THE AUTODROME PLC

INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30.06.2025

The Autodrome PLC
304 Union Place,
Colombo 02. Sri Lanka
www.autodrome.lk/financial

Corporate Information

Name of the Company

The Autodrome PLC

Legal Form

A Quoted Public Company with Limited Liability, incorporated in Sri Lanka in 1953.

Company Registration Number

PQ84

Colombo Stock Exchange

AUTO.N0000. | GICS Industry Group: *Retailing*

Head Office/ Registered Office

304 Union Place, Colombo 02. Sri Lanka.

Board of Directors

Mrs. Bernadette Aloysius BA- Chairperson
Mr. Jeremy Aloysius MBA (USA) - Jt. Managing Director
Mr. Rajeev Aloysius FCMA, FCMA(UK), CGMA, MBA - Jt. Managing Director
Mrs. Joanne Aloysius Rajiyah BSc (Lon.), MBA - Marketing Director
Prof. John Aloysius BSc, PhD (USA)
Ms. Julie A. Aloysius BA (USA)
Mr. Jitendra T. Daulagala ACMA(UK), MA (UK)
Ms. L. Chiranthi Cooray FCMA, CGMA, CPA, MBA (UK), CIPM
Mr. Hiran Asoka Pieris ACA, FCMA, CGMA

Company Secretaries

Deloitte Corporate Services (Pvt) Ltd

Lawyers

M/s. D. L. & F De Saram

Auditors

Ernst and Young Sri Lanka, Chartered Accountants

Bankers

Hatton National Bank PLC, Head Office Branch
Commercial Bank of Ceylon PLC, City Office
People's Bank, Union Place Branch
Sampath Bank, Colombo Super Branch

Statement of Financial Position

Company	Group		Company		Group	
Unaudited	Unaudited		Unaudited	Unaudited	Unaudited	Unaudited
31.03.2025	31.03.2025		as at 30.06.2025	as at 30.06.2024	as at 30.06.2025	as at 30.06.2024
			Rs.'000	Rs.'000	Rs.'000	Rs.'000
		Assets				
		Non-current assets				
2,094,895	2,094,895	Property, Plant & Equipment	2,091,509	2,017,290	2,091,509	2,017,290
319	319	Intangible Assets	288	309	288	309
500	-	Investments	500	500	-	-
95,695	107,795	Other Financial Assets	95,945	96,012	109,545	102,612
2,191,409	2,203,009		2,188,242	2,114,111	2,201,342	2,120,211
		Current Assets				
332,931	332,931	Inventories	257,914	12,901	257,914	12,901
132,349	135,504	Trade Receivables & Other Receivables	83,213	23,141	87,822	25,049
56,999	64,761	Other Financial Assets	102,936	407,339	110,424	418,250
303	303	Amount Due from related party	-	-	-	
375	2,400	Cash and Cash Equivalents	26,944	879	26,954	4,389
522,957	535,900		471,007	444,260	483,114	460,589
2,714,366	2,738,909	**Total Assets**	2,659,249	2,558,371	2,684,456	2,580,800
		Equity and Liabilities				
		Capital and Reserves				
12,440	12,440	Stated Capital	12,440	12,440	12,440	12,440
1,355,782	1,355,782	Revaluation Reserve	1,354,271	1,307,378	1,354,271	1,307,378
-	-	Available for sale Reserve	-	-	-	-
602,257	622,504	Revenue Reserves	597,577	590,359	618,198	609,077
1,970,478	1,990,726	Shareholders' Funds	1,964,288	1,910,177	1,984,909	1,928,895
		Non-current Liabilities				
616,340	616,340	Deferred Taxation	616,340	580,192	616,340	580,192
34,621	34,621	Retirement Benefit Obligations	36,078	27,157	36,078	27,157
650,961	650,961		652,418	607,349	652,418	607,349
		Current Liabilities				
42,424	46,768	Trade and Other Payables	39,915	36,431	43,429	39,653
4,691	4,339	Current Tax Liability	2,601	4,412	2,227	4,903
-	303	Amount Due to related party	27	2	303	-
45,812	45,812	Bank Overdraft	0	-	1,170	-
92,926	97,221		42,543	40,846	47,129	44,556
743,888	748,183	**Total Liabilities**	694,961	648,195	699,547	651,905
2,714,366	2,738,909	**Total Equity and Liabilities**	2,659,249	2,558,371	2,684,456	2,580,800

