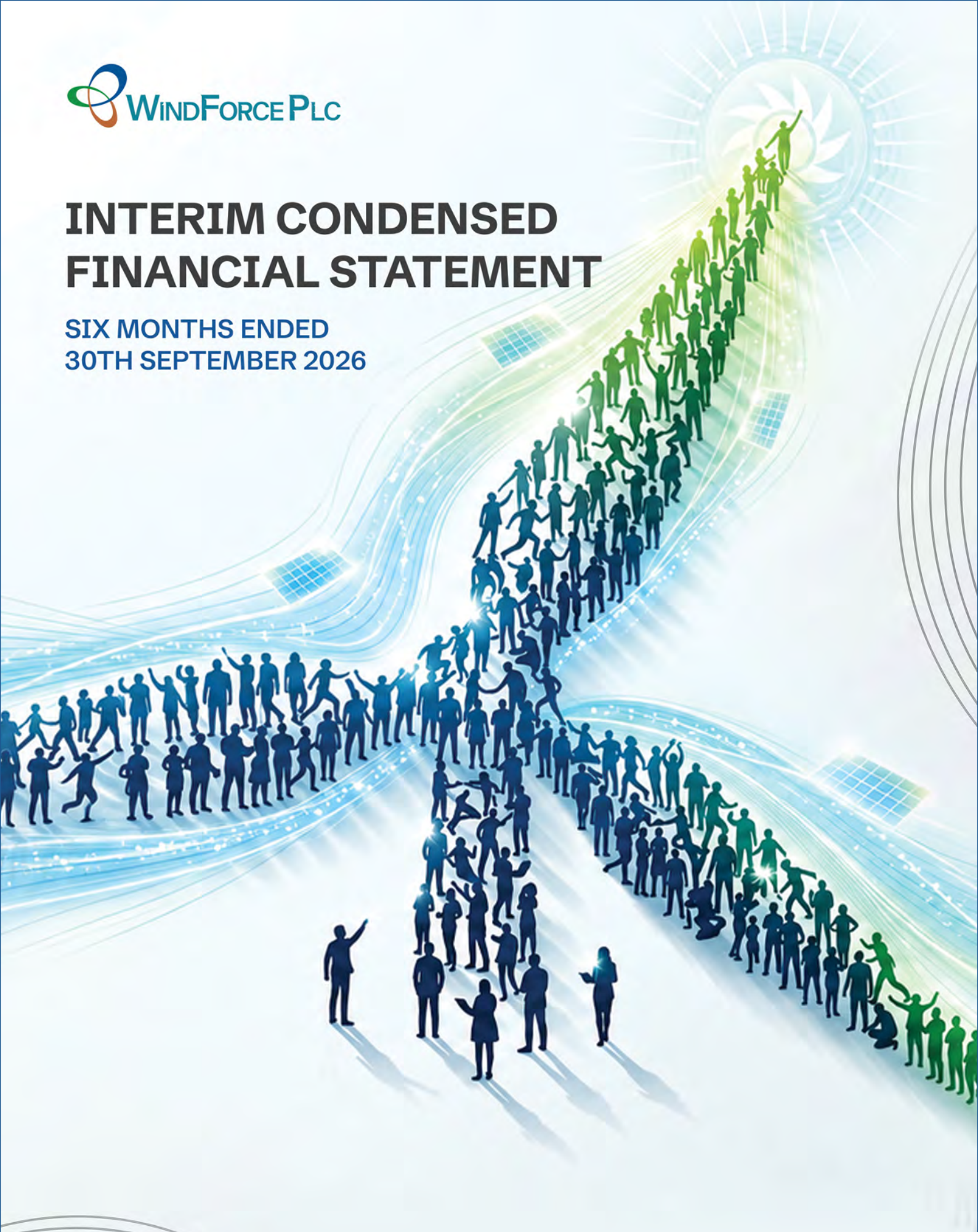
WINDFORCE PLC

INTERIM CONDENSED FINANCIAL STATEMENT

SIX MONTHS ENDED 30TH SEPTEMBER 2026



WINDFORCE PLC, 334, T. B. JAYAH MAWATHA, COLOMBO 10, SRI LANKA
+94 112 697 151

MANAGING DIRECTOR'S MESSAGE

Dear Shareholders,

WindForce PLC continued to deliver strong financial and operational performance during the first six months of FY 2026/27, recording growth in revenue, gross profit and profitability.

Overall Financial Performance 6M - FY 2026/27

- **Consolidated Revenue:** LKR 5,610 million – a 20% increase from LKR 4,680 million
- **Gross Profit:** LKR 3,212 million - a 12% increase from LKR 2,867 million
- **Profit After Tax (PAT):** LKR 1,857 million - a 5% increase from LKR 1,768 million

A revenue loss of LKR 193.57 million was incurred due to curtailment during the six-month period. Following discussions with the relevant authorities, PUCSL has approved a methodology and compensation framework for curtailed renewable energy and has directed the NSO to compensate renewable energy generators based on the applicable energy purchase tariff under the respective SPPAs. However, discussions among the relevant authorities are continuing. Accordingly, the timing and recovery of compensation for curtailment remain uncertain at this stage.

Segmental Performance 3M - FY 2026/27

- **Solar -** LKR 1,658 million - up 23% year-on-year from LKR 1,345 million.
- **Wind -** LKR 2,395 million – up 7% year-on-year from LKR 2,231 million.
- **Hydro -** LKR 307 million – down 19% year-on-year from LKR 381 million.

Financing Milestone

In September 2026, WindForce PLC successfully received the first tranche of USD 5 million (LKR equivalent) under its USD 18 million financing facility with the International Finance Corporation (IFC), a member of the World Bank Group, marking a significant financing milestone for the Company and reinforcing its ability to secure long-term international funding to support its renewable energy growth strategy.

Pipeline Projects and Key Milestones:

Rividhanavi 100 MW Solar Power Project - Siyambalanduwa

Financial Closure: The project achieved financial closure in September 2026, securing LKR 22.736 billion and LKR equivalent of USD 33 million in syndicated term loan facilities and bank guarantee facilities through a banking consortium led by Sampath Bank PLC, together with Commercial Bank of Ceylon PLC, National Development Bank PLC and Nations Trust Bank PLC.

