)	(151,351)
Balance as at 30.09.2024	336,335	5,620,383	(63,446)	8,636,982	14,530,254
Profit for the six months ended 31.03.2025				290,455	290,455
Other Comprehensive Income					
Items that will not be reclassified to profit or loss					
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			48,308	-	48,308
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)
Total comprehensive income for the period	-	234,325	42,351	290,086	566,762
Transactions with owners in their capacity as owners :				-	-
Balance as at 31.03.2025	336,335	5,854,708	(21,095)	8,927,068	15,097,016
Profit for the six months ended 30.09.2025				657,782	657,782
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			32,972	-	32,972
Net gains on disposal of equity investments at fair value through Other Comprehensive Income			(11,877)	11,877	-
Total comprehensive income for the period	-	-	21,095	669,659	690,754
Transactions with owners, recognised directly in equity					
First and final dividend payable for 2024/25				(201,801)	(201,801)
Total Dividends	-	-	-	(201,801)	(201,801)
Balance as at 30.09.2025	336,335	5,854,708	-	9,394,926	15,585,969

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 SEPTEMBER 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 September 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	
	6 Months ended 30.09.2025 LKR'000	6 Months ended 30.09.2024 LKR'000	6 Months ended 30.09.2025 LKR'000	6 Months ended 30.09.2024 LKR'000
Spare parts, repairs and services	2,306,263	1,913,964	2,317,284	1,936,061
Vehicles	12,728,867	482,561	5,527,360	25,471
Local charges and brokering fees - vehicles	12,156	37,700	12,156	37,701
Equipment and machinery	226,850	176,459	-	-
3D printers and services	509	1,118	509	1,118
Tyres	326,332	227,440	-	-
Lubricants and car care products	1,153,168	884,251	1,161,339	888,575
Trailers	2,379,000	1,021,275	-	-
Hiring	-	-	15,785	7,385
	<u>19,133,145</u>	<u>4,744,768</u>	<u>9,034,433</u>	<u>2,896,311</u>

UNITED MOTORS LANKA PLC
INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 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	
	6 Months ended 30.09.2025 LKR'000	6 Months ended 30.09.2024 LKR'000	6 Months ended 30.09.2025 LKR'000	6 Months ended 30.09.2024 LKR'000
Revenue recognised at a point in time	19,133,145	4,744,768	9,034,433	2,896,311
	<u>19,133,145</u>	<u>4,744,768</u>	<u>9,034,433</u>	<u>2,896,311</u>

Revenue by nature of transactions

	Group		Company	
	6 Months ended 30.09.2025 LKR'000	6 Months ended 30.09.2024 LKR'000	6 Months ended 30.09.2025 LKR'000	6 Months ended 30.09.2024 LKR'000
Sale of goods	18,556,915	4,289,247	8,513,417	2,459,071
Rendering of services	564,074	417,821	493,075	392,155
Service support income	12,156	37,700	27,941	45,085
	<u>19,133,145</u>	<u>4,744,768</u>	<u>9,034,433</u>	<u>2,896,311</u>

6. Other gains/(losses)-net

	Group		Company	
	6 Months ended 30.09.2025 LKR'000	6 Months ended 30.09.2024 LKR'000	6 Months ended 30.09.2025 LKR'000	6 Months ended 30.09.2024 LKR'000
Foreign exchange gains/(losses)-net	17,245	10,924	4,354	(431)
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	106,502	(12,849)	106,502	(12,849)
Fair value through profit or loss-unit trusts	1,807	14,682	1,807	14,682
Fair value through profit or loss-commercial papers	-	-	-	27,472
Net gains on disposal of				
Financial assets at fair value through profit or loss	49,483	24,559	49,483	24,559
	<u>175,037</u>	<u>32,875</u>	<u>162,146</u>	<u>48,992</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	30.09.2025 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
Financial assets at fair value through profit or loss (FVPL)						
Equity shares	591,247	591,247	-	520,631	520,631	-
Investments in unit trusts	555,807	-	555,807	1,294,511	-	1,294,511
Financial assets at amortised cost						
Trade & other receivables excluding prepayments	5,266,736	-	-	4,993,339	-	-
Other financial assets at amortised cost-investments in fixed deposits	606,695	-	-	617,313	-	-
Cash & cash equivalents	605,109	-	-	645,307	-	-
Financial assets measured at fair value through other comprehensive income (FVOCI)						
Equity shares	859	859	-	86,200	86,200	-
	<u>7,626,453</u>	<u>592,106</u>	<u>555,807</u>	<u>8,157,301</u>	<u>606,831</u>	<u>1,294,511</u>
Financial liabilities at amortised cost						
Interest bearing borrowings	5,521,593	-	-	7,667,551	-	-
Bank overdrafts	122,413	-	-	192,871	-	-
	<u>5,644,006</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 SEPTEMBER 2025
NOTES TO THE INTERIM FINANCIAL STATEMENTS (contd.)

