GREENTECH ENERGY PLC

INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED
31ST DECEMBER 2025

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STATEMENT OF COMPREHENSIVE INCOME

	THREE Months Ended 31.12.2025	THREE Months Ended 31.12.2024	NINE Months Ended 31.12.2025	NINE Months Ended 31.12.2024
	Rs.	Rs.	Rs.	Rs.
Continuing Operation				
Turnover	4,964,205	4,500,000	14,532,330	13,235,000
Cost of Sales	(2,765,242)	(2,297,773)	(8,106,610)	(6,888,061)
Gross Profit	2,198,963	2,202,227	6,425,720	6,346,939
Other Income	243,125	246,490	729,375	744,615
Selling & Distribution Expenses	(165,000)	(165,000)	(495,000)	(495,000)
Administration Expenses	(1,109,659)	(1,013,523)	(2,993,771)	(3,494,244)
Other Expenses	(362,265)	(362,266)	(1,086,796)	(1,086,798)
Profit From Operations	805,165	907,928	2,579,528	2,015,512
Finance Income	-	-	-	
Finance Cost	-	-	-	-
Net Finance Income	-	-	-	-
Profit Before Taxation	805,165	907,928	2,579,528	2,015,512
Taxation		-	-	
Net Profit for the Period	805,165	907,928	2,579,528	2,015,512
OTHER COMPREHENSIVE INCOME				
Impairment Inventory,Trade and Other Receivables	(514,373)	(671,995)	(1,543,120)	(1,343,991)
Tax on Other Comprehensive Income		-	-	-
OTHER COMPREHENSIVE INCOME FOR THE PERIOD	(514,373)	(671,995)	(1,543,120)	(1,343,991)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	290,791	235,933	1,036,408	671,521
Profit Attributable to:				
Owners of the Company	805,165	907,928	2,579,528	2,015,512
Non - Controlling Interests		-	-	-
Profit for the period	290,791	235,933	1,036,408	671,521
Total Comprehensive Income Attributable to:				
Owners of the Company	290,791	235,933	1,036,408	671,521
Non - Controlling Interests		-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	290,791	235,933	1,036,408	671,521
Earnings per Share - Basic - (Rs)	0.01	0.01	0.03	0.02

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STATEMENT OF FINANCIAL POSITION AS AT

	31.12.2025 Un Audited	31.03.2025 Audited
	Rs.	Rs.
ASSETS		
Property, Plant & Equipment	38,037,887	39,124,683
	38,037,887	39,124,683
Current Assets		
Inventories	22,712,917	21,256,258
Trade and Other Receivables	72,174,315	72,293,855
Short Term Investments - (Inter Group)	38,400,000	38,900,000
Other Financial Assets	36,404,404	36,679,500
Amount Due from Related Parties	95,890,524	94,227,425
Cash & Cash Equivalents	-	2,850
	265,582,160	263,359,888
TOTAL ASSETS	303,620,047	302,484,571
EQUITY AND LIABILITIES		
Capital and Reserves		
Stated Capital (100,000,000 shares)	555,583,112	555,583,112
Retained Earnings	(264,586,344)	(265,622,751)
Shareholders' Funds	290,996,768	289,960,361
Non Current Liabilities		
Retirement benefit Obligation	-	-
Deferred Tax Payable	-	-
	-	-
Trade and Other Payables	4,350,480	4,254,210
Bank Overdraft	8,272,799	8,270,000
	12,623,279	12,524,210
Total Liabilities	12,623,279	12,524,210
TOTAL EQUITY AND LIABILITIES	303,620,047	302,484,571
Net Assets Per Share (Rs)	2.90	2.90

Note :The above figures are not audited.
I certify that the financial statements comply with the requirements of the Companies Act No.7 of 2007.

sgd

S.P.Jayasekera
Accountant

Approved and signed for and on behalf of the Board of Directors of Greentech Energy PLC.

sgd

Mr C.H.Munasinghe
Director

sgd

Mr I.C.K.Perera
Director

16th February 2026

GREENTECH ENERGY PLC
INTERIM FINANCIAL STATEMENTS FOR THE NINE MONTHS ENDED 31ST DECEMBER 2025

CASH FLOW STATEMENT

For the Nine Months Ended 31st December	31.12.2025	31.12.2024
	Rs.	**Rs.**
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit Before Tax	2,579,528	2,015,512
Adjustments for ;		
Impairment of Projects	1,086,796	1,086,798
Impairment of Trade & Other Receiverable	(1,543,120)	(1,343,991)
Interest income	-	-
Operating Profit Before Working Capital Changes	2,123,204	1,758,319
(Increase)/Decrease in Working Capital		
(Increase)/Decrease Inventories	(1,456,658)	(1,191,819)
(Increase)/DecreaseTrade and Other Receivables	119,540	674,424
Increase/(Decrease)Trade and Other Payables	96,270	111,532
(Increase)/Decrease in Financial Assets	275,096	-
(Increase)/Decrease Amount due from Related Companies	(1,663,099)	(2,332,376)
Cash Generated from / (Used in) operating activities	(505,647)	(979,920)
Income Tax Paid		
Net Cash Flows From/ (Used in) Operating Activities	(505,647)	(979,920)
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to Property, Plant & Equipment		
Interest Income	-	-
Increase/(Reduction) on Short Term Investments	(500,000)	1,197,000
Net Cash Flows From/ (Used in) Investing Activities	(500,000)	1,197,000
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of the Lease	-	-
Net Cash Flows From/ (Used in) Financing Activities	-	-
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	(5,647)	217,080
CASH AND CASH EQUIVALENTS AT THE BEGINNING	(8,267,153)	(8,485,249)
CASH AND CASH EQUIVALENTS AT THE END (a)	(8,272,799)	(8,268,169)
(a)Analysis of cash & cash equivalents at period end		
Cash in hand & at bank	-	1,831
Bank overdraft	(8,272,799)	(8,270,000)
	(8,272,799)	(8,268,169)

