

**FINANCIAL STATEMENTS
OF
EASTERN MERCHANTS PLC
FOR THE QUARTER ENDED
30TH JUNE 2026**

EASTERN MERCHANTS PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME - COMPANY

	QUARTER ENDED		
	30TH JUNE		
	2026	2025	Change
	Rs.'000 (Un - Audited)	Rs.'000 (Un - Audited)	%
Revenue	248,158	302,534	(18)
Cost of Sales	(245,831)	(272,840)	(10)
Gross Profit/ (Loss)	2,327	29,694	(92)
Other Operating Income	-	-	-
	2,327	29,694	(92)
Administrative Expenses	(27,077)	(18,193)	49
Distribution Expenses	(3,494)	(6,904)	(49)
Profit/ (Loss) from Operating Activities	(28,244)	4,598	(714)
Finance Expenses	(924)	(629)	47
Finance Income	40	6,205	-
Profit/ (Loss) before Taxation	(29,128)	10,173	(668)
Taxation	-	-	-
	-	-	-
Profit/ (Loss) after Taxation	(29,128)	10,173	(386)
Profit/ (Loss) for the Period	(29,128)	10,173	(386)
	-	-	-
Other Comprehensive Income			
Revaluation of Land & Buildings	-	-	-
Other Comprehensive Income/ (Loss) for the Period	-	-	-
Total Comprehensive Income/ (Loss) for the Period	(29,128)	10,173	(386)
Earnings per Share - Basic	(0.25)	0.09	

*Note - All values are in Rs. '000, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are subject to audit.*

EASTERN MERCHANTS PLC

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	QUARTER ENDED 30TH JUNE		
	2026	2025	Change
	Rs.'000	Rs.'000	%
	(Un - Audited)	(Un - Audited)	
Revenue	479,451	565,408	(15)
Cost of Sales	(453,322)	(501,779)	(10)
Gross Profit/ (Loss)	26,129	63,629	(59)
Other Operating Income	1,772	3,651	(51)
	27,900	67,280	(59)
Administrative Expenses	(77,616)	(69,192)	12
Distribution Expenses	(31,638)	(12,147)	160
Profit/ (Loss) from Operations	(81,353)	(14,059)	479
Finance Expenses	(16,692)	(11,471)	46
Finance Income	2,933	7,297	(60)
Profit/ (Loss) before Taxation	(95,112)	(18,233)	422
Taxation	-	-	-
	(95,112)	(18,233)	422
Profit/(Loss) from Discontinued Operations (Net of Tax)	-	-	-
Profit/ (Loss) after Taxation	(95,112)	(18,233)	422
Attributable to			
Equity Holders of the Parent	(96,636)	(18,946)	410
Non Controlling Interest	1,524	713	114
Profit/ (Loss) Attributable to the Group	(95,112)	(18,233)	422
Profit/ (Loss) for the Period	(95,112)	(18,233)	422
Other Comprehensive Income			
Exchange Difference from Foreign Operation	(1,536)	(2,092)	(27)
Fair Value Change in Financial Assets at FVOCI	-	11,050	(100)
Other Comprehensive Income/ (Loss) for the Period	(1,536)	8,958	(117)
Total Comprehensive Income/ (Loss) for the Period	(96,648)	(9,276)	942
Attributable to			
Equity Holders of the Parent	(97,690)	(13,410)	
Non Controlling Interest	1,042	4,134	
Profit/ (Loss) Attributable to the Group	(96,648)	(9,276)	
Earnings per Share - Basic	(0.82)	(0.16)	

*Note - All values are in Rs. '000, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are subject to audit.*

