THE AUTODROME PLC

INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31.03.2026

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. H. 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	
	Unaudited as at 31.03.2026 Rs.'000	Audited as at 31.03.2025 Rs.'000	Unaudited as at 31.03.2026 Rs.'000	Audited as at 31.03.2025 Rs.'000
Assets				
Non-current assets				
Property, Plant & Equipment	2,081,708	2,094,896	2,081,708	2,094,896
Intangible Assets	193	318	193	318
Investments	500	500	-	-
Other Financial Assets	97,854	95,605	112,454	107,705
	2,180,255	2,191,319	2,194,355	2,202,919
Current Assets				
Inventories	120,148	332,744	120,148	332,744
Trade Receivables & Other Receivables	98,174	133,429	98,802	136,324
Other Financial Assets	238,572	56,999	248,236	65,167
Current Tax Asset	4,034	-	4,034	-
Amount Due from related party	-	-	-	-
Cash and Cash Equivalents	3,291	375	5,038	2,472
	464,219	523,547	476,258	536,707
Total Assets	2,644,474	2,714,866	2,670,614	2,739,626
Equity and Liabilities				
Capital and Reserves				
Stated Capital	12,440	12,440	12,440	12,440
Revaluation Reserve	1,349,887	1,355,784	1,349,887	1,355,784
Available for sale Reserve	-	-	-	-
Retained Earnings	576,156	601,779	600,945	622,399
Shareholders' Funds	1,938,483	1,970,003	1,963,272	1,990,623
Non-current Liabilities				
Deferred Taxation	617,012	616,452	617,012	616,452
Retirement Benefit Obligations	36,472	34,621	36,472	34,621
	653,484	651,073	653,484	651,073
Current Liabilities				
Trade and Other Payables	51,314	44,191	51,957	48,543
Current Tax Liability	-	3,787	708	3,575
Amount Due to related party	-	-	-	-
Bank Overdraft	1,194	45,812	1,194	45,812
	52,507	93,790	53,858	97,930
Total Liabilities	705,991	744,863	707,342	749,003
Total Equity and Liabilities	2,644,474	2,714,866	2,670,614	2,739,626

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 April 2026

Company Statement of Profit or Loss and Other Comprehensive Income

	Note	Quarter ended 31 March			Twelve Months ended 31 March		
		Unaudited	Unaudited		**Unaudited**	Audited	
		2026	2025		**2026**	2025	
		LKR 000	LKR 000	***Change***	**LKR 000**	LKR 000	***Change***
Turnover		**110,541**	146,926	(24.8%)	**415,828**	472,399	(12.0%)
Cost of Sales		**(98,824)**	(122,900)	(19.6%)	**(355,071)**	(367,032)	(3.3%)
Gross Profit		**11,718**	24,026	(51.2%)	**60,757**	105,367	(42.3%)
Other Income and Gains		**11,004**	10,205	7.8%	**41,971**	45,012	(6.8%)
		22,722	34,231	(33.6%)	**102,728**	150,379	(31.7%)
Less :*Expenses*							
Administrative Expenses		**(43,372)**	(36,855)	17.7%	**(156,813)**	(144,140)	8.8%
Marketing Expenses		**(1,256)**	(10,056)	(87.5%)	**(10,143)**	(13,763)	(26.3%)
		(44,628)	(46,911)	(4.9%)	**(166,956)**	(157,903)	5.7%
Operating Profit		**(21,906)**	(12,679)	72.8%	**(64,228)**	(7,524)	753.6%
Finance Income	7a	**7,600**	8,884	(14.4%)	**29,054**	51,230	(43.3%)
Finance Cost	7b	**(142)**	(595)	(76.1%)	**(829)**	(1,034)	(19.9%)
Profit before taxation		**(14,448)**	(4,390)	229.1%	**(36,003)**	42,672	(184.4%)
Taxation		**1,987**	1,123	77.0%	**954**	(15,239)	(106.3%)
Profit after taxation		**(12,461)**	(3,268)	281.4%	**(35,049)**	27,433	(227.8%)
Other Comprehensive Income							
Revaluation of Property,Plant & Equipment		**-**	-		**-**	**-**	
Deferred Tax on Property Revaluation		**-**	-		**-**	**-**	
Defined Benefit Plan actuarial gain/ (losses)		**1,607**	295	444.1%	**5,051**	**4,592**	10.0%
Deferred tax on Defined Benefit Plan actuarial gain/(losses)		**(482)**	(89)	443.5%	**(1,515)**	**(1,378)**	10.0%
Other comprehensive income net of tax		**1,125**	207	444.4%	**3,536**	**3,214**	10.0%
Total Comprehensive Income		**(11,336)**	(3,061)	270.4%	**(31,513)**	**30,647**	(202.8%)
Earnings Per Share (Rs.)		**(1.04)**	-0.27	281.4%	**(2.92)**	**2.29**	(227.8%)

