

Resus Energy PLC

Interim Financial Report

'04th Quarter 2025-2026

RESUS ENERGY PLC

Interim Financial Report 04th Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF FINANCIAL POSITION - GROUP

ASSETS	Unaudited 31.03.2026 Rs.	Audited 31.03.2025 Rs.
Non-current assets		
Property, plant and equipment	5,573,144,933	5,232,787,652
Right of use asset	20,375,623	21,819,377
Intangible assets	181,139,889	181,139,889
Deferred tax assets	589,736,196	595,615,042
	6,364,396,641	**6,031,361,960**
Current assets		
Inventories	52,240,730	73,584,886
Trade and other receivables	609,238,162	455,252,090
Income tax recoverable	151,655	75,295
Cash and cash equivalents	489,448,578	63,632,174
	1,151,079,125	**592,544,445**
Total Assets	**7,515,475,766**	**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	1,616,422,379	1,497,909,230
Equity attributable to equity holders of the parent	2,590,855,100	2,472,341,951
Non-controlling interest	-	-
Total Equity	**2,590,855,100**	**2,472,341,950**
Non-current liabilities		
Interest bearing loans and borrowings	3,110,361,957	2,371,878,942
Lease liability	23,587,082	22,007,495
Retirement benefit obligations	47,257,138	45,218,039
Deferred tax liabilities	261,773,439	260,904,338
	3,442,979,616	**2,700,008,812**
Current liabilities		
Trade and other payables	112,053,759	190,271,837
Lease liability	3,690,270	3,690,270
Income tax liabilities	19,732,005	32,073,736
Interest bearing loans and borrowings	957,768,602	1,013,871,727
Bank overdrafts	388,396,414	211,648,071
	1,481,641,051	**1,451,555,641**
Total Equity and Liabilities	**7,515,475,766**	**6,623,906,405**
Net assets per share	**5.59**	**26.58**

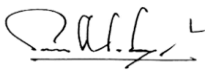
The above figures are provisional and subject to audit.

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

21h May 2026

RESUS ENERGY PLC

Interim Financial Report 04th Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF FINANCIAL POSITION - COMPANY

ASSETS	Unaudited 31.03.2026 Rs.	Audited 31.03.2025 Rs.
Non-current assets		
Property, plant and equipment	1,174,008,036	1,190,503,381
Right of use asset	324,120	381,317
Investments in subsidiaries	1,869,986,590	1,678,143,125
Intangible Assets	125,407,510	125,407,510
	3,169,726,256	**2,994,435,333**
Current assets		
Inventories	14,565,064	11,290,403
Trade and other receivables	713,225,403	234,086,576
Income tax recoverable	143,146	75,262
Cash and cash equivalents	372,868,011	51,941,244
	1,100,801,623	**297,393,485**
Total Assets	**4,270,527,879**	**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	187,635,090	258,632,683
Equity attributable to equity holders of the parent	1,160,312,560	1,231,310,153
Non-controlling interest	-	-
Total Equity	**1,160,312,560**	**1,231,310,153**
Non-current liabilities		
Interest bearing loans and borrowings	1,530,219,688	576,278,380
Lease liability	434,514	383,211
Retirement benefit obligations	43,380,087	42,892,649
Deferred tax liabilities	82,843,641	95,863,905
	1,656,877,928	**715,418,145**
Current liabilities		
Trade and other payables	531,326,705	515,498,378
Lease liability	111,270	111,270
Income tax liabilities	-	5,481,572
Interest bearing loans and borrowings	644,873,024	674,204,613
Bank overdrafts	277,026,394	149,804,686
	1,453,337,393	**1,345,100,519**
Total Equity and Liabilities	**4,270,527,879**	**3,291,828,818**
Net assets per share	**2.40**	**2.57**

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R M S Tillakawardana
Chief Financial Officer

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Signed for and on behalf of the Board by,

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H.A.S. Madanayaka
Chairman

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G.A.K. Nanayakkara
Managing Director

21h May 2026

RESUS ENERGY PLC
Interim Financial Report 04th Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF PROFIT OR LOSS - GROUP

