LAUGFS POWER PLC

INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 30TH SEPTEMBER 2025

LAUGFS POWER PLC

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

For the Quarter ended 30th September 2025

	Quarter ended 30th September			Six Months ended 30th September			Year ended 31 March
	Unaudited			Unaudited			Audited
	2025 Rs.	2024 Rs.	Change %	2025 Rs.	2024 Rs.	Change %	2025 Rs.
Revenue	**206,785,513**	**239,036,465**	**-13%**	**408,756,643**	**466,542,853**	**-12%**	**897,105,643**
Billing Under the Standardized Power Purchase Agreement	**-**	**154,999,224**	**-100%**	**-**	**375,701,363**	**-100%**	**375,701,363**
Cost of Sales	(90,904,291)	(86,498,508)	5%	(180,059,081)	(171,637,824)	5%	(350,299,187)
Gross Profit	**115,881,223**	**307,537,181**	**-62%**	**228,697,562**	**670,606,392**	**-66%**	**922,507,819**
Other Operating Income	-	-	0%	-	-	0%	3,528,589
Administrative Expenses	(62,812,963)	(69,253,538)	-9%	(129,993,642)	(133,132,652)	-2%	(269,201,797)
Impairment (Charge)/Reversal	-	-	0%	-	-	0%	(93,808,737)
Operating Profit	**53,068,259**	**238,283,643**	-78%	**98,703,921**	**537,473,740**	-82%	**563,025,875**
Finance Cost	(41,993,928)	(52,083,549)	-19%	(85,358,642)	(113,908,198)	-25%	(208,371,192)
Finance Income	13,474,594	7,654,146	76%	27,105,564	13,174,471	106%	53,214,307
Profit/(Loss) Before Tax	**24,548,926**	**193,854,240**	-87%	**40,450,843**	**436,740,013**	**-91%**	**407,868,989**
Income Tax (Expense)/Reversal	(9,027,921)	67,217	-13531%	(17,355,503)	(110,841,268)	-84%	(157,842,549)
Profit/(Loss) for the Period	**15,521,005**	**193,921,457**	-92%	**23,095,340**	**325,898,745**	**-93%**	**250,026,440**
Attributable to:							
Equity Holders of the Parent	15,521,005	193,921,457	-92%	23,095,340	325,898,745	-93%	250,026,440
Non-Controlling Interests	-	-		-	-		-
	15,521,005	**193,921,457**	-92%	**23,095,340**	**325,898,745**	-93%	**250,026,440**
Basic/Diluted Earnings Per Share	0.04	0.50		0.06	0.84		0.65

Note : Change % column represents the percentage change in current period's results compared to previous period
The above figures are subject to audit.
Figures in brackets indicates deductions.

LAUGFS POWER PLC

CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME

For the Quarter ended 30th September 2025

	Quarter ended 30th September			Six Months ended 30th September			Year ended 31 March
	Unaudited			Unaudited			Audited
	2025 Rs.	2024 Rs.	Change %	2025 Rs.	2024 Rs.	Change %	2025 Rs.
Profit/(Loss) for the Period	**15,521,005**	**193,921,457**	**-92%**	**23,095,340**	**325,898,745**	**-93%**	**250,026,440**
Other Comprehensive Income							
Other Comprehensive Income that will not be Reclassified to Profit or Loss in Subsequent Periods:							
Actuarial Gains/(Losses) on Defined Benefit Liability	-	-	0%	-	-	0%	(2,640,911)
Tax Effect	-	-	0%	-	-	0%	765,172
Other Comprehensive Income/(Loss) for the Period Net of Tax	-	-	0%	-	-	0%	(1,875,739)
Total Comprehensive Income/(Loss) for the Period Net of Tax	**15,521,005**	**193,921,457**	**-92%**	**23,095,340**	**325,898,745**	**-93%**	**248,150,701**
Attributable to:							
Equity Holders of the Parent	15,521,005	193,921,457	-92%	23,095,340	325,898,745	-93%	248,150,701
Non-Controlling Interests	-	-	0%	-	-	0%	-
	15,521,005	**193,921,457**	**-92%**	**23,095,340**	**325,898,745**	**-93%**	**248,150,701**

