

Resus Energy PLC

Interim Financial Report

03rd Quarter 2025-2026

RESUS ENERGY PLC
Interim Financial Report 03rd Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF FINANCIAL POSITION - GROUP

ASSETS	Unaudited 31.12.2025 Rs.	Audited 31.03.2025 Rs.
Non-current assets		
Property, plant and equipment	5,415,173,152	5,232,787,652
Right of use asset	24,661,156	21,819,377
Intangible assets	181,139,889	181,139,889
Deferred tax assets	565,178,476	595,615,042
	6,186,152,674	**6,031,361,960**
Current assets		
Inventories	79,012,300	73,584,886
Trade and other receivables	500,915,604	455,252,090
Income tax recoverable	116,059	75,295
Cash and cash equivalents	139,244,940	63,632,174
	719,288,903	**592,544,445**
Total Assets	**6,905,441,577**	**6,623,906,405**
EQUITY AND LIABILITIES		
Equity		
Stated capital	967,483,261	967,483,260
Other components of equity	6,949,461	6,949,461
Retained earnings	1,591,242,790	1,497,909,230
Equity attributable to equity holders of the parent	2,565,675,511	2,472,341,951
Non-controlling interest	-	-
Total Equity	**2,565,675,511**	**2,472,341,950**
Non-current liabilities		
Interest bearing loans and borrowings	3,114,731,572	2,371,878,942
Lease liability	28,108,267	22,007,496
Retirement benefit obligations	49,432,190	45,218,039
Deferred tax liabilities	248,953,176	260,904,338
	3,441,225,206	**2,700,008,813**
Current liabilities		
Trade and other payables	104,886,548	190,271,837
Lease liability	5,500,606	3,690,270
Income tax liabilities	8,678,769	32,073,736
Interest bearing loans and borrowings	525,195,939	1,013,871,727
Bank overdrafts	254,278,998	211,648,071
	898,540,860	**1,451,555,641**
Total Equity and Liabilities	**6,905,441,577**	**6,623,906,405**
Net assets per share	**27.67**	**26.58**

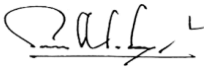
The above figures are provisional and subject to audit.

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



.....
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. Madanayaka
Chairman



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

10th Feb 2026

RESUS ENERGY PLC
Interim Financial Report 03rd Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF FINANCIAL POSITION - COMPANY

ASSETS	Unaudited 31.12.2025 Rs.	Audited 31.03.2025 Rs.
Non-current assets		
Property, plant and equipment	1,173,806,370	1,190,503,381
Right of use asset	347,952	381,317
Investments in subsidiaries	1,869,986,590	1,678,143,125
Intangible Assets	125,407,510	125,407,510
	3,169,548,421	**2,994,435,333**
Current assets		
Inventories	13,377,235	11,290,403
Trade and other receivables	458,128,446	234,086,576
Income tax recoverable	107,550	75,262
Cash and cash equivalents	98,066,576	51,941,244
	569,679,807	**297,393,485**
Total Assets	**3,739,228,228**	**3,291,828,818**
EQUITY AND LIABILITIES		
Equity		
Stated capital	967,483,260	967,483,260
Other components of equity	5,194,210	5,194,210
Retained earnings	265,955,668	258,632,683
Equity attributable to equity holders of the parent	1,238,633,138	1,231,310,153
Non-controlling interest	-	-
Total Equity	**1,238,633,138**	**1,231,310,153**
Non-current liabilities		
Interest bearing loans and borrowings	1,530,219,688	576,278,380
Lease liability	418,420	383,211
Retirement benefit obligations	46,565,236	42,892,649
Deferred tax liabilities	77,236,273	95,863,905
	1,654,439,615	**715,418,145**
Current liabilities		
Trade and other payables	488,535,973	515,498,378
Lease liability	111,270	111,270
Income tax liabilities	(763,308)	5,481,572
Interest bearing loans and borrowings	208,769,543	674,204,613
Bank overdrafts	149,501,999	149,804,686
	846,155,477	**1,345,100,519**
Total Equity and Liabilities	**3,739,228,228**	**3,291,828,818**
Net assets per share	**12.92**	**12.83**

