GREENTECH ENERGY PLC

INTERIM FINANCIAL STATEMENTS
FOR THE TWELVE MONTHS ENDED
31ST MARCH 2026

GREENTECH ENERGY PLC
INTERIM FINANCIAL STATEMENTS FOR TWELVE MONTHS ENDED 31ST MARCH 2026

STATEMENT OF COMPREHENSIVE INCOME

	THREE Months Ended 31.03.2026	THREE Months Ended 31.03.2025	TWELVE Months Ended 31.03.2026	TWELVE Months Ended 31.03.2025
	Rs.	Rs.	Rs.	Rs.
Continuing Operation				
Turnover	5,088,309	4,625,000	19,620,639	17,860,000
Cost of Sales	(2,382,177)	(2,152,930)	(10,488,787)	(9,040,991)
Gross Profit	2,706,132	2,472,070	9,131,852	8,819,009
Other Income	243,125	227,885	972,500	972,500
Selling & Distribution Expenses	(165,000)	(165,000)	(660,000)	(660,000)
Administration Expenses	(1,337,436)	(1,094,603)	(4,331,208)	(4,588,847)
Other Expenses	(362,265)	(362,266)	(1,449,061)	(1,449,064)
Profit From Operations	1,084,556	1,078,086	3,664,083	3,093,598
Finance Income	-	-	-	
Finance Cost	-	-	-	-
Net Finance Income	-	-	-	-
Profit Before Taxation	1,084,556	1,078,086	3,664,083	3,093,598
Taxation		-	-	
Net Profit for the Period	1,084,556	1,078,086	3,664,083	3,093,598
OTHER COMPREHENSIVE INCOME				
Impairment Inventory,Trade and Other Receivables	(514,373)	(671,995)	(2,057,493)	(2,015,986)
Tax on Other Comprehensive Income		-	-	-
OTHER COMPREHENSIVE INCOME FOR THE PERIOD	(514,373)	(671,995)	(2,057,493)	(2,015,986)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	570,182	406,091	1,606,590	1,077,612
Profit Attributable to:				
Owners of the Company	1,084,556	1,078,086	3,664,083	3,093,598
Non - Controlling Interests		-	-	-
Profit for the period	570,182	406,091	1,606,590	1,077,612
Total Comprehensive Income Attributable to:				
Owners of the Company	570,182	406,091	1,606,590	1,077,612
Non - Controlling Interests		-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	570,182	406,091	1,606,590	1,077,612
Earnings per Share - Basic - (Rs)	0.01	0.01	0.04	0.03

GREENTECH ENERGY PLC
INTERIM FINANCIAL STATEMENTS FOR THE TWELVE MONTHS ENDED 31ST MARCH 2026

STATEMENT OF FINANCIAL POSITION AS AT

	31.03.2026 Un Audited	31.03.2025 Audited
	Rs.	Rs.
ASSETS		
Property, Plant & Equipment	37,675,622	39,124,683
	37,675,622	39,124,683
Current Assets		
Inventories	23,902,600	21,256,258
Trade and Other Receivables	72,256,802	72,293,855
Short Term Investments - (Inter Group)	38,400,000	38,900,000
Other Financial Assets	36,312,705	36,679,500
Amount Due from Related Parties	95,805,337	94,227,425
Cash & Cash Equivalents	17,014	2,850
	266,694,458	263,359,888
TOTAL ASSETS	304,370,080	302,484,571
EQUITY AND LIABILITIES		
Capital and Reserves		
Stated Capital (100,000,000 shares)	555,583,112	555,583,112
Retained Earnings	(264,016,162)	(265,622,751)
Shareholders' Funds	291,566,950	289,960,361
Non Current Liabilities		
Retirement benefit Obligation	-	-
Deferred Tax Payable	-	-
	-	-
Trade and Other Payables	4,783,130	4,254,210
Bank Overdraft	8,020,000	8,270,000
	12,803,130	12,524,210
Total Liabilities	12,803,130	12,524,210
TOTAL EQUITY AND LIABILITIES	304,370,080	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 I.C.K.Perera
Director

