EXTERMINATORS PLC

Interim Financial Report

Six months ended 30 September 2026

Financial year 2026/27 -| Second quarter

Unaudited

Condensed financial statements of the Group and Company.

Reporting period

1 April 2026 to 30 September 2026

Registered office

02, Ascot Avenue, Colombo 05, Sri Lanka
www.exterminators.lk

Statement of profit or loss and other comprehensive income

Group | Six months ended 30 September 2026

Amounts in Rs.	Jul–Sep 2026	Jul–Sep 2025	Apr–Sep 2026	Apr–Sep 2025
Revenue from contracts	34,079,191	43,182,717	74,366,832	81,248,433
Cost of sales	(10,386,415)	(7,325,942)	(22,680,192)	(17,274,822)
Gross profit	**23,692,776**	**35,856,775**	**51,686,640**	**63,973,611**
Other income	-	-	-	-
Profit before operating expenses	**23,692,776**	**35,856,775**	**51,686,640**	**63,973,611**
Administrative expenses	(10,489,851)	(20,013,816)	(26,317,947)	(40,557,021)
Distribution expenses	(6,241,183)	(7,355,405)	(16,195,227)	(12,767,935)
Other operating expenses / credits	(163,767)	-	-	-
Profit after operating expenses	**6,797,975**	**8,487,554**	**9,173,466**	**10,648,655**
Finance income	-	98,523	-	600,354
Finance expenses	(184,010)	(509,976)	(374,100)	(1,121,219)
Profit before tax	**6,613,965**	**8,076,101**	**8,799,366**	**10,127,790**
Tax expense	(652,888)	-	(652,888)	-
Net profit for the period	**5,961,077**	**8,076,101**	**8,146,478**	**10,127,790**
Actuarial loss on defined benefit plans	-	-	-	-
Deferred tax on actuarial loss	-	-	-	-
Total comprehensive income for the period	**5,961,077**	**8,076,101**	**8,146,478**	**10,127,790**
Earnings per share (Rs.)	**0.11**	**0.15**	**0.15**	**0.19**

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

Statement of profit or loss and other comprehensive income

Company | Six months ended 30 September 2026

Amounts in Rs.	Jul–Sep 2026	Jul–Sep 2025	Apr–Sep 2026	Apr–Sep 2025
Revenue from contracts	20,513,779	28,382,717	52,207,869	51,767,602
Cost of sales	(5,205,818)	(8,134,749)	(14,708,171)	(14,504,354)
Gross profit	**15,307,961**	**20,247,968**	**37,499,698**	**37,263,248**
Other income	-	-	-	-
Profit before operating expenses	**15,307,961**	**20,247,968**	**37,499,698**	**37,263,248**
Administrative expenses	(3,906,820)	(14,729,084)	(18,190,846)	(27,892,239)
Distribution expenses	(5,029,875)	(3,258,707)	(11,446,232)	(5,890,336)
Other operating expenses / credits	(76,417)	-	-	-
Profit after operating expenses	**6,294,849**	**2,260,177**	**7,862,620**	**3,480,673**
Finance income	-	98,523	-	600,354
Finance expenses	(184,010)	(506,326)	(374,100)	(1,117,569)
Profit before tax	**6,110,839**	**1,852,374**	**7,488,520**	**2,963,458**
Tax expense	(652,888)	-	(652,888)	-
Net profit for the period	**5,457,951**	**1,852,374**	**6,835,632**	**2,963,458**
Actuarial loss on defined benefit plans	-	-	-	-
Deferred tax on actuarial loss	-	-	-	-
Total comprehensive income for the period	**5,457,951**	**1,852,374**	**6,835,632**	**2,963,458**
Earnings per share (Rs.)	**0.10**	**0.04**	**0.13**	**0.06**

