

Resus Energy PLC

Interim Financial Report

01st Quarter 2025-2026

RESUS ENERGY PLC

Interim Financial Report 01st Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF FINANCIAL POSITION - GROUP

ASSETS	30.06.2025 Rs.	31.03.2025 Rs.
Non-current assets		
Property, plant and equipment	5,256,444,622	5,232,787,652
Right of use asset	25,296,708	21,819,377
Intangible assets	181,139,889	181,139,889
Deferred tax assets	577,353,102	595,615,042
	6,040,234,322	6,031,361,960
Current assets		
Inventories	77,944,772	73,584,886
Trade and other receivables	544,161,319	455,252,090
Income tax recoverable	63,122	75,295
Cash and cash equivalents	32,404,201	63,632,174
	654,573,415	592,544,445
Total Assets	**6,694,807,737**	**6,623,906,405**
EQUITY AND LIABILITIES		
Equity		
Stated capital	967,483,260	967,483,260
Other components of equity	6,949,461	6,949,461
Retained earnings	1,604,605,240	1,497,909,229
Equity attributable to equity holders of the parent	2,579,037,961	2,472,341,950
Non-controlling interest	-	-
Total Equity	2,579,037,961	2,472,341,950
Non-current liabilities		
Interest bearing loans and borrowings	2,277,100,405	2,371,878,942
Lease liability	26,639,324	22,007,495
Retirement benefit obligations	47,274,843	45,218,038
Deferred tax liabilities	253,403,860	260,904,338
	2,604,418,433	2,700,008,813
Current liabilities		
Trade and other payables	119,545,614	190,271,837
Lease liability	5,500,606	3,690,270
Income tax liabilities	37,056,513	32,073,737
Interest bearing loans and borrowings	952,232,388	1,013,871,728
Bank overdrafts	397,016,222	211,648,071
	1,511,351,343	1,451,555,642
Total Equity and Liabilities	**6,694,807,737**	**6,623,906,405**
Net assets per share	**29.92**	**28.69**

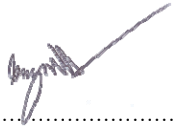
The above figures are provisional and subject to audit.

These Financial Statements are in compliance with the requirements of the Companies Act No. 07 of 2007.

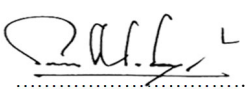


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R M S Tillakawardana
Chief Financial Officer

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



.....
H.A.S. Madanayake
Chairman



.....
G.A.K. Nanayakkara
Managing Director

05th August 2025

RESUS ENERGY PLC

Interim Financial Report 01st Quarter 2025-2026
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STATEMENT OF FINANCIAL POSITION - COMPANY

ASSETS	30.06.2025 Rs.	31.03.2025 Rs.
Non-current assets		
Property, plant and equipment	1,181,956,448	1,190,503,382
Right of use asset	371,784	381,317
Intangible Assets	125,407,510	125,407,510
Investments in subsidiaries	1,678,143,125	1,678,143,125
	2,985,878,866	2,994,435,334
Current assets		
Inventories	11,154,974	11,290,403
Trade and other receivables	420,884,581	234,086,576
Income tax recoverable	62,956	75,262
Cash and cash equivalents	19,249,649	51,941,244
	451,352,161	297,393,485
Total Assets	**3,437,231,027**	**3,291,828,819**
EQUITY AND LIABILITIES		
Equity		
Stated capital	967,483,261	967,483,260
Other components of equity	5,194,210	5,194,210
Retained earnings	283,995,138	258,632,683
Equity attributable to equity holders of the parent	1,256,672,609	1,231,310,153
Non-controlling interest	-	-
Total Equity	**1,256,672,609**	**1,231,310,153**
Non-current liabilities		
Interest bearing loans and borrowings	550,519,880	576,278,380
Lease liability	391,866	383,211
Retirement benefit obligations	44,765,512	42,892,649
Deferred tax liabilities	86,550,088	95,863,906
	682,227,346	715,418,146
Current liabilities		
Trade and other payables	561,230,005	515,498,378
Lease liability	111,270	111,270
Income tax liabilities	5,481,572	5,481,573
Interest bearing loans and borrowings	617,336,600	674,204,613
Bank overdrafts	314,171,626	149,804,686
	1,498,331,072	1,345,100,520
Total Equity and Liabilities	**3,437,231,027**	**3,291,828,819**
Net assets per share	**13.13**	**12.83**

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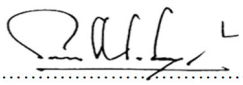
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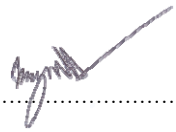
R M S Tillakawardana
Chief Financial Officer

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



.....