Solar Park Facility: Civil construction activities are progressing as planned. Procurement has advanced, with several key components already delivered to site and the remaining equipment under order.

Transmission Facility: Construction of the transmission infrastructure is progressing steadily. Foundation works for the 132/33kV transmission line have been completed, with tower erection in progress and preparations underway for conductor stringing. Civil construction of the 132/33kV grid substation is also advancing.

Battery Energy Storage Systems – 130 MW/520 MWh - 13 locations

In September 2026, WindForce commissioned the 10 MW/40 MWh Battery Energy Storage System (BESS) in Anuradhapura , marking the first completed facility within the Company's portfolio of 13 standalone BESS projects totalling 130 MW/520 MWh, secured under Sri Lanka's first grid-scale BESS initiative led by the National System Operator (Pvt) Ltd. Development of the remaining 12 projects is progressing, with completion targeted by December 2026.

Safe Power International (Pvt) Ltd – 10 MW Wind Power Project – Puttalam

Further to the extension granted until May 2027 following the force majeure event caused by Cyclone Ditwah, the Company continues to progress development activities in line with the revised project schedule.

Following the completion of the plant design and placement of orders for the major equipment, civil construction works have now commenced at the project site, while procurement, logistics and other project activities continue to progress.

Diya Janani (Pvt) Ltd – 5 MW Floating Solar Project – Dambulu Oya Reservoir

In September 2026, WindForce PLC commissioned the 5 MW Diya Janani Floating Solar Power Project at the Dambulu Oya Reservoir. The project, one of Sri Lanka's pioneering private-sector floating solar developments, further strengthens the Company's diversified renewable energy portfolio while promoting efficient land utilisation.

Sincerely,

Manjula Perera
Managing Director

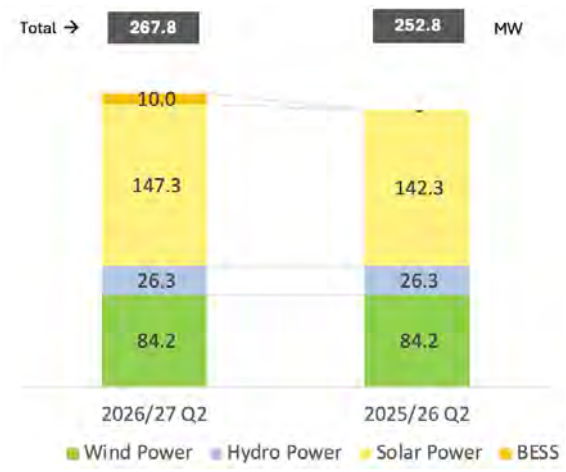
11th November 2026

QUARTERLY FINANCIAL REVIEW – 2026/27 Q2

WindForce PLC (WF) maintains a positive outlook on Sri Lanka's renewable energy sector, supported by favourable policy momentum and continued investment in renewable energy and battery storage projects.

This quarterly financial review compares the Group's performance for the three and six months ended 30 September 2026 with the corresponding periods of the previous year, thereby accounting for seasonality and improving the comparability of results. It also examines significant cash and non-cash items recorded during both periods to better reflect WF's underlying operating performance and free cash flow generation.

Capacity Mix (MW)

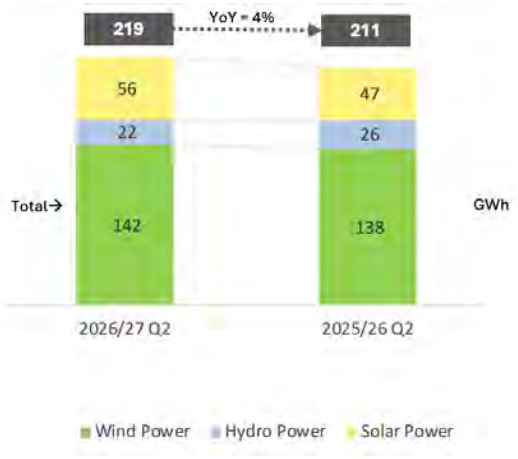


Total capacity of WF is depicted in the graph to the left, along-with the segmented capacity mix by wind power, hydro power, solar power and BESS.

Total generating capacity of subsidiaries increased by 10.4% year-on-year to 159.5 MW in 6M of FY 2026/27 contributing to the growth in consolidated revenue, whilst the total capacity of the portfolio increased to 267.8 MW.

The net increase of 15 MW (Ie. 10.4% YoY growth) in subsidiaries is attributable to the commissioning of Diyajanani Floating Solar Power Plant as of September 2026 with 5 MW capacity and the Battery Energy Storage System (BESS) in Anuradhapura as of September 2026 the first completed facility within the portfolio of thirteen standalone BESS projects (130 MW/520 MWh) secured under Sri Lanka's first grid-scale BESS initiative.

Generation Mix (GWh)



Total power generation [in GWh] of subsidiaries reflected in consolidated revenue of WF is depicted in the graph to the left, along-with the segmented power generation mix [in 6M of 2026/27] by wind power, hydro power, and solar power.

In 6M of 2026/27, total power generation from subsidiaries increased by 4% year-on-year, while capacity grew by 10.4% over the same period.
Although capacity additions were recorded in both solar and BESS, generation growth was primarily driven by solar and improved performance across the existing portfolio. The Anuradhapura BESS facility was inaugurated in September 2026; however, as commercial operations commenced from 1 October 2026, no BESS generation or related revenue was recorded for the period ended 30 September 2026. Regular maintenance also supported stable operations across the portfolio.

It is important to note that the increase in generation was achieved amidst curtailments imposed by the National System Operator (NSO) to maintain grid stability during weekends, primarily due to periods of low electricity demand.

Tarriff Performance

For the 6M ended in FY 2026/27, the positive impact of higher tariffs from newly commissioned plants marginally outweighed the effects of tariff revisions in older plants. This outcome was primarily driven by management's effective and efficient capital allocation within the competitive industry landscape in which company operates.