	03 Months Ended 31st March			*Year ended 31st March*		
	2026 Rs.	**2025 Rs.**	**Change %**	**2026 Rs.**	**2025 Rs.**	**Change %**
Revenue from contracts with customers	197,133,964	353,212,109	**(44)**	1,010,862,738	1,241,317,605	**(19)**
Direct costs	(81,827,865)	(174,630,534)	**(53)**	(337,811,573)	(382,666,329)	**(12)**
Gross profit	**115,306,098**	**178,581,575**	**(35)**	**673,051,165**	**858,651,276**	**(22)**
Other operating income	26,021,010	19,797,994	**31**	49,194,047	21,332,386	**131**
Administrative expenses	(35,460,568)	(36,351,429)	**(2)**	(132,250,839)	(120,048,896)	**10**
Results from operating activities	**105,866,540**	**162,028,140**	**(35)**	**589,994,374**	**759,934,766**	**(22)**
Finance income	424,492	606,892	**(30)**	7,465,561	4,674,410	**60**
Finance cost	(87,482,905)	(101,648,741)	**(14)**	(394,600,922)	(395,039,883)	**(0)**
Profit/(loss) before tax	**18,808,129**	**60,986,291**	**(69)**	**202,859,013**	**369,569,293**	**(45)**
Tax expense	684,221	(97,121,494)	**(101)**	(25,371,390)	(157,543,338)	**(84)**
Profit/(loss) for the period	**19,492,349**	**(36,135,203)**	**(154)**	**177,487,622**	**212,025,955**	**(16)**
Attributable to:						
Equity holders of the parent	19,492,349	(36,135,203)	**(154)**	177,487,622	212,025,955	**(16)**
Non-controlling interest	-	-	-	-	-	
	19,492,349	**(36,135,203)**	**(154)**	**177,487,622**	**212,025,955**	**(16)**
Earnings/(loss) per share - basic/diluted	0.05	(0.08)		0.41	2.46	
Dividend per share	0.15	0.20		0.15	1.00	

STATEMENT OF COMPREHENSIVE INCOME - GROUP

	03 Months Ended 31st March			*Year ended 31st March*		
	2026 Rs.	**2025 Rs.**	**Change %**	**2026 Rs.**	**2025 Rs.**	**Change %**
Profit/(loss) for the period	19,492,349	(36,135,203)	**(154)**	177,487,622	212,025,955	**(16)**
Other comprehensive income not to be reclassified to profit or loss in subsequent periods						
Remeasurement gain/(loss) on Defined Benefit Plans	5,687,240	(2,974,862)	-	5,687,240	(2,362,312)	-
Deferred tax effect on Actuarial gain/loss	-	892,459	-	-	708,693	-
Other comprensive income for the period. Net of tax	5,687,240	(2,082,403)	-	5,687,240	(1,653,619)	-
Total comprehensive income for the period, net of tax	**25,179,589**	**(38,217,606)**	**(166)**	**183,174,862**	**210,372,336**	**(13)**
Attributable to:						
Equity holders of the parent	25,179,589	(38,217,606)	**(166)**	183,174,862	210,372,336	**(13)**
Non-controlling interest	-	-	-	-	-	-
	25,179,589	**(38,217,606)**	**(166)**	**183,174,862**	**210,372,336**	**(13)**

Figures in brackets indicate deductions.

The above figures are provisional and subject to audit.

RESUS ENERGY PLC
Interim Financial Report 04th Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF PROFIT OR LOSS - COMPANY

	03 Months Ended 31st March			*Year ended 31st March*		
	2026 Rs.	**2025 Rs.**	**Change %**	**2026 Rs.**	**2025 Rs.**	**Change %**
Revenue from contracts with customers	28,756,470	64,102,665	**(55)**	317,759,969	410,795,367	**(23)**
Direct costs	(22,551,380)	(24,682,732)	**(9)**	(87,535,787)	(97,418,876)	**(10)**
Gross profit	**6,205,090**	**39,419,933**	**(84)**	**230,224,182**	**313,376,491**	**(27)**
Other operating income	22,126,806	4,821,824	**359**	89,961,556	91,328,274	**(1)**
Administrative expenses	(29,342,759)	(42,069,445)	**(30)**	(110,086,848)	(98,989,653)	**11**
Results from operating activities	**(1,010,863)**	**2,172,312**	**(147)**	**210,098,890**	**305,715,112**	**(31)**
Finance income	370,939	601,364	**(38)**	7,310,659	4,653,761	**57**
Finance cost	(76,700,916)	(43,892,551)	**75**	(241,393,324)	(175,007,938)	**38**
Profit/(loss) before tax	**(77,340,840)**	**(41,118,875)**	**88**	**(23,983,774)**	**135,360,935**	**(118)**
Tax expense		(9,209,458)	**-**	11,655,115	(27,422,870)	**(143)**
Profit/(loss) for the period	**(77,340,840)**	**(50,328,333)**	**54**	**(12,328,660)**	**107,938,065**	**(111)**
Attributable to:						
Equity holders of the parent	(77,340,840)	(50,328,333)	**54**	(12,328,660)	107,938,065	**(111)**
Non-controlling interest	-	-	**-**	-	-	**-**
	(77,340,840)	**(50,328,333)**	**54**	**(12,328,660)**	**107,938,065**	**(111)**
Earnings/(loss) per share - basic/diluted	(0.18)	0.12		(0.03)	1.25	
Dividend per share	0.15	0.20		0.15	1.00	

