INTERIM REPORT – EXTERMINATORS PLC

Nine Months Ending 31.12.2025 (Unaudited)



Exterminators PLC No.02, Ascot Avenue, Colombo-05. **Tel** 0117760760 **Email** hello@exterminators.lk

EXTERMINATORS PLC

Statement of financial position

As at 31 December 2025	Group		Company	
	31.12.2025 Rs.	31.12.2024 Rs.	31.12.2025 Rs.	31.12.2024 Rs.
Assets				
Non - current assets				
Property, plant & equipment	3,397,408	6,359,125	3,059,734	6,339,125
Right-of-use assets	20,908,663	22,295,294	20,908,663	22,295,294
Intangible assets	687,687	639,099	687,687	639,099
Investment In Subsidiary	-	-	-	-
Total	24,993,758	29,293,518	24,656,084	29,273,518
Current assets				
Financial asset at fair value through profit or	21,300	21,300	21,300	21,300
Inventories	40,225,739	24,873,701	35,136,990	24,873,701
Receivables, deposits & prepayments	92,760,772	74,119,871	81,508,127	65,248,434
Amounts due from related parties	7,543,291	32,011,080	-	30,291,080
Cash & cash equivalents	29,533,078	6,616,946	25,145,562	4,389,136
Total	170,084,180	137,642,898	141,811,979	124,823,651
Total Assets	**195,077,938**	**166,936,415**	**166,468,063**	**154,097,169**
Equity & Liabilities				
Capital & reserves				
Stated capital	100,100,000	100,000,000	100,000,000	100,000,000
Retained earnings	27,328,483	645,673	16,755,153	71,809
Revaluation reserve	23,783,840	23,783,840	23,783,840	23,783,840
Total equity	151,212,323	124,429,513	140,538,993	123,855,649
Non - current liabilities				
Retirement benefit obligation	2,594,834	1,322,082	2,594,834	1,322,082
Lease creditors repayable after one year	11,267,447	13,548,914	11,267,447	13,548,914
Deferred tax liabilities	(407,500)	(407,500)	(407,500)	(407,500)
Total	13,454,780	14,463,496	13,454,780	14,463,496
Current liabilities				
Lease creditors repayable within one year	-	2,585,868	-	2,585,868
Amounts due to related parties	16,616,834	11,164,715	-	-
Trade & other payables	14,068,454	17,253,319	12,748,743	13,466,608
Commissioner General of Inland Revenue	(274,452)	(274,452)	(274,452)	(274,452)
Total	30,410,835	28,043,406	12,474,290	15,778,024
Total Equity & Liabilities	**195,077,938**	**166,936,415**	**166,468,063**	**154,097,169**
Net Assets Per Share			2.66	2.40

I certify that these Financial Statements are in compliance with the requirements of the Companies Act No. 7 of 2007.

Mr. Marlon Ferreira
Managing Director
16.02.2026

Mr. Nihal Attygalle
Director
16.02.2026

EXTERMINATORS PLC
STATEMENT OF PROFIT AND LOSS-GROUP

Nine months ended 31.12.2025	Group					
	2025	2024	Change	2025	2024	Change
	Three Months Ended			Nine Months Ended		
	Oct-Dec	Oct-Dec		Apr-Dec	Apr-Dec	
	Rs.	Rs.		Rs.	Rs.	
Revenue	36,422,465	41,168,623	-12%	117,670,897	119,113,647	-1%
Cost of sales	(9,430,319)	(13,471,793)	-30%	(26,705,141)	(38,875,957)	-31%
Gross profit	26,992,145	27,696,830	-3%	90,965,756	80,237,690	13%
Other income	-	-		-	-	
Profit before operating expenses	26,992,145	27,696,830	-3%	90,965,756	80,237,690	13%
Administrative expenses	(17,509,006)	(16,786,384)	4%	(58,066,026)	(49,170,847)	18%
Distribution expenses	(3,560,866)	(8,401,009)	-58%	(16,328,801)	(28,968,606)	-44%
Other operating expenses	-	-		-	-	
Profit / (loss) after operating expenses	5,922,274	2,509,437	136%	16,570,929	2,098,237	690%
Finance income	535,251	487,054	10%	1,135,605	1,708,224	-34%
Finance expenses	(805,447)	(992,438)	-19%	(1,926,666)	(2,079,103)	-7%
Profit /(loss) before tax	5,652,078	2,004,054	182%	15,779,868	1,727,358	814%
Tax expenses	-	-		-	-	
Net profit / (loss) for the year	5,652,078	2,004,054	182%	15,779,868	1,727,358	814%
Other comprehensive income	-				-	
Total comprehensive income for the year	5,652,078	2,004,054	182%	15,779,868	1,727,358	814%
Earnings per share based on profit / (loss)	0.06	0.02		0.16	0.02	