Review Summary – 6M of FY 2026/27 Financial Performance

For the six months ended FY 2026/27, WindForce PLC delivered a strong and well-balanced operating and financial performance, driven by increased power generation from recently commissioned capacity and improved plant availability across the existing portfolio. Higher tariffs from new projects helped offset tariff revisions applicable to older assets, supporting year-on-year growth in recurring revenue. Supported by improving domestic macro-economic conditions, the Company's performance across capacity expansion, energy generation, revenue growth and profitability remained aligned with its medium-term strategic objectives.

CONSOLIDATED INCOME STATEMENT

	Three Months Ended 30th September			Six Months Ended 30th September		
	2026 (Unaudited)	2025 (Unaudited)	Change %	2026 (Unaudited)	2025 (Unaudited)	Change %
Revenue	**2,989,480,557**	**2,555,602,246**	17%	**5,609,596,088**	**4,679,606,221**	20%
Direct Cost	(1,237,984,595)	(1,002,146,845)	24%	(2,397,731,393)	(1,812,784,083)	32%
Gross Profit	**1,751,495,962**	**1,553,455,400**	13%	**3,211,864,695**	**2,866,822,139**	12%
Other Operating Income	37,922,981	8,857,977	328%	45,485,113	19,797,195	130%
Administration Expenses	(398,269,156)	(359,187,964)	11%	(745,833,975)	(667,938,179)	12%
Goodwill Impairment	(70,000,000)	(72,000,000)	-3%	(70,000,000)	(72,000,000)	-3%
Selling and Distribution Expenses	(5,541,832)	(2,181,987)	154%	(11,657,692)	(5,523,054)	111%
Profit from Operating Activities	**1,315,607,956**	**1,128,943,426**	17%	**2,429,858,140**	**2,141,158,102**	13%
Finance Income (Note A)	27,006,949	105,037,234	-74%	128,782,429	173,296,829	-26%
Finance Costs (Note A)	(319,595,828)	(224,590,596)	42%	(634,111,479)	(443,123,684)	43%
Profit from Ordinary Activities before Taxation	**1,023,019,077**	**1,009,390,064**	1%	**1,924,529,090**	**1,871,331,247**	3%
Share of results of equity accounted investee	171,035,504	118,112,127	45%	347,627,359	277,278,193	25%
Profit before Taxation	**1,194,054,581**	**1,127,502,192**	6%	**2,272,156,449**	**2,148,609,441**	6%
Income Tax Expenses	(178,726,727)	(143,085,457)	25%	(367,951,286)	(331,918,097)	11%
Dividend Tax	(33,287,105)	(48,669,970)	-32%	(47,557,828)	(48,669,970)	-2%
Profit after Taxation	**982,040,748**	**935,746,766**	5%	**1,856,647,335**	**1,768,021,375**	5%
Attributable to:						
Non-controlling interests	134,088,284	169,654,924	-21%	246,445,708	262,395,967	-6%
Equity holders of the parent	847,952,464	766,091,841	11%	1,610,201,627	1,505,625,408	7%
	982,040,748	**935,746,766**	5%	**1,856,647,335**	**1,768,021,375**	5%
Other Comprehensive Income for the Period						
Net exchange differences on translation of foreign operations	(35,890,349)	62,207,040	-158%	(47,519,191)	80,180,064	-159%
Net gain/(loss) on cash flow hedges	3,518,250	(282,892)	1344%	3,357,551	(2,763,311)	222%
	949,668,649	**997,670,913**	-5%	**1,812,485,695**	**1,845,438,127**	-2%
Attributable to:						
Non-controlling interests	134,088,284	169,654,924	-21%	246,445,708	262,395,967	-6%
Equity holders of the parent	815,580,365	828,015,989	-2%	1,566,039,987	1,583,042,160	-1%
	949,668,649	**997,670,913**	-5%	**1,812,485,695**	**1,845,438,127**	-2%
	LKR	LKR		LKR	LKR	
Earning per share	0.63	0.57		1.19	1.11	

Note A

Net finance cost increased during the period, as the Company, in line with the expansion strategy, funded equity investments in the 100MW Rividhanavi project (commissioning: August 2027) and the 130 MW/540 MWh BESS projects (phased commissioning from September to December 2026) through the partial realisation of investments held for investment purposes and planned borrowings.

Notes:
The above figures are in LKR, unless otherwise stated.
The figures in brackets indicate deductions.
The above figures are not audited.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	36,425,109,195	24,781,962,802
Right of use Assets	349,341,440	344,704,360
Investments in Equity Accounted Investees	6,565,627,920	5,541,586,485
Non Current Financial Assets	216,086,014	216,086,014
Intangible Assets	2,232,201,028	2,312,247,389
Total Non-Current Assets	**45,788,365,597**	**33,196,587,049**
Current Assets		
Inventory	1,223,624,666	1,373,058,924
Trade Receivables	3,216,094,968	1,544,271,810
Project Advances and Other Receivables	10,875,558,872	1,674,648,990
Amounts Due from Related Parties	59,545,295	46,183,013
Income Tax Receivable	75,071,135	102,115,789
Short Term Financial Assets	1,617,681,368	3,995,354,517
Cash and Cash Equivalents	1,815,606,696	2,149,823,727
Total Current Assets	**18,883,182,996**	**10,885,456,768**
Total Assets	**64,671,548,594**	**44,082,043,817**
EQUITY AND LIABILITIES		
Capital and Reserves		
Stated Capital	18,377,679,025	18,341,652,935
Retained earnings	7,658,867,558	6,048,665,931
Other Component of Equity	205,377,949	195,475,078
Cash flow hedge reserve	-	(3,357,551)
Fair Value Reserves	(7,573,986)	(7,573,986)
Foreign exchange reserve	766,034,391	813,553,582
Equity attributable to equity holders of the company	**27,000,384,936**	**25,388,415,989**
Non Controlling Interest	5,936,211,643	3,587,179,226
Total Equity	**32,936,596,579**	**28,975,595,214**
Non Current Liabilities		
Interest Bearing Loans & Borrowings	25,038,625,316	9,184,851,187
Retirement benefit obligations	146,260,624	135,236,274
Deferred tax liabilities	1,783,814,534	1,574,823,724
Lease Liabilities	318,865,401	311,513,592
Total Non-Current Liabilities	**27,287,565,874**	**11,206,424,777**
Current Liabilities		
Interest Bearing Loans & Borrowings	2,926,448,591	3,221,162,931
Lease Liabilities	21,570,085	8,946,378
Trade and Other Payables	1,475,288,404	613,152,980
Amounts Due to Related Parties	4,952,000	8,479,770
Bank Overdraft	19,127,061	48,281,767
Total Current Liabilities	**4,447,386,141**	**3,900,023,827**
Total Equity and Liabilities	**64,671,548,594**	**44,082,043,817**
Net assets per share	19.92	18.75

