

GREENTECH ENERGY PLC

**INTERIM FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED
30TH JUNE 2026**

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INTERIM FINANCIAL STATEMENTS FOR THREE MONTHS ENDED 30TH JUNE 2026

STATEMENT OF COMPREHENSIVE INCOME

	THREE Months Ended 30.06.2026	THREE Months Ended 30.06.2025
	Rs.	Rs.
Continuing Operation		
Turnover	5,342,724	4,725,000
Cost of Sales	(2,513,539)	(2,540,750)
Gross Profit	2,829,185	2,184,250
Other Income	243,125	243,125
Selling & Distribution Expenses	(165,000)	(165,000)
Administration Expenses	(1,264,807)	(886,006)
Other Expenses	(362,265)	(362,266)
Profit From Operations	1,280,238	1,014,103
Finance Income	-	-
Finance Cost	-	-
Net Finance Income	-	-
Profit Before Taxation	1,280,238	1,014,103
Taxation	-	-
Net Profit for the Period	1,280,238	1,014,103
OTHER COMPREHENSIVE INCOME		
Impairment Inventory, Trade and Other Receivables	(525,799)	(514,373)
Tax on Other Comprehensive Income	-	-
OTHER COMPREHENSIVE INCOME FOR THE PERIOD	(525,799)	(514,373)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	754,439	499,730
Profit Attributable to:		
Owners of the Company	1,280,238	1,014,103
Non - Controlling Interests	-	-
Profit for the period	754,439	499,730
Total Comprehensive Income Attributable to:		
Owners of the Company	754,439	499,730
Non - Controlling Interests	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	754,439	499,730
Earnings per Share - Basic - (Rs)	0.01	0.01

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STATEMENT OF FINANCIAL POSITION AS AT

	30.06.2026	31.03.2026
	Un Audited	Un Audited
	Rs.	Rs.
ASSETS		
Property, Plant & Equipment	37,313,357	37,675,622
	<u>37,313,357</u>	<u>37,675,622</u>
Current Assets		
Inventories	24,579,304	23,902,600
Trade and Other Receivables	72,339,381	72,256,802
Short Term Investments - (Inter Group)	38,400,000	38,400,000
Other Financial Assets	36,221,923	36,312,705
Amount Due from Related Parties	96,966,871	95,805,337
Cash & Cash Equivalents	-	17,014
	<u>268,507,479</u>	<u>266,694,458</u>
TOTAL ASSETS	<u>305,820,836</u>	<u>304,370,080</u>
EQUITY AND LIABILITIES		
Capital and Reserves		
Stated Capital (100,000,000 shares)	555,583,112	555,583,112
Retained Earnings	(263,261,723)	(264,016,162)
Shareholders' Funds	<u>292,321,389</u>	<u>291,566,950</u>
Non Current Liabilities		
Retirement benefit Obligation	-	-
Deferred Tax Payable	-	-
	<u>-</u>	<u>-</u>
Trade and Other Payables	5,477,662	4,783,130
Bank Overdraft	8,021,786	8,020,000
	<u>13,499,447</u>	<u>12,803,130</u>
Total Liabilities	<u>13,499,447</u>	<u>12,803,130</u>
TOTAL EQUITY AND LIABILITIES	<u>305,820,836</u>	<u>304,370,080</u>
Net Assets Per Share (Rs)	<u>2.90</u>	<u>2.90</u>

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

18th August 2026

sgd

Dr H.Shafeeu
Director

GREENTECH ENERGY PLC**INTERIM FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED 30TH JUNE 2026****STATEMENT OF CHANGES IN EQUITY**

	Stated Capital Rs.	Revaluation Reserve	Retained Earnings Rs.	Total Rs.
Balance as at 1st April 2025	555,583,112	-	(265,622,752)	289,960,360
				-
Comprehensive Income	-	-	3,664,083	3,664,083
				-
Other Comprehensive Income			(2,057,493)	(2,057,493)
Balance as at 31st March 2026	555,583,112	-	(264,016,162)	291,566,950
Balance as at 1st April 2026	555,583,112	-	(264,016,162)	291,566,950
				-
Comprehensive Income	-	-	1,280,238	1,280,238
				-
Other Comprehensive Income			(525,799)	(525,799)
Balance as at 30th June 2026	555,583,112	-	(263,261,723)	292,321,389