LAUGFS POWER PLC

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30th September 2025

	Unaudited As at 30.09.2025 Rs.	Unaudited As at 30.09.2024 Rs.	Audited As at 31.03.2025 Rs.
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	3,017,943,541	3,232,257,905	3,071,947,058
Right-of-use asset	88,052,342	92,722,503	88,782,272
	3,105,995,883	**3,324,980,408**	**3,160,729,330**
Current Assets			
Inventories	171,012	114,135	171,012
Trade and Other Receivables	999,811,074	620,091,129	986,484,797
Income Tax Recoverable	807,556	1,310,382	1,562,150
Cash and Cash Equivalents	84,078,677	465,113,146	140,321,164
	1,084,868,319	**1,086,628,792**	**1,128,539,123**
Total Assets	**4,190,864,202**	**4,411,609,200**	**4,289,268,453**
EQUITY AND LIABILITIES			
Capital and Reserves			
Stated Capital	1,880,000,000	1,880,000,000	1,880,000,000
Retained Earnings	372,761,197	427,413,901	349,665,857
Equity attributable to Equity Holders of the Parent	2,252,761,197	2,307,413,901	2,229,665,857
Total Equity	**2,252,761,197**	**2,307,413,901**	**2,229,665,857**
Non-Current Liabilities			
Interest Bearing Loans and Borrowings	1,203,404,775	1,478,068,762	1,374,347,325
Deferred Tax Liability	78,336,834	83,939,630	82,901,625
Lease Liabilities -Long Term	75,272,944	77,696,350	70,810,820
Employee Benefit Liability	5,624,328	7,754,722	5,956,586
	1,362,638,881	**1,647,459,465**	**1,534,016,356**
Current Liabilities			
Trade and Other Payables	138,878,736	71,660,628	89,795,646
Lease Liabilities -Short Term	4,595,312	3,149,071	2,279,749
Income Tax Payable	16,259,162	482,894	29,850,380
Bank Overdraft	37,109,899	-	28,507,902
Interest Bearing Loans and Borrowings	378,621,014	381,443,241	375,152,563
	575,464,123	**456,735,834**	**525,586,240**
Total Equity and Liabilities	**4,190,864,202**	**4,411,609,200**	**4,289,268,453**
Net Assets Per Share (Rs.)	**5.82**	**5.96**	**5.76**

Note: The above figures are subject to audit.

I certify that these financial statements are in compliance with the requirements of the Companies Act No :07 of 2007.

Sgd.
R.D.G. Maduranga
AGM- Finance

The Board of Directors is responsible for the preparation and presantation of these financial statements. Sign for and on behalf of the board by

Sgd.
Russell De Zilva
(Director)
14th November 2025

Sgd.
Mayura Fernando
(Director)

LAUGFS POWER PLC

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the Quarter ended 30th September 2025

	Stated Capital Rs.	Retained Earnings Rs.	Non-Controlling Interests Rs.	Total Rs.
Balance as at 01 April 2025	1,880,000,000	349,665,857	-	2,229,665,857
Profit for the Six Months	-	23,095,340	-	23,095,340
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income	-	23,095,340	-	23,095,340
Dividend Paid	-	-	-	-
Balance as at 30th September 2025	**1,880,000,000**	**372,761,197**	**-**	**2,252,761,197**
Balance as at 01 April 2024	1,880,000,000	101,515,156	-	1,981,515,156
Profit for the Six Months	-	325,898,745	-	325,898,745
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income	-	325,898,745	-	325,898,745
Dividend Paid	-	-	-	-
Balance as at 30th September 2024	**1,880,000,000**	**427,413,901**	**-**	**2,307,413,901**

Note : The above figures are subject to audit.
Figures in brackets indicates deductions.

LAUGFS POWER PLC

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Quarter ended 30th September 2025

