

Resus Energy PLC

Interim Financial Report

'02nd Quarter 2026-2027

RESUS ENERGY PLC

Interim Financial Report 02nd Quarter 2026-2027

Provisional Financial Statements

STATEMENT OF FINANCIAL POSITION - GROUP

ASSETS	Unaudited 30.09.2026 Rs.	Audited 31.03.2026 Rs.
Non-current assets		
Property, plant and equipment	5,692,046,139	5,631,727,509
Right of use asset	19,728,455	20,375,623
Intangible assets	190,105,895	190,105,895
Deferred tax assets	595,260,588	589,850,096
	6,497,141,077	**6,432,059,123**
Current assets		
Inventories	53,215,750	52,240,737
Trade and other receivables	670,745,769	580,185,643
Income tax recoverable	478,888	143,179
Cash and cash equivalents	141,276,146	617,776,951
	865,716,552	**1,250,346,510**
Total Assets	**7,362,857,629**	**7,682,405,633**
EQUITY AND LIABILITIES		
Equity		
Stated capital	967,483,261	967,483,260
Other components of equity	6,949,461	6,949,461
Retained earnings	1,648,694,761	1,594,072,707
Equity attributable to equity holders of the parent	2,623,127,483	2,568,505,428
Non-controlling interest	-	-
Total Equity	**2,623,127,482**	**2,568,505,428**
Non-current liabilities		
Interest bearing loans and borrowings	2,155,083,016	2,622,311,694
Lease liability	24,990,447	22,125,808
Retirement benefit obligations	47,199,316	47,274,850
Deferred tax liabilities	236,699,319	255,570,415
	2,463,972,097	**2,947,282,767**
Current liabilities		
Trade and other payables	94,517,738	109,897,093
Lease liability	3,690,270	3,690,270
Income tax liabilities	1,332,467	22,608,571
Interest bearing loans and borrowings	1,832,954,368	1,642,690,051
Bank overdrafts	343,263,209	387,731,453
	2,275,758,052	**2,166,617,438**
Total Equity and Liabilities	**7,362,857,629**	**7,682,405,633**
Net assets per share	**6.09**	**5.96**

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. Madanayaka
Chairman

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

13th Nov 2026

RESUS ENERGY PLC

Interim Financial Report 02nd Quarter 2026-2027
Provisional Financial Statements
STATEMENT OF FINANCIAL POSITION - COMPANY

ASSETS	Unaudited 30.09.2026 Rs.	Audited 31.03.2026 Rs.
Non-current assets		
Property, plant and equipment	965,972,601	1,173,258,037
Right of use asset	295,521	324,120
Investments in subsidiaries	1,878,151,551	1,878,171,059
Intangible Assets	125,407,510	125,407,510
	2,969,827,183	**3,177,160,726**
Current assets		
Inventories	15,416,084	14,565,064
Trade and other receivables	1,096,789,689	683,753,264
Income tax recoverable	369,072	143,146
Cash and cash equivalents	85,887,188	582,015,242
	1,198,462,033	**1,280,476,716**
Total Assets	**4,168,289,215**	**4,457,637,442**
EQUITY AND LIABILITIES		
Equity		
Stated capital	967,483,260	967,483,260
Other components of equity	5,194,210	5,194,210
Retained earnings	151,968,808	176,933,248
Equity attributable to equity holders of the parent	1,124,646,278	1,149,610,718
Non-controlling interest	-	-
Total Equity	**1,124,646,278**	**1,149,610,718**
Non-current liabilities		
Interest bearing loans and borrowings	1,017,650,000	1,508,885,426
Lease liability	457,640	434,514
Retirement benefit obligations	43,158,345	43,380,087
Deferred tax liabilities	52,574,799	74,001,600
	1,113,840,782	**1,626,701,628**
Current liabilities		
Trade and other payables	81,901,149	48,544,235
Lease liability	111,270	111,270
Income tax liabilities	-	-
Interest bearing loans and borrowings	1,596,795,954	1,355,981,367
Bank overdrafts	250,993,780	276,688,224
	1,929,802,154	**1,681,325,096**
Total Equity and Liabilities	**4,168,289,215**	**4,457,637,442**
Net assets per share	**2.61**	**2.67**

The above figures are provisional and subject to audit.