	Company					
	Carrying amount	30.09.2025		Carrying amount	31.03.2025	
		LKR '000	Level 1 LKR '000		Level 2 LKR '000	Level 1 LKR '000
Financial assets at fair value through profit or loss (FVPL)						
Equity shares	591,247	591,247	-	520,631	520,631	-
Investments in unit trusts	555,807	-	555,807	1,294,511	-	1,294,511
Financial assets at amortised cost						
Trade & other receivables excluding prepayments	2,746,752	-	-	2,417,502	-	-
Amounts due from related parties	422,467	-	-	37,592	-	-
Other financial assets at amortised cost-investments in commercial papers	378,671	-	-	421,985	-	-
Cash & cash equivalents	295,256	-	-	427,073	-	-
Financial assets measured at fair value through other comprehensive income (FVOCI)						
Equity shares	-	-	-	85,360	85,360	-
	<u>4,990,200</u>	<u>591,247</u>	<u>555,807</u>	<u>5,204,654</u>	<u>605,991</u>	<u>1,294,511</u>
Financial liabilities at amortised cost						
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 September 2025 were authorized for issue by the Board of Directors on 10 November 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 SEPTEMBER 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	6 Months ended 30.09.2025 LKR'000	6 Months ended 30.09.2024 LKR'000
United Motors Lanka PLC		
Repairs & services provided	2,070	2,196
Sale of goods	1,767	-
Expenses incurred	523	147

11.2 Transactions with subsidiaries

Transaction type	6 Months ended 30.09.2025 LKR'000	6 Months ended 30.09.2024 LKR'000
Sale of goods	9,346	18,222
Purchase of goods	21,925	3,662
Repairs and services provided	62,516	73,800
Repairs & services obtained	2,849	1,482
Fees on financial services provided	33,148	39,693
Expenses incurred	177,085	189,506
Reimbursement of expenses	352	2,891
Hiring income received	15,785	7,385
Hiring rentals paid for vehicles	9,938	401
Interest received	22,730	31,428
Interest paid	727	831
Loans granted	344,500	300,000
Loan settlements	22,700	637,316
Commission on sales	-	1,821
Settlement of commercial papers including interest	20,186	23,138
Rentals paid for premises occupied	32,308	49,022
Rentals received for premises occupied	59,007	18,569

11.3 Transactions with other related entities of the parent company

Company	Transaction type	6 Months ended 30.09.2025 LKR'000	6 Months ended 30.09.2024 LKR'000
Pap Solar One (Pvt) Ltd	Repairs & services provided	599	560

11.4 Non – recurrent related party transactions

There were no non – recurrent transactions for the period ended 30 September 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	30.09.2025	31.03.2025
Ordinary shares	100,900,626	100,900,626

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

12.2 Public shareholding

As at	30.09.2025	31.03.2025
Number of public shareholders	4,003	4,070
Percentage of shares held by the public	20.37%	20.37%

The float adjusted market capitalisation as at 30 September 2025 - LKR. 4,870,926,147.

Public shareholding percentage as at 30 September 2025 is 20.37% 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	30.09.2025	31.03.2025
Mr. Devaka Cooray	363,242	200,000
Mr. Chanaka Yatawara	3,696,193	3,696,193
Ms. Hiroshini Fernando	-	-
Ms. Coralie Pietersz	-	-
Mr. Thushara Jayasekara	-	-
Mr. V.Govindasamy	-	-
Mr. Arjuna Herath	-	-
Mr. Jonathan Alles	-	-
Mr. B. P. Singhage	12,597	12,597
	<u>4,072,032</u>	<u>3,908,790</u>

12.4 Twenty largest shareholders of the Company are as follows:

As at	30.09.2025		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
Peoples Leasing and Finance PLC / Dr. K. A. P. Gunawardhana	500,000	0.50	-	-
Mr. M. P. D. Cooray	363,242	0.36	200,000	0.20
Mr. S. Gurusinghe	261,800	0.26	-	-
Amana Bank PLC / Mr. M. Z. Mohamed Ghouse	244,000	0.24	349,000	0.35
Mr. S. D. Yaseen	243,300	0.24	243,300	0.24
Mrs. L. E. M. Yaseen	200,000	0.20	200,000	0.20
Hatton National Bank PLC / Mohamed Zulficar Mohamed Ghouse	171,000	0.17	171,000	0.17
Thread Capital (Private) Limited	166,331	0.17	-	-
Seylan Bank / Gladstone Capital (Private) Limited	160,915	0.16	-	-
Mr. P. Rathnayaka	156,000	0.15	156,000	0.15
Merchant Bank of Sri Lanka and Finance PLC / K. P. G. C. K. Bandara	150,003	0.15	-	-
JN Lanka Holdings Company (Pvt) Ltd	150,000	0.15	-	-
Mr. R. H. Yaseen	150,000	0.15	-	-