	Unaudited 2025 Rs.	Unaudited 2024 Rs.
Cash Flows Generated from/(Used in) Operating Activities		
Cash Flows from Operating Activities		
Profit /(Loss) Before Tax	40,450,843	436,740,013
Non-Cash Adjustment to Reconcile Profit before Tax to Net Cash Flows:		
Depreciation of Property, Plant & Equipment	125,389,447	123,619,366
Amortization of Right-to-use Assets	4,977,103	3,940,231
Finance Costs	80,469,419	109,085,361
Finance Charge on Right-to-use Assets	4,760,668	4,822,836
Finance Costs - Intercompany	128,555	-
Finance Income	(2,900,996)	(13,174,471)
Interest Income- Intercompany	(24,204,568)	-
Provision for Employee Benefit Liability	839,244	775,361
Transfer of Employee Benefit Liability	-	-
Operating Profit Before Working Capital Changes	**229,909,715**	**665,808,698**
(Increase)/ Decrease in Inventories	-	-
(Increase)/Decrease in Trade and Other Receivables and Prepayments	(12,298,142)	(144,565,685)
Increase/ (Decrease) in Trade and Other Payables	49,621,513	(135,702,748)
Cash Generated from Operations	**267,233,086**	**385,540,264**
Employee Benefit Liability Costs Paid	(1,171,500)	(126,536)
Finance Costs Paid	(84,219,041)	(109,674,117)
Income Tax Paid	(34,466,820)	(1,970,663)
Net Cash Flows Generated from Operating Activities	**147,375,726**	**273,768,949**
Cash Flows from / (Used in) Investing Activities		
Acquisition of Property, Plant & Equipment	(71,659,468)	(14,001,807)
Proceeds from Disposal of Property, Plant & Equipment	-	-
Net Cash Flows from/(Used in) Investing Activities	**(71,659,468)**	**(14,001,807)**
Cash Flows from / (Used in) Financing Activities		
Finance Income	27,105,564	13,174,471
Proceeds from Interest Bearing Loans and Borrowings	22,526,000	-
Repayment of Interest Bearing Loans and Borrowings	(190,000,097)	(206,357,392)
Repayment of Lease Rentals	(192,209)	(1,148,565)
Net Cash Flows Used in Financing Activities	**(140,560,742)**	**(194,331,486)**
Net Increase in Cash and Cash Equivalent	**(64,844,484)**	**65,435,656**
Cash and Cash Equivalent at the Beginning of the Period	111,813,262	399,677,490
Cash and Cash Equivalent at the End of the Period	**46,968,778**	**465,113,146**

Note : The above figures are subject to audit.
Figures in brackets indicates deductions.

LAUGFS POWER PLC

COMPANY STATEMENT OF PROFIT OR LOSS

For the Quarter ended 30th September 2025

	Quarter ended 30th September			Six Months ended 30th September			Year ended 31 March
	Unaudited			Unaudited			Audited
	2025 Rs.	2024 Rs.	Change %	2025 Rs.	2024 Rs.	Change %	2025 Rs.
Revenue	**13,070,152**	**15,188,749**	**-14%**	**32,654,777**	**35,749,604**	**-9%**	**73,551,925**
Billing Under the Standardized Power Purchase Agreement	**-**	**8,691,056**	**-100%**	**-**	**28,320,480**	**-100%**	**28,320,480**
Cost of Sales	(9,282,348)	(8,929,136)	**4%**	(18,445,956)	(17,715,562)	**4%**	**(37,222,895)**
Gross Profit	**3,787,804**	**14,950,669**	**-75%**	**14,208,821**	**46,354,522**	**-69%**	**64,649,510**
Other Operating Income	-	-	0%	-	625,602,502	-100%	**723,844,773**
Administrative Expenses	(22,377,160)	(38,492,444)	-42%	(49,141,906)	(73,307,971)	-33%	**(131,534,837)**
Operating Profit/(Loss)	**(18,589,356)**	**(23,541,775)**	**-21%**	**(34,933,085)**	**598,649,053**	-106%	**656,959,446**
Finance Cost	(29,597,110)	(2,904,644)	919%	(57,645,395)	(6,350,765)	808%	**(85,560,994)**
Finance Income	15,237,206	103,679	14597%	29,276,877	280,401	10341%	**39,855,988**
Profit/(Loss) Before Tax	**(32,949,260)**	**(26,342,741)**	**25%**	**(63,301,602)**	**592,578,689**	**-111%**	**611,254,440**
Income Tax (Expense)/Reversal	2,248,548	906,513	**148%**	4,564,789	1,809,193	152%	**2,082,028**
Profit/(Loss) for the Period	**(30,700,712)**	**(25,436,228)**	**21%**	**(58,736,813)**	**594,387,882**	**-110%**	**613,336,468**
Attributable to:							
Equity Holders of the Parent	(30,700,712)	(25,436,228)	21%	(58,736,813)	594,387,882	-110%	613,336,468
Non-Controlling Interests	-	-	0%	-	-	0%	-
	(30,700,712)	**(25,436,228)**	21%	**(58,736,813)**	**594,387,882**	-110%	**613,336,468**
Basic/Diluted Earnings Per Share	(0.08)	(0.07)		(0.15)	1.54		1.58

Note : Change % column represents the percentage change in current period's results compared to previous period
The above figures are subject to audit.
Figures in brackets indicates deductions.

