



**JANASHAKTHI
FINANCE**

JANASHAKTHI FINANCE PLC

Former Orient Finance PLC

Address / Reg. Address : No. 338, T.B. Jayah Mawatha, Colombo 10, Sri Lanka | PB1079PQ

01st October 2026

Ms. Nilupa Perera,
Chief Regulatory Officer,
Colombo Stock Exchange,
World Trade Center,
Echelon Square,
Colombo 01.

Dear Madam,

JANASHAKTHI FINANCE PLC – CORPORATE DISCLOSURE

In terms of Rule 7.5(d)(ii)(A)(6), read with Rule 7.5(d)(ii)(A)(5) of the CSE Listing Rules, Janashakthi Finance PLC (“the Company”) makes this monthly disclosure regarding the qualified audit opinion for the financial year ended 31 March 2026 and the remedial action taken or proposed, as set out below:

a) Transfer of the Company’s securities to the Watch List

The Company’s securities were transferred to the Watch List with effect from 16 September 2026 due to the qualified audit opinion for the year ended 31 March 2026, pursuant to Rule 7.5(d)(ii)(A)(4) of the CSE Listing Rules.

b) Remedial actions

The Company is currently performing a transaction-level analysis to identify and substantiate the individual components of the “unreconciled debit balance”, including the relevant accounts, transactions, dates and counterparties, where applicable. The said unreconciled debit balance resulted due to differences between certain general ledger balances and balances generated from the front-end transaction modules and appear to have caused due to errors in the mapping of transactions to the General Ledger and manual journal entries recorded following a system implementation completed in the prior years.

c) Time period

The Company intends to complete the remedial actions at the earliest possible time and within the timeframe stipulated under the Listing Rules.

d) Additional statements

- i. Any deviation from the proposed remedial actions shall be announced to investors through the CSE, specifying its extent, within one (01) Market Day of Board approval.
- ii. If the matters giving rise to the qualified audit opinion remain unresolved for fifteen (15) months from the transfer to the Watch List, trading in the Company’s securities shall be suspended.

If suspension exceeds twelve (12) months, the securities shall be delisted by the CSE Board of Directors under Section 14 of the Listing Rules.

iii. Once the matters giving rise to the qualified audit opinion are resolved and independently verified by the External Auditors while the Company's securities remain on the Watch List, the Company shall immediately announce this to the market through the CSE.

Thank you.

Yours faithfully,

**For and on behalf of
JANASHAKTHI FINANCE PLC**

JANASHAKTHI FINANCE PLC


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Ms. Ayesha Jeewanti Kodikara
Company Secretary
.....

Ayesha Jeewanti

Company Secretary