EASTERN MERCHANTS PLC
STATEMENT OF FINANCIAL POSITION - COMPANY

AS AT 30TH JUNE	2026	As at 31/03/2026
	Rs.'000	Rs.'000
	(Un - Audited)	(Un - Audited)
<u>ASSETS</u>		
<u>NON-CURRENT ASSETS</u>		
Property, Plant & Equipment	453,615	420,577
Investments in Subsidiaries	1,030,901	1,030,901
	1,484,516	1,451,478
<u>CURRENT ASSETS</u>		
Inventories	123,956	142,611
Trade & Other Receivables	200,526	114,134
Amounts due from Related Parties	29,374	43,980
Other Current Assets	30,267	95,941
Cash in hand & At Bank	5,798	3,634
	389,921	400,299
TOTAL ASSETS	1,874,437	1,851,777
<u>EQUITY & LIABILITIES</u>		
<u>CAPITAL & RESERVES</u>		
Stated Capital	16,778	16,778
Revenue Reserves	1,392,327	1,424,157
Other Components of Equity	95,384	95,384
Total Equity	1,504,489	1,536,319
<u>NON-CURRENT LIABILITIES</u>		
Retirement Benefit Obligations	27,947	27,946
Deferred Tax	23,101	20,401
Interest Bearing Borrowings	-	-
	51,048	48,347
<u>CURRENT LIABILITIES</u>		
Trade & Other Payables	32,173	8,496
Interest Bearing Borrowings	223,950	225,000
Amounts due to Related Parties	-	-
Other Current Liabilities	500	-
Bank Overdraft	62,277	33,617
	318,900	267,113
TOTAL EQUITY & LIABILITIES	1,874,437	1,851,777
Net Assets per Share - Rs.	12.81	13.08

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.

The Finance Director certifies that the financial statements have been prepared in compliance with the requirements of the Companies Act No.7 of 2007.



Mr. C.S.L. De Silva
Managing Director
17th August 2026



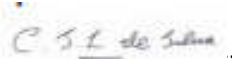
Mr. J.A.D. Sirinath
Finance Director

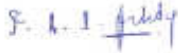
*Note - All values are in Rs. '000, unless otherwise stated.
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The above figures are subject to audit.*

EASTERN MERCHANTS PLC
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 30TH JUNE	2026	As at 31/03/2026
	Rs.'000	Rs.'000
	(Un - Audited)	(Un - Audited)
<u>ASSETS</u>		
<u>NON-CURRENT ASSETS</u>		
Property, Plant & Equipment	2,119,251	2,089,085
Intangible Assets	3,985	4,130
Non Current Financial Assets	-	-
	<u>2,123,236</u>	<u>2,093,215</u>
<u>CURRENT ASSETS</u>		
Inventories	456,949	547,426
Trade & Other Receivables	359,130	320,766
Other Current Assets	39,962	159,069
Cash in hand & At Bank	15,986	47,554
	<u>872,026</u>	<u>1,074,815</u>
TOTAL ASSETS	<u><u>2,995,263</u></u>	<u><u>3,168,030</u></u>
<u>EQUITY & LIABILITIES</u>		
<u>CAPITAL & RESERVES</u>		
Stated Capital	16,628	16,628
Revenue Reserves	1,622,688	1,719,324
Other Components of Equity	350,441	351,977
	<u>1,989,756</u>	<u>2,087,930</u>
Non Controlling Interest	30,381	28,857
Total Equity	<u><u>2,020,137</u></u>	<u><u>2,116,786</u></u>
<u>NON-CURRENT LIABILITIES</u>		
Deferred Tax	199,079	199,079
Interest Bearing Borrowings	24,580	12,073
Retirement Benefit Obligations	53,708	54,170
	<u>277,366</u>	<u>265,322</u>
<u>CURRENT LIABILITIES</u>		
Trade & Other Payables	110,906	123,070
Interest Bearing Borrowings	464,650	535,446
Other Current Liabilities	30,184	3,131
Bank Overdraft	92,021	124,273
	<u>697,760</u>	<u>785,921</u>
TOTAL EQUITY & LIABILITIES	<u><u>2,995,263</u></u>	<u><u>3,168,030</u></u>
Net Assets per Share - Rs.	16.94	17.78

The Board of Directors is responsible for the preparation and presentation of these Financial Statements
The Finance Director certifies that the Financial Statements have been prepared in compliance with the
requirements of the Companies Act No.7 of 2007.


