INTERIM REPORT – EXTERMINATORS PLC

Twelve Months Ending 31.03.2026 (Unaudited)



Exterminators PEST CONTROL

EXTERMINATORS PLC - STATEMENT OF PROFIT AND LOSS (GROUP)

	2026	2025	Change	2026	2025	Change
	Three Months Ended			Twelve Months Ended		
	Jan-Mar	Jan-Mar		**Apr-Mar**	Apr-Mar	
	Rs.	**Rs.**		**Rs.**	**Rs.**	
Revenue	**40,298,383**	**34,510,645**	**17%**	**157,969,281**	**153,624,292**	**3%**
Cost of sales	(10,830,166)	(13,352,020)	-19%	(37,535,306)	(53,369,831)	-30%
Gross profit	**29,468,218**	**21,158,625**	**39%**	**120,433,975**	**100,254,461**	**20%**
Other income	-			-	523,188	
Profit before operating expenses	**29,468,218**	**21,158,625**	**39%**	**120,433,975**	**100,777,648**	**20%**
Administrative expenses	(14,294,296)	(16,049,966)	-11%	(72,360,323)	(55,844,096)	30%
Distribution expenses	(10,559,949)	(9,817,693)	8%	(26,888,750)	(44,799,935)	-40%
Other operating expenses	-	(30,277)		-	(10,950,519)	
Profit / (loss) after operating expenses	**4,613,972**	**(4,739,311)**	**197%**	**21,184,902**	**(10,816,902)**	**296%**
Finance income	39,630.75	500,816	-92%	1,175,236	2,223,172	-47%
Finance expenses	236,840	(662,760)	136%	(1,689,826)	(2,749,405)	-39%
Profit /(loss) before tax	**4,890,443**	**(4,901,255)**	**200%**	**20,670,312**	**(11,343,134)**	**282%**
Tax expenses	-			-	(491,242)	
Net profit / (loss) for the year	**4,890,443**	**(4,901,255)**	**200%**	**20,670,312**	**(11,834,376)**	**275%**
Other comprehensive income	-	-		-	-	
Actuarial Loss on Defined Benefit Plans					(1,266,965)	
Deferred Tax on Actuarial Loss					380,090	
Revaluation Gain	11,682,878			11,682,878		
Total comprehensive income for the year	**16,573,321**	**(4,901,255)**	**438%**	**32,353,190**	**(12,721,251)**	**354%**
Earnings per share based on profit / (loss)	**0.31**	**(0.09)**	**438%**	**0.61**	**(0.24)**	**354%**

All figures are provisional and subjected to audit, unless otherwise stated.

EXTERMINATORS PLC - STATEMENT OF PROFIT AND LOSS (COMPANY)

	2026	2025	2026	2025
	Three Months Ended		Twelve Months Ended	
	Jan - Mar	Jan - Mar	Apr - Mar	Apr - Mar
Revenue from contracts	**26,553,225**	**21,672,326**	**100,880,091**	**111,044,141**
Cost of sales	(5,623,111)	(10,830,859)	(25,458,334)	(39,580,197)
Gross profit	**20,930,114**	**10,841,467**	**75,421,757**	**71,463,944**
Other income	-		-	267,353
Profit before operating expenses	**20,930,114**	**10,841,467**	**75,421,757**	**71,731,297**
Administrative expenses	(14,383,002)	(9,400,633)	(51,944,218)	(36,252,972)
Distribution expenses	(8,617,346)	(7,169,189)	(17,086,848)	(37,477,406)
Other operating expenses	-	(30,277)	-	(10,950,519)
Profit / (loss) after operating expenses	**(2,070,234)**	**(5,758,632)**	**6,390,691**	**(12,949,600)**
Finance income	39,631	500,816	1,175,236	2,223,172
Finance expenses	252,963	(669,332)	(1,657,461)	(2,741,863)
Profit /(loss) before tax	**(1,777,640)**	**(5,927,148)**	**5,908,466**	**(13,468,291)**
Tax expenses		-		(196,441)
Net profit / (loss) for the year	**(1,777,640)**	**(5,927,148)**	**5,908,466**	**(13,664,732)**
Other comprehensive income		-		-
Acturial loss on defined benefit plans				(1,266,965.00)
Deferred tax on acturial loss				380,090.00
Revaluation Gain	11,682,878		11,682,878	
Total comprehensive income for the year	**9,905,238**	**(5,927,148)**	**17,591,344**	**(14,551,607)**
Earnings per share based on profit / (loss)	0.19	(0.11)	0.33	(0.28)