Note:
The above figures are in LKR, unless otherwise stated.
The figures in brackets indicate deductions.
The Financial Statements are in compliance with the requirements of the Companies Act No. 07 of 2007

.....
Chief Financial Officer
Rusiri Cooray

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.
Signed for and on behalf of the Board by:

.....
Director
Asgi Akbarally

.....
Director
Manjula Perera

Date of approval by the Board : 11th of November 2026

CONSOLIDATED STATEMENT OF CASH FLOWS

	As at 30.09.2026 Unaudited	As at 30.09.2025 Unaudited
Cash Flow from/(used) in Operating Activities		
Net Profit before Taxation	2,272,156,449	2,148,609,441
Adjustments for		
Profit accruing to the group net of dividend	(347,627,359)	(277,278,193)
Depreciation & Amortization	1,077,936,831	951,434,768
Amortization of Right of use Asset	15,757,846	10,777,109
Goodwill Impairment	70,000,000	72,000,000
Loss/(Gain) on Fixed Assets Disposal	-	33,722
Fair Value provision on share based option	17,440,226	25,000,000
Foreign Exchange (Gain)/ Loss	66,860,016	33,121,203
Interest Cost	634,111,479	443,123,684
Gratuity Provision	13,100,700	11,909,730
Dividend Income	(15,674,213)	(19,608,354)
Interest Income	(103,848,515)	(99,861,720)
Operating Profit before Working Capital Charges	**3,700,213,460**	**3,299,261,390**
(Increase)/Decrease in Trade & Other Receivables	(10,872,733,040)	(1,795,074,195)
(Increase)/Decrease in Inventories	149,434,258	35,499,321
(Increase)/Decrease in Amounts due from Related Parties	(13,362,282)	(21,942,053)
Increase/(Decrease) in Amounts due to Related Parties	(3,527,770)	9,653,388
Increase/(Decrease) in Trade & Other Payables	862,135,424	(24,613,700)
Cash Generated from/(used in) Operations	**(6,177,839,949)**	**1,502,784,151**
Interest Paid	(627,008,731)	(443,123,684)
WHT Paid	-	(3,225,962)
Dividend Tax Paid	(47,557,828)	(48,669,970)
Gratiuty Paid	(2,076,351)	(144,100)
Income Tax Paid	(135,095,241)	(237,975,094)
	(811,738,151)	**(733,138,809)**
Net Cash from/(used in) Operating Activities	**(6,989,578,100)**	**769,645,342**
Cash Flows from/(used in) Investing Activities		
Interest Income	103,848,515	99,861,720
Dividend Income	22,651,651	19,608,354
Net Impact on Joint Arrangements	-	482,000,000
Acquisition of Property, Plant & Equipment	(12,694,986,289)	(1,321,345,689)
Disposal of Property, Plant & Equipment	-	143,718
Funds received for share allotment	2,233,500,000	20,000,000
Investments in Equity Accounted Investees	(750,000,000)	-
Short Term Investments - Fixed Deposit	2,377,673,149	(878,147,528)
Net Cash Flow from/(Used in) Investing Activities	**(8,707,312,974)**	**(1,577,879,424)**
Cash Flows from/(used in) Financing Activities		
Dividend paid for non controlling interest	(122,061,557)	(44,667,741)
Proceeds from Interest Bearing Borrowings	19,036,572,085	1,666,371,969
Repayments from Interest Bearing Borrowings	(3,536,771,822)	(695,411,049)
Proceeds and repayments of lease liabilities	(14,398,690)	(8,673,514)
Cash receipts from share option	28,488,735	1,932,750
Net Cash Flow from/ (Used in) Financing Activities	**15,391,828,749**	**919,552,414**
Net Increase/(Decrease) in Cash and Cash Equivalents	(305,062,325)	111,318,330
Cash and Cash Equivalents at the Beginning of the Period	2,101,541,960	1,192,968,901
Cash and Cash Equivalents at the End of the Period	**1,796,479,635**	**1,304,287,231**
Analysis of Cash and Cash Equivalents		
Cash at Bank - Favorable	1,815,606,696	1,305,267,951
Bank Overdrafts	(19,127,061)	(980,719)
	1,796,479,635	**1,304,287,231**

Note:
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The above figures are not audited.

