FINANCIAL STATEMENTS
OF

EASTERN MERCHANTS PLC

FOR THE QUARTER ENDED
30TH SEPTEMBER 2026

EASTERN MERCHANTS PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME - COMPANY

	QUARTER ENDED 30TH SEPTEMBER			SIX MONTHS ENDED 30TH SEPTEMBER		
	2026	**2025**	**Change**	**2026**	**2025**	**Change**
	Rs.'000	**Rs.'000**	**%**	**Rs.'000**	**Rs.'000**	**%**
Revenue	289,689	408,835	(29)	537,847	711,370	(24)
Cost of Sales	(260,239)	(367,049)	(29)	(506,070)	(639,889)	(21)
Gross Profit/ (Loss)	**29,450**	**41,787**	**(30)**	**31,777**	**71,481**	**(56)**
Other Operating Income	-	-	-	-	-	-
	29,450	**41,788**	**(30)**	**31,777**	**71,481**	**(56)**
Administrative Expenses	(28,829)	(21,774)	32	(55,906)	(39,966)	40
Distribution Expenses	(13,953)	(10,436)	34	(17,447)	(17,340)	1
Profit/ (Loss) from Operating Activities	**(13,332)**	**9,578**	**(239)**	**(41,576)**	**14,175**	**(393)**
Finance Expenses	(13,269)	(5,506)	141	(14,193)	(6,135)	131
Finance Income	7,562	26,150	-	7,602	32,355	-
	(19,039)	**30,221**	**(163)**	**(48,167)**	**40,394**	**(219)**
Profit/ (Loss) before Taxation	**(19,039)**	**30,221**	**(163)**	**(48,167)**	**40,394**	**(219)**
Taxation	-	-	-	-	-	-
Profit/ (Loss) after Taxation	**(19,039)**	**30,221**	**(163)**	**(48,167)**	**40,394**	**(219)**
Profit/ (Loss) for the Period	(19,039)	30,221	(163)	(48,167)	40,394	(219)
Other Comprehensive Income/ (Loss) for the Period	-	**-**	**-**	-	**-**	**-**
Total Comprehensive Income/ (Loss) for the Period	**(19,039)**	**30,221**	**(163)**	**(48,167)**	**40,394**	**(219)**
Earnings per Share - Basic	**(0.16)**	**0.26**		**(0.41)**	**0.34**	

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 SEPTEMBER			SIX MONTHS ENDED 30TH SEPTEMBER		
	2026	2025	Change	2026	2025	Change
	Rs.'000	Rs.'000	%	Rs.'000	Rs.'000	%
Revenue	841,998	948,070	(11)	1,320,635	1,512,516	(13)
Cost of Sales	(684,333)	(809,689)	(15)	(1,136,842)	(1,310,505)	(13)
Gross Profit/ (Loss)	**157,664**	**138,381**	**14**	**183,794**	**202,010**	**(9)**
Other Operating Income	29,522	8,174	261	30,793	11,825	160
	187,187	**146,555**	**28**	**214,587**	**213,836**	**-**
Administrative Expenses	(66,658)	(59,229)	13	(144,273)	(128,421)	12
Distribution Expenses	(46,549)	(41,789)	11	(78,187)	(53,936)	45
Other Operating Expenses	27,601	-	-	33,709	-	-
Profit/ (Loss) from Operations	**101,582**	**45,538**	**123**	**25,835**	**31,478**	**(18)**
Finance Expenses	(28,398)	(17,261)	65	(45,090)	(28,732)	57
Finance Income	11,073	25,375	(56)	14,006	32,672	(57)
	84,257	**53,653**	**57**	**(5,249)**	**35,418**	**(115)**
Profit/ (Loss) before Taxation	**84,257**	**53,653**	**57**	**(5,249)**	**35,418**	**(115)**
Taxation	-	-	-	(869)	(80)	986
	84,257	53,653	**57**	(6,117)	35,338	**(117)**
Profit/(Loss) from Discontinued Operations (Net of Tax)	-	-	-	-	-	-
Profit/ (Loss) after Taxation	**84,257**	**53,653**	**57**	**(6,117)**	**35,338**	**(117)**
Attributable to						
Equity Holders of the Parent	80,573	51,892	55	(10,034)	33,345	(130)
Non-Controlling Interest	3,684	1,760	109	3,916	1,992	97
Profit/ (Loss) Attributable to the Group	**84,257**	**53,653**	**57**	**(6,117)**	**35,338**	**(117)**
Profit/ (Loss) for the Period	84,257	53,653	57	(6,117)	35,338	(117)
Other Comprehensive Income						
Exchange Difference from Foreign Operation	(6,059)	5,161	(217)	(7,595)	3,069	(347)
Fair Value Change in Financial Assets at FVOCI	-	14,144	(100)	-	15,470	(100)
Other Comprehensive Income/ (Loss) for the Period	**(6,059)**	**19,305**	(131)	**(7,595)**	**18,539**	(141)
Total Comprehensive Income/ (Loss) for the Period	**78,198**	**72,958**	**7**	**(13,713)**	**53,877**	**(125)**
Attributable to						
Equity Holders of the Parent	75,324	64,097		(17,628)	44,421	
Non Controlling Interest	2,874	8,861		3,916	9,457	
Profit/ (Loss) Attributable to the Group	**78,198**	**72,958**		**(13,713)**	**53,877**	
Earnings per Share - Basic	**0.69**	**0.44**		**(0.09)**	**0.28**	