STATEMENT OF COMPREHENSIVE INCOME - COMPANY

	03 Months Ended 31st March			*Year ended 31st March*		
	2026 Rs.	**2025 Rs.**	**Change %**	**2026 Rs.**	**2025 Rs.**	**Change %**
Profit/(loss) for the period	(77,340,840)	(50,328,333)	**54**	(12,328,660)	107,938,065	**(111)**
Other comprehensive income not to be reclassified to profit or loss in subsequent periods						
Remeasurement gain/(loss) on Defined Benefit Plans	5,992,779	(2,856,787)	**-**	5,992,779	(2,856,787)	**-**
Deferred tax effect on Actuarial gain/loss	-	857,036	**-**	-	857,036	**-**
Other comprensive income for the period. Net of tax	5,992,779	(1,999,751)	**-**	5,992,779	(1,999,751)	**-**
Total comprehensive income for the period, net of tax	**(71,348,061)**	**(52,328,084)**	**36**	**(6,335,881)**	**105,938,314**	**(106)**
Attributable to:						
Equity holders of the parent	(71,348,061)	(52,328,084)	**36**	(6,335,881)	105,938,314	**(106)**
Non-controlling interest	-	-	**-**	-	-	**-**
	(71,348,061)	**(52,328,084)**	**36**	**(6,335,881)**	**105,938,314**	**(106)**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC

Interim Financial Report 04th Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF CHANGES IN EQUITY - GROUP

	Attributable to equity holders of the parent			
		Other components of equity		
Year ended 31st March 2026	**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	-	-	177,487,622	177,487,622
Other comprehensive income	-	-	5,687,240	5,687,240
Dividends paid - Interim 2025/26	-	-	(64,661,713)	(64,661,713)
Total comprehensive income for the period	**-**	**-**	**118,513,149**	**118,513,149**
Balance as at 31st March 2026	**967,483,260**	**6,949,461**	**1,616,422,379**	**2,590,855,100**

	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 04th Quarter 2025-2026

Provisional Financial Statements

STATEMENT OF CHANGES IN EQUITY - COMPANY

	Attributable to equity holders of the parent			
		Other components of equity		
Year ended 31st March 2026	**Stated capital Rs.**	**Revaluation reserve Rs.**	**Retained earnings Rs.**	**Total Rs.**
Balance as at 1st April 2025	**967,483,260**	**5,194,210**	**258,632,683**	**1,231,310,154**
Profit for the period	-	-	(12,328,660)	(12,328,660)
Other comprehensive income	-	-	5,992,779	5,992,779
Dividends paid - Interim 2025/26	**-**	**-**	**(64,661,713)**	(64,661,713)
Total comprehensive income for the period	**-**	**-**	**(70,997,593)**	**(70,997,593)**
Balance as at 31st March 2026	**967,483,260**	**5,194,210**	**187,635,090**	**1,160,312,560**

	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**	**5,194,210**	**238,845,815**	**1,211,523,285**
Profit for the period	-	-	107,971,446	107,971,446
Other comprehensive income	-	-	(1,999,751)	(1,999,751)
Total comprehensive income for the period	**967,483,260**	**5,194,210**	**344,817,510**	**105,971,695**
Transactions with equity holders				
Cash Dividend paid - interim 2024/25	-	-	(86,184,827)	-
Balance as at 31st March 2025	**967,483,260**	**5,194,210**	**258,632,683**	**1,317,494,981**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC
Interim Financial Report 04th Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF CASH FLOW - GROUP