Mr. C.S.L. De Silva
Managing Director
17th August 2026


Mr. J.A.D. Sirinath
Finance Director

Note - All values are in Rs. '000, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are subject to audit.

EASTERN MERCHANTS PLC
STATEMENT OF CHANGES IN EQUITY - COMPANY

	<u>Number of Shares</u> <u>'000</u>	<u>Stated Capital</u> <u>Rs. '000</u>	<u>Revaluation Reserves</u> <u>Rs. '000</u>	<u>Retained Earnings</u> <u>Rs. '000</u>	<u>Total Equity</u> <u>Rs. '000</u>
					(Un - Audited)
Balance as at 01st April 2026	117,446	16,778	95,384	1,421,455	1,533,617
Profit/(Loss) for the Period	-	-	-	(29,128)	(29,128)
Other Comprehensive Income	-	-	-	-	-
Total Comprehensive Income	-	-	-	(29,128)	(29,128)
Dividend Paid	-	-	-	-	-
Balance as at 30th June 2026	117,446	16,778	95,384	1,392,327	1,504,489
Balance as at 01st April 2025	117,446	16,778	95,384	1,440,120	1,552,282
Profit/(Loss) for the Period	-	-	-	10,173	10,173
Other Comprehensive Income	-	-	-	-	-
Total Comprehensive Income	-	-	-	10,173	10,173
Investment Property during the year	-	-	-	-	-
Balance as at 30th June 2025	117,446	16,778	95,384	1,450,293	1,562,455

Note -

All values are in Rs. '000, unless otherwise stated.

Figures in brackets indicate deductions.

The above figures are subject to audit.

EASTERN MERCHANTS PLC
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to Equity Holders of Parent						Non-	Total
	Number of	Stated	Revaluation	Reserve of	Operation From	Retained	Controlling	Equity
	Shares	Capital	Reserves	Financial Assets	Foreign Currency	Earnings	Interest	
	'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
					(Un - Audited)			
Balance as at 01st April 2026	117,446	16,628	329,658	-	22,319	1,719,324	2,087,929	2,116,786
Profit/(Loss) for the Period	-	-	-	-	-	(96,636)	(96,636)	(95,112)
Other Comprehensive Income	-	-	-	-	(1,536)	-	(1,536)	(1,536)
Total Comprehensive Income	-	-	-	-	(1,536)	(96,636)	(98,172)	(96,648)
Dividend Paid	-	-	-	-	-	-	-	-
Balance as at 30th June 2026	117,446	16,628	329,658	-	20,783	1,622,688	1,989,757	2,020,138
Balance as at 01st April 2025	117,446	16,628	329,658	(4,661)	25,393	1,758,741	2,125,759	2,149,807
Profit/(Loss) for the Period	-	-	-	-	-	(18,946)	(18,946)	(18,233)
Other Comprehensive Income	-	-	-	7,629	(2,092)	-	5,537	8,958
Total Comprehensive Income	-	-	-	7,629	(2,092)	(18,946)	(13,409)	(9,274)
Dividend Paid	-	-	-	-	-	-	-	-
Effects on Acquisition of Shares (Cross Holding)	-	-	-	-	-	-	-	-
Balance as at 30th June 2025	117,446	16,628	329,658	2,968	23,300	1,739,795	2,112,350	2,140,531

Note -
All values are in Rs. '000, unless otherwise stated
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EASTERN MERCHANTS PLC
CASH FLOW STATEMENT

