EML Consultants PLC

FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30.06.2026

No:6/10,
Rajamahavihara Road,
Pitakotte

EML CONSULTANTS PLC

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.06.2026

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EML CONSULTANTS PLC
STATEMENT OF COMPREHENSIVE INCOME

	Quarter ended 30 June		Six Months ended 30 June	
	01.04.2026 to 30.06.2026	01.04.2025 to 30.06.2025	01.01.2026 to 30.06.2026	01.01.2025 to 30.06.2025
Revenue	16,155,497	9,145,292	39,385,050	36,428,857
Direct Cost	(12,010,201)	(6,074,088)	(24,967,452)	(22,459,680)
Gross Profit	**4,145,296**	**3,071,204**	**14,417,598**	**13,969,177**
Other Income	8,543,641	2,468,454	8,504,468	2,404,634
Administrative Expenses	(12,065,641)	(12,015,971)	(23,379,504)	(25,456,288)
Operating Profit / (Loss)	**623,296**	**(6,476,313)**	**(457,438)**	**(9,082,477)**
Finance Income	1,519,536	1,695,590	2,770,903	3,157,946
Finance Income - net	**1,519,536**	**1,695,590**	**2,770,903**	**3,157,946**
Profit / (Loss) Before Tax	**2,142,832**	**(4,780,723)**	**2,313,465**	**(5,924,531)**
Income Tax	-	-	-	-
Profit / (Loss) For The Year	**2,142,832**	**(4,780,723)**	**2,313,465**	**(5,924,531)**
Basic Earnings / (Loss) per Share	**0.02**	**(0.05)**	**0.03**	**(0.07)**

EML CONSULTANTS PLC
STATEMENT OF FINANCIAL POSITION

	Unaudited As at 30.06.2026 Rs.	Audited As at 31.12.2025 Rs.
Assets		
Non-Current Assets		
Property, Plant and Equipment	99,307,577	99,134,790
Total Non-Current Assets	**99,307,577**	**99,134,790**
Current Assets		
Trade and Other Receivables	20,084,463	22,801,325
Consultation Work-In-Progress	-	5,389,763
Income Tax Recoverable	798,382	572,381
Financial Assets	131,447,745	123,199,409
Amount due from Related Party	3,745,909	6,082,551
Cash and Cash Equivalents	10,594,331	7,136,667
Total Current Assets	**166,670,830**	**165,182,096**
Total Assets	**265,978,407**	**264,316,886**
EQUITY AND LIABILITIES		
Capital and Reserves		
Stated Capital	90,900,000	90,900,000
Revaluation Reserve	41,324,219	41,324,219
Retained Earnings	67,594,301	65,280,836
Total Shareholder's Funds	**199,818,520**	**197,505,055**
Non-Current Liabilities		
Loans and Borrowings		-
Retirement Benefit Obligations	9,937,719	9,868,684
Deferred Income Tax Liabilities	18,890,629	18,890,629
Total Non-Current Liabilities	**28,828,348**	**28,759,313**
Current Liabilities		
Loans and Borrowings	6,539,625	3,312,303
Trade and Other Payables	29,192,272	32,916,719
Amount due to Related Party	1,599,642	1,823,496
Total Current Liabilities	**37,331,539**	**38,052,518**
Total Liabilities	**66,159,887**	**66,811,831**
Total Equity and Liabilities	**265,978,407**	**264,316,886**
Net Assets per Share -In LKR	**2.20**	**2.17**

The Financial Statements are in compliance with the requirements of the Companies Act No. 07 of 2007.

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Head of Finance

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.

Approved and signed for and on behalf of the Board.

.....
Director

.....
Director

Date : 10.08.2026

EML CONSULTANTS PLC
STATEMENT OF CHANGES IN EQUITY

	Stated Capital Rs.	Revaluation Reserve Rs.	Retained Earnings Rs.	Total Rs.
Balance as at 1 January 2025	90,900,000	41,324,219	62,602,059	194,826,278
Total Comprehensive Loss For The Period (Six Months)	-	-	(5,924,531)	(5,924,531)
Unaudited Balance as at 30 June 2025	90,900,000	41,324,219	56,677,528	188,901,747
Audited Balance as at 1 January 2026	90,900,000	41,324,219	65,280,836	197,505,055
Total Comprehensive Income For The Period (Six Months)	-	-	2,313,465	2,313,465
Unaudited Balance as at 30 June 2026	90,900,000	41,324,219	67,594,301	199,818,520