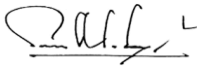
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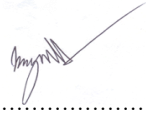


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R M S Tillakawardana
Chief Financial Officer

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. Madanayaka
Chairman



……
G.A.K. Nanayakkara
Managing Director

10th Feb 2026

RESUS ENERGY PLC
Interim Financial Report 03rd Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF PROFIT OR LOSS - GROUP

	03 Months Ended 31st December			*09 Months ended 31st December*		
	2025 Rs.	**2024 Rs.**	**Change %**	**2025 Rs.**	**2024 Rs.**	**Change %**
Revenue from contracts with customers	221,234,877	315,838,446	**(30)**	813,728,774	888,039,396	**(8)**
Direct costs	(61,599,207)	(87,231,382)	**(29)**	(255,983,708)	(208,150,922)	**23**
Gross profit	**159,635,669**	**228,607,064**	**(30)**	**557,745,066**	**679,888,473**	**(18)**
Other operating income	2,180,000	-	**100**	23,173,037	1,534,392	**100**
Administrative expenses	(35,557,150)	(30,041,802)	**18**	(96,790,271)	(83,697,467)	**16**
Results from operating activities	**126,258,519**	**198,565,261**	**(36)**	**484,127,832**	**597,725,398**	**(19)**
Finance income	281,231	1,407,325	**(80)**	7,041,068	4,067,518	**73**
Finance cost	(100,626,637)	(99,046,193)	**2**	(307,118,017)	(293,391,142)	**5**
Profit/(loss) before tax	**25,913,114**	**100,926,393**	**(74)**	**184,050,884**	**308,401,774**	**(40)**
Tax expense	(6,561,539)	(58,111,906)	**-**	(26,055,611)	(58,111,906)	**-**
Profit/(loss) for the period	**19,351,575**	**42,814,487**	**(55)**	**157,995,273**	**250,289,868**	**(37)**
Attributable to:						
Equity holders of the parent	19,351,575	42,814,487	**(55)**	157,995,273	250,289,868	**(37)**
Non-controlling interest	-	-	**-**	-	-	
	19,351,575	**42,814,487**	**(55)**	**157,995,273**	**250,289,868**	**(37)**
Earnings/(loss) per share - basic/diluted	0.22	0.50		1.83	2.90	
Dividend per share	0.75	1.00		0.75	1.00	

STATEMENT OF COMPREHENSIVE INCOME - GROUP

	03 Months Ended 31st December			*09 Months ended 31st December*		
	2025 Rs.	**2024 Rs.**	**Change %**	**2025 Rs.**	**2024 Rs.**	**Change %**
Profit/(loss) for the period	19,351,575	42,814,487	**(55)**	157,995,273	250,289,868	**(37)**
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	**19,351,575**	**42,814,487**	**(55)**	**157,995,273**	**250,289,868**	**(37)**
Attributable to:						
Equity holders of the parent	19,351,575	42,814,487	**(55)**	157,995,273	250,289,868	**(37)**
Non-controlling interest	-	-	**-**	-	-	**-**
	19,351,575	**42,814,487**	**(55)**	**157,995,273**	**250,289,868**	**(37)**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC
Interim Financial Report 03rd Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF PROFIT OR LOSS - COMPANY