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

Group Statement of Profit or Loss and Other Comprehensive Income

	Note	Quarter ended 31 March			Twelve Months ended 31 March		
		Unaudited	Unaudited		**Unaudited**	Audited	
		2026	2025		**2025**	2025	
		LKR 000	LKR 000	***Change***	**LKR 000**	LKR 000	***Change***
Turnover		**110,568**	147,579	(25.1%)	**421,430**	**475,876**	(11.4%)
Cost of Sales		**(98,824)**	(122,900)	(19.6%)	**(355,071)**	**(367,032)**	(3.3%)
Gross Profit		**11,744**	24,679	(52.4%)	**66,359**	**108,845**	(39.0%)
Other Income and Gains		**10,904**	10,212	6.8%	**42,315**	**44,612**	(5.1%)
		22,648	34,891	(35.1%)	**108,674**	**153,457**	(29.2%)
Less :*Expenses*							
Administrative Expenses		**(43,779)**	(37,141)	17.9%	**(158,833)**	**(145,939)**	8.8%
Marketing Expenses		**(1,281)**	(10,072)	(87.3%)	**(10,292)**	**(13,763)**	(25.2%)
		(45,060)	(47,213)	(4.6%)	**(169,125)**	**(159,702)**	5.9%
Operating Profit		**(22,412)**	(12,322)	81.9%	**(60,451)**	**(6,246)**	867.8%
Finance Income	7a	**8,217**	9,186	(10.6%)	**31,220**	**53,444**	(41.6%)
Finance Cost	7b	**(142)**	(595)	(76.1%)	**(829)**	**(1,034)**	(19.9%)
Profit before taxation		**(14,337)**	(3,731)	284.2%	**(30,059)**	**46,164**	(165.1%)
Taxation		**(112)**	926	(112.1%)	**(829)**	**(16,270)**	(94.9%)
Profit after taxation		**(14,450)**	(2,806)	415.0%	**(30,888)**	**29,894**	(203.3%)
Other Comprehensive Income							
Revaluation of Property,Plant & Equipment		**-**	-		**-**	**-**	
Deferred Tax on Property Revaluation		**-**	-		**-**	**-**	
Defined Benefit Plan actuarial gain/ (losses)		**1,607**	295	444.1%	**5,051**	**4,592**	10.0%
Deferred tax on Defined Benefit Plan actuarial gain/(losses)		**(482)**	(89)	443.5%	**(1,515)**	**(1,378)**	10.0%
Other Comprehensive Income net of tax		**1,125**	207	444.4%	**3,536**	**3,214**	10.0%
Total Comprehensive Income		**(13,325)**	(2,599)	412.7%	**(27,353)**	**33,108**	(182.6%)
Earnings Per Share (Rs.)		**(1.20)**	**(0.23)**	415.0%	**(2.57)**	**2.49**	(203.3%)

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

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	1,361,829	583,246	1,957,515
Net Profit for the period	-	-	29,894	29,894
Other comprehensive income				-
Depreciation Transfer	-	(6,045)	6,045	-
Defined benefit plan actuarial (loss)/gain net of tax	-	-	3,214	3,214
Balance as at 31 March 2025	**12,440**	**1,355,784**	**622,399**	**1,990,623**
Net Profit for the period	-	-	(16,439)	(16,439)
Other comprehensive income				
Net amount reclassified to profit and loss	-	-		-
Defined benefit plan actuarial (loss)/gain net of tax	-	-	2,411	2,411
Depreciation Transfer	-	(4,536)	4,536	-
Dividend paid	-	-	-	-
Balance as at 31 December 2025	**12,440**	**1,351,248**	**612,907**	**1,976,595**
Net Profit for the period	-	-	(14,450)	(14,450)
Other comprehensive income				
Defined benefit plan actuarial (loss)/gain net of tax	-	-	1,127	1,127
Depreciation Transfer	-	(1,361)	1,361	-
Balance as at 31 March 2026	**12,440**	**1,349,887**	**600,945**	**1,963,273**