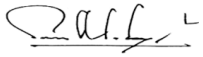
These Financial Statements are in compliance with the requirements of the Companies Act No. 07 of 2007.



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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. Madanayaka
Chairman



……

G.A.K. Nanayakkara
Managing Director

13th Nov 2026

RESUS ENERGY PLC
Interim Financial Report 02nd Quarter 2026-2027
Provisional Financial Statements
STATEMENT OF PROFIT OR LOSS - GROUP

	03 Months Ended 30th September			*06 Months ended 30th September*		
	2026 Rs.	**2025 Rs.**	**Change %**	**2026 Rs.**	**2025 Rs.**	**Change %**
Revenue from contracts with customers	276,443,441	223,238,983	**24**	542,614,797	592,493,897	**(8)**
Direct costs	(108,710,952)	(68,022,774)	**60%**	(209,288,093)	(194,384,501)	**8**
Gross profit	**167,732,488**	**155,216,209**	**8**	**333,326,704**	398,109,396	**(16)**
Other operating income	-	14,476,535	**(100)**	-	20,993,037	**(100)**
Administrative expenses	(43,915,068)	(32,729,095)	**34**	(74,867,568)	(61,233,121)	**22**
Results from operating activities	**123,817,420**	**136,963,649**	**(10)**	**258,459,136**	**357,869,312**	**(28)**
Finance income	504,273	6,527,725	**(92)**	6,413,269	6,759,837	**(5)**
Finance cost	(123,079,025)	(108,167,343)	**14**	(234,679,152)	(206,491,380)	**14**
Profit/(loss) before tax	**1,242,669**	**35,324,031**	**(96)**	**30,193,253**	**158,137,769**	**(81)**
Tax expense	15,330,180	(3,376,344)	**(554)**	24,428,802	(19,494,072.00)	**(225)**
Profit/(loss) for the period	**16,572,849**	**31,947,687**	**(48)**	**54,622,055**	**138,643,697**	**(61)**
Attributable to:						
Equity holders of the parent	16,572,849	31,947,687	**(48)**	54,622,055	138,643,697	**(61)**
Non-controlling interest	-	-	**-**	-		
	16,572,849	**31,947,687**	**(48)**	**54,622,055**	**138,643,697**	**(61)**
Earnings/(loss) per share - basic/diluted	0.04	0.07		0.13	0.32	
Dividend per share	-	0.15			0.15	

STATEMENT OF COMPREHENSIVE INCOME - GROUP

	03 Months Ended 30th September			**06 Months ended 30th September**		
	2026 Rs.	**2025 Rs.**	**Change %**	**2026 Rs.**	**2025 Rs.**	
Profit/(loss) for the period	16,572,849	31,947,687	**(48)**	54,622,055	138,643,697	**(61)**
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	**16,572,849**	**31,947,687**	**(48)**	**54,622,055**	138,643,697.00	**(61)**
Attributable to:						
Equity holders of the parent	16,572,849	31,947,687	**(48)**	54,622,055	138,643,697.00	**(61)**
Non-controlling interest	-	-	**-**	-		
	16,572,849	**31,947,687**	**(48)**	**54,622,055**	138,643,697.00	**(61)**

Figures in brackets indicate deductions.

The above figures are provisional and subject to audit.

RESUS ENERGY PLC
Interim Financial Report 02nd Quarter 2026-2027
Provisional Financial Statements
STATEMENT OF PROFIT OR LOSS - COMPANY