It is certified that the Financial Statements have been prepared in accordance with the requirments of the Companies Act No.07 of 2007.

Gayan Joseph
Head of Finance

The Board of Directors is responsible for these Financial Statements.

Signed for and on behalf of the Board.

Rajeev Aloysius
Jt. Managing Director

Jeremy Aloysius
Jt. Managing Director

28 July 2025

Company Statement of Profit or Loss and Other Comprehensive Income

	Note	Quarter ended 30 June			Year ended 31 March		
		(Unaudited)	Unaudited		**(Unaudited)**	(Audited)	
		2025	**2024**		**2025**	2024	
		LKR 000	LKR 000	***Change***	**LKR 000**	LKR 000	***Change***
Turnover		**99,027**	73,513	34.7%	**472,399**	**168,616**	180.2%
Cost of Sales		**(80,311)**	(56,358)	42.5%	**(367,031)**	**(121,119)**	203.0%
Gross Profit		**18,716**	17,155	9.1%	**105,368**	47,498	121.8%
Other Income and Gains		**9,160**	9,562	(4.2%)	**45,012**	**30,748**	46.4%
		27,876	26,717	4.3%	**150,380**	78,246	92.2%
Less :*Expenses*							
Administrative Expenses		**(33,327)**	(32,266)	3.3%	**(143,952)**	**(134,995)**	6.6%
Marketing Expenses		**(4,794)**	(0)	1409910.7%	**(12,764)**	**(3,120)**	309.1%
		(38,121)	(32,267)	18.1%	**(156,716)**	(138,115)	13.5%
Operating Profit		**(10,245)**	(5,549)	84.6%	**(6,336)**	(59,869)	(89.4%)
Finance Income	7a	**4,301**	15,417	(72.1%)	**50,272**	**88,024**	(42.9%)
Finance Cost	7b	**(279)**	(11)	2556.9%	**(1,034)**	**(967)**	6.9%
Profit before taxation		**(6,222)**	9,857	(163.1%)	**42,902**	27,188	57.8%
Taxation		**(804)**	(3,555)	(77.4%)	**(14,986)**	**(25,589)**	(41.4%)
Profit after taxation		**(7,026)**	6,302	(211.5%)	**27,916**	1,599	1645.8%
Other Comprehensive Income							
Revaluation of Property,Plant & Equipment		**-**	-		**-**	80,277	(100.0%)
Deferred Tax on Property Revaluation		**-**	-		**-**	(24,083)	(100.0%)
Defined Benefit Plan actuarial gain/ (losses)		1,148	296	288.4%	**4,592**	(5,115)	(189.8%)
Deferred tax on Defined Benefit Plan actuarial gain/(losses)		(344)	(89)	288.4%	**(1,378)**	**1,535**	(189.7%)
Other comprehensive income net of tax		**804**	207	288.4%	**3,214**	**52,613**	(93.9%)
Total Comprehensive Income		**(6,222)**	6,509	(195.6%)	**31,130**	54,212	(42.6%)
Earnings Per Share (Rs.)		**-0.59**	0.53	(211.5%)	**2.33**	0.13	1645.8%

