

19th August 2026

Ms. Nilupa Perera
Chief Regulatory Officer
Colombo Stock Exchange
04-01, West Block
World Trade Centre
Echelon Square
Colombo – 01.

Dear Madam,

Errata to the Interim Financial Statements – Green Bond Issue Proceeds Utilization

We refer to the Interim Financial Statements of Resus Energy PLC for the quarter ended 30th September 2025, published on 14th November 2025, the quarter ended 31st December 2025, published on 11th February 2026 and the quarter ended 31 March 2026, published on 21st May 2026. Following a subsequent review, the Company identified that the explanatory note under the Green Bond Issue Proceeds Utilization table in each of the above Interim Financial Statements requires revision to reflect the correct figures.

Accordingly, the Company wishes to issue this errata announcement to rectify the explanatory note and related disclosures under the Green Bond Issue Proceeds Utilization table in the above Interim Financial Statements.

The corrections are summarized below:

- The explanatory note appearing under the Green Bond Issue Proceeds Utilization table has been revised to reflect the correct allocation and utilization values in respect of the following columns:
 - Amount Allocated from Proceeds (LKR) (A)
 - % of Proceeds
 - Amount Utilized (LKR) (B)
 - % of Utilization against Allocation (B/A)
- In the Green Bond Utilization tables presented in all three Interim Financial Statements, the aggregate amount disclosed under the "Amount Allocated as per Prospectus" column totals LKR 1000.29 million which is consistent with the allocations set out in the Green Bond Prospectus. However, the actual proceeds raised from the Green Bond issuance amounted to LKR 1 billion. Accordingly, the "Amount Allocated from Proceeds" column in the amended disclosures attached herewith has been updated to accurately reflect the allocation of the actual proceeds raised through the Green Bond issuance.
- In the Interim Financial Statements for the quarter ended 30th September 2025, the amounts disclosed under the "Amount Allocated as per Prospectus" column for the Ampara (2022/001-1C-70) 2MW Solar Power Plant and Palkelele 1 (2020/004-1/C-30) 1MW Solar Power Plant should be LKR 250 million and LKR 43.9 million, respectively.

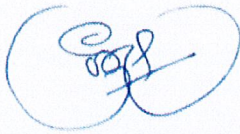
The above revisions relate solely to the presentation of allocation values and explanatory disclosures and do not result in any change to the underlying project objectives, the eligible use of Green Bond proceeds as specified in the Prospectus.

The relevant amended pages for each of the above Interim Financial Statements are attached for your reference.

We regret the error and apologize for any inconvenience this may have caused.

Thank You.

Yours faithfully,



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Chief Finance Officer

1 Basis of preparation

The condensed interim financial statements have been prepared in accordance with Sri Lanka Accounting Standard LKAS-34, Interim Financial Reporting. The condensed interim financial statements should be read in conjunction with the annual financial statements for the year ended 30th September 2025, including the changes to accounting policies as a result of convergence to revised Sri Lanka Accounting Standards (SLFRSs/LKASs). Further, provisions of the Companies Act No. 7 of 2007 have been considered in preparing the interim financial statements.

2 Changes in accounting policies

The accounting policies adopted in the preparation of the interim condensed consolidated financial statements are consistent with those followed in the preparation of the Group's annual consolidated financial statements for the year ended 31st March 2025.

3 Billing under the Standard Power Purchase Agreement

The group/company has recorded the additional payment received from Ceylon Electricity Board for invoice settlement delays as "Billing under the standardized power purchase agreement" which were recorded and billed as per the provisions of the standardized power purchase Agreement with CEB.

4 Contingencies

The Tax Appeal Commission issued its determination related to year of assessments 2012/13 & 2013/14, ruling against the Company. The Company has appealed to the Court of Appeal against the determination. There have been no material changes to the contingencies disclosed in the annual audited financial statements for the year ended 31st March 2025.

5 Information of Debentures

Type	Issue Date	Tenure	Interest Rate	Coupon Rate 30/09/2025	Spot Value 30/09/2025	Issue Price (LKR)	Issued Quantity	Total price
B	30/03/2022	5 Years (2022/2027)	Floating Rate of AWPLR +2.25% p.a payable quarterly	10.36%	98.00	100	4,032,900	403,290,000
							4,032,900	403,290,000

All debentures issued are unsecured. The company has maintained a consistent track record with no defaults on interest payments or any other liabilities. Compliance with the provisions of the Debenture Prospectus has been strictly adhered to at all times.

Company Debentures were not traded for the quarter ended 30th September 2025.
The company Redeemed Type A Debentures amount of LKR 208,060,000 on 3rd April 2025.