LAUGFS POWER PLC

COMPANY STATEMENT OF OTHER COMPREHENSIVE INCOME

For the Quarter ended 30th September 2025

	Quarter ended 30th September			Six Months ended 30th September			Year ended 31 March
	Unaudited			Unaudited			Audited
	2025 Rs.	2024 Rs.	Change %	2025 Rs.	2024 Rs.	Change %	2025 Rs.
Profit for the Period	**(30,700,712)**	**(25,436,228)**	**21%**	**(58,736,813)**	**594,387,882**	**-110%**	**613,336,468**
Other Comprehensive Income							
Other Comprehensive Income that will not be Reclassified to Profit or Loss in Subsequent Periods:							
Gains/(Losses) on financial assets at FVTOCI	-	-	0%	-	-	0%	(614,980,437)
Actuarial Gains/(Losses) on Defined Benefit Liability	-	-	0%	-	-	0%	(2,550,573)
Tax Effect	-	-	0%	-	-	0%	(3,617,275)
Other Comprehensive Income/(Loss) for the Period Net of Tax	-	-	0%	-	-	0%	(621,148,285)
Total Comprehensive Income/(Loss) for the Period Net of Tax	**(30,700,712)**	**(25,436,228)**	**21%**	**(58,736,813)**	**594,387,882**	**-110%**	**(7,811,817)**
Attributable to:							
Equity Holders of the Parent	(30,700,712)	(25,436,228)	21%	(58,736,813)	594,387,882	-110%	(7,811,817)
Non-Controlling Interests	-	-	0%	-	-	0%	-
	(30,700,712)	**(25,436,228)**	**21%**	**(58,736,813)**	**594,387,882**	**-110%**	**(7,811,817)**

LAUGFS POWER PLC

COMPANY STATEMENT OF FINANCIAL POSITION

As at 30th September 2025

	Unaudited As at 30.09.2025 Rs.	Unaudited As at 30.09.2024 Rs.	Audited As at 31.03.2025 Rs.
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	277,659,995	302,145,972	290,219,598
Right-of-use asset	6,820,378	6,117,007	4,863,542
Investments in Subsidiaries	2,367,068,563	2,982,049,000	2,367,068,563
	2,651,548,937	**3,290,311,979**	**2,662,151,703**
Current Assets			
Trade and Other Receivables	1,014,859,805	553,888,873	915,920,746
Income Tax Recoverable	68,010	38,780	58,483
Cash and Short-Term Deposits	5,575,255	11,064,317	3,065,603
	1,020,503,070	**564,991,969**	**919,044,832**
Total Assets	**3,672,052,006**	**3,855,303,948**	**3,581,196,535**
EQUITY AND LIABILITIES			
Capital and Reserves			
Stated Capital	1,880,000,000	1,880,000,000	1,880,000,000
Fair Value Reserve of Financial Assets at FVOCI	(738,431,437)	(123,451,000)	(738,431,437)
Retained Earnings	898,780,008	944,736,083	957,516,821
Equity attributable to Equity Holders of the Parent	**2,040,348,571**	**2,701,285,083**	**2,099,085,384**
Non-Controlling Interests	**-**	**-**	**-**
Total Equity	**2,040,348,571**	**2,701,285,083**	**2,099,085,384**
Non-Current Liabilities			
Interest Bearing Loans and Borrowings	70,754,938	87,723,652	79,126,695
Lease Liabilities -Long Term	-	-	-
Deferred Tax Liability	82,719,281	83,939,630	87,284,070
Employee Benefit Liability	5,109,127	7,194,328	5,350,812
	158,583,345	**178,857,610**	**171,761,577**
Current Liabilities			
Trade and Other Payables	1,430,996,195	956,726,090	1,272,401,146
Lease Liabilities -Short Term	2,171,905	1,116,769	-
Income Tax Payable	-	-	-
Bank Overdraft	23,208,276	1,474,682	21,429,614
Interest Bearing Loans and Borrowings	16,743,714	15,843,714	16,518,814
	1,473,120,089	**975,161,255**	**1,310,349,574**
Total Equity and Liabilities	**3,672,052,006**	**3,855,303,948**	**3,581,196,535**
Net Assets Per Share (Rs.)	**5.27**	**6.98**	**5.42**

Note: The above figures are subject to audit.

I certify that these financial statements are in compliance with the requirements of the Companies Act No :07 of 2007.