Group Statement of Profit or Loss and Other Comprehensive Income

	Note	Quarter ended 30 June (Unaudited) 2025 LKR 000	Unaudited 2024 LKR 000	*Change*	Year ended 31 March (Unaudited) 2025 LKR 000	(Audited) 2024 LKR 000	*Change*
Turnover		**99,893**	74,373	34.3%	**475,876**	172,743	175.5%
Cost of Sales		**(80,311)**	(56,358)	42.5%	**(367,031)**	(121,119)	203.0%
Gross Profit		**19,582**	18,015	8.7%	**108,845**	51,625	110.8%
Other Income and Gains		**9,060**	9,462	(4.2%)	**44,619**	30,348	47.0%
		28,643	27,477	4.2%	**153,464**	81,973	87.2%
Less :*Expenses*							
Administrative Expenses		**(33,858)**	(32,652)	3.7%	**(145,556)**	(136,208)	6.9%
Marketing Expenses		**(4,813)**	(0)	1415524.0%	**(12,958)**	(3,165)	309.4%
		(38,672)	(32,652)	18.4%	**(158,514)**	(139,373)	13.7%
Operating Profit		**(10,029)**	(5,175)	93.8%	**(5,050)**	(57,400)	(91.2%)
Finance Income	7a	**4,618**	15,821	(70.8%)	**51,958**	90,654	(42.7%)
Finance Cost	7b	**(279)**	(11)	2556.9%	**(1,034)**	(972)	6.4%
Profit before taxation		**(5,689)**	10,636	(153.5%)	**45,874**	32,282	42.1%
Taxation		**(964)**	(3,789)	(74.6%)	**(15,878)**	(27,118)	(41.5%)
Profit after taxation		**(6,653)**	6,847	(197.2%)	**29,996**	5,164	480.9%
Other Comprehensive Income							
Revaluation of Property,Plant & Equipment		**-**	-		**-**	80,277	
Deferred Tax on Property Revaluation		**-**	-		**-**	(24,083)	
Defined Benefit Plan actuarial gain/ (losses)		**1,148**	296	288.4%	**4,592**	(5,115)	(189.8%)
Deferred tax on Defined Benefit Plan actuarial gain/(losses)		**(344)**	(89)	288.4%	**(1,378)**	1,535	(189.7%)
Other Comprehensive Income net of tax		**804**	207	288.4%	**3,214**	52,614	(93.9%)
Total Comprehensive Income		**(5,849)**	7,054	(182.9%)	**33,211**	57,778	(42.5%)
Earnings Per Share (Rs.)		**-0.55**	0.57	(197.2%)	**2.50**	0.43	480.9%

Statement of Changes in Equity

Group

	Stated Capital	Revaluation Reserves	Retained Profit	Total
	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Balance as at 1st April 2024	12,440	1,308,265	601,136	1,921,841
Net Profit for the period	-	-	6,847	6,847
Other comprehensive income				
Depreciation Transfer		(887)	887	-
Defined benefit plan actuarial (loss)/gain net of tax			207	207
Balance as at 30 June 2024	**12,440**	**1,307,378**	**609,077**	**1,928,895**
Net Profit for the period	-	-	23,149	23,149
Other comprehensive income	-		-	-
Net amount reclassified to profit and loss	-	53,562	(17,887)	35,674
Defined benefit plan actuarial (loss)/gain net of tax	-	-	3,007	3,007
Depreciation Transfer	-	(5,158)	5,158	-
Dividend paid	-		-	-
Balance as at 31 March 2025	**12,440**	**1,355,782**	**622,504**	**1,990,726**
Net Profit for the period	-	-	(6,653)	(6,653)
Other comprehensive income	-	-	-	-
Defined benefit plan actuarial (loss)/gain net of tax	-	-	836	836
Depreciation Transfer	-	(1,511)	1,511	-
Balance as at 30 June 2025	**12,440**	**1,354,271**	**618,198**	**1,984,910**