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Stated Capital	Fair Value Reserves	Cash Flow Hedge Reserve	Foreign Exchange Reserve	Other Component of Equity	Ratained Earnings	Non-Controlling Interest	Total Equity
Balance as at 01st April, 2025	18,226,455,904	-	(530,107)	579,951,175	(49,817,878)	4,510,595,856	3,132,617,218	26,399,272,168
Issue of Share Capital	2,444,104	-						2,444,104
Net Gain/(loss) on cash flow hedges	-	-	(2,763,311)	-	-	-	-	(2,763,311)
Exchange difference on transaction of foreign operation	-	-	-	80,180,064	-	-	37,249,021	117,429,085
Share Based Payments	-	-	-	-	24,488,646	-	-	24,488,646
Investment in Joint Arrangement	-	-	-	-	-	(1,789,171)	-	(1,789,171)
Acqusition of Non Controlling interest	-	-	-	-	198,422,372	-	(178,489,259)	19,933,113
Net Profit for the period	-	-	-	-	-	1,505,625,408	262,395,967	1,768,021,375
Dividends - Ordinary Shares	-	-	-	-	-	-	(44,667,741)	(44,667,741)
Balance as at 30th September, 2025	**18,228,900,008**	**-**	**(3,293,418)**	**660,131,239**	**173,093,140**	**6,014,432,092**	**3,209,105,206**	**28,282,368,267**
Balance as at 01st April, 2026	18,341,652,935	(7,573,986)	(3,357,551)	813,553,582	195,475,078	6,048,665,931	3,587,179,226	28,975,595,214
Issue of Share Capital	36,026,090	-						36,026,090
Net Gain/(loss) on cash flow hedges	-	-	3,357,551	-	-	-	-	3,357,551
Exchange difference on transaction of foreign operation	-	-	-	(47,519,191)	-	-	(8,851,734)	(56,370,925)
Share Based Payments	-	-	-	-	9,902,871	-	-	9,902,871
Acqusition of Non Controlling interest	-	-	-	-	-	-	2,233,500,000	2,233,500,000
Net Profit for the Period	-	-	-	-	-	1,610,201,627	246,445,708	1,856,647,335
Dividends - Ordinary Shares	-	-	-	-	-	-	(122,061,557)	(122,061,557)
Balance as at 30th September, 2026	**18,377,679,025**	**(7,573,986)**	**-**	**766,034,391**	**205,377,949**	**7,658,867,558**	**5,936,211,643**	**32,936,596,579**

Notes :
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The figures in brackets indicate deductions.
The above figures are not audited.

COMPANY INCOME STATEMENT

	Three Months Ended 30th September			Six Months Ended 30th September		
	2026 (Unaudited)	2025 (Unaudited)	Change %	2026 (Unaudited)	2025 (Unaudited)	Change %
Revenue	**599,407,254**	**306,761,875**	95%	**1,196,527,891**	**623,167,441**	92%
Direct Cost	(411,469,757)	(126,140,259)	226%	(671,184,800)	(169,397,668)	296%
Gross Profit	**187,937,497**	**180,621,615**	4%	**525,343,091**	**453,769,772**	16%
Other Operating Income	142,692	339,995	-58%	570,767	604,993	-6%
Administration Expenses	(276,582,480)	(244,958,206)	13%	(511,079,922)	(455,260,150)	12%
Profit from Operating Activities	**(88,502,291)**	**(63,996,596)**	38%	**14,833,937**	**(885,384)**	1775%
Finance Income (Note A)	241,425,308	397,762,802	-39%	457,610,927	502,126,121	-9%
Finance Costs (Note A)	(62,730,673)	(25,376,792)	147%	(120,820,991)	(41,876,527)	189%
Profit before taxation	**90,192,344**	**308,389,415**	-71%	**351,623,873**	**459,364,211**	-23%
Income Tax Expenses	(20,494,143)	1,413,900	1549%	(39,931,027)	2,664,995	1598%
Dividend Tax	(24,476,131)	(41,361,969)	-41%	(38,746,854)	(51,618,014)	-25%
Profit after Taxation	**45,222,071**	**268,441,346**	-83%	**272,945,992**	**410,411,192**	-33%
Other comprehensive income for the period						
Net gain/(loss) on cash flow hedges	3,518,250	(282,892)	1344%	3,357,551	(2,763,311)	222%
Total comprehensive income for the period	**48,740,321**	**268,158,454**	-82%	**276,303,543**	**407,647,881**	-32%
	LKR	LKR		LKR	LKR	
Earning per share	0.03	0.20		0.20	0.30	

Note A

Net finance income reduced during the period, as the Company, in line with the expansion strategy, funded equity investments in the 100 MW Rividhanavi project (commissioning: August 2027) and the 130 MW/540 MWh BESS projects (phased commissioning from September to December 2026) through the partial realisation of investments held for investment purposes and planned borrowings.

Note:
The above figures are in LKR, unless otherwise stated.
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COMPANY STATEMENT OF FINANCIAL POSITION

	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	228,246,226	188,107,972
Right of use Assets	17,983,511	3,429,205
Investments in Subsidiaries	18,719,250,026	17,312,269,927
Investments in Equity Accounted Investees	3,700,092,000	2,950,092,000
Non Current Financial Assets	216,086,014	216,086,014
Intangible Assets	1,516,498	2,043,701
Deferred Tax Assets	48,474,548	45,801,305
Total Non-Current Assets	**22,931,648,823**	**20,717,830,122**
Current Assets		
Inventory	53,161,501	91,657,706
Trade Receivables	611,339,401	-
Project Advances and Other Receivables	1,561,659,452	877,210,758
Amounts Due from Related Parties	480,134,973	446,453,212
Income Tax Receivables	47,369,049	67,009,871
Short Term Financial Assets	1,192,977,288	2,694,016,731
Cash and Cash Equivalents	371,820,378	734,198,123
Total Current Assets	**4,318,462,042**	**4,910,546,400**
Total Assets	**27,250,110,865**	**25,628,376,522**
EQUITY AND LIABILITIES		
Capital and Reserves		
Stated Capital	18,377,679,026	18,341,652,934
Retained Earnings	4,914,316,564	4,641,370,572
Other Component of Equity	56,773,455	46,870,584
Cash Flow Hedge Reserve	-	(3,357,551)
Fair Value Reserves	(7,573,986)	(7,573,986)
Total Equity	**23,341,195,059**	**23,018,962,555**
Non Current Liabilities		
Interest Bearing Loans & Borrowings	1,642,500,000	-
Lease Liabilities	20,068,961	15,435,191
Retirement benefit obligations	146,260,624	135,236,274
Total Non-Current Liabilities	**1,808,829,585**	**150,671,465**
Current Liabilities		
Interest Bearing Loans & Borrowings	1,100,000,007	1,876,369,030
Lease Liabilities	15,182,766	6,995,364
Trade and Other Payables	948,960,645	314,321,294
Amounts Due to Related Parties	35,793,827	260,314,728
Bank Overdraft	148,979	742,084
Total Current Liabilities	**2,100,086,223**	**2,458,742,502**
Total Equity and Liabilities	**27,250,110,865**	**25,628,376,522**
Net assets per share (LKR)	17.22	17.00

Notes :
The above figures are in LKR, unless otherwise stated.
The figures in brackets indicate deductions.

