

Interim Financial Statements

For the quarter ended

30th September 2026

eChannelling PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPRIHENSIVE INCOME

For the period ended 30.09.2026

	Quarter Ended 30th September		Nine Months Ended 30th September	
	2026 LKR	**2025 LKR**	**2026 LKR**	**2025 LKR**
Revenue	94,265,465	77,965,634	265,618,920	211,100,164
Cost of Sales/Direct Cost	(18,678,906)	(17,295,676)	(53,013,781)	(49,017,462)
Gross Profit	**75,586,559**	**60,669,958**	**212,605,139**	**162,082,701**
Net Other Operating Income	50,587	145,440	224,387	394,364
Administrative Expenses	(49,924,677)	(41,411,407)	(147,580,889)	(119,140,916)
Marketing & Distribution Expenses	(7,990,448)	(6,637,920)	(17,914,653)	(20,145,059)
Profit From Operations	**17,722,021**	**12,766,071**	**47,333,984**	**23,191,091**
Finance Income	10,675,802	6,772,538	27,412,206	20,706,960
Finance Expenses	(226,944)	(63,881)	(789,848)	(301,761)
Net Finance Income	**10,448,858**	**6,708,657**	**26,622,358**	**20,405,199**
Profit Before Taxation	**28,170,879**	**19,474,728**	**73,956,343**	**43,596,290**
Income Tax Expenses	(8,739,242)	(6,466,094)	(22,863,501)	(13,876,806)
Profit for the Period	**19,431,638**	**13,008,634**	**51,092,842**	**29,719,484**
Other Comprehensive Income				
Equity Investment at FVOCI-net change in Fair Value	(1,207,286)	822,773	1,333,113	684,952
Re-measurement of defined benefit liability	364,956	15,017	1,392,417	2,006,145
Related tax	(109,487)	(4,505)	(417,725)	(601,844)
Other Comprehensive Income for the Period, net of tax	**(951,817)**	**833,285**	**2,307,805**	**2,089,254**
Total Comprehensive Income for the Period	**18,479,821**	**13,841,919**	**53,400,647**	**31,808,738**
Earnings Per Share	**0.16**	**0.11**	**0.42**	**0.24**
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	**30.09.2026** **LKR**	**31.12.2025** **LKR** **Audited**
ASSETS		
Non Current Assets		
Property, plant & equipment	1,799,890	4,082,424
Intangible assets	1,961,951	2,835,454
Right of use Asset	7,348,539	-
Deferred tax assets	11,873,600	9,413,216
Equity Investments at FVOCI	6,888,782	5,555,658
Total Non Current Assets	**29,872,763**	**21,886,752**
Current Assets		
Inventories	-	-
Trade & other receivables	133,269,685	180,242,592
Amount due from related parties	52,705,469	65,414,877
Short term investments	387,903,193	342,247,372
Cash & cash equivalents	144,958,445	68,769,586
Total Current Assets	**718,836,792**	**656,674,427**
Total Assets	**748,709,555**	**678,561,179**
EQUITY AND LIABILITIES		
Equity		
Stated capital	93,758,316	93,758,316
Retained earnings	470,729,305	418,661,770
Fair value through OCI reserve	5,318,489	3,985,371
Total Equity	**569,806,110**	**516,405,457**
Non Current Liabilities		
Employee benefits	13,576,868	13,427,731
Non-current lease liability	5,569,450	-
Total Non Current Liabilities	**19,146,318**	**13,427,731**
Current Liabilities		
Trade & other payables	125,252,046	110,141,923
Current portion of lease liability	2,810,777	1,984,436
Amount due to related parties	12,716,887	34,563,654
Income tax liability	18,977,418	2,037,976
Total Current Liabilities	**159,757,127**	**148,727,989**
Total Liabilities	**178,903,445**	**162,155,720**
Total Equity & Liabilities	**748,709,555**	**678,561,179**
Net Asset Per Share	**4.67**	**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: 10.11.2026