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INTERIM FINANCIAL STATEMENTS FOR THE NINE MONTHS ENDED 31ST DECEMBER 2025

STATEMENT OF CHANGES IN EQUITY

	Stated Capital Rs.	Revaluation Reserve	Retained Earnings Rs.	Total Rs.
Balance as at 1st April 2024	555,583,112	-	(266,700,363)	288,882,749
Comprehensive Income			2,015,512	2,015,512
Other Comprensive Income			(1,343,991)	(1,343,991)
Balance as at 31st December 2024	555,583,112	-	(266,028,842)	289,554,270
Balance as at 1st April 2025	555,583,112	-	(265,622,752)	289,960,360
Comprehensive Income	-	-	2,579,528	2,579,528
Other Comprensive Income			(1,543,120)	(1,543,120)
Balance as at 31st December 2025	555,583,112	-	(264,586,344)	290,996,768

INTERIM FINANCIAL STATEMENTS FOR THE NINE MONTHS ENDED 31ST DECEMBER 2025

NOTES TO THE INTERIM FINANCIAL STATEMENTS

1 CORPORATE INFORMATION

Greentech Energy PLC, is a public limited liability company incorporated and domiciled in Sri Lanka. The compa
was listed on the Diri Savi Board of the Colombo Stock Exchange on 25th April 2012.

2 INTERIM FINANCIAL STATEMENTS

The financial statements for the period ended 31st March 2025, includes "the Company" referring to Greentech Energy PLC.

3 BASIS OF PREPARATION

The interim condensed financial statements have been prepared in accordance with the accounting policies set
the Annual Report for the year ended 31.03.2025 and are in compliance with Sri Lanka Accounting Standard LKAS34- "Interim Financial Reporting".

These interim condensed financial statements should be read in conjunction with the annual financial statement for the year ended 31st March 2025.

Further, provisions of the companies ACT no 7 of 2007 have been considered in preparing the same.

4 ACCOUNTING POLICIES

The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.

5 POST BALANCE SHEET EVENTS

There have been no material events occurring after the Balance Sheet date which require adjustments to or disclosure in the financial statements.

6 CONTINGENT LIABILITIES

There were no material contingent liabilities outstanding as at Balance Sheet Date.

7 The Interim Financial Statements are provisional and are not audited.

8 SHAREHOLDERS' INFORMATION

8.1 Public Holding

The company is in compliance with the Minimum Public Holding requirements for Companies listed on the Diri Savi Board as per Rule 7.13.1 (b) of the Listing Rules of the Colombo Stock Exchange, underOption 2, i.e Float-Adjusted Market Capitalization of less than Rs 1 Billion with 200 Public Shareholders and a Public Holding percentage of 10%.

The Company's Public Holding as at 31st December 2025	
Market Capitalization of the Public Holding	Rs. 180.85 Million
Number of Public shareholders	2,716
Percentage of ordinary shares held by the public	44.11%

8.2 Top 20 Share Holders List as at 31st December 2025

NAME	NO OF SHARES	PERCENTAGE
Mackwoods (Pvt) Ltd	53,060,791	53.06
Epoc Research Laboratories (Pvt) Ltd	2,500,464	2.50
Mr A D Edussuriya	2,000,000	2.00
Mr. G.M.Kennedy	1,416,200	1.42
Mr J.L.Wanduragala	1,049,866	1.05
Mr J S Kelum	1,031,406	1.03
Mrs U.K.G.B.Jayasundara	874,795	0.87

Mr R.E.Rambukwelle	733,667	0.73
Mrs H M A R K Kaluhendiwela	691,938	0.69
Mr A.Sivayoganathan	650,000	0.65
Dr A.A.M.Dharmadasa	564,322	0.56
Mr S Vasudevan	555,726	0.56
Mr B.A.Madushantha	511,828	0.51
Assetline Finance Ltd/ M.S.Hiripitiya	500,961	0.50
Mr D P Navaratnam	500,000	0.50
Miss H.S.Tan	491,500	0.49
Mr S.S.Miranda	475,000	0.48
Mr Rasaroopan	468,381	0.47
PMF Finance PLC/C.M.Wijethunga	425,000	0.43
Merchant Bank of S L & Finance /R.G.G.Wijesuriya & M.A.Maliyadda	421,000	0.42
	68,922,845	**68.93**

8.3 Directors' and CEO's Shareholdings as at 31st December 2025

Name		**No of Shares**
Dr. C.N.A.Nonis	Director	328,160
Mr. C.H.Munasinghe	Director	Nil
Dr. H.Shafeeu	Director	Nil
Mr. I.C.K.Perera	Director	Nil
Mr. S.D.N.K.Gajasinghe	Director	Nil
Mr. S.P.Jayasekera	CEO	Nil

8.4 No of shares representing the company's Stated Capital - 100,000,000 shares

9 MARKET VALUES PER SHARE - CURRENT INTERIM PERIOD	Date	Rs.
Highest Value per Share	01.09.2025	5.80
Lowest Value per Share	04.04.2025	1.90
Last Traded Price	31.12.2025	4.10

10 NET ASSET VALUE PER SHARE	2.90