For the year Ended 31 Mar 2026	Unaudited 2026 Rs.	Audited 2025 Rs.
Cash generated from/(used in) operating activities		
Profit/(loss) before tax	**202,859,013**	**369,569,293**
Adjustments for;		
Depreciation	145,095,436	123,962,626
Depreciation of Right of use Assets	1,443,754	6,159,624
Provision for Defined Benefit Plan	7,952,177	7,845,347
Finance Cost	394,600,922	392,085,231
Finance charges on lease liability	-	2,954,652
Finance Income	(7,465,561)	(4,674,410)
Operating profit before working capital changes	**744,485,741**	**897,920,797**
Decrease / (increase) in inventories	21,344,156	26,372,377
Decrease / (increase) in trade and other receivable	(154,062,432)	63,965,332
(Decrease) / Increase in trade and other payables	(78,218,078)	81,297,587
Cash generated from/(used in) operating activities	**468,887,674**	**1,069,556,093**
Finance cost paid	(318,899,380)	(402,012,579)
Gratuity paid	(631,507)	(3,385,820)
Income tax paid	(30,296,017)	(5,188,771)
Lease rental paid	(6,698,468)	(7,114,902)
Net cash generated from/(used in) operating activities	**119,060,771**	**651,854,021**
Cash flows from/(used in) investing activities		
(Acquisition) / Reversals of property, plant and equipment	(485,066,424)	(622,423,834)
Finance income received	7,465,561	4,674,410
Net cash used in investing activities	**(477,600,863)**	**(617,749,424)**
Cash flows from/(used in) financing activities		
Repayment of Lease rental	-	-
Proceeds from interest bearing loans and borrowings	139,632,524	518,000,000
Proceeds from Commercial Papers	658,512,750	438,000,000
Dividend Paid	(64,661,713)	(86,184,827)
Tax on dividends	(11,410,890)	(15,211,833)
Capital Repayment of Interest Bearing Borrowing	(446,857,516)	(702,500,673)
Cash proceeds from green bond	1,000,000,000	-
Repayments of Commercial Papers	(452,848,533)	(75,000,000)
Capital Repayments - Debentures		-
Net cash (used in)/generated from financing activities	**822,366,622**	**77,102,667**
Net decrease in cash and cash equivalents	**463,826,528**	**111,207,264**
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	**315,810,631**	**(111,069,835)**
Analysis of cash and cash equivalents;		
Cash and cash equivalents	489,448,578	63,632,174
Bank overdrafts	(388,396,414)	(211,648,071)
Cash and cash equivalents at the end of the period for the purpose of statement of cash Flow	**101,052,164**	**(148,015,897)**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC

Interim Financial Report 04th Quarter 2025-2026
Provisional Financial Statements
STATEMENT OF CASH FLOW - COMPANY

For the year Ended 31 Mar 2026	Unaudited 2026 Rs.	Audited 2025 Rs.
Cash generated from/(used in) operating activities		
Profit/(loss) before tax	**(23,983,774)**	**135,360,935**
Adjustments for;		
Depreciation	36,639,335	37,826,667
Depreciation of Right of use Asset	57,197	5,071,901
Provision for Defined Benefit Plan	7,111,765	7,228,032
Finance Cost	241,393,324	174,950,522
Finance charges on lease liability	51,303	57,416
Finance Income	(7,310,659)	(4,653,761)
Dividend Income from Subsidiaries	(64,661,713)	18,434
Operating profit before working capital changes	**253,958,490**	**355,860,146**
Decrease / (increase) in inventories	(3,274,661)	3,291,321
Decrease / (increase) in trade and other receivable	(479,206,711)	(374,747,890)
Increase/(decrease) in trade and other payables	15,828,327	70,134,251
Cash generated from/(used in) operating activities	**(212,694,554)**	**54,537,828**
Finance cost paid	(154,892,937)	(173,802,567)
Income tax paid	(5,481,572)	(3,385,820)
Gratuity paid	(631,507)	(23,723,720)
Net cash generated from/(used in) operating activities	**(373,700,571)**	**(146,374,279)**
Cash flows from/(used in) investing activities		
Acquisition of property, plant and equipment	(20,143,990)	(3,679,042)
Investments in Subsidiaries	(191,843,465)	-
Proceeds From sale of property, plant and equipment	-	-
Finance income received	7,310,659	4,653,761
Dividend Received	-	-
Net cash used in investing activities	**(204,676,796)**	**974,719**
Cash flows from/(used in) financing activities		
Proceeds from interest bearing loans and borrowings	-	-
Lease rental paid	-	(111,271)
Cash proceed from green bond	1,000,000,000	-
Proceeds from Commercial Papers	644,727,873	438,000,000
Repayments of interest bearing loans and borrowings	(181,945,383)	(69,321,513)
Repayments of Commercial Papers	(418,583,734)	(75,000,000)
Dividends Paid	(64,661,713)	(86,184,827)
Capital Repayment of Debentures	(208,060,000)	-
Net cash (used in)/generated from financing activities	**772,082,427**	**207,382,389**
Net decrease in cash and cash equivalents	**193,705,059**	**61,982,829**
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	**95,841,615**	**(97,863,443)**
Analysis of cash and cash equivalents;		
Cash and cash equivalents	372,868,011	51,941,244
Bank overdrafts	(277,026,394)	(149,804,686)
Cash and cash equivalents at the end of the period for the purpose of statement of cash Flow	**95,841,616**	**(97,863,442)**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC
Interim Financial Report 04th Quarter 2025-2026
Operating Segment Information