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 30/09/2026 Rs.'000	As at 31/03/2026 Rs.'000
ASSETS		
NON-CURRENT ASSETS		
Property, Plant & Equipment	446,693	420,576
Investments in Subsidiaries	1,042,901	1,042,901
Deferred Tax Assets	-	-
Non-Current Financial Assets	-	-
	1,489,594	**1,463,477**
CURRENT ASSETS		
Inventories	130,991	142,616
Trade & Other Receivables	67,147	114,134
Other Current Assets	174,101	95,941
Amounts due from Related Parties	40,500	31,980
Cash in hand & At Bank	5,677	3,634
	418,415	**388,304**
TOTAL ASSETS	**1,908,010**	**1,851,781**
EQUITY & LIABILITIES		
CAPITAL & RESERVES		
Stated Capital	16,778	16,778
Revenue Reserves	1,376,745	1,424,913
Other Components of Equity	95,384	95,384
Total Equity	**1,488,907**	**1,537,074**
NON-CURRENT LIABILITIES		
Deferred Tax Liabilities	19,645	19,645
Retirement Benefit Obligations	27,947	27,946
Interest Bearing Borrowings		-
	47,592	**47,591**
CURRENT LIABILITIES		
Trade & Other Payables	20,612	8,496
Interest Bearing Borrowings	267,000	225,000
Amounts due to Related Parties	10,929	-
Income Tax Payable	-	-
Other Current Liabilities	-	-
Bank Overdraft	72,970	33,617
	371,511	**267,113**
TOTAL EQUITY & LIABILITIES	**1,908,010**	**1,851,781**
Net Assets per Share - Rs.	**12.68**	**13.09**

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
12th November 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
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	As at 30/09/2026 Rs.'000	As at 31/03/2026 Rs.'000
ASSETS		
NON-CURRENT ASSETS		
Property, Plant & Equipment	2,079,992	2,087,749
Intangible Assets	4,769	4,232
Investments in Associates Company	-	-
Deferred Tax	2,092	2,030
Non-Current Financial Assets	9,202	-
	2,096,053	**2,094,012**
CURRENT ASSETS		
Inventories	464,862	546,285
Trade & Other Receivables	415,879	296,555
Other Current Assets	243,613	159,708
Cash in hand & At Bank	21,848	47,554
	1,146,202	**1,050,103**
TOTAL ASSETS	**3,242,255**	**3,144,114**
EQUITY & LIABILITIES		
CAPITAL & RESERVES		
Stated Capital	16,778	16,778
Revenue Reserves	1,721,560	1,731,594
Other Components of Equity	346,989	354,584
	2,085,327	**2,102,957**
Non-Controlling Interest	40,377	36,462
Total Equity	**2,125,704**	**2,139,419**
NON-CURRENT LIABILITIES		
Deferred Tax	203,158	202,987
Interest Bearing Borrowings	281,575	12,073
Retirement Benefit Obligations	52,027	54,170
	536,760	**269,230**
CURRENT LIABILITIES		
Trade & Other Payables	58,876	99,039
Interest Bearing Borrowings	380,400	509,748
Income Tax Payable	-	715
Other Current Liabilities	18,849	1,690
Bank Overdraft	121,666	124,273
	579,791	**735,466**
TOTAL EQUITY & LIABILITIES	**3,242,255**	**3,144,114**
Net Assets per Share - Rs.	**17.76**	**17.91**

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Mr. C.S.L. De Silva
Managing Director
12th November 2026