EML CONSULTANTS PLC
STATEMENT OF CASHFLOW

	01.01.2026 to 30.06.2026	01.01.2025 to 30.06.2025
Cash Flows From Operating Activities		
Profit / (Loss) before tax	2,313,465	(5,924,531)
Adjustments for:		
Depreciation	1,166,376	1,166,376
Interest income	(3,017,203)	(1,709,563)
Interest expense	246,301	53,946
Operating Profit / (Loss) Before Working Capital Changes	**708,939**	**(6,413,772)**
Changes in working capital:		
- (Increase) / Decrease in Trade and Other Receivable	2,716,862	28,945,345
- (Increase) / Decrease in Amounts Due From Related Party	2,336,642	43,202
- Increase / (Decrease) in Trade and Other Payables	1,747,318	(8,359,888)
- Increase / (Decrease) in Amounts Due To Related Party	(223,854)	(54,880)
Cash Generated From Operations	**7,285,907**	**14,160,007**
Interest Paid	-	-
Income Tax Paid	-	-
Net Generated From Operating Activities	**7,285,907**	**14,160,007**
Cash Flows From Investing Activities		
Interest received	3,017,203	1,709,563
(Investment) / uplift in short term investment	(5,231,133)	(932,371)
Net Cash (Used In) / Generated From Investing Activities	**(2,213,930)**	777,192
Cash Flows From Financing Activities		
Movement in borrowing	(5,236,267)	(5,617,361)
Net Cash Used In Financing Activities	**(5,236,267)**	**(5,617,361)**
Net (Decrease) / Increase in Cash and Cash Equivalents	**(164,290)**	9,319,838
Cash and Cash Equivalents at the Beginning of the Year	4,218,996	(11,800,503)
Cash and Cash Equivalents at the End of the Year	**4,054,706**	**(2,480,665)**
Cash and cash equivalents		
Favourable Cash & Cash Equivalent Balances		
Foreign Saving Accounts	9,346,755	10,777,984
Local Saving Accounts	955,826	1,490,565
Local Current Accounts	28,000	29,000
Petty Cash	263,750	225,000
Total Favourable Cash & Cash Equivalent	**10,594,331**	**12,522,549**
Unfavourable Cash & Cash Equivalent Balances		
Local Current Accounts	6,539,625	15,003,214
Total Unfavourable Cash & Cash Equivalent	**6,539,625**	**15,003,214**
Total Cash and Cash Equivalent for the Purpose of Statement of Cash Flows	**4,054,706**	**(2,480,665)**

1 Unless otherwise stated specifically, figures in these financial statements are not audited.

2 These condensed financial statements comply with Sri Lanka Accounting Standard 34 (LKAS 34).

3 There have been no changes to the accounting policies adopted compared to the audited financial statements of 31 December 2025, except as disclosed below:

4 There are no material contingent liabilities as at 30 June 2026, other than disclosed below;

A case has been filed at the Anuradhapura Labour Tribunal against EML by a consultant that was retained on fee basis for a specific project, however claiming for EPF/ETF (Case No 27/Anu/2546/2020). The case is only partly heard and pending for further hearing where the dates have not been fixed yet. In the event the case is decided against the Company.

5 No material events have taken place subsequent to the date of the balance sheet that require disclose or and adjustments to financial statements

6 **Share Information**

6.1 **Market prices recorded during the quarter ended 30.06.2026**

	Rs.
Highest Market price per Share	12.30
Lowest Market price per Share	8.80
Last Traded Market price per Share	9.60

6.2 **Directors Shareholdings as at 30.06.2026**

Name of the Shareholders	Number of Shares
Mr. K.A.K. Jayatilake	8,766,742

Top 20 Major Share Holder List as at 30.06.2026

6 Share Information (Cont'd...)

6.3 Total No of Shares

As at 30 June 2026	90,900,000

6.4 Top 20 Major Share Holder List as at 30.06.2026

Serial	Name of Shareholder	No of Shares	%
1	AEROFORM (PRIVATE) LIMITED	27,000,000	29.70%
2	MR. KALUACHCHIGAMAGE AVANTHI KUMARA JAYATILAKE	8,766,742	9.64%
3	A1 WEALTH PLUS (PRIVATE) LTD	8,500,000	9.35%
4	SAMPATH BANK PLC/HI-LINE TRADING (PRIVATE) LIMITED	1,362,000	1.50%
5	SEYLAN BANK PLC/WETHTHINGE JINADASA	1,172,187	1.29%
6	PMF FINANCE PLC/M.R.M.RIKAZ	1,146,043	1.26%
7	MR. GOVINDASAMY ANURAGAVAN	1,102,757	1.21%
8	CTT LINK (PVT) LTD	625,460	0.69%
9	MR. KANDE GAMARALALAGE CHANDRAJITH SHALIKA KULATHISSA	591,303	0.65%
10	MRS. MALINI ARUDPRAGASAM	550,000	0.61%
11	SENKADAGALA FINANCE PLC/K.R.A.L.KAHATAPITIYA	547,708	0.60%
12	CITIZENS DEVELOPMENT BUSINESS FINANCE PLC/K.D.C. SOMALATHA AND K. NANDASIRI	535,377	0.59%
13	MR. MUTHUTANTIRIGE MANOJ CHAMINDA COORAY	500,000	0.55%
14	MR. MOHAMED SUBAIR FOUZAL HAQQUE / MRS. S. I. HAQQUE	485,000	0.53%
15	MS. SHEHARA THILANKA LIYANAGE / MS. S. I. R. LIYANAGE / MS. S. I. LIYANAGE	470,000	0.52%
16	SENKADAGALA FINANCE PLC/A.K.G.INDIKA	450,000	0.50%
17	MR. THIRIMADURA HARISCHANDRA DE SILVA	446,996	0.49%
18	MR. HALLLOLUWAGE THILAKRATNA HEWAWASAM	436,969	0.48%
19	MR. LOKUGE DON NIMAL NAYANA	415,824	0.46%
20	LOLC FINANCE PLC/PROTEGE INVESTMENT (PRIVATE) LIMITED	400,118	0.44%
		55,504,484	61.06%