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 30.09.2026

	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 (Nine Months)	-		29,719,484	29,719,484
Other comprehensive income				
Actuarial gain arising from defined benefit obligation, net of tax			1,404,302	1,404,302
Fair value gain of investments valued at FVTOCI	-	684,952		684,952
Balance as at 30th September 2025	**93,758,316**	**2,470,394**	**411,091,205**	**507,319,915**
Total Comprehensive income for the period				
Profit for the period (Three Months)			8,419,382	8,419,382
Other comprehensive income				
Actuarial gain arising from defined benefit obligation, net of tax			(848,818)	(848,818)
Fair value gain of investments valued at FVTOCI		**1,514,977**		1,514,977
Balance as at 31st December 2025	**93,758,316**	**3,985,371**	**418,661,769**	**516,405,456**
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 (Nine Months)			**51,092,842**	**51,092,842**
				-
Other comprehensive income				-
Actuarial gain arising from defined benefit obligation, net of tax			**974,692**	**974,692**
Fair value gain of investments valued at FVTOCI		**1,333,113**		**1,333,113**
Balance as at 30th September 2026	**93,758,316**	**5,318,484**	**470,729,303**	**569,806,103**

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

eChannelling PLC
CASH FLOW STATEMENT

For the period ended	30.09.2026	30.09.2025
	LKR	LKR
Cash Flow From Operating Activities		
Profit Before Tax	73,956,343	43,596,290
Adjustments for :		
Depreciation and amortization	2,393,927	2,356,212
Amortization of right-of-use asset	4,409,127	4,008,294
Amotization on intangible assets	873,503	823,821
Provision for employee benefits	1,123,834	2,185,599
Provision for non-moving inventory	-	164,836
Interest income	(27,412,206)	(20,706,960)
Interest expenses	789,848	301,761
	56,134,376	**32,729,854**
Changes in Working Capital		
Trade & other receivable	46,972,907	36,296,794
Amounts due from related parties	12,709,407	8,270,470
Amounts due to related parties	(21,846,767)	(39,578,498)
Trade & other payables	15,110,120	(29,057,210)
Cash Generated from / (used in) Operations	**109,080,044**	**8,661,409**
Income Tax paid	(8,384,443)	(11,362,807)
Net Cash Generated from / (used in) Operating Activities	**100,695,601**	**(2,701,398)**
Cash Flow From Investing Activities		
Acquisition of property plant and equipment	(111,392)	(4,243,577)
Net proceeds from short term investments	(45,886,438)	(13,215,427)
Interest Income Received	27,642,675	21,079,066
Net Cash Generated from Investing Activities	**(18,355,156)**	**3,620,062**
Cash flow from Financing Activities		
Lease Rental Payments	(6,151,587)	(5,457,173)
Net Cash Used in Financing Activities	**(6,151,587)**	**(5,457,173)**
Cash and cash equivalents at beginning of the period	68,769,586	23,445,562
Increase / (Decrease) in cash and cash equivalents	76,188,858	(4,538,509)
Cash and Cash Equivalents at end of the Period	**144,958,444**	**18,907,053**
Analysis of Cash and Cash Equivalents		
Cash at bank and in hand	144,958,445	18,907,053
	144,958,445	**18,907,053**

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	**30.09.2026**	
	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	951,402	0.78
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
Dr. N.Y.P.H.Narangoda	260,620	0.21
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
Mr. V. Sunilgavasker	202,795	0.17
Mrs. T.R. Selvanayagam	201,000	0.16
Mr. W.A.S.P. Weerasinghe	200,000	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. M.S.F. Haqque and Mrs. S.I.Haqque	118,532	0.10
Sub Total	114,602,847	93.84
Others	7,528,568	6.16
Total Shares	**122,131,415**	**100.00**

Public Shareholding

Number of Shareholders	**2,278**
Number of Shares	**15,156,797**
Percentage Holding	**12.41%**
Float Adjusted Market Capitalization - Rs.	**227,351,955**

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 September 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 9 months ended 30th September	**2026** **LKR**	**2025** **LKR**
Highest	16.70	18.20
Lowest	14.20	12.60
Last Traded	15.00	15.80

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 Chartered 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