Mr. J.A.D. Sirinath
Finance Director

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 SEPTEMBER	Note	COMPANY 2026 Rs.'000	COMPANY 2025 Rs.'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Profit/(Loss) before Working Capital Changes	A	(36,479)	19,272
(Increase)/Decrease in Inventories		11,625	4,828
(Increase)/Decrease in Debtors & Other Receivables		46,987	(11,511)
Increase/(Decrease) in Amounts due from/due to Related Parties		2,409	(2,549)
(Increase)/Decrease in Other Current Assets		(78,160)	(2,697)
Increase/(Decrease) in Other Current Liabilities		-	(2,445)
Increase/(Decrease) in Trade & Other Payables		12,116	(3,306)
Cash Generated from Operations		**(41,503)**	**1,592**
Finance Costs Paid		(14,193)	(6,135)
Defined Benefit Plan Cost Paid		(512)	(1,160)
CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES		**(56,209)**	**(5,703)**
CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES			
Acquisition of Property, Plant & Equipment		(30,702)	(58,497)
Proceeds from Sale of Property, Plant & Equipment		-	-
Proceeds from Disposal of Investment		(0)	-
Finance Income Excluding Dividend Income		-	-
CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITES		**(30,703)**	**(58,498)**
CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES			
Net Proceed/(Settlement) of Bank Loans		42,000	(11,100)
Interest Income		7,602	32,355
Net Cash Flows from/ (used in) Financing Activities		**49,602**	**21,255**
Net Increase/(Decrease) in Cash & Cash Equivalents		(37,309)	(42,948)
Cash & Cash Equivalent at the beginning of the year		(29,983)	137,285
Cash & Cash Equivalent at the end of the year		**(67,293)**	**94,338**
Cash & Cash Equivalent			
Cash in hand & At Bank		5,677	141,980
Bank Overdrafts		(72,970)	(47,642)
Cash and Cash Equivalents at the end of the year		**(67,293)**	**94,338**
Note A - Operating Profit/ (Loss) before Working Capital Changes			
Profit/(Loss) before Tax from Continuing Operations		(48,167)	40,394
Adjustments for,			
Finance Income		(7,602)	(32,355)
Finance Costs		14,193	6,135
Depreciation		4,585	4,585
(Profit)/Loss on Sale of Property, Plant & Equipment		-	-
Provision for Gratuity		512	512
Operating Profit/ (Loss) before Working Capital Changes		**(36,479)**	**19,272**

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

FOR THE QUARTER ENDED 30TH SEPTEMBER	Note	GROUP 2026 Rs.'000	GROUP 2025 Rs.'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Profit/(Loss) before Working Capital Changes	A	45,661	61,968
(Increase)/Decrease in Inventories		81,424	3,837
(Increase)/Decrease in Debtors & Other Receivables		(119,324)	(228,876)
(Increase)/Decrease in Other Current Assets		(83,905)	(12,673)
Increase/(Decrease) in Other Current Liabilities		17,158	(1,814)
Increase/(Decrease) in Trade & Other Payables		(40,165)	53,738
Cash Generated from Operations		**(99,150)**	**(123,820)**
Finance Costs Paid		(45,090)	(28,732)
Defined Benefit Plan Cost Paid		(1,860)	(392)
Income Tax Paid		(715)	(816)
CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES		**(146,816)**	**(153,760)**
CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES			
Acquisition of Property, Plant & Equipment		(1,445)	(102,182)
Acquisition of Intangible Assets		-	-
Proceeds from Sale of Property, Plant & Equipment		-	-
Proceeds from Disposal of Assets Held for Sale			
Proceeds from Short Term Investment		(11,802)	(11,802)
CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITES		**(13,246)**	**(113,983)**
CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES			
Net Proceed/(Settlement) of Bank Loans		122,955	148,399
Interest Income		14,006	32,672
Net Cash flows from/ (used in) Financing Activities		**136,962**	**181,072**
Net Increase/(Decrease) in Cash & Cash Equivalents		(23,100)	(86,672)
Cash & Cash Equivalent at the beginning of the year		(76,719)	198,291
Cash & Cash Equivalent at the end of the year		**(99,819)**	**111,619**
Cash & Cash Equivalent			
Cash in hand & At Bank		21,848	145,450
Bank Overdrafts		(121,666)	(33,830)
Cash and Cash Equivalents at the end of the year		**(99,819)**	**111,619**
Note A - Operating Profit/ (Loss) before Working Capital Changes			
Profit/(Loss) before Tax from Continuing Operations		(5,249)	35,418
Profit/(Loss) before Tax from Discontinued Operations		-	-
Adjustments for,			
Finance Income including Dividend Income		(14,006)	(32,672)
Finance Costs		45,090	28,732
Depreciation		25,029	25,029
Amortization		2,675	2,675
(Profit)/Loss on Sale of Property, Plant & Equipment		-	-
(Gain) /Loss on Assets of Discontinued Operations		-	-
(Gain)/ Loss on Currency Translation of Foreign Operations		(7,595)	3,069
Provision for Gratuity		(283)	(283)
Operating Profit/ (Loss) before Working Capital Changes		**45,661**	**61,968**