H.A.S. Madanayake
Chairman



.....

G.A.K. Nanayakkara
Managing Director

05th August 2025

RESUS ENERGY PLC
Interim Financial Report 01st Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF PROFIT OR LOSS - GROUP

	03 Months Ended 30th June		
	2025 Rs.	**2024 Rs.**	**Change %**
Revenue from contracts with customers	369,254,914	194,602,234	**90**
Billing under the standardized power purchase agreement	-	128,654,399	**(100)**
Direct costs	(126,361,727)	(57,105,031)	**(121)**
Gross profit	**242,893,187**	**266,151,602**	**(9)**
Other operating income	6,516,502	-	**100**
Administrative expenses	(28,504,026)	(24,128,809)	**(18)**
Results from operating activities	**220,905,663**	**242,022,793**	**(9)**
Finance income	232,111	892,487	**(74)**
Finance cost	(98,324,037)	(99,230,973)	**1**
Profit/(loss) before tax	**122,813,739**	**143,684,307**	**(15)**
Tax expense	(16,117,728)	-	**(100)**
Profit/(loss) for the period	**106,696,011**	**143,684,307**	**(26)**
Attributable to:			
Equity holders of the parent	106,696,011	143,684,307	**(26)**
Non-controlling interest	-	-	**-**
	106,696,011	**143,684,307**	**(26)**
Earnings/(loss) per share - basic/diluted	1.24	1.67	
Dividend per share	-	-	

STATEMENT OF COMPREHENSIVE INCOME - GROUP

	03 Months Ended 30th June		
	2025 Rs.	**2024 Rs.**	**Change %**
Profit/(loss) for the period	106,696,011	143,684,307	**(26)**
Other comprehensive income not to be reclassified to profit or loss in subsequent periods			
Remeasurement gain/(loss) on Defined Benefit Plans	-	-	**-**
Deferred tax effect on Actuarial gain/loss	-	-	**-**
Other comprensive income for the period. Net of tax	-	-	**-**
Total comprehensive income for the period, net of tax	**106,696,011**	**143,684,307**	**(26)**
Attributable to:			
Equity holders of the parent	106,696,011	143,684,307	**(26)**
Non-controlling interest	-	-	**-**
	106,696,011	**143,684,307**	**(26)**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC
Interim Financial Report 01st Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF PROFIT OR LOSS - COMPANY

		03 Months Ended 30th June 2025 Rs.	2024 Rs.	Change %
Revenue from contracts with customers		109,272,972	73,046,931	**50**
Billing under the standardized power purchase agreement	**Note 03**	-	60,955,229	**(100)**
Direct costs		(22,496,571)	(21,564,511)	**(4)**
Gross profit		**86,776,401**	**112,437,649**	**(23)**
Other operating income		516,502	-	**100**
Administrative expenses		(23,132,619)	(20,811,943)	**11**
Results from operating activities		**64,160,285**	**91,625,706**	**(30)**
Finance income		226,696	886,810	**(74)**
Finance cost		(48,338,342)	(42,341,268)	**(14)**
Profit/(loss) before tax		**16,048,638**	**50,171,248**	**(68)**
Tax expense		9,313,817	-	**100**
Profit/(loss) for the period		**25,362,455**	**50,171,248**	**(49)**
Attributable to:				
Equity holders of the parent		25,362,455	50,171,248	**(49)**
Non-controlling interest		-	-	**-**
		25,362,455	**50,171,248**	**(49)**
Earnings/(loss) per share - basic/diluted		0.29	0.27	
Dividend per share		-	-	