sgd

Dr H.Shafeeu
Director

28th May 2026

GREENTECH ENERGY PLC
INTERIM FINANCIAL STATEMENTS FOR THE TWELVE MONTHS ENDED 31ST MARCH 2026

CASH FLOW STATEMENT

For the Twelve Months Ended 31st March	31.03.2026	31.03.2025
	Rs.	**Rs.**
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit Before Tax	3,664,083	3,093,598
Adjustments for ;		
Impairment of Projects	1,449,061	1,449,061
Impairment of Trade & Other Receiverable	(2,057,493)	(2,015,986)
Interest income	(972,500)	(972,500)
Operating Profit Before Working Capital Changes	2,083,151	1,554,173
(Increase)/Decrease in Working Capital		
(Increase)/Decrease Inventories	(2,646,341)	(2,233,479)
(Increase)/DecreaseTrade and Other Receivables	37,053	1,343,560
Increase/(Decrease)Trade and Other Payables	528,920	98,654
(Increase)/Decrease in Financial Assets	366,795	370,500
(Increase)/Decrease Amount due from Related Companies	(1,577,912)	(2,837,811)
Cash Generated from / (Used in) operating activities	(1,208,333)	(1,704,403)
Income Tax Paid		
Net Cash Flows From/ (Used in) Operating Activities	(1,208,333)	(1,704,403)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income	972,500	972,500
Reduction on Short Term Investments	500,000	950,000
Net Cash Flows From/ (Used in) Investing Activities	1,472,500	1,922,500
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	264,167	218,097
CASH AND CASH EQUIVALENTS AT THE BEGINNING	(8,267,153)	(8,485,249)
CASH AND CASH EQUIVALENTS AT THE END (a)	(8,002,986)	(8,267,152)
(a)Analysis of cash & cash equivalents at period end		
Cash in hand & at bank	17,014	2,850
Bank overdraft	(8,020,000)	(8,270,000)
	(8,002,986)	(8,267,150)

GREENTECH ENERGY PLC
INTERIM FINANCIAL STATEMENTS FOR THE TWELVE MONTHS ENDED 31ST MARCH 2026

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			3,093,598	3,093,598
Other Comprensive Income			(2,015,986)	(2,015,986)
Balance as at 31st March 2025	555,583,112	-	(265,622,751)	289,960,361
Balance as at 1st April 2025	555,583,112	-	(265,622,752)	289,960,360
Comprehensive Income	-	-	3,664,083	- 3,664,083
Other Comprensive Income			(2,057,493)	- (2,057,493)
Balance as at 31st March 2026	555,583,112	-	(264,016,162)	291,566,950

INTERIM FINANCIAL STATEMENTS FOR THE TWELVE MONTHS ENDED 31ST MARCH 2026

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 company 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 2026, 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 out in 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 statements 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 March 2026	
Market Capitalization of the Public Holding	Rs. 273.48 Million
Number of Public shareholders	3,341
Percentage of ordinary shares held by the public	44.11%

8.2 Top 20 Share Holders List as at 31st March 2026

	NAME	NO OF SHARES	PERCENTAGE
1	Mackwoods (Pvt) Ltd	53,060,791	53.06
2	Epoc Research Laboratories (Pvt) Ltd	2,500,464	2.50
3	Mr. G.M.Kennedy	1,416,200	1.42
4	Mr J S Kelum	1,031,406	1.03
5	Mr A.Sivayoganathan	895,000	0.90
6	Mrs M.D.Hasini	829,700	0.83
7	Mrs U.K.G.B.Jayasundara	824,795	0.82

8	Dr A.A.M.Dharmadasa	564,322	0.56
9	Ms N.Jayasinghe	562,738	0.56
10	Assetline Finance Ltd/ K.M.S.M.Razik	537,714	0.54
11	Mr R.E.Rambukwelle	535,000	0.53
12	Mr D.N.P.Rathnayake	500,000	0.50
13	Miss H.S.Tan	491,500	0.49
14	Mr M.K.Vithanapathirana	461,607	0.46
15	Mrs L.H.M.M.KUMARIHAMI	443,305	0.44
16	Mr S.Ragavan	440,336	0.44
17	Mr D P Navaratnam	425,000	0.43
18	Mr R.M.S.P.Rathnayaka	421,253	0.42
19	**Merchant Bank of S L & Finance /R.G.G.Wijesuriya & M.A.Maliyadda**	421,000	0.42
20	Senkadagala Finance PLC/M.H.M.Fawmy & M.T.S.Fazila	407,499	0.41
		66,769,630	**66.76**

8.3 Directors' and CEO's Shareholdings as at 31st March 2026

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	06.02.2026	8.40
Lowest Value per Share	04.04.2025	1.90
Last Traded Price	31.03.2026	6.20

10 NET ASSET VALUE PER SHARE 2.90