

Interim Financial Statements

For the quarter ended

30th June 2026

eChannelling PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPRIHENSIVE INCOME
For the period ended 30.06.2026

	Quarter Ended 30th June		Six Months Ended 30th June	
	2026 LKR	**2025 LKR**	**2026 LKR**	**2025 LKR**
Revenue	84,848,647	66,212,570	171,353,455	133,134,529
Cost of Sales/Direct Cost	(17,342,549)	(16,192,244)	(34,334,875)	(31,721,786)
Gross Profit	**67,506,098**	**50,020,326**	**137,018,580**	**101,412,743**
Net Other Operating Income	89,321	203,446	173,800	248,924
Administrative Expenses	(54,410,562)	(40,510,438)	(97,656,211)	(77,729,508)
Marketing & Distribution Expenses	(5,312,160)	(6,901,242)	(9,924,206)	(13,507,139)
Profit From Operations	**7,872,697**	**2,812,091**	**29,611,964**	**10,425,021**
Finance Income	8,654,875	6,957,240	16,736,404	13,934,422
Finance Expenses	(263,600)	(100,908)	(562,904)	(237,880)
Net Finance Income	**8,391,275**	**6,856,332**	**16,173,500**	**13,696,542**
Profit Before Taxation	**16,263,972**	**9,668,423**	**45,785,464**	**24,121,564**
Income Tax Expenses	(4,831,070)	(2,973,309)	(14,124,259)	(8,008,051)
Profit for the Period	**11,432,902**	**6,695,114**	**31,661,204**	**16,113,513**
Other Comprehensive Income				
Equity Investment at FVOCI-net change in Fair Value	544	160,781	2,540,399	(137,821)
Re-measurement of defined benefit liability	638,772	531,123	1,027,461	1,991,128
Related tax	(191,632)	(159,337)	(308,238)	(597,338)
Other Comprehensive Income for the Period, net of tax	**447,685**	**532,567**	**3,259,622**	**1,255,969**
Total Comprehensive Income for the Period	**11,880,587**	**7,227,681**	**34,920,826**	**17,369,481**
Earnings Per Share	**0.09**	**0.05**	**0.26**	**0.13**
Dividends Per Share	-	-	-	-

The notes to the Financial Statements form an integral part of these Financial Statements.

Figures in brackets indicate deductions.

The above figures are provisional and subject to audit.

eChannelling PLC
STATEMENT OF FINANCIAL POSITION

As at	30.06.2026 LKR	31.12.2025 LKR Audited
ASSETS		
Non Current Assets		
Property, plant & equipment	2,470,382	4,082,424
Intangible assets	2,198,773	2,835,454
Right of use Asset	8,818,248	-
Deferred tax assets	12,147,147	9,413,216
Equity Investments at FVOCI	8,096,068	5,555,658
Total Non Current Assets	**33,730,618**	**21,886,752**
Current Assets		
Trade & other receivables	170,477,673	180,242,592
Amount due from related parties	69,145,935	65,414,877
Short term investments	379,153,193	342,247,372
Cash & cash equivalents	136,944,097	68,769,586
Total Current Assets	**755,720,897**	**656,674,427**
Total Assets	**789,451,516**	**678,561,179**
EQUITY AND LIABILITIES		
Equity		
Stated capital	93,758,316	93,758,316
Retained earnings	451,042,197	418,661,770
Fair value through OCI reserve	6,525,770	3,985,371
Total Equity	**551,326,283**	**516,405,457**
Non Current Liabilities		
Employee benefits	13,369,991	13,427,731
Non-current lease liability	5,569,450	-
Total Non Current Liabilities	**18,939,441**	**13,427,731**
Current Liabilities		
Trade & other payables	188,670,654	110,141,926
Current portion of lease liability	4,146,569	1,984,435
Amount due to related parties	11,585,716	34,563,654
Income tax liability	14,782,852	2,037,976
Total Current Liabilities	**219,185,791**	**148,727,991**
Total Liabilities	**238,125,232**	**162,155,722**
Total Equity & Liabilities	**789,451,516**	**678,561,179**
Net Asset Per Share	**4.51**	**4.23**

I certify that these financial statements have been prepared in compliance with the requirements of the Companies Act No 7 of 2007.

Signed
Dilani Jayasooriya
Head of Finance

The Board of Directors is responsible for the preparation and presentation of these financial statemer
Signed for and on behalf of the board:

Signed
Dr. Mothilal De Silva
Director

Signed
Chandrasiri Kalupahana
Director

Date: 14.08.2026

Figures in the brackets indicate deductions.