FOR THE QUARTER ENDED 30TH JUNE

	<u>Note</u>	COMPANY	
		2026	2025
		Rs.'000	Rs.'000
		(Un - Audited)	(Un - Audited)
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Operating Profit/(Loss) before Working Capital Changes	A	(23,545)	8,302
(Increase)/Decrease in Inventories		18,655	17,716
(Increase)/Decrease in Debtors & Other Receivables		(86,392)	(24,896)
Increase/(Decrease) in Amounts due from/due to Related Parties		14,606	(10,458)
(Increase)/Decrease in Other Current Assets		65,673	12,260
Increase/(Decrease) in Other Current Liabilities		500	(1,944)
Increase/(Decrease) in Trade & Other Payables		23,677	7,833
Cash Generated from Operations		13,174	8,813
Finance Costs Paid		(924)	(629)
Defined Benefit Plan Cost Paid		1	(317)
CASH FLOWS FROM/(USED IN) OPERATING ACTIVITIES		12,251	7,866
<u>CASH FLOWS FROM/(USED IN) INVESTING ACTIVITIES</u>			
Acquisition of Property, Plant & Equipment		(37,776)	(2,521)
Proceeds from Non-Current Financial Assets		-	-
Finance Income Excluding Dividend		40	6,205
CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES		(37,736)	3,684
<u>CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES</u>			
Net Proceed/(Settlement) of Bank Loans		(1,050)	34,844
Interest Income		40	6,205
Net Cash flows from/(used in) Financing Activities		(1,010)	41,049
Net Increase/(Decrease) in Cash & Cash Equivalents		(26,495)	52,599
Cash & Cash Equivalent at the beginning of the year		(29,983)	137,285
Cash & Cash Equivalent at the end of the year		(56,479)	189,884
<u>Cash & Cash Equivalent</u>			
Cash in hand & At Bank		5,798	231,710
Bank Overdrafts		(62,277)	(41,826)
Cash and Cash Equivalents at the end of the year		(56,479)	189,884
<u>Note A - Operating Profit/ (Loss) before Working Capital Changes</u>			
Profit/(Loss) before Tax from Continuing Operations		(29,128)	10,173
<u>Adjustments for</u>			
Finance Income		(40)	(6,205)
Finance Costs		924	629
Depreciation		3,450	2,455
(Profit)/Loss on Sale of Property, Plant & Equipment		-	-
Provision for Gratuity		1,250	1,250
Operating Profit/ (Loss) before Working Capital Changes		(23,545)	8,302

*Note - All values are in Rs. '000, unless otherwise stated.
Figures in brackets indicate deductions.
The above figures are subject to audit.*

EASTERN MERCHANTS PLC
CASH FLOW STATEMENT

FOR THE QUARTER ENDED 30TH JUNE	Note	GROUP	
		2026	2025
		Rs.'000 (Un - Audited)	Rs.'000 (Un - Audited)
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Profit/ (Loss) before Working Capital Changes	A	(76,829)	(20,106)
(Increase)/ Decrease in Inventories		90,477	51,996
(Increase)/ Decrease in Debtors & Other Receivables		(38,364)	(61,022)
(Increase)/ Decrease in Other Current Assets		119,106	(3,828)
Increase/ (Decrease) in Other Current Liabilities		27,053	72,432
Increase/ (Decrease) in Trade & Other Payables		(12,164)	47,634
Cash Generated from Operations		109,280	87,105
Finance Costs Paid		(16,692)	(11,471)
Defined Benefit Plan Cost Paid		1	(317)
Income Tax Paid		-	-
CASH FLOWS FROM/(USED IN) OPERATING ACTIVITIES		92,588	75,317
CASH FLOWS FROM/(USED IN) INVESTING ACTIVITIES			
Acquisition of Property, Plant & Equipment		(37,776)	(2,521)
Acquisition of Intangible Assets		-	-
Proceeds from Sale of Property, Plant & Equipment		-	-
Proceeds from Non Current Financial Assets		-	(11,050)
Finance Income Excluding Dividend		2,933	7,297
CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES		(34,843)	(6,274)
CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES			
Net Proceed/ (Settlement) of Bank Loans		(57,062)	(61,747)
Interest Income		-	-
Net Cash flows from/(used in) Financing Activities		(57,062)	(61,747)
Net Increase/ (Decrease) in Cash & Cash Equivalents		684	7,297
Cash & Cash Equivalent at the beginning of the year		(76,719)	198,291
Cash & Cash Equivalent at the end of the year		(76,035)	205,588
<u>Cash & Cash Equivalent</u>			
Cash in hand & At Bank		15,986	262,771
Bank Overdrafts		(92,021)	(57,183)
Cash and Cash Equivalents at the end of the year		(76,035)	205,588
<u>Note A - Operating Profit/ (Loss) before Working Capital Changes</u>			
Profit/ (Loss) before Tax from Continuing Operations		(95,112)	(18,233)
<u>Adjustments for:</u>			
Finance Income including Dividend Income		(2,933)	(7,297)
Finance Costs		16,692	11,471
Depreciation		3,450	2,455
Amortization		-	-
(Profit)/ Loss on Sale of Property, Plant & Equipment		-	-
(Gain)/ Loss on Currency translation of foreign operations		1,536	2,092
Provision for Gratuity		(462)	(10,594)
Operating Profit/ (Loss) before Working Capital Changes		(76,829)	(20,106)