STATEMENT OF COMPREHENSIVE INCOME - COMPANY

	03 Months Ended 30th June 2025 Rs.	2024 Rs.	Change %
Profit/(loss) for the period	25,362,455	50,171,248	**(49)**
Other comprehensive income not to be reclassified to profit or loss in subsequent periods			
Remeasurement gain/(loss) on Defined Benefit Plans	-	-	**-**
Deferred tax effect on Actuarial gain/loss	-	-	**-**
Other comprensive income for the period. Net of tax	-	-	**-**
Total comprehensive income for the period, net of tax	**25,362,455**	**50,171,248**	**(49)**
Attributable to:			
Equity holders of the parent	25,362,455	50,171,248	**(49)**
Non-controlling interest	-	-	**-**
	25,362,455	**50,171,248**	**(49)**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC

Interim Financial Report 01st Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF CHANGES IN EQUITY - GROUP

	Attributable to equity holders of the parent					
		Other components of equity				
Period ended at 30th June 2025	**Stated capital Rs.**	**Revaluation reserve Rs.**	**Retained earnings Rs.**	**Total Rs.**	**Non-controlling interest Rs.**	**Total equity Rs.**
Balance as at 1st April 2025	**967,483,260**	**6,949,461**	**1,497,909,229**	**2,472,341,950**	**-**	**2,472,341,950**
Profit for the period	-	-	106,696,011	106,696,011	-	**106,696,011**
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income for the period	**-**	**-**	**106,696,011**	**106,696,011**	**-**	**106,696,011**
Balance as at 30th June 2025	**967,483,260**	**6,949,461**	**1,604,605,240**	**2,579,037,961**	**-**	**2,579,037,961**

	Attributable to equity holders of the parent					
		Other components of equity				
Year ended 31st March 2025	**Stated capital Rs.**	**Revaluation reserve Rs.**	**Retained earnings Rs.**	**Total Rs.**	**Non-controlling interest Rs.**	**Total equity Rs.**
Balance as at 1st April 2024	**967,483,260**	**6,949,461**	**1,371,205,904**	**2,345,638,625**	**-**	**2,345,638,625**
Profit for the period	-	-	143,684,307	143,684,307	-	143,684,307
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income for the period	**967,483,260**	**6,949,461**	**1,514,890,211**	**2,489,322,932**	**-**	**2,489,322,932**
Dividends	-	-	-	-	-	-
Balance as at 30th June 2024	**967,483,260**	**6,949,461**	**1,514,890,211**	**2,489,322,932**	**-**	**2,489,322,932**
Balance as at 01st July 2024	**967,483,260**	**6,949,461**	**1,514,890,211**	**2,489,322,932**	**-**	**2,489,322,932**
Profit for the period	-	-	71,286,248	71,286,248	-	71,286,248
Other comprehensive income	-	-	(2,082,403)	(2,082,403)	-	(2,082,403)
Total comprehensive income for the period	**967,483,260**	**6,949,461**	**1,584,094,056**	**2,558,526,777**	**-**	**2,558,526,777**
Cash Dividend paid - interim 2024/25	-	-	(86,184,827)	(86,184,827)	-	(86,184,827)
Balance as at 31st March 2025	**967,483,260**	**6,949,461**	**1,497,909,229**	**2,472,341,950**	**-**	**2,472,341,950**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC

Interim Financial Report 01st Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF CHANGES IN EQUITY - COMPANY

	Attributable to equity holders of the parent			
		Other components of equity		
Period ended 30th June 2025	Stated capital Rs.	Revaluation reserve Rs.	Retained earnings Rs.	Total equity Rs.
Balance as at 1st April 2025	**967,483,260**	**5,194,210**	**258,632,683**	**1,231,310,153**
Profit for the period	-	-	25,362,455	25,362,455
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	**-**	**-**	**25,362,455**	**25,362,455**
Balance as at 30th June 2025	**967,483,260**	**5,194,210**	**283,995,138**	**1,256,672,608**