Company

	Stated Capital	Revaluation Reserves	Retained Profit	Total
	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Balance as at 1st April 2024	12,440	1,361,829	565,087	1,939,356
Net Profit for the period	-	-	27,433	27,433
Other Comprehensive Income				
Defined benefit plan actuarial (loss)/gain net of tax	-	-	3,214	3,214
Depreciation Transfer	-	(6,045)	6,045	-
Balance as at 31 March 2025	**12,440**	**1,355,784**	**601,779**	**1,970,003**
Net Profit for the period	-	-	(20,522)	(20,522)
Other Comprehensive Income				
Net amount reclassified to profit and loss	-	-	-	-
Reversal of revaluation fixed asset	-	-	-	-
Defined benefit plan actuarial (loss)/gain net of tax	-	-	2,404	2,404
Depreciation Transfer	-	(4,536)	4,536	-
Dividend paid	-	-	-	-
Balance as at 31 December 2025	**12,440**	**1,351,248**	**588,197**	**1,951,885**
Net Profit for the period	-	-	(14,527)	(14,527)
Depreciation Transfer	-	(1,361)	1,361	-
Defined benefit plan actuarial (loss)/gain net of tax	-	-	1,126	1,126
Balance as at 31 March 2026	**12,440**	**1,349,887**	**576,156**	**1,938,483**

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 31.03.26 Rs.'000	Company Audited as at 31.03.25 Rs.'000	Group Unaudited as at 31.03.26 Rs.'000	Group Audited as at 31.03.25 Rs.'000
Cash Flow from Operating Activities					
Net profit before Taxation		(36,003)	42,672	(30,059)	46,164
Depreciation		13,843	13,250	13,843	13,250
Amortisation		126	95	126	95
Provision for bad debts		-	-	-	-
Provision for Defined Benefit Plan		7,964	5,826	7,964	5,826
Interest Income		(29,054)	(51,230)	(30,362)	(53,444)
Interest Expense		829	1,034	829	1,034
Gain on sale of Property, Plant and Equipment		-	(7,508)	-	(7,508)
Realised Exchange (Gain)/(Loss	5	(858)	-	(858)	-
Unrealised Exchange (Gain)/Loss	5	-	-	-	-
Provision for slow moving inventries		-	-	-	-
Operating Profit before Working Capital Changes		(43,154)	4,139	(38,518)	5,417
(Increase)/Decrease in Inventories		212,597	(285,486)	212,597	(285,486)
(Increase)/Decrease in Debtors & Receivables		34,952	(114,342)	37,522	(117,184)
(Increase)/Decrease in Dues from related parties		303	-	-	-
(Increase)/Decrease in Dues to related parties		-	-	-	-
Increase/(Decrease) in Trade & other Payables		7,974	(23,057)	4,271	(19,652)
		255,825	(422,885)	254,390	(422,322)
Cash generated from operations		212,671	(418,746)	215,872	(416,905)
Interest paid		(829)	(1,034)	(829)	(1,034)
Income Tax paid		(7,822)	(14,305)	(8,685)	(15,995)
Employee Benefits paid		(1,062)	(1,407)	(1,062)	(1,407)
Net Cash from Operating Activities		202,958	(435,492)	205,297	(435,341)
Purchase of Property,Plant & Equipments		(656)	(7,893)	(656)	(7,893)
Acquisition of Intangible Asset		-	250	-	250
Disposal of Intangible Asset		-	-	-	-
Long term Investments (increase)/decrease		(2,249)	(1)	(4,749)	(1)
Short term Investments (increase)/decrease		(181,574)	336,088	(183,069)	333,484
Financial Assets Reserve		-	-	-	-
Dividend received		-	-	-	-
Interest received		29,054	51,230	30,362	53,444
Disposal of Fixed Asset		-	7,508	-	7,508
Net Cash from/(used) in Investing Activities		(155,424)	387,182	(158,112)	386,792
Cash flow from Financing Activities					
Dividend paid		-	-	-	-
Net Cash used in Finance Activities		-	-	-	-
Increase in Cash & Cash Equivalents		47,534	(48,310)	47,185	(48,549)
Movement in Cash and Cash Equivalents					
At the beginning of the period		(45,437)	2,873	(43,340)	5,209
Increase/(Decrease)		47,534	(48,310)	47,185	(48,549)
At the end of the period		2,097	(45,437)	3,845	(43,340)
Bank overdrafts		(1,194)	(45,812)	(1,194)	(45,812)
Cash and bank balances		3,291	375	5,038	2,472
		2,097	(45,437)	3,845	(43,340)