Company

	Stated Capital	Revaluation Reserves	Retained Profit	Total
	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Balance as at 1st April 2024	12,440	1,308,265	582,963	1,903,668
Net Profit for the period	-	-	6,302	6,302
Other Comprehensive Income				
Defined benefit plan actuarial (loss)/gain net of tax			207	207
Depreciation Transfer		(887)	887	
Balance as at 30 June 2024	**12,440**	**1,307,378**	**590,359**	**1,910,177**
Net Profit for the period	-	-	21,614	21,614
Other Comprehensive Income	-			-
Net amount reclassified to profit and loss	-	53,562	(17,881)	35,680
Reversal of revaluation fixed asset	-			
Defined benefit plan actuarial (loss)/gain net of tax	-	-	3,007	3,007
Depreciation Transfer	-	(5,158)	5,158	-
Dividend paid	-		-	-
Balance as at 31 March 2025	**12,440**	**1,355,782**	**602,257**	**1,970,478**
Net Profit for the period	-	-	(7,026)	(7,026)
Depreciation Transfer	-	(1,511)	1,511	-
Defined benefit plan actuarial (loss)/gain net of tax	-	-	836	836
Balance as at 30 June 2025	**12,440**	**1,354,271**	**597,577**	**1,964,288**

Note: All values are in Rupees '000s, unless otherwise stated. The above figures are subject to audit.

Statement of Cash Flows

Company Unaudited as at 31.03.25 Rs.'000	Group Unaudited as at 31.03.25 Rs.'000			Company Unaudited as at 30.06.25 Rs.'000	Company Unaudited as at 30.06.24 Rs.'000	Group Unaudited as at 30.06.25 Rs.'000	Group Unaudited as at 30.06.24 Rs.'000
		Cash Flow from Operating Activities					
42,902	45,874	Net profit before Taxation		(6,222)	9,857	(5,689)	10,636
13,250	13,250	Depreciation		3,477	2,474	3,477	2,474
95	95	Amortisation		31	24	31	24
-	-	Provision for bad debts		-		-	-
5,826	5,826	Provision for Defined Benefit Plan		1,456	1,091	1,456	1,091
(50,272)	(47,338)	Interest Income		(4,301)	(15,417)	(4,618)	(15,821)
1,034	1,034	Interest Expense		271	11	271	11
(7,508)	(7,508)	Gain on sale of Property, Plant and Equipment		-		-	
(4,620)	(4,620)	Realised Exchange (Gain)/(Loss	5	-	(353)	-	(353)
-	-	Unrealised Exchange (Gain)/Loss	5	-		-	-
		Provision for slow moving inventries					
706	6,612	Operating Profit before Working Capital Changes		(5,287)	(2,314)	(5,072)	(1,940)
(285,673)	(285,673)	(Increase)/Decrease in Inventories		74,410	35,260	74,410	35,260
(113,470)	(116,845)	(Increase)/Decrease in Debtors & Receivables		44,459	(10,951)	43,005	(13,079)
(95)	(303)	(Increase)/Decrease in Dues from related parties		303	208	303	-
-	303	(Increase)/Decrease in Dues to related parties		27	2	-	-
(20,215)	(16,329)	Increase/(Decrease) in Trade & other Payables		2,821	(24,354)	1,991	(22,065)
(419,452)	(418,847)			122,020	164	119,709	116
(418,746)	(412,235)	Cash generated from operations		116,732	(2,150)	114,637	(1,823)
(1,034)	(1,034)	Interest paid		(271)	(11)	(271)	(11)
(13,258)	(14,946)	Income Tax paid		(2,103)	(662)	(2,285)	(870)
(1,407)	(1,407)	Employee Benefits paid		-	-	-	-
(434,445)	(429,622)	Net Cash from Operating Activities		114,358	(2,822)	112,081	(2,705)
(7,893)	(7,893)	Purchase of Property,Plant & Equipments		(91)	-	(91)	-
250	250	Acquisition of Intangible Asset			-		
-	-	Disposal of Intangible Asset		-	-	-	
(92)	(5,592)	Long term Investments (increase)/decrease		(250)	(342)	(1,750)	158
336,089	339,392	Short term Investments (increase)/decrease		(45,937)	(14,249)	(45,662)	(14,095)
-	-	Financial Assets Reserve		-	-	-	
-	-	Dividend received		-	-	-	
50,272	47,338	Interest received		4,301	15,417	4,618	15,821
7,508	7,508	Disposal of Fixed Asset		-	7,508	-	7,508
386,134	381,003	Net Cash from/(used) in Investing Activities		(41,978)	8,333	(42,885)	9,392
		Cash flow from Financing Activities					
-	-	Dividend paid		-	-	-	-
-	-	Net Cash used in Finance Activities		-	-	-	-
(48,310)	(48,619)	Increase in Cash & Cash Equivalents		72,380	5,511	69,196	6,689
		Movement in Cash and Cash Equivalents					
2,874	5,207	At the beginning of the period		(45,437)	2,875	(43,412)	5,208
(48,310)	(48,619)	Increase/(Decrease)		72,380	(1,996)	69,196	(819)
(45,437)	(43,412)	**At the end of the period**		26,944	879	25,784	4,389
(45,812)	(45,812)	Bank overdrafts		-	-	(1,170)	
375	2,400	Cash and bank balances		26,944	879	26,954	4,389
(45,437)	(43,412)			26,944	879	25,784	4,389

