



**JANASHAKTHI
FINANCE**

JANASHAKTHI FINANCE PLC

Former Orient Finance PLC

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

14 September 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)(5) of the Listing Rules of the Colombo Stock Exchange ("CSE"), Janashakthi Finance PLC ("the Company") provides the following information in respect of the qualified audit opinion contained in the Independent Auditor's Report for the financial year ended 31 March 2026:

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

Securities of the company would be transferred to the Watch List with effect from 16th September 2026 due to the Qualified Audit Opinion on the Audited Financial Statements 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 audit qualification relates to differences identified in the reconciliation of certain General Ledger balances with corresponding balances generated from the Company's front-end transaction modules, as disclosed in the Annual Report.

The Company has recognized a full provision against the unreconciled debit balance and is continuing the reconciliation, validation and necessary corrective actions to resolve the matters giving rise to the qualified audit opinion. The resolution will be subject to independent verification by the External Auditors.

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.



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d) Additional statements

i. In the event of any deviation from the proposed remedial actions, the extent of such deviation shall be communicated to investors by way of a subsequent announcement to the market through the CSE within one (01) Market Day from the date on which the Board of Directors of the Company approves such deviation.

ii. In the event that the matters giving rise to the qualified audit opinion are not resolved within fifteen (15) months from the date of transferring the Company's securities to the Watch List, trading in the Company's securities shall be suspended. If such suspension continues for a period exceeding twelve (12) months, the securities of the Company shall be delisted by the Board of Directors of the CSE in terms of Section 14 of the Listing Rules.

iii. In the event that the matters giving rise to the qualified audit opinion are resolved and such resolution is independently verified by the External Auditors while the Company's securities remain on the Watch List, the Company shall forthwith make an announcement to the market through the CSE.

Thank you.

Yours faithfully,

For and on behalf of

JANASHAKTHI FINANCE PLC

Ayesha Jeewanti

Company Secretary