COMPANY STATEMENT OF CASH FLOWS

	As at 30.09.2026 Unaudited	As at 30.09.2025 Unaudited
Cash Flow from/(used) in Operating Activities		
Net Profit before Taxation	351,623,873	459,364,211
Adjustments for		
Depreciation & Amortization	28,155,611	21,461,582
Amortization of Right of use Asset	5,427,354	5,769,318
Loss/(Gain) on fixed asset disposal	-	33,722
Fair Value provision on share based option	17,440,226	25,000,000
Foreign Exchange (Gain)/ Loss	6,718,857	3,578,223
Interest Cost	120,820,991	41,876,527
Gratuity Provision	13,100,700	11,909,730
Dividend Income	(336,386,130)	(435,489,435)
Interest Income	(76,568,445)	(55,295,492)
Operating Profit before Working Capital Charges	**130,333,037**	**78,208,387**
(Increase)/Decrease in Inventory	38,496,205	18,515,025
(Increase)/Decrease in Trade & Other Receivables	(1,295,788,096)	(455,317,143)
(Increase)/Decrease in Amounts due from Related Parties	(33,681,761)	(47,572,191)
Increase/(Decrease) in Amounts due to Related Parties	(224,520,901)	242,506,674
Increase/(Decrease) in Trade & Other Payables	634,639,351	134,097,908
Cash Generated from/(used in) Operations	**(750,522,166)**	**(29,561,340)**
Interest Paid	(118,867,050)	(41,876,527)
Income Tax paid	(22,963,448)	-
WHT Paid	-	(2,837,237)
Dividend Tax Paid	(38,746,854)	(51,618,014)
Gratiuty Paid	(2,076,351)	(144,100)
	(182,653,703)	**(96,475,878)**
Net Cash from/(used in) Operating Activities	**(933,175,868)**	**(126,037,219)**
Cash Flows from/(used in) Investing Activities		
Interest Income	76,568,445	55,295,492
Dividend Income	336,386,130	435,489,435
Investment in subsidiaries	(1,406,980,100)	(20,000,000)
Investment in Joint Arrangements	-	(120,000,000)
Investments in Equity Accounted Investees	(750,000,000)	-
Acquisition of Property, Plant & Equipment	(67,766,665)	(37,395,006)
Disposal of Property, Plant & Equipment	-	143,718
Short Term Investments - Fixed Deposit	1,501,039,443	(767,232,801)
Net Cash Flow from/(Used in) Investing Activities	**(310,752,746)**	**(453,699,162)**
Cash Flows from/(used in) Financing Activities		
Proceeds from Interest Bearing Borrowings	3,542,500,000	750,000,000
Repayments from Interest Bearing Borrowings	(2,679,730,330)	(185,349,452)
Lease Paid	(9,114,431)	(4,244,444)
Cash receipts from share option	28,488,735	1,932,750
Net Cash Flow from/ (Used in) Financing Activities	**882,143,974**	**562,338,854**
Net Increase/(Decrease) in Cash and Cash Equivalents	(361,784,640)	(17,397,527)
Cash and Cash Equivalents at the Beginning of the Period	733,456,039	325,922,343
Cash and Cash Equivalents at the End of the Period	**371,671,399**	**308,524,816**
Analysis of Cash and Cash Equivalents		
Cash at Bank - Favorable	371,820,378	308,524,816
Bank Overdrafts	(148,979)	-
	371,671,399	**308,524,816**

Note:
The above figures are in LKR, unless otherwise stated.
The figures in brackets indicate deductions.
The above figures are not audited.

COMPANY STATEMENT OF CHANGES IN EQUITY

	Stated Capital	Cash Flow Hedge Reserve	Fairvalue Reserve	Other Component of Equity	Retained Earnings	Total Equity
Balance as at 01st April, 2025	18,226,455,904	(530,107)	-	-	3,217,061,135	21,442,986,932
Issue of Share Capital	2,444,104	-	-	-	-	2,444,104
Net loss on cash flow hedges	-	(2,763,311)	-	-	-	(2,763,311)
Share Based Payments	-	-	-	24,488,646	-	24,488,646
Net Profit for the Period	-	-	-	-	410,411,192	410,411,192
Balance as at 30th September, 2025	**18,228,900,008**	**(3,293,418)**	**-**	**24,488,646**	**3,627,472,327**	**21,877,567,563**
Balance as at 01st April, 2026	18,341,652,935	(3,357,551)	(7,573,986)	46,870,584	4,641,370,572	23,018,962,555
Issue of Share Capital	36,026,091	-	-	-	-	36,026,091
Net loss on cash flow hedges	-	3,357,551	-	-	-	3,357,551
Share Based Payments	-	-	-	9,902,871	-	9,902,871
Net Profit for the Period	-	-	-	-	272,945,992	272,945,992
Balance as at 30th September, 2026	**18,377,679,026**	**-**	**(7,573,986)**	**56,773,455**	**4,914,316,564**	**23,341,195,059**

Notes :
The above figures are in LKR, unless otherwise stated.
The figures in brackets indicate deductions.
The above figures are not audited.

SEGMENTAL INFORMATION

Information based on the primary segments (Business Segments)

	Three Months Ended 30th September 2026								
	Wind	Solar	Hydro	Overseas	Holding	Automobile, EPC & Other	BESS	Other/ Elimination	Group
Revenue	1,459,373,120	657,748,096	83,608,093	223,161,441	599,407,254	56,719,637		(90,537,084)	2,989,480,557
Direct Cost	(537,115,945)	(179,863,746)	(32,759,723)	(88,563,018)	(411,469,757)	(47,157,426)		58,945,020	(1,237,984,595)
Gross Profit	**922,257,175**	**477,884,350**	**50,848,370**	**134,598,423**	**187,937,497**	**9,562,211**	-	**(31,592,064)**	**1,751,495,962**
Other Income	37,922,981	-	-	-	142,692	-	-	(142,691)	37,922,981
Administration Expenses	(76,377,992)	(24,282,582)	(7,172,516)	(26,019,097)	(280,635,823)	(15,424,511)	(91,391)	(38,265,245)	(468,269,156)
Selling and Distribution Expenses	-	-	-	-	-	(5,541,832)	-		(5,541,832)
Net Finance Cost	(116,051,855)	(103,370,507)	187,032	(22,395,046)	237,046,186	(3,873,546)	(142,399)	(283,988,743)	(292,588,879)
Profit from Operating Activities	767,750,309	350,231,261	43,862,887	86,184,280	144,490,552	(15,277,678)	(233,790)	(353,988,743)	1,023,019,077
Associate profit	-	-	-	-	-	-		171,035,504	171,035,504
Profit before Tax of the Group	**767,750,309**	**350,231,261**	**43,862,887**	**86,184,280**	**144,490,552**	**(15,277,678)**	**(233,790)**	**(182,953,239)**	**1,194,054,581**