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

Statement of financial position

As of 30 September 2026

Amounts in Rs.	Group 30.09.2026	Group 31.03.2026	Company 30.09.2026	Company 31.03.2026
Property, plant and equipment	21,519,083	25,041,190	21,177,493	24,738,850
Right-of-use assets	15,400,000	15,400,000	15,400,000	15,400,000
Intangible assets	460,452	321,812	460,452	321,812
Investment in subsidiary	0	0	100,000	100,000
Total non-current assets	**37,379,535**	**40,763,002**	**37,137,945**	**40,560,662**
Financial assets at fair value through profit or loss	42,000	42,000	42,000	42,000
Inventories	47,004,914	38,239,341	33,809,720	33,571,465
Receivables, deposits and prepayments	82,693,320	80,624,769	61,514,586	62,822,757
Amounts due from related parties	4,149,192	8,507,756	21,825,136	19,776,179
Income tax payable / (receivable)		274,452		274,452
Cash and cash equivalents	7,528,187	7,193,852	3,752,550	5,172,767
Total current assets	**141,417,613**	**134,882,170**	**120,943,992**	**121,659,620**
Total assets	**178,797,146**	**175,645,172**	**158,081,937**	**162,220,282**
Stated capital	102,400,000	102,400,000	102,400,000	102,400,000
Retained earnings	513,752	(7,632,726)	(8,115,212)	(14,950,844)
Revaluation reserve	35,224,337	35,224,337	35,224,337	35,224,337
Total equity	**138,138,089**	**129,991,611**	**129,509,125**	**122,673,493**
Retirement benefit obligation	1,973,132	3,884,546	1,973,132	3,884,546
Lease creditors after one year	3,078,246	5,636,311	3,078,246	5,636,311
Deferred tax liabilities	7,441,815	7,441,815	7,441,815	7,441,815
Total non-current liabilities	**12,493,193**	**16,962,672**	**12,493,193**	**16,962,672**
Lease creditors within one year	5,906,334	5,906,334	5,906,334	5,906,334
Amounts due to related party	0	0	0	0
Trade and other payables	18,453,872	19,357,333	9,794,849	16,677,783
Income tax payable	3,805,658	3,427,223	378,436	0
Total current liabilities	**28,165,864**	**28,690,890**	**16,079,619**	**22,584,117**
Total equity and liabilities	**178,797,146**	**175,645,172**	**158,081,937**	**162,220,282**
Net assets per share (Rs.)	2.61	2.46	2.45	2.32

These financial statements comply with the requirements of the Companies Act No. 7 of 2007.

Marlon Ferreira
Managing Director
15 November 2026.

Nalinda Pelpola
Director
15 November 2026.

Statements of changes in equity

Six months ended 30 September 2026

Group

Amounts in Rs.	Stated capital	Revaluation reserve	Retained earnings	Total equity
Opening balance — 1 April 2025	**100,000,000**	**23,783,840**	**9,547,533**	**133,331,373**
Net profit — six months ended September 2025	-	-	10,127,790	10,127,790
Dividends and other changes reported	-	-	-	-
Calculated closing balance — 30 September 2025	100,000,000	23,783,840	19,675,323	143,459,163
Opening balance — 1 April 2026	102,400,000	35,224,337	(7,632,726)	129,991,611
Net profit — six months ended September 2026	-	-	8,146,478	8,146,478
Dividends and other changes reported	-	-	-	-
Calculated closing balance — 30 September 2026	**102,400,000**	**35,224,337**	**513,752**	**138,138,089**

Company

Amounts in Rs.	Stated capital	Revaluation reserve	Retained earnings	Total equity
Opening balance — 1 April 2025	**100,000,000**	**23,783,840**	**2,330,034**	**126,113,874**
Net profit — six months ended September 2025	-	-	2,963,458	2,963,458
Dividends and other changes reported	-	-	-	-
Calculated closing balance — 30 September 2025	100,000,000	23,783,840	5,293,492	129,077,332
Opening balance — 1 April 2026	102,400,000	35,224,337	(14,950,844)	122,673,493
Net profit — six months ended September 2026	-	-	6,835,632	6,835,632
Dividends and other changes reported	-	-	-	-
Calculated closing balance — 30 September 2026	102,400,000	35,224,337	(8,115,212)	129,509,125
Closing balance per financial position	**102,400,000**	**35,224,337**	**(8,115,212)**	**129,509,125**

Statement of cash flows

Six months ended 30 September 2026

Amounts in Rs.	Group 30.09.2026	Group 30.09.2025	Company 30.09.2026	Company 30.09.2025
Profit before taxation	**8,799,366**	**10,127,790**	**7,488,520**	**2,963,458**
Gratuity charge	-	-	-	-
Fair-value adjustments	-	-	-	-
Receivables written off	-	-	-	-
Prior-year adjustment	-	-	-	-
Depreciation	4,415,693	2,384,616	4,410,271	2,379,195
Amortisation	21,000	23,386	21,000	23,386
Interest expense adjustment	-	1,117,569	-	1,117,569
Operating profit before working capital changes	**13,236,059**	**13,653,361**	**11,919,791**	**6,483,608**
Inventories: decrease / (increase)	4,922,680	(4,166,170)	238,255	1,034,402
Receivables: decrease / (increase)	(2,068,551)	(19,569,985)	1,308,171	(18,854,604)
Amounts due from related parties: decrease / (increase)	(4,358,564)	13,438,557	(2,048,957)	20,546,077
Amounts due to related parties: increase / (decrease)	-	4,860,125	-	-
Trade and other payables: increase / (decrease)	(903,461)	2,822,447	(7,535,822)	(350,046)
Cash generated from / (used in) operations	10,828,163	11,038,335	3,881,438	8,859,437
Income tax paid	(3,427,222)	(330,107)	-	-
Gratuity paid	(1,911,414)	(465,000)	(1,911,414)	(465,000)
Net cash from / (used in) operating activities	**5,489,527**	**10,243,228**	**1,970,024**	**8,394,437**
Revaluation gain / (loss): source cash-flow line	-	-	-	-
Acquisition of PPE / source signed amount	(627,863)	(32,815)	(672,537)	-
Acquisition of intangible assets	(159,639)	(190,146)	(159,639)	(190,146)
Net cash from / (used in) investing activities	**(787,502)**	**(222,961)**	**(832,176)**	**(190,146)**
Lease rentals paid	(2,558,065)	(3,218,679)	(2,558,065)	(3,218,679)
Loan interest paid	-	-	-	-
Loans obtained	-	-	-	-
Net cash from / (used in) financing activities	**(2,558,065)**	**(3,218,679)**	**(2,558,065)**	**(3,218,679)**
Net increase / (decrease) in cash	**(3,092,891)**	**6,801,588**	**(1,420,217)**	**4,985,611**
Opening cash and cash equivalents	10,621,078	3,641,778	5,172,767	2,017,912
Closing cash and cash equivalents	7,528,187	10,443,366	3,752,550	7,003,523