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	
	2026	**2025**	**2026**	**2025**
Rent Income	**40,632**	35,692	**41,032**	36,092
Income from Tyre Fitting Centre	**503**	430	**503**	430
Others	**435**	982	**435**	982
Sale of Motor vehicle	**-**	7,508	**-**	7,508
Total Other Operating Income	**41,571**	44,612	**41,971**	45,012

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

	Group		Company	
	2026	**2025**	**2026**	**2025**
7a **Finance Income**				
Interest Income from Fixed Deposits	**10,499**	**10,214**	9073	**9,154**
Interest Income from Debentures	**6,824**	**4,666**	6824	**4,666**
Interest Income from CAL Fixed Income Opportunities Fund	**13,039**	**33,944**	12,299	**32,790**
Exchange Gain	**858**	**4,620**	858	**4,620**
Total Finance Income	**31,221**	**53,445**	**29,054**	**51,230**
Finance Cost				
7b Interest on Bank Overdrafts and other facilities	**829**	1,034	**829**	1,034
Total Finance Cost	**829**	1,034	**829**	1,034
Net Finance Income / (Finance Cost)	**30,393**	**52,411**	**28,225**	**50,196**

Explanatory Notes

8 **Directors' Shareholdings as at 31st March**

	No. of Shares			
	2026	**%**	**2025**	**%**
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	9.39
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
Prof. John A. Aloysius	**1,127,360**	**9.39**	1,127,360	9.39
Mr. Shamindra V. Rajiyah and Ms. J. Joanne B. Aloysius Rajiyah	**61,000**	**0.51**	61,000	0.51
	8,165,240	**68.04**	8,165,240	68.04

9 **Major Shareholdings as at 31st March**

	No. of Shares			
	2026	**%**	**2025**	**%**
Ms. Bernadette J. Aloysius	**3,594,800**	**29.96**	3,594,800	29.96
Tuckers (Pvt) Ltd	**1,395,785**	**11.63**	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**	1,127,360	9.39
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**	61,000	0.51
Mr. W. W. S. Amarasooriya	**41,405**	**0.35**	38,724	0.32
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. Hettiarachchige Walter Elliot Tissera	**10,600**	**0.09**	10,600	0.09
Mr. Gerard George Ondaatjie	**10,000**	**0.08**	10,000	0.08
Mr. Travice John Ondaatjie	**10,000**	**0.08**	10,000	0.08
	11,745,571	**97.88**	11,687,190	97.39

10 The percentage of Shares held by the Public as at 31 March 2026 was 20.325%. The number of shareholders as at 31.03.2026 was 712. The number of public shareholders was 705. 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	
	31.03.2026	31.03.2026	31.03.2025
	Rs.	Rs.	Rs.
Last Traded Price	329.00	329.00	110.00
Closing price	329.00	329.00	110.00
Highest price for the period	490.00	490.00	139.75
Lowest price for the period	205.00	205.00	89.00
No. of shares	12,000,000	12,000,000	12,000,000
Market Capitalization	3,948,000,000	3,948,000,000	1,320,000,000
Float Adjusted Market Capitalization	802,431,000	802,431,000	226,373,136

RATIOS

As at 31 March

Net Assets per Share	161.54	163.83	165.91
Annualised Earning per Share	(1.20)	0.63	2.52
Annualised Price Earning Ratio (times)	(273.22)	207.74	43.72