EXTERMINATORS PLC
STATEMENT OF PROFIT AND LOSS-COMPANY

Nine months ended 31.12.2025	Company					
	Three Months Ended			Nine Months Ended		
	2025 Oct-Dec	2024 Oct-Dec	Change	2025 Apr-Dec	2024 Apr-Dec	Change
Revenue from contracts	22,559,264	25,481,469	-11%	74,326,866	89,371,815	-17%
Cost of sales	(5,330,868)	(9,807,178)	-46%	(19,835,222)	(28,511,207)	-30%
Gross profit	17,228,396	15,674,290	10%	54,491,644	60,860,608	-10%
Other income	-	-		-	-	
Profit before operating expenses	17,228,396	15,674,290	10%	54,491,644	60,860,608	-10%
Administrative expenses	(9,668,977)	(10,278,616)	-6%	(37,561,217)	(37,213,324)	1%
Distribution expenses	(2,579,167)	(4,641,387)	-44%	(8,469,503)	(22,129,483)	-62%
Other operating expenses	-	-		-	-	
Profit / (loss) after operating expenses	4,980,252	754,287	560%	8,460,924	1,517,800	457%
Finance income	535,251	487,054	10%	1,135,605	1,708,224	-34%
Finance expenses	(792,855)	(985,866)	-20%	(1,910,424)	(2,072,531)	-8%
Profit /(loss) before tax	4,722,647	255,475	1749%	7,686,104	1,153,494	566%
Tax expenses	-	-		-	-	
Net profit / (loss) for the year	4,722,647	255,475	1749%	7,686,104	1,153,494	566%
Other comprehensive income						
Total comprehensive income for the year	4,722,647	255,475	1749%	7,686,104	1,153,494	566%
Earnings per share based on profit / (loss)	0.05	0.00		0.08	0.01	

EXTERMINATORS PLC
STATEMENTS OF CHANGES EQUITY

GROUP

Nine months ended 31.12.2025	Stated capital	Revaluation Reserve	Retained Earnings	Total Equity
Balance as at 01.04.2024	100,000,000	23,783,840	2,330,034	126,113,874
Net loss for the year	-	-	645,673	573,864
Dividends paid	-	-	-	-
Other comprehensive income	-	-	-	-
Reversal of revaluation reserve	-	-	-	-
Balance as at 31.12.2024	**100,000,000**	**23,783,840**	**2,975,707**	**126,687,738**
Balance as at 01.04.2025	**100,000,000**	**23,783,840**	**11,548,615**	**135,332,455**
Net profit for the year	-	-	15,779,868	15,779,868
Share Issue	-	-	-	-
Balance as at 31.12.2025	**100,000,000**	**23,783,840**	**27,328,483**	**151,112,323**

COMPANY

Nine months ended 31.12.2025	Stated capital	Revaluation Reserve	Retained Earnings	Total Equity
Balance as at 01.04.2024	100,000,000	23,783,840	2,230,035	126,113,875
Net loss for the year	-	-	1,153,495	1,153,495
Dividends paid	-	-	(38,240,328)	(38,240,328)
share Issue	-	-	(22,379,465)	(22,379,465)
Prior Year Adjustment	-	-	57,208,071	57,208,071
Balance as at 31.12.2024	**100,000,000**	**23,783,840**	**71,809**	**123,855,648**
Balance as at 01.04.2025	**100,000,000**	**23,783,840**	**9,069,049**	**132,852,889**
Net profit for the year	-	-	7,686,104	7,686,104
Dividends	-	-	-	-
Share allocation				
Prior Year Adjustment				
Balance as at 31.12.2025	**100,000,000**	**23,783,840**	**16,755,153**	**140,538,993**