	03 Months Ended 31st December			*09 Months ended 31st December*		
	2025 Rs.	**2024 Rs.**	**Change %**	**2025 Rs.**	**2024 Rs.**	**Change %**
Revenue from contracts with customers	83,291,196	108,896,023	**(24)**	289,003,499	346,692,702	**(17)**
Direct costs	(20,184,980)	(25,103,901)	**(20)**	(64,984,406)	(72,736,144)	**(11)**
Gross profit	**63,106,216**	**83,792,122**	**(25)**	**224,019,092**	**273,956,558**	
Other operating income	180,000	86,506,450	**-**	67,834,750	86,506,450	
Administrative expenses	(29,576,441)	(25,254,330)	**17**	(80,744,088)	(69,847,835)	**16**
Results from operating activities	**33,709,775**	**145,044,242**	**(77)**	**211,109,753**	**290,615,173**	**(27)**
Finance income	189,337	1,402,813	**(87)**	6,939,720	4,052,397	**71**
Finance cost	(113,524,760)	(43,779,228)	**159**	(164,692,408)	(131,115,387)	**26**
Profit/(loss) before tax	**(79,625,648)**	**102,667,827**	**(178)**	**53,357,065**	**163,552,183**	**(67)**
Tax expense	-	(18,213,412)	**-**	18,627,632	(18,213,412)	**-**
Profit/(loss) for the period	**(79,625,648)**	**84,454,415**	**(194)**	**71,984,697**	**145,338,771**	**(50)**
Attributable to:						
Equity holders of the parent	(79,625,648)	84,454,415	**(194)**	71,984,697	145,338,771	**(50)**
Non-controlling interest	-	-	**-**	-	-	**-**
	(79,625,648)	**84,454,415**	**(194)**	**71,984,697**	**145,338,771**	**(50)**
Earnings/(loss) per share - basic/diluted	(0.92)	0.12		0.84	1.69	
Dividend per share	0.75	1.00		0.75	1.00	

STATEMENT OF COMPREHENSIVE INCOME - COMPANY

	03 Months Ended 30th September			*09 Months ended 30th September*		
	2025 Rs.	**2024 Rs.**	**Change %**	**2025 Rs.**	**2024 Rs.**	**Change %**
Profit/(loss) for the period	(79,625,648)	84,454,415	**(194)**	71,984,697	145,338,771	**(50)**
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	**(79,625,648)**	**84,454,415**	**(194)**	**71,984,697**	**145,338,771**	**(50)**
Attributable to:						
Equity holders of the parent	(79,625,648)	84,454,415	**(194)**	71,984,697	145,338,771	**(50)**
Non-controlling interest	-	-	**-**	-	-	**-**
	(79,625,648)	**84,454,415**	**(194)**	**71,984,697**	**145,338,771**	**(50)**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC

Interim Financial Report 03rd 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 31st December 2025	**Stated capital Rs.**	**Revaluation reserve Rs.**	**Retained earnings Rs.**	**Total Rs.**
Balance as at 1st April 2025	**967,483,260**	**6,949,461**	**1,497,909,230**	**2,472,341,951**
Profit for the period	-	-	157,995,273	157,995,273
Other comprehensive income	-	-	-	-
Dividends paid - Interim 2025/26			(64,661,713)	(64,661,713)
Adjustments through Equity	-	-	-	-
Total comprehensive income for the period	**-**	**-**	**93,333,560**	**93,333,560**
Transactions with equity holders	**-**	**-**	**-**	**-**
Balance as at 31st December 2025	**967,483,260**	**6,949,461**	**1,591,242,790**	**2,565,675,511**

	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.**
Balance as at 1st April 2024	**967,483,260**	**6,949,461**	**1,371,205,904**	**2,345,638,625**
Profit for the period	-	-	214,970,556	214,970,556
Other comprehensive income	-	-	(2,082,403)	(2,082,403)
Total comprehensive income for the period	**967,483,260**	**6,949,461**	**1,584,094,057**	**2,558,526,778**
Transactions with equity holders				
Cash Dividend paid - interim 2024/25	-	-	(86,184,827)	(86,184,827)
Balance as at 31st March 2025	**967,483,260**	**6,949,461**	**1,497,909,230**	**2,472,341,951**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC
Interim Financial Report 03rd 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 31st December 2025	**Stated capital Rs.**	**Revaluation reserve Rs.**	**Retained earnings Rs.**	**Total Rs.**	**Total equity Rs.**
Balance as at 1st April 2025	**967,483,260**	**5,194,210**	**258,632,683**	**1,231,310,154**	**1,231,310,154**
Profit for the period	-	-	71,984,697	71,984,697	71,984,697
Other comprehensive income	-	-	-	-	-
Total comprehensive income for the period	**-**	**-**	**71,984,697**	**71,984,697**	**71,984,697**
Transactions with equity holders	**-**	**-**	**(64,661,713)**		**(64,661,713)**
Balance as at 31st December 2025	**967,483,260**	**5,194,210**	**265,955,668**	**1,303,294,851**	**1,238,633,138**