Sgd.
R.D.G. Maduranga
AGM- Finance

The Board of Directors is responsible for the preparation and presantation of these financial statements. Sign for and on behalf of the board by

Sgd.
Russell De Zilva
(Director)
14th November 2025

Sgd.
Mayura Fernando
(Director)

LAUGFS POWER PLC

COMPANY STATEMENT OF CHANGES IN EQUITY

For the Quarter ended 30th September 2025

	Stated Capital	Retained Earnings	Fair Value Reserve of Financial Assets at FVOCI	Total
	Rs.	Rs.	Rs.	Rs.
Balance as at 01 April 2025	1,880,000,000	957,516,821	(738,431,437)	2,099,085,384
Profit for the Six Months	-	(58,736,813)	-	(58,736,813)
Other Comprehensive Income	-	-	-	
Total Comprehensive Income	-	(58,736,813)	-	(58,736,813)
Dividend Paid	-	-	-	-
Balance as at 30th September 2025	**1,880,000,000**	**898,780,008**	**(738,431,437)**	**2,040,348,571**
Balance as at 01 April 2024	1,880,000,000	350,348,201	(123,451,000)	2,106,897,201
Profit for the Six Months	-	594,387,882	-	594,387,882
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income	-	594,387,882	-	594,387,882
Dividend Paid	-	-	-	-
Balance as at 30th September 2024	**1,880,000,000**	**944,736,083**	**(123,451,000)**	**2,701,285,083**

Note : The above figures are subject to audit.
Figures in brackets indicates deductions.

LAUGFS POWER PLC

COMPANY STATEMENT OF CASH FLOWS

For the Quarter ended 30th September 2025

	Unaudited 2025 Rs.	Unaudited 2024 Rs.
Cash Flows Generated from/(Used in) Operating Activities		
Cash Flows from Operating Activities		
Profit /(Loss) Before Tax	(63,301,602)	592,578,689
Non-Cash Adjustment to Reconcile Profit before Tax to Net Cash Flows:		
Depreciation of Property, Plant & Equipment	12,286,062	12,140,227
Amortization of Right-to-use Assets	2,290,337	1,253,466
Dividend Income	-	(625,602,502)
Finance Costs - Intercompany	52,801,198	-
Finance Costs	4,689,311	6,254,174
Finance Charge on-Right-to-use Assets	154,886	96,591
Finance Income	(95,293)	(125,834)
Interest Income On Intercompany	(29,181,584)	-
Provision for Employee Benefit Liability	808,315	748,440
Operating Profit Before Working Capital Changes	**(19,548,371)**	**(12,656,750)**
(Increase)/Decrease in Trade and Other Receivables and Prepayments	(69,493,460)	(92,377,070)
Increase/ (Decrease) in Trade and Other Payables	103,755,905	111,759,751
Cash Generated from Operations	**14,714,074**	**6,725,930**
Employee Benefit Liability Costs Paid	(1,050,000)	-
Finance Costs Paid	(4,689,311)	(6,252,974)
Income Tax Paid	-	-
Net Cash Flows Generated from Operating Activities	**8,974,763**	**472,956**
Cash Flows from / (Used in) Investing Activities		
Acquisition of Property, Plant & Equipment	-	(7,347,617)
Proceeds from Disposal of Property, Plant & Equipment	-	-
Net Cash Flows from/(Used in) Investing Activities	**-**	**(7,347,617)**
Cash Flows from / (Used in) Financing Activities		
Finance Income	95,293	125,834
Repayment of Interest Bearing Loans and Borrowings	(8,146,857)	(7,696,857)
Repayment of Lease Rentals	(192,209)	(1,148,565)
Net Cash Flows Used in Financing Activities	**(8,243,773)**	**(8,719,588)**
Net Increase in Cash and Cash Equivalent	730,990	(15,594,249)
Cash and Cash Equivalent at the Beginning of the Period	(18,364,011)	25,183,885
Cash and Cash Equivalent at the End of the Period	**(17,633,021)**	**9,589,634**

Note : The above figures are subject to audit.
Figures in brackets indicates deductions.