For the Year ended 31st March 2026	***Hydro Power***		***Solar Power***		***Other***		**Eliminations/ Adjustments**		**Total**	
	2026 Rs.	**2025 Rs.**	**2026 Rs.**	**2025 Rs.**	**2026 Rs.**	**2025 Rs.**	**2026 Rs.**	**2025 Rs.**	**2026 Rs.**	**2025 Rs.**
Revenue from contracts with customers	605,584,369	693,402,224	323,775,264	243,816,534	81,503,105	132,705,254	-	-	1,010,862,738	1,069,924,012
Billing Under the Standard Power purchase Agreement		135,629,255		35,764,356	-	-	-	-	-	171,393,611
Direct costs	(170,753,427)	(189,201,609)	(93,710,714)	(63,795,123)	(73,347,432)	(131,130,871)	-	-	(337,811,573)	((382,666,329)
Gross profit	**434,830,942**	**639,829,870**	**230,064,551**	**215,785,767**	**8,155,673**	**1,574,383**	**-**		**673,051,165 0**	) **858,651,277**
Other operating income	-	21,332,386	-	-	-	-	-	-	49,194,047	21,332,386
Administrative expenses	(118,046,561)	(107,322,576)	(11,427,219)	(11,735,175)	(2,171,675)	(985,142)	-	-	(132,250,839)	(120,048,896)
Results from operating activities	**316,784,381**	**553,839,680**	**218,637,332**	**204,050,592**	**5,983,998**	**589,241**	**-**	**-**	**589,994,374**	) **759,934,767**
Finance income	7,465,561	4,674,286		124	-	-	-	-	7,465,561	4,674,410
Finance cost	(314,233,546)	(284,639,793)	(80,367,376)	(110,400,091)	-	-	-	-	(394,600,922)	(395,039,883)
Profit/(loss) before tax	**10,016,395**	**273,874,174**	**138,269,956**	**93,650,625**	**5,983,998**	**589,241**	**-**	**-**	**202,859,013**	**369,569,294**
Tax (expense)/Reversal		(138,462,166)	(20,343,875)	(16,594,423)	(1,762,810)	(176,771)	-	-	(25,371,390)	(154,598,738)
Profit/(loss) for the period	**10,016,395**	**135,412,008**	**117,926,081**	**77,056,202**	**4,221,188**	**412,470**	**-**	**-**	**177,487,622**	**214,970,556**
Assets & Liabilities										
Total Current Assets	1,914,762,887	1,089,680,390	177,663,273	127,501,955	81,861,963	67,616,676	(1,023,208,998)	(693,957,413)	1,151,079,125	590,841,609
Total Non Current Assets	4,440,829,473	3,204,306,789	2,955,053,430	2,833,353,571	429,933	163,200	(1,031,916,194)	(6,445,067)	6,364,396,641	6,031,378,494
Total Assets	**6,355,592,360**	**4,293,987,180**	**3,132,716,703**	**2,960,855,526**	**82,291,896**	**67,779,876**	**(2,055,125,192)**	**(700,402,480)**	**7,515,475,766**	**6,622,220,102**
Total Current Liabilities	1,836,264,912	1,670,562,841	609,645,266	419,972,712	72,328,669	60,882,420	(1,023,208,998)	(693,957,413)	1,481,641,051	1,457,460,560
Total Non Current Liabilities	2,836,531,606	1,873,967,446	605,770,528	827,587,460	-	-	-	-	3,442,979,616	2,701,554,907
Total Liabilities	**4,672,796,519**	**3,544,530,287**	**1,215,415,794**	**1,247,560,173**	**72,328,669**	**60,882,420**	**(1,023,208,998)**	**(693,957,413)**	**4,924,620,667**	**4,159,015,467**