*Note - All values are in Rs. '000, unless otherwise stated.
Figures in brackets indicate deductions.
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EASTERN MERCHANTS PLC
INTERIM CONDENSED FINANCIAL STATEMENTS

BUSINESS SEGMENTS

The following tables present revenue, Profit information and segment assets regarding the Group's Operating Segments.

FOR THE QUARTER ENDED 30TH JUNE	Export of Traditional & Non-Traditional Products		Other		Group Total	
	2026	2025	2026	2025	2026	2025
	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
	(Un - Audited)					
Total Sales	479,670	565,627	-	-	479,670	565,627
Other Income	-	-	3,057	3,651	3,057	3,651
Total Revenue	479,670	565,627	3,057	3,651	482,726	569,278
Inter Group Adjustment	-	-	-	-	(1,504)	(6,949)
Segment Revenue	479,670	565,627	8,139	9,326	481,222	562,329
Segment Results	(81,721)	(15,526)	368	1,467	(81,353)	(14,059)
Inter Group Adjustment	-	-	-	-	-	-
Finance Expenses	-	-	-	-	(16,692)	(11,471)
Finance Income	-	-	-	-	2,933	7,297
Share of Results of Equity Accounted Investees	-	-	-	-	-	-
Fair Value Change of Investment Property	-	-	-	-	-	-
Profit before Taxation	-	-	-	-	(95,112)	(18,233)
Tax Provision	-	-	-	-	-	-
Profit/ (Loss) from Discontinued Operation	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	-	(1,536)	8,958
Profit /(Loss) for the year	-	-	-	-	(96,648)	(9,276)
Attributable To						
Equity Holders of the Company	-	-	-	-	(97,690)	(13,410)
Minority Interest	-	-	-	-	1,042	4,134
Profit /(Loss) for the year	-	-	-	-	(96,648)	(9,276)
Assets						
Segment Assets	3,001,477	2,881,453	125,159	20,805	3,126,637	2,902,258
Other Investments	1,030,901	780,901	-	66,990	1,030,901	847,891
Total Assets	4,032,378	3,662,354	125,159	87,795	4,157,537	3,750,148
Inter Group Adjustment					(1,162,274)	(1,009,022)
Total Assets					2,995,263	2,741,126
Liabilities						
Segment Liabilities	355,203	440,346	9,276	219	364,480	440,565
Interest Bearing Borrowings	489,230	174,324	-	-	489,230	174,324
Deferred Tax Liabilities	197,746	175,609	1,334	1,354	199,079	176,963
Retirement Benefit Obligations	53,708	36,854	-	-	53,708	36,854
Total Liabilities	1,095,887	827,134	10,610	1,573	1,106,496	828,707
Inter Group Adjustment					(131,370)	(228,111)
Net Liabilities					975,126	600,596

EASTERN MERCHANTS PLC
NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS

1 CORPORATE INFORMATION

1.1 Company

Eastern Merchants PLC (the Company) is a Public Limited Liability Company incorporated and domiciled in Sri Lanka and listed on the Colombo Stock Exchange. The registered office and the principal place of the Business of the Company are located at 240, Torrington Avenue, Colombo 07.