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EXTERMINATORS PLC STATEMENT OF FINANCIAL POSITION

As at 31 March 2026 (In LKR)	GROUP		COMPANY	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025
Assets				
Non - current assets				
Property, plant & equipment	17,288,597	6,098,680	16,951,069	6,025,718
Right-of-use assets	18,135,000	22,831,392	18,135,000	22,831,392
Intangible assets	481,451	2,302,733	481,451	528,357
Investment In Subsidiary	100,000	-	100,000	100,000
Total	**36,005,049**	**31,232,805**	**35,667,521**	**29,485,467**
Current assets				
Financial asset at fair value through profit or loss	42,000	21,300	42,000	21,300
Inventories	29,401,241	28,855,769	24,733,365	28,855,769
Receivables, deposits & prepayments	75,110,006	48,319,131	58,989,593	38,062,999
Amounts due from related parties	23,579,737	34,048,956	28,623,117	44,671,573
Cash & cash equivalents	7,152,081	3,641,777	5,155,996	2,017,907
Total	135,285,066	114,886,930	117,544,070	113,629,548
Total Assets	**171,290,114**	**146,119,735**	**153,211,591**	**143,115,015**
Equity & Liabilities				
Capital & reserves				
Stated capital	102,500,000	102,400,000	102,400,000	102,400,000
Retained earnings	5,752,643	(14,917,669)	(10,839,560)	(16,748,025)
Revaluation reserve	35,466,718	23,783,840	35,466,718	23,783,840
Total equity	**143,719,361**	**111,266,171**	**127,027,158**	**109,435,815**
Non - current liabilities				
Retirement benefit obligation	1,973,132	3,029,669	1,973,132	3,029,669
Lease creditors repayable after one year	8,590,758	5,985,891	8,590,758	5,985,891
Deferred tax liabilities	(591,149)	(591,149)	(591,149)	(591,149)
Total	**9,972,740**	**8,424,411**	**9,972,740**	**8,424,411**
Current liabilities				
Lease creditors repayable within one year	2,585,868	9,120,179	2,585,868	9,120,179
Amounts due to related parties	-	-	-	-
Trade & other payables	15,251,291	17,253,319	13,900,277	16,409,062
Commissioner General of Inland Revenue	(239,146)	55,655	(274,452)	(274,452)
Total	17,598,013	26,429,153	16,211,693	25,254,789
Total Equity & Liabilities	**171,290,114**	**146,119,735**	**153,211,591**	**143,115,015**
Net Assets Per Share	2.72	2.11	2.40	2.07

These Financial Statements are in compliance with the requirements of the Companies Act No. 7 of 2007

Signed
Marlon Ferreira
Managing Director
22 May 2026

Signed
Nalinda Pelpola
Director
22 May 2026.

EXTERMINATORS PLC - STATEMENTS OF CHANGES EQUITY

Group	Stated capital	Revaluation Reserve	Retained Earnings	Total Equity
Balance as at 01st April 2024	**102,400,000**	**23,783,840**	**(69,966.00)**	**126,113,874**
Net loss for the year	-		(11,834,376.00)	(11,834,376)
Prior Year Adjustment	-	-	(2,126,452.00)	(2,126,452)
Other comprehensive income	-	-	(886,876)	(886,876)
Reversal of revaluation reserve	-	-	-	-
Balance as at 31st March 2025	**102,400,000**	**23,783,840**	**(14,917,669)**	**111,266,171**
Net profit for the year	-	-	20,670,312	20,670,312
Share Issue	-	-	-	-
Balance as at 31st March 2026	**102,400,000**	**23,783,840**	**5,752,643**	**131,936,483**