RESUS ENERGY PLC
Interim Financial Report 04th 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 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

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 2026.

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 31/03/2026	Spot Value 31/03/2026	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	11.53%	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 March 2026.

Green Bond Issue Proceeds Utilization as of 31st March 2026

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 Proceeds	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%	250,000,000.00	100.00%	n/a
	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 04th Quarter 2025-2026
Provisional Financial Statements
SHARE INFORMATION AS AT 31 MARCH 2026

1 Market Price per Share

	2026 Rs.	2025 Rs.
Highest	12.00	30.00
Lowest	8.80	22.50
Closing	9.50	27.60
Last Traded Price	9.50	28.00
No of ordinary Shares	430,924,135	86,184,827
Market Capitalization on 31 March 2026	4,093,779,283	2,378,701,225

2 The percentage of shares held by the public as at 31st March 2026 was 34.69% (31 March 2025 - 34.69%).
The number of public share holders as at 31st March 20256 was 3970 (31st March 2025-3002)

Float adjusted market capitalization (Rs.) 1,419,927,344

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	31.03.2026	31.03.2025
Mr. H. A. S. Madanayake - Chairman	-	-
MR. M. Amarasiri	-	-
MR. N.D. Gunawardena	-	-
Mr. U. P. Egalahewa	-	-
Mr. G. A. K. Nanayakkara (Managing Director)	826,595	165,319
MRS. D.C.G Atukorale (D. C. Abeyawardena)	209,405	41,881
	1,036,000	**207,200**

5 Twenty major shareholders of the Company are as follows;

		31.03.2026 No. of Shares	%	31.12.2025 No. of Shares
1	Trydan Partners (Pvt) Ltd	140,210,730	32.54%	28,042,146
2	ACL Cables PLC	140,165,505	32.53%	28,033,101
3	Brantel Lanka Pvt Ltd	43,101,925	10.00%	8,620,385
4	Peoples leasing & Finance PLC/Sadaharitha Capital Trust Ltd	6,400,000	1.49%	833,563
5	Employees Trust Fund	6,264,488	1.45%	1,273,612
6	Deustche Bank - AG National Equity Fund	5,871,900	1.36%	1,174,380
7	M D K Perera	4,945,000	1.15%	773,000
8	Kalin Holding Pvt Ltd	2,036,350	0.47%	245,509
9	Miss. S. Durga Sithampalam	2,018,525	0.47%	403,705
10	DFCC Bank / P. Pranavan	2,000,000	0.46%	500,000
11	A E T Fernando	1,630,000	0.38%	350,000
12	Yaden Capital Pvt Ltd	1,400,000	0.32%	400,000
13	ACE Power Generation Matara (Pvt) Ltd	1,363,732	0.32%	304,260
14	Mr.S.Krishantha	1,318,000	0.31%	-
15	Gulf East Finance Ltd	1,050,000	0.24%	-
16	F H T C.Silva	1,042,385	0.24%	224,477
17	D.C.R. Botheju	1,000,000	0.23%	-
18	Seylan Bank/Wethinge Jinadasa	1,000,000	0.23%	-
19	D Ramachandran	974,810	0.23%	-
20	D.T Beruwalage	943,125	0.22%	-
21	Winsland Realty Pvt Ltd	863,626	0.20%	-
22	Dialog Finance PLC /R.P.U.P.Gunawardena	850,000	0.20%	-
23	G A K Nanayakakara	826,595	0.19%	-
24	Union Investment Pvt Ltd	811,835	0.19%	-
		368,088,531	**85%**	
	Shares held by the balance shareholders	62,835,604	15%	-
	Total Issued Shares	**430,924,135**	**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,
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