	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.**	**Total equity Rs.**
Balance as at 1st April 2024	**967,483,260**	**5,194,210**	**238,845,815**	**1,211,523,285**	**1,211,523,285**
Profit for the period	-	-	107,971,446	107,971,446	107,971,446
Total comprehensive income for the period	**967,483,260**	**5,194,210**	**344,817,510**	**105,971,695**	**1,317,494,981**
Transactions with equity holders					
Cash Dividend paid - interim 2023/24	-	-	(86,184,827)	-	(86,184,827)
Balance as at 31st March 2025	**967,483,260**	**5,194,210**	**258,632,683**	**1,317,494,981**	**1,231,310,154**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC

Interim Financial Report 03rd Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF CASH FLOW - GROUP

For the 09 Months Ended 31 Dec 2025	Unaudited 2025 Rs.	Audited 2024 Rs.
Cash generated from/(used in) operating activities		
Profit/(loss) before tax	**184,050,884**	**308,401,774**
Adjustments for;		
Depreciation	105,574,591	92,708,350
Depreciation of Right of use Assets	1,101,254	2,692,559
Provision for Defined Benefit Plan	4,437,177	3,054,511
Finance Cost	304,611,216	291,143,918
Finance charges on lease liability	2,506,801	2,247,223
Finance Income	(7,041,068)	(4,067,518)
Operating profit before working capital changes	**595,240,854**	**696,180,818**
Decrease / (increase) in inventories	(5,427,414)	12,929,026
Decrease / (increase) in trade and other receivable	(45,704,279)	11,715,082
(Decrease) / Increase in trade and other payables	(85,385,289)	77,795,870
Cash generated from/(used in) operating activities	**394,062,160**	**798,620,797**
Finance cost paid	(259,245,872)	(291,371,546)
Gratuity paid	(223,027)	(2,709,896)
Income tax paid	(30,296,017)	(37,060,390)
Lease rental paid	-	-
Net cash generated from/(used in) operating activities	**104,297,245**	**467,478,966**
Cash flows from/(used in) investing activities		
(Acquisition) / Reversals of property, plant and equipment	(287,960,092)	(350,083,303)
Finance income received	7,041,068	4,067,518
Net cash used in investing activities	**(280,919,023)**	**(346,015,785)**
Cash flows from/(used in) financing activities		
Repayment of Lease rental	-	(4,571,652)
Proceeds from interest bearing loans and borrowings	76,344,217	200,000,000
Proceeds from Commercial Papers	593,813,597	-
Dividend Paid	(64,661,713)	(56,569,657)
Tax on dividends	(11,410,890)	-
Capital Repayment of Interest Bearing Borrowing	(426,421,593)	(305,999,439)
Cash proceeds from green bond	1,000,000,000	-
Repayments of Commercial Papers	(750,000,000)	-
Capital Repayments - Debentures	(208,060,000)	-
Net cash (used in)/generated from financing activities	**209,603,618**	**(167,140,748)**
Net decrease in cash and cash equivalents	**32,981,838**	**(45,677,567)**
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	**(115,034,058)**	**(267,954,666)**
Analysis of cash and cash equivalents;		
Cash and cash equivalents	139,244,940	48,167,953
Bank overdrafts	(254,278,998)	48,167,951
Cash and cash equivalents at the end of the period for the purpose of statement of cash Flow	**(115,034,058)**	**96,335,905**

Figures in brackets indicate deductions.