6 Green Bond Issue Proceeds Utilization as of 30th September 2025

Objective Number	Objective as per Prospectus	Amount allocated as per prospectus	Proposed Date of utilization as per Prospectus	Amount allocated from Proceeds LKR (A)	% of Proceeds	Amount Utilized (LKR) (B)	% of Utilization against allocation (B/A)	Clarification if not fully utilized including where the funds are invested
1	Settlement of Term loans							
	Seylan Bank PLC	154,830,420.00	Immediately, prior to their maturity no later than 24 months from the date of allotment	169,514,849.47	16.95%	169,514,849.47	100.00%	n/a
	NDB Bank PLC	85,500,000.00		65,915,415.40	6.59%	24,300,041.88	36.87%	The full settlement remains incomplete as the interest component incurred to date significantly exceeds initial estimates. Currently negotiating with the bank. Excess funds are temporarily managed within the company's banking arrangements, including placement in short-term liquidity facilities
2	Settlement of Commercial Papers obtained for redemption for Debentures							
	Settlement of Commercial Papers , obtained for redemption for Debentures	208,060,000.00	Immediately falling which over a period of 24 months from the date of allotment	212,859,735.13	21.29%	212,859,735.13	100.00%	n/a
3	Financing solar power plants (including refinancing any short-term facilities to be obtained to finance capital investments in the identified solar plants if any)							
4	Ampara 2, 3, 4, 5, 6 SBSII (90) 5MW Solar PV Power plant	258,000,000.00	Over a period of 24 months from the date of allotment	265,333,992.37	26.53%	258,297,994.37	97.35%	n/a
	Ampara (2022/001-1C-70) 2MW Solar Power Plant	250,000,000.00		276,781,610.67	27.68%	1,356,293.00	0.49%	Project construction started. Excess funds are temporarily managed within the company's banking arrangements, including placement in short-term liquidity facilities
	Pallekele 1 (2020/004-1/C-30) 1MW Solar Power Plant	43,900,000.00		9,594,396.96	0.96%	3,817,013.20	39.78%	All documents submitted. Power Purchase Agreement (PPA) to be signed. Excess funds are temporarily managed within the company's banking arrangements, including placement in short-term liquidity facilities

1 Basis of preparation

The condensed interim financial statements have been prepared in accordance with Sri Lanka Accounting Standard LKAS-34, Interim Financial Reporting. The condensed interim financial statements should be read in conjunction with the annual financial statements for the year ended 31st December 2025, including the changes to accounting policies as a result of convergence to revised Sri Lanka Accounting Standards (SLFRSs/LKASs). Further, provisions of the Companies Act No. 7 of 2007 have been considered in preparing the interim financial statements.

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Company Debentures were not traded for the quarter ended 31st December 2025.

Green Bond Issue Proceeds Utilization as of 31st December 2025

Objective Number	Objective as per Prospectus	Amount allocated as per prospectus	Proposed Date of utilization as per Prospectus	Amount allocated from Proceeds LKR (A)	% of Proceed	Amount Utilized (LKR) (B)	% of Utilization against	Clarification if not fully utilized including where the funds are invested
1	Settlement of Term loans							
	Seylan Bank PLC	154,830,420.00	Immediately, prior to their maturity no later than 24 months from the date of allotment	169,514,849.47	16.95%	169,514,849.47	100.00%	n/a
	NDB Bank PLC	85,500,000.00		65,915,415.40	6.59%	63,943,702.21	97.01%	The full settlement remains incomplete as the interest component incurred to date significantly exceeds initial estimates. Currently negotiating with the bank. Excess funds are temporarily managed within the company's banking arrangements, including placement in short-term liquidity facilities
2	Settlement of Commercial Papers obtained for redemption for Debentures							
	Settlement of Commercial Papers obtained for redemption for Debentures	208,060,000.00	Immediately falling which over a period of 24 months from the date of allotment	212,859,735.13	21.29%	212,859,735.13	100.00%	n/a
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	Ampara (2022/001-1C-70) 2MW Solar Power Plant	250,000,000.00		276,781,610.67	27.68%	178,353,789.13	64.44%	Project construction started. Excess funds are temporarily managed within the company's banking arrangements, including placement in short-term liquidity facilities
	Pallekele 1 (2020/004-1/C-30) 1MW Solar Power Plant	43,900,000.00		9,594,396.96	0.96%	4,222,863.20	44.01%	All documents submitted. Power Purchase Agreement (PPA) to be signed. Excess funds are temporarily managed within the company's banking arrangements, including placement in short-term liquidity facilities

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	Ampara (2022/001-1C-70) 2MW Solar Power Plant	250,000,000.00		276,781,610.67	27.68%	264,189,933.21	95.45%	Excess funds are temporarily managed within the company's banking arrangements, including placement in short-term liquidity facilities
	Pallekele 1 (2020/004-1/C-30) 1MW Solar Power Plant	43,900,000.00		9,594,396.96	0.96%	4,222,863.20	44.01%	All documents submitted. Power Purchase Agreement (PPA) to be signed. Excess funds are temporarily managed within the company's banking arrangements, including placement in short-term liquidity facilities