GREENTECH ENERGY PLC

INTERIM FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED
30TH SEPTEMBER 2026

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INTERIM FINANCIAL STATEMENTS FOR SIX MONTHS ENDED 30TH SEPTEMBER 2026

STATEMENT OF COMPREHENSIVE INCOME

	THREE Months Ended 30.09.2026	THREE Months Ended 30.09.2025	TWELVE Months Ended 30.09.2026	TWELVE Months Ended 30.09.2025
	Rs.	Rs.	Rs.	Rs.
Continuing Operation				
Turnover	5,129,029	4,843,125	10,471,753	9,568,125
Cost of Sales	(2,310,262)	(2,800,618)	(4,823,801)	(5,341,368)
Gross Profit	2,818,767	2,042,507	5,647,952	4,226,757
Other Income	243,125	243,125	486,250	486,250
Selling & Distribution Expenses	(165,000)	(165,000)	(330,000)	(330,000)
Administration Expenses	(997,885)	(998,107)	(2,262,692)	(1,884,113)
Other Expenses	(362,265)	(362,265)	(724,530)	(724,531)
Profit From Operations	1,536,742	760,260	2,816,980	1,774,363
Finance Income	-	-	-	
Finance Cost	-	-	-	-
Net Finance Income	-	-	-	-
Profit Before Taxation	1,536,742	760,260	2,816,980	1,774,363
Taxation		-	-	
Net Profit for the Period	1,536,742	760,260	2,816,980	1,774,363
OTHER COMPREHENSIVE INCOME				
Impairment Inventory,Trade and Other Receivables	(1,063,608)	(514,372)	(1,589,407)	(1,028,747)
Tax on Other Comprehensive Income		-	-	-
OTHER COMPREHENSIVE INCOME FOR THE PERIOD	(1,063,608)	(514,372)	(1,589,407)	(1,028,747)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	473,134	245,888	1,227,573	745,616
Profit Attributable to:				
Owners of the Company	1,536,742	760,260	2,816,980	1,774,363
Non - Controlling Interests		-	-	-
Profit for the period	473,134	245,888	1,227,573	745,616
Total Comprehensive Income Attributable to:				
Owners of the Company	473,134	245,888	1,227,573	745,616
Non - Controlling Interests		-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	473,134	245,888	1,227,573	745,616
Earnings per Share - Basic - (Rs)	0.00	0.00	0.01	0.01

GREENTECH ENERGY PLC
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STATEMENT OF FINANCIAL POSITION AS AT

	30.09.2026 Un Audited	31.03.2026 Audited
	Rs.	Rs.
ASSETS		
Property, Plant & Equipment	36,951,092	37,675,622
	36,951,092	37,675,622
Current Assets		
Inventories	19,568,269	20,497,892
Trade and Other Receivables	72,421,961	72,256,800
Short Term Investments - (Inter Group)	38,400,000	38,400,000
Other Financial Assets	36,131,141	36,312,706
Amount Due from Related Parties	99,488,683	95,805,337
Cash & Cash Equivalents	2,615	17,014
	266,012,671	263,289,749
TOTAL ASSETS	302,963,763	300,965,371
EQUITY AND LIABILITIES		
Capital and Reserves		
Stated Capital (100,000,000 shares)	555,583,112	555,583,112
Retained Earnings	(265,256,398)	(266,483,971)
Shareholders' Funds	290,326,714	289,099,141
Trade and Other Payables	5,501,910	4,731,090
Bank Overdraft	7,135,140	7,135,140
	12,637,050	11,866,230
Total Liabilities	12,637,050	11,866,230
TOTAL EQUITY AND LIABILITIES	302,963,763	300,965,371
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

Mr H.Shafeeu
Director

19th November 2026

GREENTECH ENERGY PLC
INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 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	-	(265,622,751)	289,960,361
Comprehensive Income			4,600,981	4,600,981
Other Comprensive Income			(5,462,201)	(5,462,201)
Balance as at 31st March 2026	555,583,112	-	(266,483,971)	289,099,141
Balance as at 1st April 2026	555,583,112	-	(266,483,971)	289,099,141
Comprehensive Income	-	-	2,816,980	2,816,980
Other Comprensive Income			(1,589,407)	(1,589,407)
Balance as at 30th September 2026	555,583,112	-	(265,256,398)	290,326,714

GREENTECH ENERGY PLC
INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2026

CASH FLOW STATEMENT

For the Six Months Ended 30th September	30.09.2026	30.09.2025
	Rs.	**Rs.**
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit Before Tax	2,816,980	1,774,363
Adjustments for ;		
Impairment of Projects	724,530	724,531
Impairment of Trade & Other Receiverable	(1,589,407)	(1,028,747)
Interest income	-	-
Operating Profit Before Working Capital Changes	1,952,103	1,470,147
(Increase)/Decrease in Working Capital		
(Increase)/Decrease Inventories	929,624	(1,492,577)
(Increase)/DecreaseTrade and Other Receivables	(165,161)	202,027
Increase/(Decrease)Trade and Other Payables	770,820	(74,579)
(Increase)/Decrease in Financial Assets	181,565	183,398
(Increase)/Decrease Amount due from Related Companies	(3,683,346)	(792,754)
Cash Generated from / (Used in) operating activities	(14,397)	(504,338)
Income Tax Paid		
Net Cash Flows From/ (Used in) Operating Activities	(14,397)	(504,338)
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to Property, Plant & Equipment		
Interest Income	-	-
Increase/(Reduction) on Short Term Investments	-	500,000
Net Cash Flows From/ (Used in) Investing Activities	-	500,000
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	(14,397)	(4,338)
CASH AND CASH EQUIVALENTS AT THE BEGINNING	(7,118,129)	(8,267,153)
CASH AND CASH EQUIVALENTS AT THE END (a)	(7,132,525)	(8,271,491)
(a)Analysis of cash & cash equivalents at period end		
Cash in hand & at bank	2,615	-
Bank overdraft	(7,135,140)	(8,271,491)
	(7,132,525)	(8,271,491)

INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 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 31.03.2026 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 2026.
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 30th September 2026	
Market Capitalization of the Public Holding	Rs. 273.48 Million
Number of Public shareholders	3,409
Percentage of ordinary shares held by the public	44.11%

8.2 Top 20 Share Holders List as at 30th September 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 A.Sivayoganathan	1,067,520	1.07
5	Mr J S Kelum	1,031,406	1.03
6	Mr R.S.D.Rathmalgoda	719,389	0.72
7	Merchant Bank of S L & Finance PLC/ B.A.Madushantha	621,983	0.62

8	Mrs U.K.G.B.Jayasundara	580,640	0.58
9	Dr A.A.M.Dharmadasa	564,322	0.56
10	Ms N.Jayasinghe	562,738	0.56
11	Mr R.E.Rambukwelle	532,000	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	449,477	0.45
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	400,100	0.40
19	**Mr R.A.Hathiramani**	394,638	0.39
20	Mr D.P.Navaratnam	381,324	0.38
		66,566,398	**66.57**

8.3 Directors' and CEO's Shareholdings as at 30th September 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	30.09.2026	4.50
Last Traded Price	30.09.2026	4.70

10 NET ASSET VALUE PER SHARE 2.90