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

	Number of Shares '000	Stated Capital Rs.'000	Revaluation Reserves Rs.'000	Retained Earnings Rs.'000	Total Equity Rs.'000
Balance as at 01st April 2026	**117,446**	**16,778**	**95,384**	**1,424,913**	**1,537,074**
Profit/(Loss) for the Period	**-**	**-**	-	(48,167)	(48,167)
Other Comprehensive Income	-	-	-	-	**-**
Total Comprehensive Income	**-**	**-**	**-**	**(48,167)**	**(48,167)**
Dividend Paid	-	-	-	-	**-**
Balance as at 30th September 2026	**117,446**	**16,778**	**95,384**	**1,376,745**	**1,488,907**
Balance as at 01st April 2025	**117,446**	**16,778**	**95,384**	**1,440,120**	**1,552,282**
Profit/(Loss) for the Period	**-**	**-**	**-**	40,394	40,394
Other Comprehensive Income	-	-	-	-	-
Total Comprehensive Income	**-**	**-**	**-**	**40,394**	**40,394**
Investment Property during the year	-	-	-	-	**-**
Balance as at 30th September 2025	**117,446**	**16,778**	**95,384**	**1,480,514**	**1,592,676**

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								
	Number of Shares	Stated Capital	Revaluation Reserves	Financial Assets at FVOCI	Operation From Foreign Currency	Retained Earnings	Total	Non-Controlling Interest	Total Equity
	'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Balance as at 01st April 2026	**117,446**	**16,778**	**329,658**	**-**	**24,927**	**1,731,594**	**2,102,956**	**36,462**	**2,139,418**
Profit/(Loss) for the Period	-	-	-	-	-	(10,034)	(10,034)	3,916	(6,118)
Other Comprehensive Income	-	-	-	-	(7,595)	-	(7,595)	-	(7,595)
Total Comprehensive Income	-	-	-	**-**	**(7,595)**	**(10,034)**	**(17,629)**	**3,916**	**(13,714)**
Dividend Paid	-	-	-	-	-	-	-	-	-
Balance as at 30th September 2026	**117,446**	**16,778**	**329,658**	**-**	**17,331**	**1,721,560**	**2,085,327**	**40,377**	**2,125,704**
Balance as at 01st April 2025	**117,446**	**16,628**	**329,658**	**(4,661)**	**25,393**	**1,758,741**	**2,125,758**	**24,048**	**2,149,807**
Profit/(Loss) for the Period	-	-	-	-	-	33,345	33,345	1,992	35,337
Other Comprehensive Income	-	-	-	8,006	3,069	-	11,075	7,464	18,539
Total Comprehensive Income	-	-	-	**8,006**	**3,069**	**33,345**	**44,420**	**9,457**	**53,876**
Dividend Paid	-	-	-	-	-	-	-	-	-
Effects on Acquisition of Shares (Cross Holding)	-	-	-	-	-	-	-	-	-
Balance as at 30th September 2025	**117,446**	**16,628**	**329,658**	**3,345**	**28,462**	**1,792,086**	**2,170,178**	**33,505**	**2,203,684**

Note -

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

Figures in brackets indicate deductions.

The above figures are subject to audit.