LAUGFS POWER PLC

For the Quarter ended 30th September 2025

Operating Segments

	Hydro Power		Solar Power		Eliminations/Adjustments		Group	
	2025	2024	2025	2024	2025	2024	2025	2024
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue								
External Customers	21,618,912	17,892,568	387,137,731	448,650,285	-	-	408,756,643	466,542,853
Billing Under the Standardized Power Purchase Agreement	-	25,208,828	-	350,492,535	-	-	-	375,701,363
	21,618,912	43,101,396	387,137,731	799,142,820	-	-	408,756,643	842,244,216
Results								
Operating Profit	(31,242,833)	(7,669,691)	129,946,754	1,170,745,934	-	(625,602,502)	98,703,921	537,473,740
Finance Costs	(45,251,962)	(9,838,649)	(108,387,864)	(104,069,549)	68,281,184	-	(85,358,642)	(113,908,198)
Finance Income	13,762,316	293,101	81,624,432	12,881,370	(68,281,184)	-	27,105,564	13,174,471
Profit/(Loss) Before Tax	(62,732,479)	(17,215,239)	103,183,321	1,079,557,755	-	(625,602,502)	40,450,843	436,740,013
Income Tax Expense	2,099,803	832,229	(19,455,306)	(1,273,055)	-	(110,400,442)	(17,355,503)	(110,841,268)
Profit/(Loss) for the Year	(60,632,676)	(16,383,011)	83,728,016	1,078,284,700	-	(736,002,944)	23,095,340	325,898,745
Assets & Liabilities								
Total Non-Current Assets	1,115,301,807	1,255,692,335	4,912,866,561	5,512,632,257	(2,922,172,484)	(3,443,344,184)	3,105,995,883	3,324,980,408
Total Current Assets	44,929,010	29,878,326	2,919,234,591	2,278,232,611	(1,879,295,282)	(1,221,482,145)	1,084,868,319	1,086,628,792
Total Assets	1,160,230,817	1,285,570,661	7,832,101,152	7,790,864,868	(4,801,467,766)	(4,664,826,329)	4,190,864,202	4,411,609,200
Total Non-Current Liabilities	57,393,505	70,526,686	1,309,627,823	1,576,932,779	(4,382,447)	-	1,362,638,881	1,647,459,465
Total Current Liabilities	546,642,164	398,072,064	1,908,117,241	1,280,145,915	(1,879,295,282)	(1,221,482,145)	575,464,123	456,735,834
Total Liabilities	604,035,669	468,598,750	3,217,745,064	2,857,078,694	(1,883,677,729)	(1,221,482,145)	1,938,103,004	2,104,195,299

1 Corporate Information

LAUGFS Power PLC is a limited liability company incorporated and domiciled in Sri Lanka.

The interim financial statements of the group and company for the Quarter ended 30th September 2025 were authorised for issue by the board of directors on 14th November 2025.

2 Basis of Preparation

These interim financial statements have been prepared in accordance with Sri Lanka Accounting Standard LKAS 34 - "Interim Financial Reporting". They should be read in conjunction with the Annual Report for the year ended 31 March 2025.

The presentation and classification of the financial statements of the previous year have been amended, where relevant, for better presentation and to be comparable with those of the current period.

The interim financial statements have been prepared on a historical cost basis, except for "investment in subsidiaries", which have been measured at fair value.

3 Contingencies, capital and other commitments

There has been no significant change in the nature of the contingencies and other commitments.

4 Events occurring after the reporting date

There have been no material events occurring after the reporting date that require adjustments to or disclosure in the financial statements.

5. Share Information

5.1. Public share holdings

The percentage of ordinary voting shares held by the public as at 30th September 2025 were 25.23%.

Total number of shareholders who hold the public holding as at 30th September 2025 were 8,188

The float adjusted market capitalisation as at 30th September 2025 was Rs.1,345,388,103.60 and company is in compliance with option 2 (Diri Savi Board) of rule 7.13.1 (i) (b) of the Listing Rules of the Colombo Stock Exchange.

5.2 Directors Share holdings

The number of shares held by the Board of directors are as follows,

Ordinary Voting Shares

As at	**30-09-2025**	**%**
Name of Directors		
Mr W K H Wegapitiya	1,411,536	0.421
Mr U K Thilak De Silva (Resigned w.e.f. 09.09.2025)	992,496	0.296
Mr. P.M.B Fernando	100	0.000
Mr. R.P. Edirisinghe	Nil	Nil
Mr. K.R. Goonesinghe	Nil	Nil
Mr. S.P.P. Amaratunga	Nil	Nil

Ordinary Non Voting Shares

As at	**30-09-2025**	**%**
Name of Directors		
Mr W K H Wegapitiya	Nil	Nil
Mr U K Thilak De Silva (Resigned w.e.f. 09.09.2025)	Nil	Nil
Mr. P.M.B Fernando	Nil	Nil
Mr. R.P. Edirisinghe	Nil	Nil
Mr. K.R. Goonesinghe	Nil	Nil
Mr. S.P.P. Amaratunga	Nil	Nil