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Interim Financial Report 03rd Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF CASH FLOW - COMPANY

For the 09 Months Ended 31 Dec 2025	Unaudited 2025 Rs.	Audited 2024 Rs.
Cash generated from/(used in) operating activities		
Profit/(loss) before tax	**53,357,065**	**163,552,183**
Adjustments for;		
Depreciation	27,454,568	27,723,631
Depreciation of Right of use Asset	33,365	1,951,475
Provision for Defined Benefit Plan	3,895,614	2,533,105
Finance Cost	164,692,408	131,070,666
Finance charges on lease liability	35,209	44,721
Finance Income	(6,939,720)	(4,052,397)
Dividend Income from Subsidiaries	(64,661,713)	(86,184,827)
Operating profit before working capital changes	**242,528,509**	**236,638,557**
Decrease / (increase) in inventories	(2,086,832)	2,928,643
Decrease / (increase) in trade and other receivable	(224,074,158)	(122,612,088)
Increase/(decrease) in trade and other payables	(26,962,405)	79,944,408
Cash generated from/(used in) operating activities	**(10,594,885)**	**196,899,519**
Finance cost paid	(119,970,198)	(131,262,939)
Income tax paid	(6,244,880)	(24,201,478)
Gratuity paid	(223,027)	(2,709,896)
Net cash generated from/(used in) operating activities	**(137,032,991)**	**38,725,207**
Cash flows from/(used in) investing activities		
Acquisition of property, plant and equipment	(10,757,557)	(1,429,769)
Investments in Subsidiaries	(191,843,465)	-
Proceeds From sale of property, plant and equipment	-	-
Finance income received	6,939,720	4,052,397
Dividend Received	-	-
Net cash used in investing activities	**(195,661,302)**	**2,622,628**
Cash flows from/(used in) financing activities		
Proceeds from interest bearing loans and borrowings	-	50,000,000
Lease rental paid	-	43,979
Cash proceed from green bond	1,000,000,000	-
Proceeds from Commercial Papers	592,652,463	-
Repayments of interest bearing loans and borrowings	(191,413,820)	(61,434,088)
Repayments of Commercial Papers	(750,000,000)	-
Dividends Paid	(64,661,713)	(56,569,657)
Capital Repayment of Debentures	(208,060,000)	-
Net cash (used in)/generated from financing activities	**379,122,314**	**(67,959,766)**
Net decrease in cash and cash equivalents	**46,428,020**	**(26,611,931)**
Cash and cash equivalents at the beginning of the period	(97,863,442)	(159,846,269)
Cash and Cash equivalents at the end of the period	**(51,435,423)**	**(186,458,202)**
Analysis of cash and cash equivalents;		
Cash and cash equivalents	98,066,576	35,579,641
Bank overdrafts	(149,501,999)	(222,037,843)
Cash and cash equivalents at the end of the period for the purpose of statement of cash Flow	**(51,435,423)**	**(186,458,202)**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC
Interim Financial Report 03rd Quarter 2024-2025
Operating Segment Information