	Six Months Ended 30th September 2026								
	Wind	Solar	Hydro	Overseas	Holding	Automobile, EPC & Other	BESS	Other/ Elimination	Group
Revenue	2,394,506,418	1,297,769,034	199,410,995	496,577,546	1,196,527,891	205,878,373	-	(181,074,168)	5,609,596,088
Direct Cost	(1,107,110,823)	(343,078,512)	(63,718,997)	(173,216,860	(671,184,800)	(157,311,442)	-	117,890,040	(2,397,731,393)
Gross Profit	**1,287,395,595**	**954,690,522**	**135,691,997**	**323,360,686**	**525,343,091**	**48,566,931**		**(63,184,128)**	**3,211,864,695**
Other Income	45,477,980	-	-	-	570,767	-	-	(563,634)	45,485,113
Administration Expenses	(146,337,954)	(47,837,251)	(15,011,576)	(50,202,871)	(517,568,927)	(32,397,893)	(225,266)	(6,252,238)	(815,833,975)
Selling and Distribution Expenses	-	-	-	-	-	(11,657,692)	-	-	(11,657,692)
Net Finance Cost	(232,086,208)	(186,725,289)	143,972	(104,335,350)	415,679,528	(10,290,810)	(330,239)	(387,384,653)	(505,329,050)
Profit from Operating Activities	954,449,412	720,127,983	120,824,394	168,822,465	424,024,459	(5,779,465)	(555,505)	(457,384,653)	1,924,529,090
Associate profit	-	-	-	-	-	-	-	347,627,359	347,627,359
Profit before Tax of the Group	**954,449,412**	**720,127,983**	**120,824,394**	**168,822,465**	**424,024,459**	**(5,779,465)**	**(555,505)**	**(109,757,294)**	**2,272,156,449**

	As at 30th September 2026								
	Wind	Solar	Hydro	Overseas	Holding	Automobile, EPC & Other	BESS	Other/ Elimination	Group
Total Non-Current Assets	11,520,653,962	10,184,584,296	2,120,101,953	3,883,107,273	25,548,849,857	6,269,862	10,338,295,846	(17,813,497,452)	45,788,365,597
Total Current Assets	3,982,856,512	1,590,662,031	271,915,664	659,166,088	4,461,216,577	257,788,779	7,938,993,980	(279,416,635)	**18,883,182,996**
Total Assets	**15,503,510,474**	**11,775,246,327**	**2,392,017,617**	**4,542,273,361**	**30,010,066,434**	**264,058,642**	**18,277,289,826**	**(18,092,914,087)**	64,671,548,594
Total Non Current Liabilities	5,101,782,897	5,168,121,085	530,802,464	1,652,836,403	2,525,437,625	18,623,820	13,771,325,870	(1,481,364,291)	27,287,565,874
Total Current Liabilities	971,420,753	569,238,345	29,320,031	321,852,831	1,240,430,742	140,321,854	6,994,335	1,167,807,250	4,447,386,141
Total Liabilities	**6,073,203,650**	**5,737,359,430**	**560,122,495**	**1,974,689,234**	**3,765,868,367**	**158,945,674**	**13,778,320,206**	**(313,557,041)**	**31,734,952,015**

Notes :
The above figures are in LKR, unless otherwise stated.
The figures in brackets indicate deductions.
The above figures are not audited.

EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS

1. Basis of Preparation

The condensed interim financial statements have been prepared in accordance with Sri Lanka Accounting Standard LKAS-34, Interim Financial Reporting. The condensed interim financial statements should be read in conjunction with the annual financial statements for the year ended 31st March 2026, including the changes to accounting policies as a result of convergence to revised Sri Lanka Accounting Standards (SLFRSs/LKASs). Further, provisions of the Companies Act No. 7 of 2007 have been considered in preparing the interim financial statements.

2. Changes in Accounting Policies

There were no changes to the Accounting Policies and methods of computation since the publication of the Annual Report for the year ended March 31, 2026.

3. Contingent Liabilities

There have been no material changes to the contingencies disclosed in the annual audited financial statements for the year ended 31st March 2026.

4. Events after the Reporting Period

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

5. Earnings per Share

Basic Earnings per Share
Basic earnings per share is calculated by dividing the net Profit/(Loss) for the year attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the year as required by LKAS - 33, Earning per share.

For the quarter ended 30th September	Group		Company	
	2026	2025	2026	2025
Net Profit attributable to Ordinary Shareholders (LKR)	**847,952,464**	766,091,841	**45,222,071**	268,441,346
Weighted Average Number of Shares Outstanding during the period	**1,354,894,043**	1,350,775,720	**1,354,894,043**	1,350,775,720
Earnings per Share (LKR)	**0.63**	0.57	**0.03**	0.20

For the period ended 30th September	Group		Company	
	2026	2025	2026	2025
Net Profit attributable to Ordinary Shareholders (LKR)	**1,610,201,627**	1,505,625,408	**272,945,992**	410,411,192
Weighted Average Number of Shares Outstanding during the period	**1,354,894,043**	1,350,775,720	**1,354,894,043**	1,350,775,720
Earnings per Share (LKR)	**1.19**	1.11	**0.20**	0.30

