EML Consultants PLC

FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30.09.2026

No:6/10,
Rajamahavihara Road,
Pitakotte

EML CONSULTANTS PLC

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.09.2026

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EML CONSULTANTS PLC
STATEMENT OF COMPREHENSIVE INCOME

	Quarter ended 30 September		Nine Months ended 30 September	
	01.07.2026 to 30.09.2026	01.07.2025 to 30.09.2025	01.01.2026 to 30.09.2026	01.01.2025 to 30.09.2025
Revenue	12,192,042	21,333,115	51,577,092	57,761,973
Direct Cost	(7,565,402)	(11,601,271)	(32,532,854)	(34,060,951)
Gross Profit	**4,626,640**	**9,731,844**	**19,044,238**	**23,701,022**
Other (Loss) / Income	(1,762,744)	863,566	6,741,724	3,268,200
Administrative Expenses	(13,872,899)	(9,553,226)	(37,015,097)	(34,867,619)
Operating (Loss) / Profit	**(11,009,003)**	**1,042,184**	**(11,229,135)**	**(7,898,397)**
Finance Income	1,448,117	1,525,773	3,981,963	4,541,824
Finance Income - net	**1,448,117**	**1,525,773**	**3,981,963**	**4,541,824**
(Loss) / Profit Before Tax	**(9,560,886)**	**2,567,957**	**(7,247,172)**	**(3,356,573)**
Income Tax	-	-	-	-
(Loss) / Profit For The Year	**(9,560,886)**	**2,567,957**	**(7,247,172)**	**(3,356,573)**
Basic (Loss) / Earnings per Share	**(0.11)**	**0.03**	**(0.08)**	**(0.04)**

EML CONSULTANTS PLC
STATEMENT OF FINANCIAL POSITION

	Unaudited As at 30.09.2026 Rs.	Audited As at 31.12.2025 Rs.
Assets		
Non-Current Assets		
Property, Plant and Equipment	102,671,070	99,134,790
Total Non-Current Assets	**102,671,070**	**99,134,790**
Current Assets		
Trade and Other Receivables	11,215,967	22,801,325
Consultation Work-In-Progress	-	5,389,763
Income Tax Recoverable	1,283,692	572,381
Financial Assets	130,240,707	123,199,409
Amount due from Related Party	3,954,573	6,082,551
Cash and Cash Equivalents	2,292,220	7,136,667
Total Current Assets	**148,987,159**	**165,182,096**
Total Assets	**251,658,229**	**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	58,033,664	65,280,836
Total Shareholder's Funds	**190,257,883**	**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	7,425,010	3,312,303
Trade and Other Payables	23,560,200	32,916,719
Amount due to Related Party	1,586,788	1,823,496
Total Current Liabilities	**32,571,998**	**38,052,518**
Total Liabilities	**61,400,346**	**66,811,831**
Total Equity and Liabilities	**251,658,229**	**264,316,886**
Net Assets per Share -In LKR	**2.09**	**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 : 10.11.2026

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 (Nine Months)	-	-	(3,356,573)	(3,356,573)
Unaudited Balance as at 30 September 2025	90,900,000	41,324,219	59,245,486	191,469,705
Audited Balance as at 1 January 2026	90,900,000	41,324,219	65,280,836	197,505,055
Total Comprehensive Loss For The Period (Nine Months)	-	-	(7,247,172)	(7,247,172)
Unaudited Balance as at 30 September 2026	90,900,000	41,324,219	58,033,664	190,257,883