5.3 Chief Executive Officer's Share Holdings

Ordinary Voting Shares

As at	**30-09-2025**	**%**
Name		
Mr. M.A. Wegapitiya (Resigned from the position of CEO w.e.f. 03.10.2025)	Nil	Nil

Ordinary Non Voting Shares

As at	**30-09-2025**	**%**
Name		
Mr. M.A. Wegapitiya (Resigned from the position of CEO w.e.f. 03.10.2025)	Nil	Nil

5.4 Thirty Largest Shareholders of the company are as follows
Ordinary Voting Shares

	Name of Shareholder	30-09-2025 No.of Shares	%
1	LAUGFS HOLDINGS LTD	247,980,050	74.02%
2	EMPLOYEE'S PROVIDENT FUND	56,380,028	16.83%
3	PEOPLE S LEASING AND FINANCE PLC/ALMAS HOLDINGS (PRIVATE) LIMITED	7,352,728	2.19%
4	MR. W.K.H. WEGAPITIYA	1,411,536	0.42%
5	PEOPLE S LEASING AND FINANCE PLC/SUHADA GAS DISTRIBUTORS (PVT) LTD	1,329,894	0.40%
6	MR. U.T.N. DE SILVA	992,496	0.30%
7	MACKSONS HOLDINGS (PVT) LTD	992,032	0.30%
8	MR. G.Y.N. MAHINKANDA	814,575	0.24%
9	PEOPLE S LEASING AND FINANCE PLC/L.P.HAPANGAMA	594,071	0.18%
10	PEOPLE'S LEASING & FINANCE PLC/DR.H.S.D.SOYSA & MRS.G.SOYSA	564,514	0.17%
11	ASSETLINE FINANCE LIMITED/SUHADA GAS DISTRIBUTORS (PVT) LTD	461,545	0.14%
12	MR. W.A.S.P. DE SARAM	348,323	0.10%
13	MR. A. AMIRTHESAN	308,347	0.09%
14	MRS. H.N.R. BHARATI	269,993	0.08%
15	MR. M.C. PUSHPAKUMARA	227,889	0.07%
16	PEOPLE'S LEASING & FINANCE PLC/L.H.L.M.P.HARADASA	225,701	0.07%
17	INDU LANKA ENTERPRISES (PVT) LTD	200,000	0.06%
18	MR. A.S.M. MISBAH	200,000	0.06%
19	MR. C.S. KARIYAWASAN	200,000	0.06%
20	CEYLON BISCUITS LIMITED	170,000	0.05%
21	MR. G. WICKREMASINGHE	140,000	0.04%
22	MR. V.K.A. SAMPATH	135,000	0.04%
23	COMMERCIAL BANK OF CEYLON PLC./ M R H GALAPPATTI	126,714	0.04%
24	MR. H.W.S. UDAYANGA	125,800	0.04%
25	SENKADAGALA FINANCE PLC/S.GOBINATH	125,000	0.04%
26	BANK OF CEYLON A/C CEYBANK UNIT TRUST	122,600	0.04%
27	MR. H.W.M. WOODWARD(DECEASED)	122,400	0.04%
28	DR. P.M.C.B. DIGANA	120,000	0.04%
29	ISURU ENGINEERING (PTE) LTD	118,391	0.04%
30	MR. R.M.C.M.K. RATHNAYAKE	102,285	0.03%
		322,261,912	**96.20%**
	OTHERS	**12,738,174**	**3.80%**
	TOTAL	**335,000,086**	**100.00%**