	Attributable to equity holders of the parent			
		Other components of equity		
Year ended 31st March 2025	Stated capital Rs.	Revaluation reserve Rs.	Retained earnings Rs.	Total equity Rs.
Balance as at 1st April 2024	**967,483,260**	**5,194,210**	**238,845,815**	**1,211,523,285**
Profit for the period	-	-	50,171,248	50,171,248
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	**-**	**-**	**50,171,248**	**50,171,248**
Dividend	-	-	-	-
Balance as at 30th June 2024	**967,483,260**	**5,194,210**	**289,017,063**	**1,261,694,533**
Balance as at 1st July 2024	**967,483,260**	**5,194,210**	**289,017,063**	**1,261,694,533**
Profit for the period	-	-	57,800,198	57,800,198
Other comprehensive income	-	-	(1,999,751)	(1,999,751)
Total comprehensive income for the period	**967,483,260**	**5,194,210**	**344,817,510**	**1,317,494,980**
Cash Dividend paid - interim 2024/25	-	-	(86,184,827)	(86,184,827)
Balance as at 31st March 2025	**967,483,260**	**5,194,210**	**258,632,683**	**1,231,310,153**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC

Interim Financial Report 01st Quarter 2025-2026

Provisional Financial Statements

STATEMENT OF CASH FLOW - GROUP

For the Period Ended 30th June	2025 Rs.	2024 Rs.
Cash generated from/(used in) operating activities		
Profit/(loss) before tax	122,813,739	143,684,307
Adjustments for;		
Depreciation	34,666,246	30,546,135
Depreciation of Right of use Assets	465,702	698,298
Provision for Defined Benefit Plan	2,156,118	1,018,633
Finance Cost	97,286,179	98,493,448
Finance charges on lease liability	1,037,858	737,525
Finance Income	(232,111)	(892,487)
Operating profit before working capital changes	258,193,730	274,285,859
Decrease / (increase) in inventories	(4,359,886)	31,288,924
Decrease / (increase) in trade and other receivable	(88,897,057)	5,484,062
(Decrease) / Increase in trade and other payables	(70,726,223)	(15,625,883)
Cash generated from/(used in) operating activities	94,210,563	295,432,963
Finance cost paid	(90,027,893)	(98,498,708)
Gratuity paid	(99,315)	-
Income tax paid	-	-
Net cash generated from/(used in) operating activities	**4,083,355**	**196,934,255**
Cash flows from/(used in) investing activities		
(Acquisition) / Reversals of property, plant and equipment	(58,323,216)	(70,147,955)
Finance income received	232,111	892,487
Net cash used in investing activities	**(58,091,104)**	**(69,255,468)**
Cash flows from/(used in) financing activities		
Proceeds from interest bearing loans and borrowings	-	-
Proceeds from Commercial papers	262,000,000	-
Capital repayment of interest bearing loans and borrowings	(86,417,103)	(110,602,348)
Capital repayment of Commercial papers	(130,000,000)	-
Capital repayment of Debentures	(208,060,000)	-
Repayment of Lease rental	(111,270)	(960,358)
Net cash (used in)/generated from financing activities	**(162,588,373)**	**(111,562,706)**
Net Increase/(decrease) in cash and cash equivalents	**(216,596,123)**	**16,116,081**
Cash and cash equivalents at the beginning of the period	(148,015,897)	(222,277,098)
Cash and Cash equivalents at the end of the period	**(364,612,021)**	**(206,161,017)**
Analysis of cash and cash equivalents;		
Cash and cash equivalents	32,404,201	92,598,926
Bank overdrafts	(397,016,222)	(298,759,944)
Cash and cash equivalents at the end of the period for the purpose of statement of cash Flow	**(364,612,021)**	**(206,161,017)**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC

Interim Financial Report 01st Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF CASH FLOW - COMPANY