BUSINESS SEGMENTS

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

	Export of Traditional & Non-Traditional Products		Other		Group Total	
FOR THE QUARTER ENDED 30TH SEPTEMBER	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
	Rs.'000	**Rs.'000**	**Rs.'000**	**Rs.'000**	**Rs.'000**	**Rs.'000**
Total Sales	1,320,635	1,512,516	-	-	1,320,635	1,512,516
Other Income	30,793	11,825	7,727	8,794	38,520	20,620
Total Revenue	**1,351,428**	**1,524,341**	**7,727**	**8,794**	**1,359,155**	**1,533,135**
Inter Group Adjustment					(7,727)	(8,794)
Segment Revenue					**1,351,428**	**1,524,341**
Segment Results	17,720	27,348	8,115	4,129	25,835	31,478
Inter Group Adjustment					-	-
Finance Expenses					(45,090)	(28,732)
Finance Income					14,006	32,672
Share of Results of Equity Accounted Investees					-	-
Fair Value Change of Investment Property					-	-
Gain on Bargaining Purchases					-	-
Profit before Taxation	-	-	-	-	**(5,249)**	**35,418**
Tax Provision	-	-	-	-	(869)	(80)
Profit/ (Loss) from Discontinued Operation	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	-	(7,595)	18,539
Profit /(Loss) for the year					**(13,713)**	**53,877**
Attributable To						
Equity Holders of the Company	**-**	**-**	**-**	**-**	(17,628)	44,421
Minority Interest	**-**	**-**	**-**	**-**	3,916	9,457
Profit /(Loss) for the year					**(13,713)**	**53,877**
Assets						
Segment Assets	3,258,592	3,067,965	126,163	47,566	3,384,755	3,115,531
Other Investments	1,042,901	780,901	-	46,410	1,042,901	827,311
Total Assets	**4,301,493**	**3,848,866**	**126,163**	**93,976**	**4,427,656**	**3,942,842**
Inter Group Adjustment					(1,185,401)	(1,004,914)
Total Assets					**3,242,255**	**2,937,928**
Liabilities						
Segment Liabilities	342,059	344,009	331	149	342,391	344,158
Interest Bearing Borrowings	661,975	390,363	-	-	661,975	390,363
Deferred Tax Liabilities	201,824	175,610	1,334	1,354	203,158	176,964
Retirement Benefit Obligations	52,027	46,773	-	-	52,027	46,773
Total Liabilities	**1,257,886**	**956,756**	**1,665**	**1,503**	**1,259,551**	**958,259**
Inter Group Adjustment					(143,000)	(224,014)
Net Liabilities					**1,116,551**	**734,245**

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 parent holds more than 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.

	% Holding
Eamel Exports (Pvt) Ltd.	67.00%
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 Financial Statements for the 6 Months period ended 30th September 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 FINANCIAL STATEMENTS

The interim condensed Financial Statements of the Group and the Company for the 6 months ended 30th September 2026 were authorized for issue by the Board of Directors on 12th November 2026.

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.

	30/09/2026	30/09/2025
Public Shareholding	45.79%	42.05%
Public Shareholders	2,425	1,906
Float Adjusted Market Capitalization	709,877	518,553

The Company complies with option 05 of the Listing Rules 7.14.1 (a) – Zero Float Adjusted Market Capitalization which requires 20% minimum Public Holding.

6.2 Shareholder Analysis as at 30th September 2026

No. of Shares Held	No. of Shareholders	No. of Shares	%
1-1,000	1,264	335,373	0.29
1,001-10,000	770	3,229,094	2.75
10,001-100,000	345	10,519,478	8.96
100,001-1,000,000	45	9,863,006	8.40
Over 1,000,000	7	93,499,049	79.61
	2,431	**117,446,000**	**100.00**

6.3 Top Twenty Shareholders as at 30th September 2026

Name of Shareholder	No. of Shares	%
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 Rajap/N. Senanayake	1,400,000	3.75
N. H. K. Chandika Kumara	1,229,060	1.19
S. D. De A. Rajapakse	980,000	1.12
D. S. R. Daranakumbura	603,210	0.83
S. A. De A. Rajapakse	500,000	0.49
Citizens Development Business finance PLC/ W. M. S. H. Bandara	365,543	0.34
Dr./Mrs. C. A. Suranimala	350,000	0.34
J. P. M. Aravinda	350,000	0.34
Sampath Bank/ Dr. P. L. Shantha	290,000	0.30
D. N. P. Rathnayake	300,000	0.29
U. W. R. M. Weerakoon	285,571	0.28
M. M. Senaratne	280,000	0.26
Sampath Bank/ G. D. Gunaratne	249,800	0.26
M. M. A. Azlam	239,895	0.24
S. P. De A. Rajapakse	231,387	0.24
	98,524,455	

6.4 Directors' Shareholdings as at 30th September 2026

	As at 30/09/2026		As at 30/09/2025	
Name of the Director	Shares	%	Shares	%
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

6.5 Private Shareholders as at 30th September 2026

Name of Shareholder	No. of Shares
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 Rajap/N. Senanayake	466,667
Dr./Mrs. C. A. Suranimala	350,000
S. Jayakody	6,000
	63,667,227

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 September 2026.

8 MARKET PRICE PER SHARE

FOR THE QUARTER ENDED 30TH SEPTEMBER	2026	2025
	Rs.	Rs.
Highest	13.70	7.70
Lowest	9.80	5.70
Last Traded	13.20	6.50

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 Facility	:	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 Standard Chartered Bank Bank of Ceylon Nations Trust Bank PLC DFCC Bank PLC Cargills Bank Seylan Bank PLC