For the 09 Months ended 31st December 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	501,518,945	500,369,759	245,433,272	189,992,002	66,776,557	26,350,122	-	-	813,728,774	716,711,884
Billing Under the Standard Power purchase Agreement		135,629,256		35,698,256	-	-	-	-	-	171,327,512
Direct costs	(124,395,222)	(137,722,758)	(67,039,109)	(46,975,585)	(64,549,376)	(23,452,579)	-	-	(255,983,707)	(208,150,923)
Gross profit	**377,123,723**	**498,276,256**	**178,394,163**	**178,714,674**	**2,227,181**	**2,897,543**	**-**		**557,745,067**	**679,888,473**
Other operating income	23,173,037	1,534,392	-	-	-	-	-	-	23,173,037	1,534,392
Administrative expenses	(86,009,956)	(58,945,758)	(8,733,316)	(24,376,594)	(2,046,999)	(375,115)	-	-	(96,790,271)	(83,697,467)
Results from operating activities	**314,286,804**	**440,864,890**	**169,660,847**	**154,338,080**	**180,182**	**2,522,428**	**-**	**-**	**484,127,833**	**597,725,398**
Finance income	7,041,068	2,961,462		1,106,056	-	-	-	-	7,041,068	4,067,518
Finance cost	(243,555,635)	(190,060,560)	(63,562,364)	(103,330,582)	-	-	-	-	(307,117,999)	(293,391,142)
Profit/(loss) before tax	**77,772,237**	**253,765,792**	**106,098,484**	**52,113,553**	**180,182**	**2,522,428**	**-**	**-**	**184,050,902**	**308,401,774**
Tax (expense)/Reversal	(26,055,611)	(58,111,906)	-	-	-	-	-	-	(26,055,611)	(58,111,906)
Profit/(loss) for the period	**51,716,626**	**195,653,886**	**106,098,484**	**52,113,553**	**180,182**	**2,522,428**	**-**	**-**	**157,995,291**	**250,289,868**
Assets & Liabilities										
Total Current Assets	1,309,737,833	1,255,852,593	125,608,650	213,721,408	66,770,324	68,748,618	(782,827,904)	(895,548,794)	719,288,903	642,773,825
Total Non Current Assets	4,446,732,550	4,701,439,408	2,764,947,835	2,311,729,682	303,837	163,200	(1,025,831,548)	(1,182,356,814)	6,186,152,674	5,830,975,476
Total Assets	**5,756,470,383**	**5,957,292,001**	**2,890,556,485**	**2,525,451,090**	**67,074,161**	**68,911,818**	**(1,808,659,453)**	**(2,077,905,608)**	**6,905,441,577**	**6,473,749,301**
Total Current Liabilities	1,212,148,673	1,554,874,275	421,418,572	826,800,677	61,057,718	59,202,501	(782,827,904)	(895,548,794)	898,540,860	1,545,328,658
Total Non Current Liabilities	2,831,288,563	1,720,060,058	609,936,644	698,616,919	-	-	-	-	3,441,225,206	2,418,676,977
Total Liabilities	**4,043,437,235**	**3,274,934,332**	**1,031,355,216**	**1,525,417,596**	**61,057,718**	**59,202,501**	**(782,827,904)**	**(895,548,794)**	**4,339,766,065**	**3,964,005,635**

RESUS ENERGY PLC
Interim Financial Report 03rd Quarter 2025-2026
Provisional Financial Statements
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 December 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 30/09/2025	Spot Value 30/09/2025	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 issued are unsecured. The company has maintained a consistent track record with no defaults on interest payments or any other liabilities. Compliance with the provisions of the Debenture Prospectus has been strictly adhered to at all times.

Company Debentures were not traded for the quarter ended 31st December 2025.

Green Bond Issue Proceeds Utilization as of31st December 2025

Objective Number	Objective as per Prospectus	Amount allocated as per prospectus	Proposed Date of utilization as per Prospectus	Amount allocated from Proceeds LKR (A)	% of Proceed	Amount Utilized (LKR) (B)	% of Utilization against	Clarification if not fully utilized incluing where the funds are invested
1	**Settlement of Term loans**							
	Seylan Bank PLC	154,830,420.00	Immediately, prior to their maturity no later than 24 months from the date of allotment	154,830,420.00	15.48%	154,830,420.00	100%	n/a
	NDB Bank PLC	85,500,000.00		85,500,000.00	8.55%	64,782,787.40	76%	The full settlement remains incomplete as the interest component incurred to date significantly exceeds initial estimates. Currently negotiating with the bank. Excess funds are temporarily managed within the company's banking arrangements, including placement in short-term liquidity facilities
2	**Settlement of Commercial Papers obtained for redemption for Debentures**							
	Settlement of Commercial Papers obtained for redemption for Debentures	208,060,000.00	Immediately falling which over a period of 24 months from the date of allotment	208,060,000.00	20.81%	208,060,000.00	100%	n/a
3	**Financing solar power plants (including refinancing any short-term facilities to be obtained to finance capital investments in the identified solar plants if any**							
	Ampara 2, 3, 4, 5, 6 SBSII (90) 5MW Solar PV Power plant	258,000,000.00	Over a period of 24 months from the date of allotment	258,000,000.00	25.80%	258,000,000.00	100%	n/a
	Ampara (2022/001-1C-70) 2MW Solar Power Plant	250,000,000.00		250,000,000.00	25.00%	179,733,621.13	71.89%	Project construction started. Excess funds are temporarily managed within the company's banking arrangements, including placement in short-term liquidity facilities
	Pallekele 1 (2020/004-1/C-30) 1MW Solar Power Plant	43,900,000.00		43,900,000.00	4.39%	4,222,863.20	9.62%	All documents submitted. Power Purchase Agreement (PPA) to be signed. Excess funds are temporarily managed within the company's banking arrangements, including placement in short-term liquidity facilities