The above figures are provisional and subject to audit.

eChannelling PLC
STATEMENT OF CHANGES IN EQUITY

For the period ended 30.06.2026

	Stated Capital	Fair Value Reserve	Retained Earnings	Total
	LKR	LKR	LKR	LKR
Balance as at 31st December 2024	**93,758,316**	**1,785,442**	**379,967,420**	**475,511,178**
Total Comprehensive income for the period				
Profit for the period (Six Months)	-		16,113,513	16,113,513
Other comprehensive income				
Actuarial gain arising from defined benefit obligation, net of tax			1,393,790	1,393,790
Fair value gain of investments valued at FVTOCI	-	(137,821)		(137,821)
Balance as at 30th June 2025	**93,758,316**	**1,647,621**	**397,474,721**	**492,880,659**
Total Comprehensive income for the period				
Profit for the period (Six Months)			22,025,354	22,025,354
Other comprehensive income				
Actuarial gain arising from defined benefit obligation, net of tax			(838,306)	(838,306)
Fair value gain of investments valued at FVTOCI		**2,337,750**		2,337,750
Balance as at 31st December 2025	**93,758,316**	**3,985,371**	**418,661,770**	**516,405,457**
Balance as at 1st January 2026	**93,758,316**	**3,985,371**	**418,661,770**	**516,405,457**
Total Comprehensive income for the perod				
Profit for the period (Six Months)			**31,661,204**	**31,661,204**
				-
Other comprehensive income				-
Actuarial gain arising from defined benefit obligation, net of tax			**719,223**	**719,223**
Fair value gain of investments valued at FVTOCI		**2,540,399**		**2,540,399**
Balance as at 30th June 2026	**93,758,316**	**6,525,770**	**451,042,197**	**551,326,283**

Figures in the brackets indicate deductions.
The above figures are provisional and subject to audit.

eChannelling PLC
CASH FLOW STATEMENT

For the period ended	30.06.2026	30.06.2025
	LKR	LKR
Cash Flow From Operating Activities		
Profit Before Tax	45,785,464	24,121,564
Adjustments for :		
Depreciation and amortization	1,612,042	1,422,648
Amortization of right-of-use asset	2,939,418	2,672,196
Amotization on intangible assets	636,681	693,341
Provision for employee benefits	661,483	1,758,860
Provision for non-moving inventory	-	41,209
Interest income	(16,736,404)	(13,934,422)
Interest expenses	562,904	237,880
	35,461,587	**17,013,276**
Changes in Working Capital		
Trade & other receivable	9,764,919	(4,306,757)
Amounts due from related parties	(3,731,058)	1,013,176
Amounts due to related parties	(22,977,937)	(38,115,268)
Trade & other payables	78,528,724	57,952,315
Cash Generated from / (used in) Operations	**97,046,235**	**33,556,741**
Income Tax paid	(4,113,321)	(6,941,255)
Net Cash Generated from / (used in) Operating Activities	**92,932,914**	**26,615,486**
Cash Flow From Investing Activities		
Acquisition of property plant and equipment	-	(1,070,526)
Net proceeds from short term investments	(34,604,042)	(11,060,701)
Interest Income Received	14,434,626	16,460,129
Net Cash Generated from Investing Activities	**(20,169,416)**	**4,328,902**
Cash flow from Financing Activities		
Lease Rental Payments	(4,588,987)	(5,457,181)
Net Cash Used in Financing Activities	**(4,588,987)**	**(5,457,181)**
Cash and cash equivalents at beginning of the period	68,769,586	23,445,562
Increase / (Decrease) in cash and cash equivalents	68,174,511	25,487,207
Cash and Cash Equivalents at end of the Period	**136,944,097**	**48,932,769**
Analysis of Cash and Cash Equivalents		
Cash at bank and in hand	136,944,097	48,932,769
	136,944,097	**48,932,769**

Figures in the brackets indicate deductions.

The above figures are provisional and subject to audit.

Notes to the Financial Statements

1 Basis of preparation

The Interim Financial Statements of the Company have been prepared in accordance with Sri Lanka Accounting Standard - LKAS 34 – Interim Financial Reporting. This Interim Financial Statement should be read in conjunction with the Annual Report for the year ended 31 December 2025. The financial statements provide the information as required in terms of Rule 7.4 of the Colombo Stock Exchange.