EML CONSULTANTS PLC
STATEMENT OF CASHFLOW

	01.01.2026 to 30.09.2026	01.01.2025 to 30.09.2025
Cash Flows From Operating Activities		
Loss before tax	(7,247,172)	(3,356,573)
Adjustments for:		
Depreciation	2,843,332	3,742,264
Interest income	(4,696,724)	(1,647,984)
Interest expense	714,761	122,212
Operating Loss Before Working Capital Changes	**(8,385,803)**	**(1,140,081)**
Changes in working capital:		
- (Increase) / Decrease in Trade and Other Receivable	11,585,358	21,083,139
- (Increase) / Decrease in Amounts Due From Related Party	2,127,978	(349,122)
- Increase / (Decrease) in Trade and Other Payables	(8,989,077)	(5,930,043)
- Increase / (Decrease) in Amounts Due To Related Party	(236,708)	(76,037)
Cash (Used In) / Generated From Operations	**(3,898,252)**	**13,587,856**
Interest Paid	(714,761)	(122,212)
Income Tax Paid	(711,311)	(203,997)
Net (Used In) / Generated From Operating Activities	**(5,324,324)**	**13,261,647**
Cash Flows From Investing Activities		
Interest received	4,696,724	1,647,984
Purchase of Property, Plant & Equipment's	(6,379,612)	(1,293,977)
(Investment) / uplift in short term investment	(2,344,574)	(5,529,061)
Net Cash Used In Investing Activities	**(4,027,462)**	**(5,175,054)**
Cash Flows From Financing Activities		
Movement in borrowing	-	372,231
Net Cash Generated From Financing Activities	**-**	**372,231**
Net (Decrease) / Increase in Cash and Cash Equivalents	**(9,351,786)**	**8,458,824**
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	**(5,132,790)**	**(3,341,679)**
Cash and Cash Equivalents		
Favorable Cash & Cash Equivalent Balances		
Foreign Saving Accounts	1,821,571	5,858,345
Local Saving Accounts	167,649	1,145,698
Local Current Accounts	28,000	29,000
Petty Cash	275,000	225,000
Total Favorable Cash & Cash Equivalent	**2,292,220**	**7,258,043**
Unfavorable Cash & Cash Equivalent Balances		
Local Current Accounts	7,425,010	10,599,722
Total Unfavorable Cash & Cash Equivalent	**7,425,010**	**10,599,722**
Total Cash and Cash Equivalent for the Purpose of Statement of Cash Flows	**(5,132,790)**	**(3,341,679)**

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 September 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 30.09.2026**

	Rs.
Highest Market price per Share	10.00
Lowest Market price per Share	7.60
Last Traded Market price per Share	7.70

6.2 **Directors Shareholdings as at 30.09.2026**

Name of the Shareholders	No.of Shares
Mr. K.A.K. Jayatilake	8,000,000

Top 20 Major Share Holder List as at 30.09.2026

6 Share Information (Cont'd...)

6.3 Total No of Shares

As at 30 September 2026	90,900,000

6.4 Top 20 Major Share Holder List as at 30.09.2026

Serial	Name of Shareholder	No of Shares	%
1	AEROFORM (PRIVATE) LIMITED	27,000,000	29.70%
2	A1 WEALTH PLUS (PRIVATE) LTD	9,266,742	10.19%
3	MR. KALUACHCHIGAMAGE AVANTHI KUMARA JAYATILAKE	8,000,000	8.80%
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	SENKADAGALA FINANCE PLC/K.R.A.L.KAHATAPITIYA	854,732	0.94%
9	CTT LINK (PVT) LTD	625,460	0.69%
10	MR. KANDE GAMARALALAGE CHANDRAJITH SHALIKA KULATHISSA	591,303	0.65%
11	MRS. MALINI ARUDPRAGASAM	550,000	0.61%
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	485,000	0.53%
15	MS. SHEHARA THILANKA LIYANAGE	470,000	0.52%
16	PROTEGE INVESTMENT (PVT) LTD	457,780	0.50%
17	SENKADAGALA FINANCE PLC/A.K.G.INDIKA	450,000	0.50%
18	MR. THIRIMADURA HARISCHANDRA DE SILVA	446,996	0.49%
19	MR. HALLLOLUWAGE THILAKRATNA HEWAWASAM	436,969	0.48%
20	MRS. WANIGASEKERA VICTORINE IMMACULATE	428,488	0.47%
		55,881,834	61.48%