For the Period Ended 30th June	2025 Rs.	2024 Rs.
Cash generated from/(used in) operating activities		
Profit/(loss) before tax	16,048,638	50,171,248
Adjustments for;		
Depreciation	9,123,634	9,363,676
Depreciation of Right of use Asset	9,533	650,492
Provision for Defined Benefit Plan	1,972,178	844,831
Finance Cost	48,329,687	42,326,760
Finance charges on lease liability	8,655	14,508
Finance Income	(226,696)	(886,773)
Operating profit before working capital changes	75,265,630	102,484,742
Decrease / (increase) in inventories	135,429	(464,399)
Decrease / (increase) in trade and other receivable	(186,785,700)	(51,526,363)
Increase/(decrease) in trade and other payables	45,731,627	45,309,233
Cash generated from/(used in) operating activities	(65,653,014)	95,803,213
Finance cost paid	(43,601,531)	(45,075,699)
Income tax paid	-	-
Gratuity paid	(99,315)	-
Net cash generated from/(used in) operating activities	**(109,353,860)**	**50,727,514**
Cash flows from/(used in) investing activities		
Acquisition of property, plant and equipment	(576,700)	(146,489)
Finance income received	226,696	886,773
Net cash used in investing activities	**(350,004)**	**740,284**
Cash flows from/(used in) financing activities		
Proceeds from interest bearing loans and borrowings	-	-
Proceeds from Commercial papers	262,000,000	-
Capita repayments of interest bearing loans and borrowings	(11,183,400)	(22,416,800)
Capital repayment of Commercial Papers	(130,000,000)	-
Capital repayment of Debentures	(208,060,000)	-
Lease rental paid	(111,270)	-
Net cash (used in)/generated from financing activities	**(87,354,670)**	**(22,416,800)**
Net Increase/(decrease) in cash and cash equivalents	**(197,058,535)**	**29,050,998**
Cash and cash equivalents at the beginning of the period	(97,863,442)	(159,846,271)
Cash and Cash equivalents at the end of the period	**(294,921,977)**	**(130,795,274)**
Analysis of cash and cash equivalents;		
Cash and cash equivalents	19,249,649	87,611,076
Bank overdrafts	(314,171,626)	(218,406,350)
Cash and cash equivalents at the end of the period for the purpose of statement of cash Flow	**(294,921,977)**	**(130,795,274)**

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RESUS ENERGY PLC
Interim Financial Report 01st Quarter 2025-2026
Operating Segment Information

For the period ended 30th June 2025	*Hydro Power*		*Solar Power*		*Other*		Eliminations/ Adjustments		Total	
	2025 Rs.	2024 Rs.	2025 Rs.	2024 Rs.	2025 Rs.	2024 Rs.	2025 Rs.	2024 Rs.	2025 Rs.	2024 Rs.
Revenue from contracts with customers	221,805,509	96,642,028	83,996,407	97,960,206	63,452,998	-	-	-	369,254,914	194,602,234
Billing Under the Standard Power purchase Agreement	-	94,197,555	-	34,456,845	-	-	-	-	-	128,654,399
Direct costs	(42,882,332)	(39,902,088)	(20,823,061)	(17,202,943)	(62,656,334)	-	-	-	(126,361,727)	(57,105,031)
Gross profit	**178,923,177**	**150,937,494**	**63,173,346**	**115,214,108**	**796,664**	**-**	**-**		**242,893,187**	**266,151,602**
Other operating income	6,516,503	-	-	-	-	-	-	-	6,516,503	-
Administrative expenses	(25,288,623)	(22,487,689)	(2,747,529)	(1,420,057)	(467,874)	(221,063)			(28,504,026)	(24,128,809)
Results from operating activities	**160,151,056**	**128,449,805**	**60,425,817**	**113,794,051**	**328,790**	**(221,063)**	**-**	**-**	**220,905,664**	**242,022,793**
Finance income	232,111	892,487	-	-	-	-	-	-	232,111	892,487
Finance cost	(74,031,305)	(71,282,341)	(24,292,731)	(27,948,632)	-	-	-	-	(98,324,037)	(99,230,973)
Profit/(loss) before tax	**86,351,863**	**58,059,952**	**36,133,086**	**85,845,418**	**328,790**	**(221,063)**	**-**	**-**	**122,813,739**	**143,684,307**
Tax (expense)/Reversal	(2,947,467)	-	(13,170,261)	-	-	-			(16,117,728)	-
Profit/(loss) for the period	**83,404,396**	**58,059,952**	**22,962,825**	**85,845,418**	**328,790**	**(221,063)**	**-**	**-**	**106,696,011**	**143,684,307**
Assets & Liabilities										
Total Current Assets	1,316,690,882	1,083,343,923	132,091,599	186,199,208	68,601,456	10,086,889	(862,810,522)	(604,549,225)	654,573,416	675,080,795
Total Non Current Assets	3,178,478,669	3,288,443,093	2,861,619,651	2,333,581,782	136,002	-	-	(6,430,019)	6,040,234,322	5,615,594,856
Total Assets	**4,495,169,552**	**4,371,787,016**	**2,993,711,250**	**2,519,780,990**	**68,737,458**	**10,086,889**	**(862,810,522)**	**(610,979,243)**	**6,694,807,738**	**6,290,675,651**
Total Current Liabilities	1,854,859,827	1,542,672,571	457,777,228	341,572,940	61,524,811	2,900,000	(862,810,522)	(604,549,225)	1,511,351,343	1,282,596,287
Total Non Current Liabilities	1,799,698,775	1,814,207,729	804,719,658	885,801,084	-		-	-	2,604,418,433	2,700,008,813
Total Liabilities	**3,654,558,601**	**3,356,880,300**	**1,262,496,886**	**1,227,374,024**	**61,524,811**	**2,900,000**	**(862,810,522)**	**(604,549,225)**	**4,115,769,776**	**3,982,605,100**