Explanatory Notes

1. These Statements are prepared in accordance with the LKAS 34 - Interim Financial Reporting, & are subject to audit.
2. All known expenses have been provided for in these financial statements.
3. The Accounting Policies and methods of computation are consistent with those followed previously.
4. No circumstances have arisen since the Financial Position statement date, that requires further disclosure or adjustment in these Statements. No contingent liabilities or assets exist as at the beginning, nor end, of any period.

5 The Cash Flow statement quantifies realised and unrealised exchange gains/losses for the period.

6 **Other Operating Income**

	Group		Company	
	2025	**2024**	**2025**	2024
Rent Income	**8,685**	8,581	**8,785**	8,681
Income from Tyre Fitting Centre	**168**	79	**168**	79
Others	**207,588**	803	**207,588**	803
Total Other Operating Income	**216,441**	9,462	**216,541**	9,562

7 **Net Finance Income / (Cost)**

	Group		Company	
	2025	2024	**2025**	2024
7a **Finance Income**				
Interest Income from Fixed Deposits	**2,574**	2,454	**2,288**	2,288
Interest Income from Debentures	**1,136**	1,185	**1,136**	1,185
Interest Income from CAL Fixed Income opportunities Fund	**877**	11,829	**877**	11,590
Exchange Gain	**-**	353	**-**	353
Total Finance Income	**4,588**	15,821	**4,301**	15,417
7b **Finance Cost**				
Interest on Bank Overdrafts and other facilities	**271**	11	**271**	11
Exchange Loss	**8**	-	**8**	-
(Reversal)/Provision for Impairment of Investment	**-**	-		-
Total Finance Cost	**279**	11	**279**	11
Net Finance Income / (Finance Cost)	**4,309**	15,810	**4,022**	15,406

Explanatory Notes

8 **Directors' Shareholdings as at 30th June**

	No. of Shares			
	2025	%	2024	%
Mrs. Bernadette J. Aloysius	**3,594,800**	**29.96**	3,594,800	29.96
Mr. Jeremy D. Aloysius (Jt. Managing Director/CEO)	**1,127,360**	**9.39**	1,127,360	7.31
Mr. Rajeev A.J. Aloysius (Jt. Managing Director/CEO)	**1,127,360**	**9.39**	1,127,360	7.32
Ms. Julie A. Aloysius	**1,127,360**	**9.39**	1,127,360	7.31
Prof. John A. Aloysius	**1,127,360**	**9.39**	877,340	7.31
Mr. Shamindra V. Rajiyah and Ms. J. Joanne B. Aloysius Rajiyah	**61,000**	**0.51**	258,684	1.85
Ms. J. Joanne B. Aloysius Rajiyah	**-**	**-**	156,853	7.31
	8,165,240	**68.04**	8,269,757	68.37