2 Company is following the same accounting policies published in the Annual report for the year ended 31st December 2025.

3 The figures are provisional and subject to audit.

4 All known expenses including management fees and similar expenses have been provided for the financial statements.

5 According to the best of knowledge and belief of the Board of Directors no circumstances have arisen since the reporting date, which would require adjustments to or disclosure in the Financial Statements.

6 There has not been a significant change in the nature of contingent liabilities, which were disclosed in the Annual Report for the year ended 31 December 2025.

7 Basic earnings per share is calculated by dividing the net profit for the respective period attributable to ordinary shareholders of the entity by the weighted average number of ordinary shares outstanding during that period.

20 Largest Shareholders		
Name of Shareholder	30.06.2026	
	No of Shares	% Holding
Mobitel (Pvt) Ltd	106,974,618	87.59
Senkadagala Finance PLC/S.Gobinath	1,599,900	1.31
Mr. G.C. Goonetilleke	1,162,000	0.95
Mr. M.S.R.Riyaz	885,571	0.73
Mr. P. Rathnayaka	840,000	0.69
Sampath Bank PLC / Mr.N.A.J.A.K.Nissanka	303,847	0.25
Mr. M.A.B Morahela	294,398	0.24
Senkadagala Finance PLC/M.H.M.Fawmy and M.T.S.Fazila	259,665	0.21
Mr. M.A. Kumarasingha	232,433	0.19
Mr. Z.G Carimjee	231,933	0.19
Dr. N.Y.P.H.Narangoda	218,701	0.18
Mr. V. Sunilgavasker	208,725	0.17
Mrs. T.R. Selvanayagam	201,000	0.16
Mr. A.H Munasinghe and A.R.R Munasinghe	190,000	0.16
Citizens Development Business Finance PLC / K.D.C. Somalatha and K.Nanadasiri	170,668	0.14
LOLC Finance PLC / K.S.G.T.I. Singhathilaka	145,501	0.12
Merchant Bank of Sri Lanka & Finance PLC / Y.R.P.De Silva	143,135	0.12
Mr. B.A.S.I Perera	120,400	0.10
Mr. S.M.I.U.K. Senevirathne	118,411	0.10
MR. M.S.F. Haqque and Mrs. S.I.Haqque	116,888	0.10
Sub Total	114,417,794	93.70
Others	7,713,621	6.30
Total Shares	**122,131,415**	**100.00**

Public Shareholding

Number of Shareholders	**2,134**
Number of Shares	**15,156,797**
Percentage Holding	**12.41%**
Float Adjusted Market Capitalization - Rs.	**228,867,635**

The Company complies with Option 2 of the Listing Rules 7.13.1 (b) - Less than Rs. 1 Bn, Float Adjusted Market Capitalization which requires 10% minimum Public Holding.

Directors Shareholding **Name of Director**	**As at 30th June 2026**
Dr. Mothilal De Silva	-
Mr. Chandrasiri Kalupahana	-
Mr. Suneth Haputhanthri	-
Professor T.M.Ruwanthi Perera	-
Mr. Chan Chee Beng	-
Mr. S.J.Amarasekera	-

Market Price Per Share

For the 6 months ended 30th June	**2026** **LKR**	**2025** **LKR**
Highest	17.90	15.70
Lowest	14.00	13.50
Last Traded	15.10	13.50

Corporate Information	
Name of the Company	eChannelling PLC
Company Registration No	PQ 205
Registered Office	No.108, W.R.D.Ramanayake Mawatha, Colombo 02
Telephone	(+94 71) 02 225 225
Website	www.echannelling.com
Contant Person	Dilani Jayasooriya (Head of Finance)
Legal Form	Quoted Public Company incorporated in Sri Lanka in 2000, Ordinary share listed on the Diri Savi Board of the Colombo Stock Exchange
Board of Directors	Dr. Mothilal De Silva Mr. Chandrasiri Kalupahana Mr. Suneth Haputhanthri Professor T.M.Ruwanthi Perera Mr. Chan Chee Beng Mr. S.J.Amarasekera
Secretaries of the Company	Ms. Geredene Suares
Auditors	KPMG Charted Accountants 32A, Sir Mohamed Macan Marker Mawatha P.O. Box 186 Colombo 03
Bankers	Sampath Bank PLC Nations Trust Bank PLC Peoples Bank Commercial Bank of Ceylon PLC DFCC Bank Bank of Ceylon National Development Bank Citi Bank Seylan Bank PLC