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 September	2025	2024
	LKR	LKR
Highest price	238.25	79.90
Lowest price	120.00	51.50
Last traded price	237.00	61.50

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

Group	Spare parts and workshop		Vehicles		Equipment and machinery		3D Printers and services		Tyres		Lubricants and car care products		Trailers		Total	
	6 Months ended	6 Months ended	6 Months ended	6 Months ended	6 Months ended	6 Months ended	6 Months ended	6 Months ended	6 Months ended	6 Months ended	6 Months ended	6 Months ended	6 Months ended	6 Months ended	6 Months ended	6 Months ended
	30.09.2025	30.09.2024	30.09.2025	30.09.2024	30.09.2025	30.09.2024	30.09.2025	30.09.2024	30.09.2025	30.09.2024	30.09.2025	30.09.2024	30.09.2025	30.09.2024	30.09.2025	30.09.2024
	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
In LKR'000																
Segment revenue	2,367,850	1,980,331	12,755,324	520,261	226,850	176,459	509	1,118	332,600	230,678	1,177,063	909,244	2,411,629	1,021,275	19,271,825	4,839,366
Inter segment revenue	(61,587)	(66,367)	(14,301)	-	-	-	-	-	(6,268)	(3,238)	(23,895)	(24,993)	(32,629)	-	(138,680)	(94,598)
Revenue from external customers	2,306,263	1,913,964	12,741,023	520,261	226,850	176,459	509	1,118	326,332	227,440	1,153,168	884,251	2,379,000	1,021,275	19,133,145	4,744,768
Revenue from contracts with customers																
Goods transferred at a point in time	1,858,465	1,576,053	12,728,867	482,561	226,850	176,459	509	1,118	326,332	227,440	1,153,168	884,251	2,262,724	941,365	18,556,915	4,289,247
Services rendered at a point in time	447,798	337,911	12,156	37,700	-	-	-	-	-	-	-	-	116,276	79,910	576,230	455,521
Total revenue from contracts with customers	2,306,263	1,913,964	12,741,023	520,261	226,850	176,459	509	1,118	326,332	227,440	1,153,168	884,251	2,379,000	1,021,275	19,133,144	4,744,768
Segment profit/(loss)	540,458	388,728	1,633,457	(68,473)	2,056	3,654	(3,177)	(3,355)	28,900	24,627	25,663	(31,449)	446,305	67,889	2,673,662	381,621
Unallocated income															57,453	57,959
Unallocated expenses															(527,613)	(480,935)
Profit/(loss) from operations before finance cost															2,203,502	(41,355)
Finance income															113,895	132,555
Finance cost															(297,346)	(226,432)
Net finance cost															(183,451)	(93,877)
Profit/(loss) before income tax expenses															2,020,051	(135,232)
Income tax (expense)/reversal															(609,708)	16,437
Profit/(loss) for the period															1,410,343	(118,795)
Segment assets	3,309,435	5,811,585	11,626,060	2,406,049	256,894	673,778	1,462	3,851	392,725	800,870	1,970,248	3,491,231	3,581,963	2,268,432	21,138,787	15,455,796
Unallocated assets															5,380,713	5,433,034
Total assets	3,309,435	5,811,585	11,626,060	2,406,049	256,894	673,778	1,462	3,851	392,725	800,870	1,970,248	3,491,231	3,581,963	2,268,432	26,519,500	20,888,830
Segment liabilities	114,894	61,229	1,403,582	6,103	6,875	30,552	-	2	217	724	70,452	116,600	2,139,401	1,357,972	3,735,421	1,573,182
Unallocated liabilities															7,899,585	6,146,642
Total liabilities	114,894	61,229	1,403,582	6,103	6,875	30,552	-	2	217	724	70,452	116,600	2,139,401	1,357,972	11,635,006	7,719,824
Segment capital expenditure-allocated	16,463	24,568	90,950	6,678	1,619	2,265	4	14	2,329	2,919	8,233	11,351	14,606	5,108	134,204	52,903
Depreciation and amortisation-allocated	18,317	45,253	97,509	61,561	5,141	6,740	3	22	1,612	4,499	6,229	20,680	22,263	14,627	151,074	153,382
Non cash expenses/(income)	22,624	29,298	(288)	9,814	(4,836)	1,386	30	391	2,164	(51)	24,212	2,481	10,100	860	54,006	44,179

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