EXTERMINATORS PLC
STATEMENT OF CASH FLOW

Nine Months Ending 31.12.2025	Group		Company	
	31 Dec 2025 Rs.	31 Dec 2024 Rs.	31 Dec 2025 Rs.	31 Dec 2024 Rs.
Cash Flows from operating activities				
Net profit / (loss) before taxation	26,673,781	1,727,359	16,683,344	1,153,495
Adjustments for:				
shares				(22,379,465)
Dividents				(38,240,328)
Gratuity	-	-	-	-
Payables Written Back	-	-	-	-
Receivable Written Off	-	-	-	-
Prior Year Adjustment	-	-	-	57,208,071
Depreciation	4,628,082	3,967,779	4,617,433	3,967,779
Amortization	-	(44,823)	-	(44,823)
Interest Expense	-	-	-	-
Operating profit before working capital changes	31,301,863	2,238,594	21,300,777	1,664,730
Working capital changes				
(Increase)/decrease in inventories	(15,352,038)	89,481	(10,263,289)	89,481
Increase / (decrease) in receivables, deposits & prepayments	(18,640,901)	(17,277,266)	(16,259,693)	(8,405,830)
(Increase) /decrease in amounts due from related parties	24,467,789	(931,918)	30,291,080	788,082
(Increase) /decrease in amounts due to related parties	5,452,119	11,164,715	-	-
Increase / (decrease) in trade & other payables	(478,822)	6,544,552	(717,865)	5,443,885
Cash generated from / (used in) operations	**26,750,010**	**1,828,158**	**24,351,010**	**(419,652)**
Income tax paid	-	(635,713)	-	(635,713)
Gratuity paid	1,272,752	(2,161,200)	1,272,752	(2,161,200)
Net cash flow from / (used in) operating activities	**28,022,762**	**(968,755)**	**25,623,762**	**(3,216,565)**
Cash flows from / (used in) investing activities				
Acquisition of property, plant & equipment	(337,674)	(7,688,645)	-	(7,668,645)
Acquisition of intangible assets	-	52,088	-	52,088
Net cash (used in)/generated from investing activities	**(337,674)**	**(7,636,557)**	**-**	**(7,616,557)**
Cash flows from / (used in) financing activities				
Lease rentals paid	(4,867,335)	7,765,042	(4,867,335)	7,765,042
Loan interest	-	-	-	-
Loan Obtained	-	-	-	-
Share Issures	100,000	-	-	-
Net cash generated from/(used in) financing activities	**(4,767,335)**	**7,765,042**	**(4,867,335)**	**7,765,042**
Net increase / (decrease) in cash & cash equivalents	**22,917,752**	**(840,270)**	**20,756,426**	**(3,068,080)**
Cash & cash equivalents at the beginning of the year	6,616,946	7,457,216	4,389,136	7,457,217
Cash & cash equivalents at the end of the year	**29,534,698**	**6,616,946**	**25,145,562**	**4,389,136**

EXTERMINATORS PLC Notes to the interim financial statements.

1. General : The Exterminators (Private) Limited ("Company") incorporated as a private limited liability company on 24 of May 2004, in terms of Companies Act No. 17 of 1982 and re-registration on 11 of June 2010, in terms of Companies Act No. 07 of 2007. The Company has changed its status to a Limited Liability Company on 23 of November 2021, in terms of Companies Act No. 07 of 2007 and changed the company name as Exterminators Limited. The Company resolved to change the status of the company from Limited to PLC with effect from 30 March 2022,

The registered office of the Company and principal place of business is located at No: 02, Ascot Avenue, Colombo 05. The Company has carried out an Initial Public Offer (IPO) of 10,000,000 Ordinary voting Shares at an offer Price of LKR 6.00 per share, successfully raising LKR 60 million and listed in Colombo Stock Exchange on 30th March 2022.

2. Principal Activities and Nature of Operations :- During the year, the principal activities of the Company were providing pest management, termite management, mosquito management, sanitation and disinfection services. The company is distributed locally manufactured products and international brands.

3. Basis of Preparation :- These condensed Interim Financial Statements of Exterminators PLC and the group are for the period ended 31st December 2025. They have been prepared in accordance with LKAS 34, Interim Financial Reporting, these Interim Financial Statements have been prepared in accordance with these SLFRS and IFRIC interpretation issued and effective as at the time and Companies Act No.07 of 2007. Provides the information required by the Colombo Stock Exchange.

4. Accounting Policies : The accounting policies and methods of computation adopted are consistent with those of the previous financial year as reported in the annual financial statements for the nine months period ended 31st December 2025.