Company	Stated capital	Revaluation Reserve	Retained Earnings	Total Equity
Balance as at 01st April 2024	**102,400,000**	**23,783,840**	**(69,966)**	**126,113,874**
Net loss for the year	-		(13,664,732)	(13,664,732)
Dividends paid	-	-	-	-
Other comprehensive income	-	-	(886,876)	(886,876)
Prior Year Adjustment	-	-	(2,126,452)	(2,126,452)
Balance as at 31st March 2025	**102,400,000**	**23,783,840**	**(16,748,026)**	**109,435,814**
Net profit for the year	-	-	5,908,466	5,908,466
Dividends	-	-	-	-
Revaluation Reserve		11,682,878		11,682,878
Prior Year Adjustment				
Balance as at 31st March 2026	**102,400,000**	**35,466,718**	**(10,839,560)**	**127,027,158**

All figures are provisional and subjected to audit, unless otherwise stated.

EXTERMINATORS PLC STATEMENT OF CASH FLOW

For the period ending 31.03.2026 (In LKR)	GROUP		COMPANY	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
Cash Flows from operating activities				
Net profit / (loss) before taxation	20,670,312	(11,343,134)	5,908,466	(13,468,291)
Adjustments for:				
Gratuity	4,016,415	717,822	4,016,415	717,822
Depreciation	1,840,246	5,487,744	46,906	5,484,207
Amortization	-	77,672	-	77,672
Loan interest	-	-	-	-
Payables written back	-	(267,353)	-	(267,353)
Interest expense	-	794,840	-	794,840
Receivables written off	-	10,677,212	-	10,677,212
Prior year adjustments	-	4,666,391	-	4,666,391
Operating profit before working capital changes	**26,526,973**	**10,811,194**	**9,971,787**	**8,682,500**
Working capital changes				
(Increase)/decrease in inventories	(545,472)	(3,892,587)	4,122,404	(3,892,587)
Increase / (decrease) in receivables, deposits & prepayments	(26,790,875)	8,523,473	(20,926,594)	18,779,605
(Increase) /decrease in amounts due from related parties	16,048,453	(16,502,932)	16,048,456	(13,592,411)
Increase / (decrease) in trade & other payables	(2,002,030)	9,055,596	(2,508,785)	8,386,339
Increase /(decrease) in amounts due to related parties	(5,579,237)	12,069,068	-	-
Cash generated from / (used in) operations	**7,657,812**	**20,063,812**	**6,707,269**	**18,363,446**
Income tax paid	(294,801)	(635,712)	-	(635,712)
Gratuity paid	(1,056,537)	(2,438,400)	(1,056,537)	(2,438,400)
Net cash flow from / (used in) operating activities	**6,306,474**	**16,989,700**	**5,650,732**	**15,289,334**
Cash flows from / (used in) investing activities				
Revaluation property, plant & equipment Gain/(Loss)	1,437,503	-	1,437,503	-
Acquisition of property, plant & equipment	(283,530)	(7,914,723)	-	(7,838,223)
Net Investment in Gas	(20,700)	-	(20,700)	
Acquisition of intangible assets	-	(135,000)	-	(135,000)
Proceeds from disposal of property, plant & equipment	-	-	-	-
Net cash (used in)/generated from investing activities	**1,133,273**	**(8,049,723)**	**1,416,803**	**(7,973,223)**
Cash flows from / (used in) financing activities				
Lease rentals paid	(3,929,446)	(12,755,416)	(3,929,446)	(12,755,416)
Net cash generated from/(used in) financing activities	**(3,929,446)**	**(12,755,416)**	**(3,929,446)**	**(12,755,416)**
Net increase / (decrease) in cash & cash equivalents	3,510,301	(3,815,440)	3,138,089	(5,439,305)
Cash & cash equivalents at the beginning of the year	1,623,870	7,457,216	2,017,907	7,457,216
Cash & cash equivalents at the end of the year	**7,152,081**	**3,641,777**	**5,155,996**	**2,017,911**

All figures are provisional and subjected to audit, unless otherwise stated.