RESUS ENERGY PLC

Interim Financial Report 01st Quarter 2025-2026
Provisional Financial Statements
SHARE INFORMATION AS AT 30 JUNE

1 Market Price per Share

	2025 Rs.	2024 Rs.
Highest	29.80	23.90
Lowest	28.00	17.50
Closing	28.10	23.50
Last Traded Price	28.10	23.50
No of ordinary Shares	86,184,827	86,184,827
Market Capitalization on 30th June	2,421,793,639	2,025,343,435

2 The percentage of shares held by the public as at 30th June 2025 was 34.69% (30th June 2024 - 34.69%).
The number of public share holders as at 30th June 2025 was 2979 (30th June 2024-2,933)

Float adjusted market capitalization (Rs.) 839,999,124

The Company complies with option 5 of the Listing Rules 7.13.1 (a) - Less than Rs. 2.5 Bn Float Adjusted Market Capitalization which requires 20% minimum Public Holding.

3 Shares of the Company were listed on the Colombo Stock Exchange on 8th October 2009

4 The number of shares held by the Board of Directors are as follows

As at	30.06.2025	31.03.2025
Mr. H. A. S. Madanayake - Chairman	-	-
Mr. G. A. K. Nanayakkara (Managing Director)	165,319	165,319
Prof. N. D Gunawardena	-	-
Mr. U. P. Egalahewa	-	-
MRS. D.C.G Atukorale (D. C. Abeyawardena)	41,881	41,881
Mr. K. P. P. M Amarasiri	-	-
	207,200	**207,200**

5 Twenty major shareholders of the Company are as follows;

		30.06.2025 No. of Shares	%	31.03.2025 No. of Shares
1	Trydan Partners (Pvt) Ltd	28,042,146	32.54%	28,042,146
2	ACL Cables PLC	28,033,101	32.53%	28,033,101
3	Winsland Reality (Pvt) Ltd	4,015,095	4.66%	3,818,242
4	Employees Trust Fund	2,984,658	3.46%	2,984,658
5	Kalin Holdings (Pvt) Ltd	2,916,162	3.38%	2,314,394
6	Deutsche Bank AG - National Equity Fund	1,149,360	1.33%	1,149,360
7	Asia Securities (Pvt) Ltd (Trading Account)	963,187	1.12%	1,000,000
8	P. Ramesh Periyasami	883,334	1.02%	999,998
9	DFCC Bank / MR. P. PRANAVAN	500,000	0.58%	500,000
10	Mr. S Vasudevan Subramaniam	500,000	0.58%	500,000
11	D N P Ratnayake	499,838	0.58%	500,000
12	K.C Vignarajah	454,880	0.53%	454,880
13	Miss. S. Durga Sithampalam	403,705	0.47%	403,705
14	ACE Power Generation Matara (Pvt) Ltd	304,260	0.35%	304,260
15	People's Leasing & Finance PLC / M E Amarasinghe	275,226	0.32%	275,226
16	Harnam Holdings SDN BHD	257,782	0.30%	257,782
17	Sandwave Limited	255,000	0.30%	255,000
18	MBSL Insurance Company Limited	254,971	0.30%	254,971
19	DR. U.P. Kumarasena	236,526	0.27%	236,526
20	CITIZENS DEVELOPMENT BUSINESS FINANCE PLC/F.H.T.C.SILVA	224,477	0.26%	224,477
		73,153,708	**85%**	**72,508,726**
	Shares held by the balance shareholders	13,031,119	15%	13,676,101
	Total Issued Shares	**86,184,827**	**100%**	**86,184,827**

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 2025, 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

The accounting policies adopted in the preparation of the interim condensed consolidated financial statements are consistent with those followed in the preparation of the Group's annual consolidated financial statements for the year ended 31st March 2025.