9 **Major Shareholdings as at 30th June**

	No. of Shares			
	2025	%	2024	%
Ms. Bernadette J. Aloysius	**3,594,800**	**29.96**	3,594,800	29.96
Tuckers (Pvt) Ltd	**1,395,785**	**11.63**	-	-
Mr. Sanjeev E.C. Gardiner	**1,179,500**	**9.83**	1,179,500	9.83
Mr. Rajeev A.J. Aloysius (Jt. Managing Director/CEO)	**1,127,360**	**9.39**	1,127,360	9.39
Ms. Julie A. Aloysius	**1,127,360**	**9.39**	1,127,360	9.39
Mr. Jeremy D. Aloysius (Jt. Managing Director/CEO)	**1,127,360**	**9.39**	1,127,360	9.39
Prof. John A. Aloysius	**1,127,360**	**9.39**	877,340	7.31
Ms. J. Joanne B. Aloysius Rajiyah	**-**	**-**	156,853	1.31
Seylan Bank PLC / The Galle Face Hotel Co. Ltd	**533,200**	**4.44**	533,200	4.44
Cyril Gardiner Limited	**161,000**	**1.34**	161,000	1.34
Hotel International (Pvt) Ltd.	**134,441**	**1.12**	78,741	0.66
Mr. Shamindra V. Rajiyah and Ms. J. Joanne B. Aloysius Rajiyah	**61,000**	**0.51**	258,684	2.16
Mr. Hiranjan C.W. Aloysius	**-**	**-**	55,700	0.46
Mr. W.S.S.Amarasooriya	**38,871**	**0.32**	37,677	0.31
Mr. R Jehan M.F. Aloysius	**30,400**	**0.25**	30,400	0.25
The Galle Face Hotel Co Ltd	**20,000**	**0.17**	20,000	0.17
Shalsri Investments (Pvt) Ltd	**15,800**	**0.13**	15,800	0.13
Mr. Ratna Gopal	**14,200**	**0.12**	14,200	0.12
Mr. James Alwis Christoffel Rajasinghe (Deceased)	**14,000**	**0.12**	14,000	0.12
Mr.S.C Weerasooria	**13,600**	**0.11**	13,600	0.11
Mr. Hettiarachchige Walter Elliot Tissera	**10,600**	**0.09**	10,575	0.09
Miss. Angeline Myrese Ondaatjie	**10,000**	**0.08**	10,000	0.08
	11,736,637	**97.81**	10,434,150	87.03

10 The percentage of Shares held by the Public as at 30 June 2025 was 20.325%. The number of shareholders as at 30.06.2025 was 549. The number of public shareholders was 542. The Float Adjusted Market Capitalization disclosure is on Page 9. Therefore the Company complies with the Minimum Public Holding Requirement; under Main Board, Option Five Rule 7.13

Investor Information

MARKET VALUE OF SHARES

The Market value of an ordinary share of The Autodrome PLC was as follows :

	Quarter ended		Year ended
	30.06.2025	30.06.2024	31.03.2025
	Rs.	Rs.	Rs.
Last Traded Price	**110.00**	91.50	110.00
Closing price	**108.00**	100.00	110.00
Highest price for the period	**125.00**	110.00	139.75
Lowest price for the period	**104.50**	89.00	89.00
No. of shares	**12,000,000**	12,000,000	12,000,000
Market Capitalization	**1,296,000,000**	1,200,000,000	1,320,000,000
Float Adjusted Market Capitalization	**263,412,000**	248,016,000	226,373,136

RATIOS

Net Assets per Share	**163.69**	160.74	163.31
Annualised Earning per Share	**(0.55)**	0.57	0.43
Annualised Price Earning Ratio (times)	**(194.81)**	**175.26**	209.60