	03 Months Ended 30th September			*06 Months ended 30th September*		
	2026 Rs.	**2025 Rs.**	**Change %**	**2026 Rs.**	**2025 Rs.**	**Change %**
Revenue from contracts with customers	89,924,594	96,439,330	**(7)**	163,067,067	205,712,303	**(21)**
Direct costs	(22,000,597)	(22,302,855)	**(1)**	(42,735,465)	(44,799,420)	**(5)**
Gross profit	**67,923,997**	**74,136,475**	**(8)**	**120,331,602**	**160,912,883**	**(25)**
Other operating income	-	67,138,247	**(100)**	-	67,654,750	**(100)**
Administrative expenses	(16,792,140)	(28,035,029)	**(40)**	(40,666,981)	(51,167,648)	**(21)**
Results from operating activities	**51,131,857**	**113,239,693**	**(55)**	**79,664,621**	**177,399,985**	**(55)**
Finance income	478,963	6,523,687	**(93)**	6,370,962	6,750,383	**(6)**
Finance cost	(69,694,129)	(64,331,707)	**8**	(132,426,824)	(112,670,049)	**18**
Profit/(loss) before tax	**(18,083,309)**	**55,431,673**	**(133)**	**(46,391,241)**	**71,480,319**	**(165)**
Tax expense	16,549,245	9,313,815	**78**	21,426,801	18,627,632	**15**
Profit/(loss) for the period	**(1,534,064)**	**64,745,488**	**(102)**	**(24,964,440)**	**90,107,951**	**(128)**
Attributable to:						
Equity holders of the parent	(1,534,064)	64,745,488	**(102)**	(24,964,440)	90,107,951	**(128)**
Non-controlling interest	-	-	**-**	-	-	**-**
	(1,534,064)	**64,745,488**	**(102)**	**(24,964,440)**	**90,107,951**	**(128)**
Earnings/(loss) per share - basic/diluted	(0.00)	0.15		(0.06)	0.21	
Dividend per share	-	0.15		-	0.15	

STATEMENT OF COMPREHENSIVE INCOME - COMPANY

	03 Months Ended 30th September			*06 Months ended 30th September*		
	2026 Rs.	**2025 Rs.**	**Change %**	**2026 Rs.**	**2025 Rs.**	**Change %**
Profit/(loss) for the period	(1,534,064)	64,745,488	**(102)**	(24,964,440)	90,107,951	**(128)**
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	**(1,534,064)**	**64,745,488**	**(102)**	**(24,964,440)**	**90,107,951**	**(128)**
Attributable to:						
Equity holders of the parent	(1,534,064)	64,745,488	**(102)**	(24,964,440)	90,107,951	**(128)**
Non-controlling interest	-	-	**-**	-	-	**-**
	(1,534,064)	**64,745,488**	**(102)**	**(24,964,440)**	**90,107,951**	**(128)**

Figures in brackets indicate deductions.

The above figures are provisional and subject to audit.

RESUS ENERGY PLC
Interim Financial Report 02nd Quarter 2026-2027
Provisional Financial Statements
STATEMENT OF CHANGES IN EQUITY - GROUP

	Attributable to equity holders of the parent			
		Other components of equity		
Period ended 30th Sep 2026	**Stated capital Rs.**	**Revaluation reserve Rs.**	**Retained earnings Rs.**	**Total Rs.**
Balance as at 1st April 2026	**967,483,260**	**6,949,461**	**1,594,072,707**	**2,568,505,428**
Profit for the period	-	-	54,622,055	54,622,055
Other comprehensive income	-	-	-	-
Dividends paid - Interim 2026/27	-	-	-	-
Total comprehensive income for the period	**-**	**-**	**54,622,055**	**54,622,055**
Balance as at 30th Sep 2026	**967,483,260**	**6,949,461**	**1,648,694,761**	**2,623,127,482**

	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**	**1,497,909,229**	**2,472,341,950**
Profit for the period	-	-	156,977,663	156,977,663
Other comprehensive income	-	-	3,847,527	3,847,527
Total comprehensive income for the period	**967,483,260**	**6,949,461**	**1,658,734,419**	**2,633,167,140**
Transactions with equity holders				
Cash Dividend paid - interim 2025/26	**-**	**-**	(64,661,713)	(64,661,713)
Balance as at 31st March 2026	**967,483,260**	**6,949,461**	**1,594,072,707**	**2,568,505,428**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC

Interim Financial Report 02nd Quarter 2026-2027

Provisional Financial Statements

STATEMENT OF CHANGES IN EQUITY - COMPANY

	Attributable to equity holders of the parent			
		Other components of equity		
Period ended 30th Sep 2026	**Stated capital Rs.**	**Revaluation reserve Rs.**	**Retained earnings Rs.**	**Total Rs.**
Balance as at 1st April 2026	**967,483,260**	**5,194,210**	**176,933,248**	**1,149,610,718**
Profit for the period	-	-	(24,964,440)	(24,964,440)
Other comprehensive income	-	-	-	-
Dividends paid - Interim 2026/27	-	-	-	-
Total comprehensive income for the period	**-**	**-**	**(24,964,440)**	**(24,964,440)**
Balance as at 30th Sep 2026	**967,483,260**	**5,194,210**	**151,968,808**	**1,124,646,278**

	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**	**1,231,310,153**
Profit for the period	-	-	(21,232,667)	(21,232,667)
Other comprehensive income	-	-	4,194,945	4,194,945
Total comprehensive income for the period	**967,483,260**	**5,194,210**	**241,594,961**	**(17,037,722)**
Transactions with equity holders				
Cash Dividend paid - interim 2025/26	-	-	(64,661,713)	(64,661,713)
Balance as at 31st March 2026	**967,483,260**	**5,194,210**	**176,933,248**	**1,149,610,718**

Figures in brackets indicate deductions.

The above figures are provisional and subject to audit.

RESUS ENERGY PLC
Interim Financial Report 02nd Quarter 2026-2027
Provisional Financial Statements
STATEMENT OF CASH FLOW - GROUP

For the period Ended 30 Sep 2026	**Unaudited 2026 Rs.**	**Unaudited 2025 Rs.**
Cash generated from/(used in) operating activities		
Profit/(loss) before tax	**30,193,253**	**158,137,769**
Adjustments for;		
Depreciation	79,668,580	70,243,715
Depreciation of Right of use Assets	647,168	767,245
Provision for Defined Benefit Plan	1,196,084	3,366,563
Finance Cost	233,275,787	204,695,882
Finance charges on lease liability	1,403,365	1,795,498
(Profit)/Loss on Sale of Fixed Assets	-	
Advance Payment for Leases	-	-
Previous Year Adjustments	-	-
Finance Income	(6,413,269)	(6,759,837)
Operating profit before working capital changes	**339,970,967**	**432,246,835**
Decrease / (increase) in inventories	(975,014)	(3,737,297)
Decrease / (increase) in trade and other receivable	(90,895,834)	169,734,279
(Decrease) / Increase in trade and other payables	(15,379,355)	21,598,349
Cash generated from/(used in) operating activities	**232,720,764**	**619,842,166**
Finance cost paid	(270,620,177)	(335,525,863)
Gratuity paid	(1,271,618)	(223,027)
Income tax paid	(23,800,521)	-
Lease rental paid	-	-
Net cash generated from/(used in) operating activities	**(62,971,551)**	**284,093,276**
Cash flows from/(used in) investing activities		
(Acquisition) / Reversals of property, plant and equipment	(148,953,215)	(201,645,340)
Finance income received	6,413,269	6,759,837
Net cash used in investing activities	**(142,539,946)**	**(194,885,503)**
Cash flows from/(used in) financing activities		
Repayment of Lease rental	-	-
Proceeds from interest bearing loans and borrowings	-	-
Repayment of Interest bearing loans and borrowings		
Proceeds from Commercial Papers	784,000,000	387,000,000
Dividend Paid	-	(64,661,713)
Tax on dividends	-	(11,410,891)
Capital Repayment of Interest Bearing Borrowing	(280,401,266)	(603,887,969)
Cash proceeds from green bond	-	1,000,000,000
Repayments of Commercial Papers	(730,119,797)	(504,000,000)
Capital Repayments - Debentures	-	(211,422,692)
Net cash (used in)/generated from financing activities	**(226,521,063)**	**(8,383,265)**
Net decrease in cash and cash equivalents	**(432,032,562)**	**80,824,509**
Cash and cash equivalents at the beginning of the period	230,045,499	(148,015,897)
Cash and Cash equivalents at the end of the period	**(201,987,063)**	**(67,191,389)**
Analysis of cash and cash equivalents;		
Cash and cash equivalents	141,276,146	97,385,709
Bank overdrafts	(343,263,209)	(164,577,098)
Cash and cash equivalents at the end of the period for the purpose of statement o	**(201,987,063)**	**(67,191,389)**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC

Interim Financial Report 02nd Quarter 2026-2027
Provisional Financial Statements
STATEMENT OF CASH FLOW - COMPANY

For the period Ended 30 Sep 2026	**Unaudited 2026 Rs.**	**Unaudited 2025 Rs.**
Cash generated from/(used in) operating activities		
Profit/(loss) before tax	**(46,391,241)**	**71,480,312**
Adjustments for;		
Depreciation	23,078,052	18,275,979
Depreciation of Right of use Asset	28,599	23,832
Provision for Defined Benefit Plan	974,341	2,995,752
Finance Cost	132,403,699	112,648,117
Finance charges on lease liability	23,126	21,932
Finance Income	(6,370,962)	(6,750,383)
Operating profit before working capital changes	**103,745,613**	**198,695,541**
Decrease / (increase) in inventories	(851,020)	(558,113)
Decrease / (increase) in trade and other receivable	(205,976,916)	(94,997,121)
Increase/(decrease) in trade and other payables	33,356,914	(68,049,714)
Cash generated from/(used in) operating activities	**(69,725,409)**	**35,090,593**
Finance cost paid	(182,433,107)	(228,963,135)
Income tax paid		
Gratuity paid	(1,196,084)	(223,027)
Net cash generated from/(used in) operating activities	**(253,354,599)**	**(194,095,569)**
Cash flows from/(used in) investing activities		
Acquisition of property, plant and equipment	(77,349,685)	(63,915,711)
Investments in Subsidiaries	19,508	(191,843,462)
Proceeds From sale of property, plant and equipment	-	-
Finance income received	6,370,962	6,750,383
Dividend Received	-	-
Net cash used in investing activities	**(70,959,215)**	**(249,008,790)**
Cash flows from/(used in) financing activities		
Proceeds from interest bearing loans and borrowings	-	-
Lease rental paid	-	-
Cash proceed from green bond	-	1,000,000,000
Proceeds from Commercial Papers	784,000,000	387,000,000
Repayments of interest bearing loans and borrowings	(200,000,000)	(179,995,426)
Repayments of Commercial Papers	(730,119,797)	(504,000,000)
Capital Repayment of Debentures	-	(208,060,000)
Net cash (used in)/generated from financing activities	**(146,119,797)**	**494,944,574**
Net decrease in cash and cash equivalents	**(470,433,612)**	**51,840,215**
Cash and cash equivalents at the beginning of the period	305,327,019	(97,863,442)
Cash and Cash equivalents at the end of the period	**(165,106,594)**	**(46,023,230)**
Analysis of cash and cash equivalents;		
Cash and cash equivalents	85,887,188	87,260,855
Bank overdrafts	(250,993,780)	(133,284,085)
Cash and cash equivalents at the end of the period for the purpose of statement of c	**(165,106,594)**	**(46,023,230)**

Figures in brackets indicate deductions.

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RESUS ENERGY PLC
Interim Financial Report 02nd Quarter 2026-2027
Operating Segment Information