3 Billing under the Standard Power Purchase Agreement

The group/company has recorded the additional payment received from Ceylon Electricity Board for invoice settlement delays as "Billing under the standardized power purchase agreement" which were recorded and billed as per the provisions of the standardized power purchase Agreement with CEB.

4 Contingencies

The Tax Appeal Commission issued its determination related to year of assessments 2012/13 & 2013/14, ruling against the Company. The Company has appealed to the Court of Appeal against the determination.There have been no material changes to the contingencies disclosed in the annual audited financial statements for the year ended 31st March 2025.

5 Information of Debentures

Type	Issue Date	Tenure	Interest Rate	Coupon Rate 30/06/2025	Spot Value 30/06/2025	Issue Price (LKR)	Issued Quantity	Total price
B	30/03/2022	5 Years (2022/2027)	Floating Rate of AWPLR +2.25% p.a payable quarterly	10.36%	98.00	100	4,032,900	403,290,000
							4,032,900	**403,290,000**

All debentures are unsecured. Company has not had any default of Interest or other liabilities related to all the liabilities during the Period. Company Debentures were not traded for the quarter ended 30th June 2025.

The company Redeemed Type A Debentures amount of LKR 208,060,000 on 3rd April 2025.

7 Events after the reporting period

Subsequent to the reporting date, on 01st July 2025, the Company successfully issued a Green Bond amounting to LKR 1 billion. The bond was issued to invest in upcoming solar projects and to re-finance the existing bank loans of the company.

CORPORATE INFORMATION

Legal Form
Quoted Public Company with limited liability,
the ordinary shares of the Company were listed on the Colombo Stock Exchange on 8th October 2009

Date of Incorporation
11 June 2003

Date of Re-Registration under the Companies Act No 7 of 2007
11 September 2007

Company Registration Number
PV 415 PB PQ

Accounting Year End
31 March

Registered Office
No. 250/1,
Torrington Avenue, Colombo 7,
Sri Lanka.
Telephone: +94-11-7731731
Facsimile: +94-11-7731555

Directors
Mr. H A S Madanayake - Non-Executive Chairman
Mr. G A K Nanayakkara - Managing Director
Professor N D Gunawardena - Independent Non-Executive Director
Mr. U P Egalahewa PC - Non-Executive Director
Ms. D C Abeyawardena -Independent Non-Executive Director
Mr. K P P M Amarasiri -Non Executive Director

Audit Committee
Ms. D C Abeyawardena - Chairperson
Professor N D Gunawardena
Mr. U P Egalahewa PC

Remuneration Committee
Ms. D C Abeyawardena - Chairperson
Professor N D Gunawardena
Mr. U P Egalahewa PC
Mr. H A S Madanayake

Nominations and Governance Committee
Ms. D C Abeyawardena - Chairperson
Professor N D Gunawardena
Mr. U P Egalahewa PC
Mr. H A S Madanayake

Related Party Transactions Review Committee
Professor N D Gunawardena - Chairman
Mr. U P Egalahewa PC
Ms. D C Abeyawardena
Mr. G A K Nanayakkara

Secretaries
Nexia Corporate Consultants (Private) Limited
No. 181, Nawala Road, Narahenpita, Colombo 5.
Tel : 0112368154
Fax : 0112368621

Registrars
S S P Corporate Services (Private) Limited
No. 101, Inner Flower Road, Colombo 3.
Tel : 0112573894

Auditors
Ernst & Young
Chartered Accountants
Rotunda Towers, 109, Galle Road, Colombo 03

Bankers
Commercial Bank of Ceylon PLC
DFCC Bank PLC
Pan Asia Banking Corporation PLC
Hatton National Bank PLC
Seylan Bank PLC
Nations Trust Bank PLC
Sampath Bank PLC
National Development Bank PLC

Investor Relations
RESUS Energy PLC
No 250/1, Torrington Avenue,
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