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INTERIM FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED 30TH JUNE 2026

CASH FLOW STATEMENT

For the Three Months Ended 30th June	30.06.2026	30.06.2025
	Rs.	Rs.
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit Before Tax	1,280,238	1,014,103
Adjustments for ;		
Impairment of Projects	362,265	362,265
Impairment of Trade & Other Receivable	(525,799)	(514,373)
Interest income	(243,125)	(243,125)
Operating Profit Before Working Capital Changes	873,579	618,870
(Increase)/Decrease in Working Capital		
(Increase)/Decrease Inventories	(676,703)	(1,060,850)
(Increase)/Decrease Trade and Other Receivables	(82,580)	284,514
Increase/(Decrease) Trade and Other Payables	694,532	78,007
(Increase)/Decrease in Financial Assets	90,782	91,699
(Increase)/Decrease Amount due from Related Companies	(1,161,534)	(747,862)
Cash Generated from / (Used in) operating activities	(261,924)	(735,622)
Income Tax Paid		
Net Cash Flows From/ (Used in) Operating Activities	(261,924)	(735,622)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income	243,125	243,125
Reduction on Short Term Investments	-	500,000
Net Cash Flows From/ (Used in) Investing Activities	243,125	743,125
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	(18,799)	7,503
CASH AND CASH EQUIVALENTS AT THE BEGINNING	(8,002,986)	(8,267,153)
CASH AND CASH EQUIVALENTS AT THE END (a)	(8,021,785)	(8,259,650)
(a) Analysis of cash & cash equivalents at period end		
Cash in hand & at bank	-	10,350
Bank overdraft	(8,021,785)	(8,270,000)
	(8,021,785)	(8,259,650)

INTERIM FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED 30TH JUNE 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 30th June 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, under Option 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 30th June 2026

Market Capitalization of the Public Holding	Rs. 260.249 Millior
Number of Public shareholders	3,381
Percentage of ordinary shares held by the public	44.11%

8.2 Top 20 Share Holders List as at 30th June 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	960,000	0.96
6	Mr R.S.D.Rathmalgoda	719,389	0.72
7	Mrs U.K.G.B.Jayasundara	628,475	0.63

8 Dr A.A.M.Dharmadasa	564,322	0.56
9 Ms N.Jayasinghe	562,738	0.56
10 Mr R.E.Rambukwelle	532,000	0.53
11 Mr D.N.P.Rathnayake	500,000	0.50
12 Miss H.S.Tan	491,500	0.49
13 Mr M.K.Vithanapathirana	461,607	0.46
14 Mrs L.H.M.M.Kumarihami	449,477	0.45
15 Mr R.A.Hathiramani	425,898	0.43
16 Merchant Bank of S L & Finance /R.G.G.Wijesuriya & M.A.Maliyadda	421,000	0.42
17 Senkadagala Finance PLC/M.H.M.Fawmy & M.T.S.Fazila	409,299	0.41
18 Mr R.M.S.P.Rathnayaka	400,228	0.40
19 Merchant Bank of S L & Finance PLC B.A.Madushantha	385,394	0.39
20 Mr D P Navaratnam	381,324	0.38
	66,301,512	66.30

8.3 Directors' and CEO's Shareholdings as at 30th June 2026

Name		No of Shares	Percentage (%)
Dr. C.N.A.Nonis	Director	328,160	0.328
Mr. C.H.Munasinghe	Director	Nil	Nil
Dr. H.Shafeeu	Director	Nil	Nil
Mr. I.C.K.Perera	Director	Nil	Nil
Mr. S.D.N.K.Gajasinghe	Director	Nil	Nil
Mr. S.P.Jayasekera	CEO	Nil	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	24.04.2026	7.70
Lowest Value per Share	25.06.2026	5.80
Last Traded Price	30.06.2026	5.90
10 NET ASSET VALUE PER SHARE		2.90