RESUS ENERGY PLC

Interim Financial Report 03rd Quarter 2025-2026
Provisional Financial Statements
SHARE INFORMATION AS AT 31 DECEMBER 2025

1 Market Price per Share

	2025	2024
	Rs.	Rs.
Highest	55.00	30.00
Lowest	44.00	22.50
Closing	46.80	27.60
Last Traded Price	60.00	28.00
No of ordinary Shares	86,184,827	86,184,827
Market Capitalization on 31 December 2025	4,033,449,904	2,378,701,225

2 The percentage of shares held by the public as at 31st December 2025 was 34.69% (31 December 2024 - 34.69%).
The number of public share holders as at 31st December 2025 was 3267 (31st December 2024-2,973)

Float adjusted market capitalization (Rs.) 1,399,002,099

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	31.12.2025	31.03.2025
Mr. H. A. S. Madanayake - Chairman	-	-
Mr. U. G. Madanayake	-	-
Prof. K. A. M. K. Ranasinghe	147	
Mr. U. P. Egalahewa	-	-
Mr. G. A. K. Nanayakkara (Managing Director)	165,319	165,319
MRS. D.C.G Atukorale (D. C. Abeyawardena)	41,881	41,881
	207,347	**207,200**

5 Twenty major shareholders of the Company are as follows;

		31.12.2025 No. of Shares	%	30.09.2025 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	Brantel Lanka Pvt ltd	8,620,385	10.00%	8,620,385
4	Employees Trust Fund	1,273,612	1.48%	1,273,612
5	Deustche Bank - AG National Equity Fund	1,174,380	1.36%	1,174,380
6	K S N Hirdarmani	950,663	1.10%	350,000
7	Peoples leasing & Finance PLC/Sadaharitha Capital Trust Ltd	950,000	1.10%	833,563
8	M D K Perera	773,000	0.90%	773,000
9	DFCC Bank / P. Pranavan	500,000	0.58%	500,000
10	Kalin Holding Pvt ltd	414,370	0.48%	245,509
11	Miss. S. Durga Sithampalam	403,705	0.47%	403,705
12	Yaden Capital Pvt Ltd	400,000	0.46%	400,000
13	ACE Power Generation Matara (Pvt) Ltd	304,260	0.35%	304,260
14	A E T Fernando	300,000	0.35%	350,000
15	MBSL Insurance Pvt Ltd	254,971	0.30%	254,971
16	K.C Vignarajah	249,880	0.29%	454,880
17	F H T C.Silva	224,477	0.26%	224,477
18	S D N Hemajith & R A N Udani	215,573	0.25%	-
19	S Vasudevan	209,848	0.24%	250,000
20	D ramachandran	205,000	0.24%	-
21	Harnam Holding	200,000	0.23%	233,751
22	D.T Beruwalage	188,625	0.22%	-
23	I A M Ali	174,320	0.20%	-
24	G A K Nanayakakara	165,319	0.19%	-
		74,227,635	**86%**	
	Shares held by the balance shareholders	11,957,192	14%	
	Total Issued Shares	**86,184,827**	**100%**	**86,184,827**

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,
Colombo 07
Sri Lanka
Telephone : +(94) 11 7731731
Facsimile : +(94) 11 7731555

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