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 March 2026. 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 three months period ended 31st March 2026.

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	31.03.2026 Number of shares	31.12.2025 Number of shares
Mr. D M Ferreira	24,000,000	27,500,000
Ms. G S Pelpola	4,486,073	6,044,217
Dr. Nihal Attygalle	8,610	8,610

Public Shareholding	
	31/03/2026
Isssued Share capital (No)	52,852,459
Public holding as a percentage of the issued share capital	46.09
Total number of shareholders	1,446
Number of shareholders representing the public holding	1,442
Float Adjusted market capitalization (Rs)	267,935,536

The Float adjusted market capitalization of the Company falls under Option 2 of Rule 7.13.1 (b) of the Listing Rules of the Colombo Stock Exchange and the Company has complied with the minimum public holding requirement applicable under the said option as at 31.03.2026.

6.2 Twenty largest shareholders of the company.

Names and the number of shared held by the largest 20 shareholders as of 31.03.2026

Name	No of shares	%
MR. D.M. FERREIRA	24,000,000.00	45.41
MS. G.S. PELPOLA	4,486,073.00	8.49
PEOPLE S LEASING AND FINANCE PLC/L.P.HAPANGAMA	1,425,747.00	2.70
SEYLAN BANK PLC/WETHTHINGE JINADASA	1,250,000.00	2.37
PEOPLE S LEASING AND FINANCE PLC/N.N.DISSANAYAKA	1,118,874.00	2.12
PEOPLE'S LEASING & FINANCE PLC/MR.R.R.S.ANANDA	934,105.00	1.77
DFCC BANK PLC/W.JINADASA	858,483.00	1.62
PEOPLE'S LEASING & FINANCE PLC / MR.W.P.C.M.NANAYAKKARA	697,000.00	1.32
PEOPLE'S LEASING & FINANCE PLC/L.H.L.M.P.HARADASA	520,955.00	0.99
MR. R.R.S. ANANDA	455,540.00	0.86
SENKADAGALA FINANCE PLC/M.H.M.FAWMY&M.T.S.FAZILA	409,039.00	0.77
SAMPATH BANK PLC/ DR. PALAMANDADIGE LAHIRU SHANTHAWARNA ARIYANANDA	375,000.00	0.71
MR. Y.M.W.B. EKANAYAKE	357,848.00	0.68
MR. M.R. ZIARD	348,914.00	0.66
BANK OF CEYLON A/C CEYBANK UNIT TRUST	333,769.00	0.63
PMF FINANCE PLC/M.R.M.RIKAZ	320,000.00	0.61
MERCHANT BANK OF SRI LANKA & FINANCE PLC/W.JINADASA	310,000.00	0.59
DFCC BANK PLC/G.A.C. DE SILVA	277,888.00	0.53
MRS. Y.K.N.U. COSTA	238,643.00	0.45
SENKADAGALA FINANCE PLC/P.P.N.T.GUNASEKARA	237,008.00	0.45
Total top 20 shareholders	38,954,886.00	73.70
Others shares	13,897,573.00	26.30
Total number of shares	52,852,459.00	100.00

Stated capital is represented by the number of shares given below

	31.03.2026		31.03.2025	
	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 three-month period ended 31st March 2026 attributable to ordinary shareholders divided by the weighted average number of ordinary shares outstanding during the three-month period ended 31st March 2026, 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.

	31.03.2026	31.12.2025
Highest Traded	15.00	8.50
Lowest Traded	7.00	6.50
Last traded	11.00	7.10
Market Capitalization	581,377,049.00	375,252,458.90

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 31.03.2026

9. Capital Expenditure Commitments : There were no material capital expenditure commitments as of 31.03.2026

CORPORATE INFORMATION

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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
Corporate Office	02, Ascot Avenue, Colombo-05. Tel 0117 760 760 hello@exterminators.lk
Website	www.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