6. Net Asset Value per Share

	Group		Company	
	As at 30th Sep 2026	As at 31st Mar 2026	As at 30th Sep 2026	As at 31st Mar 2026
Total Equity (LKR)	**27,000,384,936**	25,388,415,989	**23,341,195,059**	23,018,962,555
Number of Shares Outstanding at the end of the period	**1,355,409,389**	1,354,303,889	**1,355,409,389**	1,354,303,889
Net asset value per share (LKR)	**19.92**	18.75	**17.22**	17.00

SHARE INFORMATION AS AT 30TH SEPTEMBER 2026

1. Market Price per Share

For the quarter ended 30th September	2026	2025
	LKR	LKR
Highest	41.90	33.30
Lowest	38.50	24.20
Closing	40.00	29.50
Number of Shares	1,355,409,389	1,350,843,942
Market Capitalization on 30th September	54,216,375,560	39,849,896,289

2. Shares of the Company were listed on the Colombo Stock Exchange on the 22nd of April 2021

3. Public Holding as at 30th September	2026	2025
Issued Share Capital (No. of Shares)	1,355,409,389	1,350,843,942
Public Holding as % of Issued Share Capital	24.57%	24.44%
Total Number of Shareholders	9,195	4,375
Number of Shareholders representing the Public Holding	9,174	4,356
Float Adjusted Market Capitalisation - (LKR)	13,318,794,820	9,737,720,657

The Company complies with Option 1 of the Listing Rules 7.13.1 (a) - Rs. 10 Bn Float Adjusted Market Capitalisation, which requires no minimum Public Holding.

4. The number of shares held by the Board of Directors & the CEO as at 30th September, 2026 are as follows;

Board of Directors	No. of Shares
Mr. R. P. Pathirana	1,963,323
Mr. A. A. Akbarally	166,145
Mr. K. B. M. I. Perera	43,625,052
Mr. Huzefa Akbarally	166,145
Mr. Hussain Akbarally	166,145
Mr. V. K. Hirdaramani	186,145
Mr. H.M. Udeshi	14,550,000
Total	**60,822,955**

Chief Executive Officer	No. of Shares
Mr. J. B. S. L. Wimalasena	500,000

SHARE INFORMATION AS AT 30TH SEPTEMBER 2026

5. 20 Major Shareholders of the Company are as follows;

No.	Shareholder	30th September 2026	
		No. of Shares	Holding
1	Akbar Brothers Pvt Ltd	492,754,404	36.35%
2	Hirdaramani Private Limited	279,211,864	20.60%
3	Mona Exports (Pvt) Limited	126,920,666	9.36%
4	BBH-Tundra Sustainable Frontier Fund	83,018,987	6.13%
5	Amaliya Private Limited	44,676,827	3.30%
6	Mr. K.B.M.I. Perera	43,625,052	3.22%
7	Hirdaramani Power Private Limited	31,827,927	2.35%
8	Quick Tea Pvt Ltd	16,568,003	1.22%
9	Mr. H.M. Udeshi	14,550,000	1.07%
10	Tea House (Pvt) Ltd	13,092,218	0.97%
11	J.B. Cocoshell (Pvt) Ltd	12,804,500	0.94%
12	Cocoshell Activated Carbon Company (Pvt) Ltd	12,440,000	0.92%
13	Saboor Chatoor (Pvt) Ltd	8,300,000	0.61%
14	Mr. M.K.T. Darwazeh	7,413,761	0.55%
15	Mr. S.K.T. Darwazeh	7,413,761	0.55%
16	Mouldex (Pvt) Ltd	7,401,648	0.55%
17	Marina Blue (Private) Limited	6,969,184	0.51%
18	Employees Trust Fund Board	4,601,894	0.34%
19	DFCC Bank PLC A/C No.02	4,573,742	0.34%
20	Mr. F.M.T. Darwazeh	4,444,446	0.33%
	Other Shareholders	132,800,505	9.80%
	Total	**1,355,409,389**	**100.00%**

CORPORATE INFORMATION

NAME OF THE COMPANY
WindForce PLC

LEGAL FORM
Incorporated in Sri Lanka on 06 July 2010 as a Private Limited Liability Company under the provisions of Companies Act No. 7 of 2007. The legal form of the company was changed to a Public Limited Liability Company and was listed on the Colombo Stock Exchange 22 April 2021.

DATE OF INCORPORATION
06 July 2010

COMPANY REGISTRATION NUMBER
PQ00234079

NATURE OF THE BUSINESS
Generate and Supply Electric Power to the National Grid

REGISTERED OFFICE AND CURRENT PLACE OF BUSINESS
WindForce PLC
No. 334, T.B. Jayah Mawatha, Colombo 10.
Tel: +94 11 269 7151
Fax: +94 11 464 5424
E-mail: info@windforce.lk
Web: www.windforce.lk

BOARD OF DIRECTORS
Mr. R. P. Pathirana – Chairman
Mr. A. A. Akbarally – Deputy Chairman
Mr. K. B. M. I. Perera – Managing Director
Mr. Huzefa Akbarally
Mr. Hussain Akbarally
Mr. V. K. Hirdaramani
Mrs. Saumya Amarasekera
Mr. Sanjay Kulatunga
Mr. Savantha De Saram
Mr. H. M. Udeshi

COMPANY SECRETARY
Corporate Advisory Services (Pvt.) Ltd.
No. 47, Alexandra Place, Colombo 07.
Tel: +94 11 2015200
Fax: +94 11 2695410

AUDITORS TO THE COMPANY
Ernst & Young (Chartered Accountants)
Rotunda Towers, No. 109, Galle Road, Colombo 03
Tel: +94 11 246 3500
Fax: +94 11 557 8670

BANKERS TO THE COMPANY
Commercial Bank of Ceylon PLC
DFCC Bank PLC
Hatton National Bank PLC
Sampath Bank PLC
National Development Bank PLC
Seylan Bank PLC
Standard Chartered Bank (Sri Lanka) Limited
Hongkong and Shanghai Banking Corporation Limited
Pan Asia Banking Corporation PLC
Bank of Ceylon
Diamond Trust Bank
Standard Chartered Bank Uganda Ltd
HSBC Bank (Mauritius) Limited
Standard Chartered Bank (Mauritius)
Amana Bank PLC