5. Significant changes :- The company has acquired the 100 number of shares of Exterminator International (Private) Limited on 01st July 2024. (Per share value was Rs.1,000.00)

6. Shares and shareholder information

6.1 The number of shares held by the board of directors.

Name of the share holders	31.12.2025 Number of shares	30.09.2025 Number of shares
Mr. D M Ferreira	27,500,000	30,333,000
Ms. G S Pelpola	6,044,217	6,044,217
Dr. Nihal Attygalle	8,610	8,610.00
Mr. Ajith Kumara	2,642	2,642

6.2 Twenty largest shareholders of the company.

No	Name	No of shares	%
1	MR. D.M. FERREIRA	27,500,000.00	52.03
2	MS. G.S. PELPOLA	6,044,217.00	11.44
3	MR. F.N. HERFT	2,000,000.00	3.78
4	PEOPLE S LEASING AND FINANCE PLC/L.P.HAPANGAMA	1,326,995.00	2.51
5	MR. T.L.P. GUNAWARDENE	1,302,281.00	2.46
6	DFCC BANK PLC/L.C.A. LANKESHWARA	1,002,500.00	1.90
7	PEOPLE'S LEASING & FINANCE PLC / MR.W.P.C.M.NANAYAKKARA	822,000.00	1.56
8	PEOPLE'S LEASING & FINANCE PLC/DR.H.S.D.SOYSA & MRS.G.SOYSA	701,913.00	1.33
9	PEOPLE'S LEASING & FINANCE PLC/L.H.L.M.P.HARADASA	600,000.00	1.14
10	MERCHANT BANK OF SRI LANKA & FINANCE PLC/H.M.C.B. MAWILMADA	572,167.00	1.08
11	COLOMBO MACHINERY & EQUIPMENT (PVT) LIMITED	523,329.00	0.99
12	COMMERCIAL BANK OF CEYLON PLC/ S.A. SENEVIRATNE	500,000.00	0.95
13	PMF FINANCE PLC/S.O.F.MOWLANA	405,288.00	0.77
14	SENKADAGALA FINANCE PLC/W.M.P.M.WEERASEKARA	400,000.00	0.76
15	BANK OF CEYLON A/C CEYBANK UNIT TRUST	333,769.00	0.63
16	MR. D.C. CHANDIRAM	297,214.00	0.56
17	MR. L.H.L.T.D. HARADASA	250,000.00	0.47
18	MR. A.I. ABEYDEERA	225,349.00	0.43
19	MR. R. GAUTAM	221,000.00	0.42
20	HATTON NATIONAL BANK PLC/MR.GERAD SHAMIL NIRANJAN PERIS	196,158.00	0.37
	Total top 20 shareholders	45,224,180.00	85.57
	Others shares	7,628,279.00	14.43
	Total number of shares	52,852,459.00	100.00

Stated capital is represented by the number of shares given below

	31.12.2025		30.09.2025	
	Numbers	(LKR)	Numbers	(LKR)
Ordinary Shares	52,852,459	100,000,000	52,852,459	100,000,000
Total	52,852,459	100,000,000	52,852,459	100,000,000

6.3 Earnings per share :- The calculation of the earnings per share is based on the profit for the nine-month period ended 31th December 2025 attributable to ordinary shareholders divided by the weighted average number of ordinary shares outstanding during the nine-month period ended 31st December, as per the requirements of the Sri Lanka Accounting Standard (LKAS 33) - "Earnings per Share"

6.4 The company's Highest, Lowest and last traded price given below.

	31.12.2025	30.09.2025
Highest traded	7.10	8.10
Lowest traded	7.00	8.00
Last traded	7.00	8.00
Market capitalization	131,219,532	131,711, 920

7. Events occurring after the reporting date : There were no significant events after the reporting period that require adjustments to or disclosures in the financial statements.

8. Contingent Liabilities : There were no material contingent liabilities as of 31.12.2025

9. Capital Expenditure Commitments : There were no material capital expenditure commitments as of 31.12.2025

CORPORATE INFORMATION

Company Name	**Exterminators PLC**
Legal Form	A Public Limited Liability Company, listed on the Colombo Stock Exchange on 30th March 2022.
Company registration	PB 00248739
Head office	02, Ascot Avenue, Colombo-05. Tel 0117 760 760/ hello@exterminators.lk www.exterminators.lk
Kandy	20, Mulgampola Road, Kandy Tel 0817 760 760 kandy@exterminators.lk
Board of Directors	**Chairman** Dr. Kishu Gomes **Managing Director** Denham Marlon Ferreira **Directors** Dr. Nihal Arttygalle Ajith Kumara G S Pelpola Nalinda Pelpola
Company Secretary	R & J Corporate Secretaries (Private) Limited 109/10 A, Gothami Road, Colombo 08. Tel: 0114 335 938
Auditors	Jayasingha & Company Chartered Accountants 94/12, 2nd Lane, Kirulapone Avenue, Colombo-05
Bankers	Commercial Bank of Ceylon PLC Seylan Bank PLC