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 six months ended 30 September 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 applied in the annual financial statements for the year ended 31 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)

Shareholder information

6. Shares and shareholder information

6.1 Directors shareholdings

Shareholder	30 Sep 2026 Number of shares	30 Jun 2026 Number of shares
Mr. D M Ferreira	23,753,419	24,000,000
Ms. G S Pelpola	4,486,073	4,486,073
Dr. Nihal Attygalle	8,610	8,610

Public shareholding

Measure	30 Sep 2026
Issued shares	52,852,459
Public holding as a percentage of the issued share capital	46.55
Total number of shareholders	**1,451**
Number of shareholders representing the public holding	1,448
Float-adjusted market capitalization (Rs)	334,619,255

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 30.09.2026.

Twenty largest shareholders

As of 30 September 2026

No	Name	No of shares	%
1	MR. D.M. FERREIRA	23,753,419	44.94
2	MS. G.S. PELPOLA	4,486,073	8.49
3	COMMERCIAL BANK OF CEYLON PLC/W. JINADASA	3,526,622	6.67
4	SEYLAN BANK PLC/WETHTHINGE JINADASA	1,250,000	2.37
5	DFCC BANK PLC/W.JINADASA	858,483	1.62
6	MERCHANT BANK OF SRI LANKA & FINANCE PLC/R.A.P.A.B.DISSANAYAKE	651,000	1.23
7	MR. C.R. NARANGODA	465,600	0.88
8	PEOPLE S LEASING AND FINANCE PLC/N.N.DISSANAYAKA	434,706	0.82
9	SENKADAGALA FINANCE PLC/M.H.M.FAWMY&M.T.S.FAZILA	426,368	0.81
10	DAMBADENIYA MULTY PURPOSE CO-OPERATIVE SOCIETY LIMITED	371,158	0.70
11	KOTAPOLA MULTIPURPOSE CO-OPERATIVE SOCIETY LTD	345,721	0.65
12	BANK OF CEYLON A/C CEYBANK UNIT TRUST	333,769	0.63
13	PEOPLE S LEASING AND FINANCE PLC/L.R.N.JAYASEKARA	300,000	0.57
14	MR. A.I. ABEYDEERA	290,225	0.55
15	MR. L. LALITH	282,550	0.53
16	MR. M.M.M. MUFRAS	280,018	0.53
17	MRS. P.A. THALAMMEHERAGE	270,000	0.51
18	MR. W.A.S.P. WEERASINGHE	262,500	0.50
19	MR. W.M.S.C. WEERASEKARA	255,000	0.48
20	SAMPATH BANK PLC/B.A.P.T. KUMARASIRI	236,000	0.45
	Total top 20 shareholders	39,079,212	73.94
	Other shareholders	13,773,247	26.06
	Total number of shares	**52,852,459**	**100.00**

Additional shareholder information and notes

Stated capital and number of shares

Share class	Shares	LKR	Shares	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

Earnings per share is calculated using the profit attributable to ordinary shareholders for the six months ended 30 September 2026, divided by the weighted average number of ordinary shares outstanding during that period, in accordance with LKAS 33 Earnings per Share.

6.4 Share trading information

Measure	30 Sep 2026	30 Jun 2026
Highest Traded	15.50	17.80
Lowest Traded	12.00	10.70
Last traded	13.60	14.40
Market Capitalization	718,793,442.40	761,075,409.60

7. Events after the reporting date

There were no significant events after the reporting period requiring adjustment to or disclosure in the financial statements.

8. Contingent liabilities

There were no material contingent liabilities as at 30 September 2026.

9. Capital expenditure commitments

There were no material capital expenditure commitments as at 30 September 2026.

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

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