1.2 Subsidiaries

Subsidiaries are those enterprises controlled by the parent. Control exists when the 50% of the voting rights or otherwise has a controlling interest. The following Companies have been consolidated as subsidiaries

The percentage holdings of the other Companies consolidated are given bellow.

	<u>% Holding</u>
Eamel Exports (Pvt) Ltd.	53.00%
Eastern Harvest (Pvt) Ltd.	100.00%
Eastern Merchants Commodities (Pvt) Ltd.	100.00%
Microcell (Pvt) Ltd	100.00%

The total profit and losses for the period of the Company and of its subsidiaries included in consolidation are shown in the Consolidated Statement of other Comprehensive Income and Statement of Financial Position respectively. Minority interest which represents the portion of profit or losses and net assets not held by the group are shown as a component of profit for the period in the and as a component of equity in the Consolidated Statement of Financial Position separately from parent Shareholders equity.

2 INTERIM CONDENSED FINANCIAL STATEMENTS

The Unaudited Financial Statements for the period ended 30th June 2026, includes “the Company” referring to Eastern Merchants PLC., as the holding Company and “the Group” referring to the Companies whose accounts have been consolidated therein.

3 APPROVAL OF UNAUDITED FINANCIAL STATEMENTS

The interim condensed Unaudited Financial Statements of the Group and the Company for the 3 months ended 30th June 2026 were authorized for issue by the Board of Directors on 17th August 2026.

EASTERN MERCHANTS PLC
NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS

4 BASIS OF PREPARATION

The interim condensed Financial Statements have been prepared in compliance with Sri Lanka Accounting Standard LKAS 34 - Interim Financial Reporting. These interim condensed Financial Statements should be read in conjunction with the annual Financial Statements for the year ended 31st March 2026.

The presentation and classification of the Financial Statements of the previous year have been amended, where relevant, for better presentation and to be comparable with those of the current year.

The interim condensed Financial Statements are presented in Sri Lankan Rupees and all values are rounded to the nearest thousand except when otherwise indicated.

5 OPERATING SEGMENTS

For management purposes, the Group is organized into business units based on their products and services and has three reportable operating segments as follows:

- Manufacturing & Export of Coir & Rubber Wood Brushes
- Export of Traditional & Non traditional Products
- Others

6 SHARE INFORMATION

6.1 Public Share Holdings

Percentage of share held by the public and the number of Public shareholders is as given below.

	<u>30/06/2026</u>	<u>30/06/2025</u>
Public Shareholding	42.03%	42.03%
Public Shareholders	1,685	1,685
Float Adjusted Market Capitalization	651,586	468,944

6.2 Shareholder Analysis as at 30th June 2026

<u>No. of Shares Held</u>	<u>No. of Shareholders</u>	<u>No. of Shares</u>	<u>%</u>
1-1,000	1,267	333,485	0.28
1,001-10,000	745	3,171,653	2.70
10,001-100,000	340	10,651,182	9.07
100,001-1,000,000	45	9,815,631	8.36
Over 1,000,000	7	93,474,049	79.59
	<u>2,404</u>	<u>117,446,000</u>	<u>100.00</u>