5.5 Thirty Largest Shareholders of the company are as follows
Ordinary Non Voting Shares

	Name of Shareholder	30-09-2025 No.of Shares	%
1	EMPLOYEE'S PROVIDENT FUND	18,041,300	34.69%
2	HATTON NATIONAL BANK PLC/ALMAS HOLDINGS (PRIVATE) LIMITED	15,370,912	29.56%
3	PEOPLE S LEASING AND FINANCE PLC/L.P.HAPANGAMA	2,610,487	5.02%
4	MR. A.M. WEERASINGHE	813,471	1.56%
5	PEOPLE'S LEASING & FINANCE PLC/L.H.L.M.P.HARADASA	756,495	1.45%
6	PEOPLE'S LEASING & FINANCE PLC/DR.H.S.D.SOYSA & MRS.G.SOYSA	706,903	1.36%
7	PEOPLE'S LEASING & FINANCE PLC/MR.A.B.K. WEERAMAN	655,000	1.26%
8	MR. L.H.L.M.P. HARADASA	522,243	1.00%
9	BANK OF CEYLON NO. 1 ACCOUNT	431,436	0.83%
10	MRS. S.D. AMARASINGHE	372,400	0.72%
11	MRS. F.R. BUHARDEEN	315,936	0.61%
12	NARATHA VENTURES PRIVATE LIMITED	260,973	0.50%
13	INDU LANKA ENTERPRISES (PVT) LTD	249,631	0.48%
14	MR. J.D. VITHANAGE	200,000	0.38%
15	MERCHANT BANK OF SRI LANKA & FINANCE PLC/H.M.C.B. MAWILMADA	189,625	0.36%
16	DR. M.D.A. FERNANDO	176,500	0.34%
17	MR. A.B.K. WEERAMAN	150,200	0.29%
18	MR. W.A.S.P. DE SARAM	142,846	0.27%
19	MRS. N. MULJIE	139,217	0.27%
20	DR. P. ALUTHGE	125,000	0.24%
21	VARNERS INTERNATIONAL (PRIVATE) LIMITED	118,854	0.23%
22	MR. V.K.A. SAMPATH	105,700	0.20%
23	MR. S.K.T. MUNASINGHE	103,341	0.20%
24	MR. K.G.C.P. KUMUDU KUMARA	100,000	0.19%
25	MR. I.D.C.T. MADHURANGA	100,000	0.19%
26	CITIZENS DEVELOPMENT BUSINESS FINANCE PLC/W.G.J.BANDA	98,302	0.19%
27	MR. T.A.D.C.C. SHANTHA	89,642	0.17%
28	MR. S.G.H.I. JAFFERJEE	76,618	0.15%
29	MRS. L.M.T. EKANAYAKE	76,500	0.15%
30	MR. H.M. HETTIARACHCHI	73,785	0.14%
		43,173,317	**83.03%**
	OTHERS	**8,826,683**	**16.97%**
	TOTAL	**52,000,000**	**100.00%**

5.6 Stated Capital

Stated Capital is represented by number of shares in issue as given below.

As at	30-09-2025
Ordinary voting shares	335,000,086
Ordinary non voting shares	52,000,000
	387,000,086

5.7 Market price per share

For the three months ended	30-09-2025		30-09-2024	
	Rs Voting Share	Rs. Non Voting Share	Rs Voting Share	Rs. Non Voting Share
Highest	24.70	17.70	10.00	7.70
Lowest	10.10	7.50	8.60	6.70
Last Traded	15.80	11.60	9.90	7.30

Corporate Information

Name of the company	:	LAUGFS Power PLC
Company No	:	PB 1595 PQ
Legal Form	:	A Limited Liability company listed in the Colombo Stock Exchange
Subsidiaries	:	Anorchi Lanka (Pvt) Ltd Ginigathhena Thiniyagala Mini Hydro Power (Pvt) Ltd Iris Eco Power Lanka (Pvt) Ltd Pams Power (Pvt) Ltd
Parent Enterprise	:	The Company's holding Company and controlling entity is LAUGFS Holdings Limited, which is incorporated in Sri Lanka.
Board Of Directors	:	Mr.W.K.H.Wegapitiya (Chairman) Mr. P.M.B Fernando Mr. K.R. Goonesinghe Prof. S.P.P. Amarathunga Mr. Mithila Wegapitiya (Appointed w.e.f. 09.10.2025) Mr. Russell De Zilva (Appointed w.e.f. 03.10.2025) Mr.U.K.T.N. De Silva (Resigned w.e.f. 09.09.2025) Mr. R.P. Edirisinghe (Resigned w.e.f. 21.10.2025)
Bankers	:	Commercial Bank of Ceylon PLC. DFCC Bank PLC. Hatton National Bank PLC. Sampath Bank PLC. People's Bank
Auditors	:	Ernst & Young. (Chartered Accountants) Rotunda Towers, No. 109,Galle Road, Colombo 03, Sri Lanka.
Secretaries	:	P W Corporate Secretarial (Pvt) Ltd. # 3/17, Kinsey Road, Colombo 08, Sri Lanka.
Registrars	:	Central Depository Systems (Pvt) Ltd Ground Floor, M & M Center, 341/5, Kotte Road, Rajagiriya, Sri Lanka.
Registered Office	:	# 101, Maya Avenue, Colombo 06, Sri Lanka.
Corporate Website	:	www.laugfs.lk