EML Consultants PLC

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17th November 2025.

Ms. Nilupa Perera
Chief Regulatory Officer
Colombo Stock Exchange
World Trade Center
Echelon Square
Colombo 01

Dear Madam,

INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2025

We refer to the Interim Financial Statements for the period ended 30th September 2025 that were published, and wish to inform you that Page 4 — the Statement of Cash Flows — was inadvertently not scanned and attached to the published Financial Statements.

We hereby forward the said page for your reference.
The Company's figures remain unchanged and no adjustments are required to the Financial Statements.
However, in the interest of transparency and regulatory compliance, this amendment is being issued.

Thank you.

Yours faithfully,

EML CONSULTANTS PLC

Indika Dias
Head of Finance

EML CONSULTANTS PLC
STATEMENT OF CASHFLOW

	01.01.2025 to 30.09.2025	01.01.2024 to 30.09.2024
Cash Flows From Operating Activities		
Loss before tax	(3,356,559)	(5,268,568)
<u>Adjustments for:</u>		
Depreciation	3,742,264	4,178,244
Interest income	1,647,984	(5,841,987)
Interest expense	122,212	734,306
Operating Profit / (Loss) Before Working Capital Changes	**2,155,901**	**(6,198,005)**
Changes in working capital:		
- (Increase) / Decrease in Trade and Other Receivable	21,083,124	(7,331,675)
- (Increase) / Decrease in Amounts Due From Related Party	(349,122)	10,743,047
- Increase / (Decrease) in Trade and Other Payables	(5,930,043)	3,580,116
- Increase / (Decrease) in Amounts Due To Related Party	(76,037)	(69,871)
Cash Generated From Operations	**16,883,823**	**723,612**
Interest Paid	(122,212)	(734,306)
Income Tax Paid	(203,997)	(130,692)
Net Generated From / (Used In) Operating Activities	**16,557,614**	**(141,386)**
Cash Flows From Investing Activities		
Interest received	(1,647,984)	5,841,987
Purchase of Property, Plant & Equipments	(1,293,977)	(9,598,430)
(Investment) / uplift in short term investment	(5,529,061)	(6,805,664)
Net Cash Used In Investing Activities	**(8,471,022)**	**(10,562,107)**
Cash Flows From Financing Activities		
Movement in borrowing	372,231	718,186
Net Cash Generated From Financing Activities	**372,231**	**718,186**
Net Increase / (Decrease) in Cash and Cash Equivalents	**8,458,823**	**(9,985,307)**
Cash and Cash Equivalents at the Beginning of the Year	(11,800,503)	(126,822)
Cash and Cash Equivalents at the End of the Year	**(3,341,680)**	**(10,112,129)**
<u>Cash and cash equivalents</u>		
Favourable Cash & Cash Equivalent Balances		
Foreign Saving Accounts	5,858,343	1,643,892
Local Saving Accounts	1,145,699	916,158
Local Current Accounts	29,000	52,200
Petty Cash	225,000	795,839
Total Favourable Cash & Cash Equivalent	**7,258,042**	**3,408,089**
Unfavourable Cash & Cash Equivalent Balances		
Local Current Accounts	10,599,722	13,520,218
Total Unfavourable Cash & Cash Equivalent	**10,599,722**	**13,520,218**
Total Cash and Cash Equivalent for the Purpose of Statement of Cash Flows	**(3,341,680)**	**(10,112,129)**