EASTERN MERCHANTS PLC
NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS

6.3 Top Twenty Shareholders as at 30th June 2026

<u>Name of Shareholder</u>	<u>No. of Shares</u>	<u>%</u>
J. B. L. De Silva	32,382,280	27.57
H. J. De Silva	15,881,140	13.52
Mrs. C. I. Tilakaratna	15,396,309	13.11
C. S. L. De Silva	14,581,140	12.42
N. S. Karunaratne	12,629,120	10.75
J.B.L.De Silva/K.G.A. De Rajapakse/N. Senanayake	1,400,000	1.19
N. H. K. Chandika Kumara	1,204,060	1.03
S. D. De A. Rajapakse	980,000	0.83
D. S. R. Daranakumbura	603,210	0.51
S. A. De A. Rajapakse	500,000	0.43
Citizens Development Business finance PLC/ W. M. S. H. Bandara	365,543	0.31
J. P. M. Aravinda	350,000	0.30
Sampath Bank/ Dr. P. L. Shantha	300,000	0.26
D.N.P.Rathnayake	300,000	0.26
Dr./Mrs. C. A. Suranimala	350,000	0.30
S. P. De A. Rajapakse	231,387	0.20
U.W.R.M.Weerakoon	285,571	0.24
Sampath Bank/ G. D. Gunaratne	250,000	0.21
G. D. H. Philip	205,000	0.17
M. M. Senaratne	280,000	0.24
	<u>98,474,760</u>	

6.4 Directors' Shareholdings as at 30th June 2026

<u>Name of the Director</u>	<u>As at 30/06/2026</u>		<u>As at 30/06/2025</u>	
	<u>Shares</u>	<u>%</u>	<u>Shares</u>	<u>%</u>
J.B.L. De Silva	32,382,280	27.57	32,382,280	27.57
H.J. De Silva	15,881,140	13.52	15,881,140	13.52
C.S.L. De Silva	14,581,140	12.42	14,581,140	12.42
S. Jayakody	6,000	0.01	6,000	0.01

EASTERN MERCHANTS PLC
NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS

6.5 Private Shareholders as at 30th June 2026

<u>Name of Shareholder</u>	<u>No. of Shares</u>
J. B. L. De Silva	32,382,280
H. J. De Silva	15,881,140
C. S. L. De Silva	14,581,140
J.B.L.De Silva/K.G.A. De Rajapakse/N. Senanayake	466,667
Dr./Mrs. C. A. Suranimala	350,000
S. Jayakody	6,000
	<u>63,667,227</u>

7 NET ASSETS PER SHARE

Net Assets per share have been calculated, for all periods, based on the number of shares in issue as at 30th June 2026.

8 MARKET PRICE PER SHARE

FOR THE QUARTER ENDED 30TH JUNE	<u>2026</u>	<u>2025</u>
	Rs.	Rs.
Highest	16.90	10.40
Lowest	11.10	6.70
Last Traded	13.20	9.50

9 CONTINGENCIES, CAPITAL & OTHER COMMITMENTS

There has been no significant change in the nature of the contingencies and other commitments.

10 EVENTS AFTER THE REPORTING PERIOD

There have been no events subsequent to the reporting date, which require disclosure in the interim condensed Financial Statements.

EASTERN MERCHANTS PLC
INTERIM CONDENSED FINANCIAL STATEMENTS
CORPORATE INFORMATION

Company Name	:	Eastern Merchants PLC
Company Number	:	PQ 153
Registered Office	:	240, Torrington Avenue, Colombo 07.
Stores Complex	:	No 233/D, Pamunugama Road, Thudella, Ja- Ela. MCL - Koskanatte Road, Mampe, Piliyandala.
Legal Form	:	A public quoted Company with limited liability incorporated in Sri Lanka and listed with the Colombo Stock Exchange.
Principal Activities	:	Export of traditional and Non-traditional Commodities.
Subsidiaries	:	Eamel Exports Ltd. Eastern Haverts (Pvt) Ltd Eastern Merchants Commodities (Pvt) Ltd. Microcell (Pvt) Ltd.
Board of Directors		
Chairman	:	J.B.L. De Silva
Deputy Chairman		H.J. De Silva
Managing Director	:	C.S.L. De Silva
Other Directors	:	S. Jayakody G.R.J.De Silva Fazal Mushin Rohith Pradeep N. Nanayakkara
Secretary	:	S. Jayakody
Auditors	:	Messrs. D.H.P. Munaweera & Co.
Bankers	:	Hatton National Bank PLC National Development Bank PLC Slandered Chartered Bank Bank of Ceylon Nations Trust Bank PLC DFCC Bank PLC Cargills Bank Seylan Bank PLC