NEXIA CORPORATE CONSULTANTS (PVT) LTD.

(PV 106)

Corporate Secretaries & Management Consultants

6th November 2024.

Mr. Renuka Wijayawardhane
Chief Regulatory Officer,
Colombo Stock Exchange,
04 – 01, West Block,
World Trade Centre,
Echelon Square,
Colombo 1.

Dear Sir,

RESUS ENERGY PLC – ERRATA TO THE ACCOUNTS AS AT 30TH SEPTEMBER 2024

We refer to the quarterly accounts of Resus Energy PLC as of 30th September 2024, which was uploaded to the CSE on 6th November 2024 and wish to inform you that the date of "30 June" appeared on pages 8 and 9 of the said accounts, under Statement of Cash Flow – Group and Statement of Cash Flow – Company, respectively, were amended to read as "30 September". The amended pages 8 and 9 are attached herewith.

Yours faithfully,
NEXIA CORPORATE CONSULTANTS (PRIVATE) LIMITED
NEXIA CORPORATE CONSULTANTS (PVT) LTD.
PV 106

SECRETARIES TO
RESUS ENERGY PLC

Enc : as above

/mr

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Directors : Mrs. C. R. Weragala ACIS (U.K), Mrs. S. K. Piyasena B.Sc

RESUS ENERGY PLC

Interim Financial Report 02nd Quarter 2024-2025
Provisional Financial Statements
STATEMENT OF CASH FLOW - GROUP

For the 06Months Ended 30 September	2024 Rs.	2023 Rs.
Cash generated from/(used in) operating activities		
Profit/(loss) before tax	207,502,989	(4,650,552)
Adjustments for;		
Depreciation	61,240,349	55,729,029
Depreciation of Right of use Assets	1,695,428	1,719,535
Provision for Defined Benefit Plan	2,036,572	1,230,745
Finance Cost	192,858,449	273,741,311
Finance charges on lease liability	1,486,499	1,787,653
Finance Income	(2,660,193)	(4,385,751)
Operating profit before working capital changes	464,160,094	325,171,971
Decrease / (increase) in inventories	(36,113,837)	(0)
Decrease / (increase) in trade and other receivable	23,930,156	279,708,608
(Decrease) / Increase in trade and other payables	20,564,003	(11,868,304)
Cash generated from/(used in) operating activities	472,540,416	593,012,274
Finance cost paid	(192,858,449)	(207,447,917)
Gratuity paid	(1,458,702)	-
Income tax paid	(35,735,414)	(2,232,450)
Net cash generated from/(used in) operating activities	**242,487,850**	**383,331,907**
Cash flows from/(used in) investing activities		
(Acquisition) / Reversals of property, plant and equipment	(144,209,299)	(107,306,417)
Finance income received	2,660,193	4,385,751
Net cash used in investing activities	**(141,549,106)**	**(102,920,667)**
Cash flows from/(used in) financing activities		
Repayment of Lease rental	(960,357)	(3,115,946)
Proceeds from interest bearing loans and borrowings	78,000,000	-
Repayments of interest bearing loans and borrowings	(223,008,071)	(111,669,345)
Dividend Paid	-	-
Tax on dividends paid by subsidiaries	-	-
Net cash (used in)/generated from financing activities	**(145,968,429)**	**(114,785,292)**
Net decrease in cash and cash equivalents	**(45,029,684)**	**165,625,949**
Cash and cash equivalents at the beginning of the period	(222,277,098)	(350,800,019)
Cash and Cash equivalents at the end of the period	**(267,306,782)**	**(185,174,070)**
Analysis of cash and cash equivalents;		
Cash and cash equivalents	96,285,029	91,813,135
Bank overdrafts	(363,591,811)	(276,987,205)
Cash and cash equivalents at the end of the period for the purpose of statement of cash Flow	**(267,306,782)**	**(185,174,070)**

Figures in brackets indicate deductions.

The above figures are provisional and subject to audit.

RESUS ENERGY PLC

Interim Financial Report 02nd Quarter 2024-2025
Provisional Financial Statements
STATEMENT OF CASH FLOW - COMPANY

For the 06 Months Ended 30 September	**2024 Rs.**	**2023 Rs.**
Cash generated from/(used in) operating activities		
Profit/(loss) before tax	60,884,356	15,506,014
Adjustments for;		
Depreciation	18,532,824	19,095,156
Depreciation of Right of use Asset	1,300,984	1,300,984
Provision for Defined Benefit Plan	1,688,968	1,221,976
Finance Cost	87,306,748	117,036,566
Finance charges on lease liability	29,411	255,884
Finance Income	(2,649,547)	(4,384,706)
Operating profit before working capital changes	167,093,744	150,031,874
Decrease / (increase) in inventories	2,688,028	-
Decrease / (increase) in trade and other receivable	(117,364,331)	75,292,151
Increase/(decrease) in trade and other payables	75,172,200	118,256,290
Cash generated from/(used in) operating activities	127,589,641	343,580,315
Finance cost paid	(94,543,439)	(148,309,317)
Income tax paid	(23,016,653)	-
Gratuity paid	(1,458,702)	-
Net cash generated from/(used in) operating activities	**8,570,847**	**195,270,998**
Cash flows from/(used in) investing activities		
Acquisition of property, plant and equipment	(1,196,519)	-
Finance income received	2,649,547	4,384,706
Net cash used in investing activities	**1,453,028**	**4,384,706**
Cash flows from/(used in) financing activities		
Proceeds from interest bearing loans and borrowings	-	-
Lease rental paid	-	(3,147,592)
Repayments of interest bearing loans and borrowings	(41,461,485)	(79,921,406)
Dividends Paid - Ordinary Shares	-	-
Net cash (used in)/generated from financing activities	**(41,461,485)**	**(83,068,998)**
Net decrease in cash and cash equivalents	**(31,437,610)**	**116,586,706**
Cash and cash equivalents at the beginning of the period	(159,846,271)	(239,203,503)
Cash and Cash equivalents at the end of the period	**(191,283,882)**	**(122,616,797)**
Analysis of cash and cash equivalents;		
Cash and cash equivalents	77,423,644	90,482,404
Bank overdrafts	(268,707,526)	(213,099,201)
Cash and cash equivalents at the end of the period for the purpose of statement of cash Flow	**(191,283,882)**	**(122,616,797)**

Figures in brackets indicate deductions.

The above figures are provisional and subject to audit.