For the period ended 30th September 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	272,297,797	347,818,549	155,564,883	177,898,791	114,752,117	66,776,557	-	-	542,614,797	592,493,897
Billing Under the Standard Power purchase Agreement					-	-	-	-		-
Direct costs	(80,513,403)	(85,253,276)	(46,116,755)	(44,581,849)	(82,657,935)	(64,549,376)	-	-	(209,288,093)	(194,384,501)
Gross profit	**191,784,394**	**262,565,273**	**109,448,128**	**133,316,942**	**32,094,182**	**2,227,181**	**-**		**333,326,704**	**398,109,396**
Other operating income	-	20,993,020	-	-	-	-	-	(64,661,730)		20,993,020
Administrative expenses	(60,237,921)	(54,628,943)	(6,811,961)	(5,169,268)	(7,817,686)	(1,434,910)	-	-	(74,867,568)	(61,233,121)
Results from operating activities	**131,546,473**	**228,929,350**	**102,636,167**	**128,147,674**	**24,276,496**	**792,271**	**-**	**-**	**258,459,136**	**357,869,294**
Finance income	6,413,269	6,759,837	-	-	-	-	-	-	6,413,269	6,759,837
Finance cost	(198,380,485)	(168,082,358)	(34,781,663)	(38,409,022)	(1,517,003)	-	-	-	(234,679,152)	(206,491,380)
Profit/(loss) before tax	**(60,420,743)**	**67,606,829**	**67,854,504**	**89,738,652**	**22,759,492**	**792,271**	**-**	**-**	**30,193,253**	**158,137,752**
Tax (expense)/Reversal	26,127,793	(1,933,724)	(1,398,991)	(17,560,348)	(300,000)		-	-	24,428,802	(19,494,072)
Profit/(loss) for the period	**(34,292,950)**	**65,673,105**	**66,455,513**	**72,178,304**	**22,459,492**	**792,271**	**-**	**-**	**54,622,055**	**138,643,680**
Assets & Liabilities										
Total Current Assets	2,032,462,528	1,114,241,508	137,646,682	128,229,218	119,132,835	71,922,517	(1,423,525,492)	(614,298,218)	865,716,552	700,095,025
Total Non Current Assets	5,005,935,265	3,229,179,229	3,313,283,993	2,917,663,241	341,991	122,403	(1,822,420,172)		6,497,141,077	6,146,964,873
Total Assets	**7,038,397,793**	**4,343,420,738**	**3,450,930,675**	**3,045,892,459**	**119,474,826**	**72,044,920**	**(3,245,945,664)**	**(614,298,218)**	**7,362,857,629**	**6,847,059,898**
Total Current Liabilities	2,290,072,868	989,534,848	874,310,505	270,879,205	79,062,935	64,368,793	(967,688,256)	(547,196,470)	2,275,758,052	777,586,376
Total Non Current Liabilities	2,223,731,979	2,875,575,463	606,826,121	647,551,031	25,054,183	-	(391,640,186)		2,463,972,097	3,523,126,494
Total Liabilities	**4,513,804,847**	**3,865,110,311**	**1,481,136,626**	**918,430,237**	**104,117,118**	**64,368,793**	**(1,359,328,442)**	**(547,196,470)**	**4,739,730,149**	**4,300,712,870**

RESUS ENERGY PLC
Interim Financial Report 02nd Quarter 2026-2027
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 2026.

5 Information of Debentures

Type	Issue Date	Tenure	Interest Rate	Coupon Rate 30/09/2026	Spot Value 30/09/2026	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 period ended 30th Sep 2026.

Green Bond Issue Proceeds Utilization as of 30th Sep 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 allocation (B/A)	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	169,514,849.47	16.95%	169,514,849.47	100.00%	n/a
	NDB Bank PLC	85,500,000.00		65,915,415.40	6.59%	65,915,415.40	100.00%	n/a
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	212,859,735.13	21.29%	212,859,735.13	100.00%	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	265,333,992.37	26.53%	265,333,992.37	100.00%	n/a
	Ampara (2022/001-1C-70) 2MW Solar Power Plant	250,000,000.00		276,781,610.67	27.68%	276,781,610.67	100.00%	n/a
	Pallekele 1 (2020/004-1/C-30) 1MW Solar Power Plant	43,900,000.00		9,594,396.96	0.96%	4,222,863.20	44.01%	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

Director
H.A.S. Madanayaka

Director
G.A.K. Nanayakkara

6 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.

RESUS ENERGY PLC

Interim Financial Report 02nd Quarter 2026-2027

Provisional Financial Statements

SHARE INFORMATION AS AT 30 SEP 2026

1 Market Price per Share	**2026**	**Restated 2025**
	Rs.	**Rs.**
Highest	9.70	9.98
Lowest	8.50	5.60
Closing	8.90	9.20
Last Traded Price	8.99	9.20
No of ordinary Shares	430,924,135	430,924,135
Market Capitalization on 30 Sep 2026	3,835,224,802	3,964,502,042

Share split (1share into total 5 shares)

2 The percentage of shares held by the public as at 30th September 2026 was 34.69% (31 March 2026 - 34.69%).
The number of public share holders as at 30th September 2026 was 4201 (31st March 2026-3970)

Float adjusted market capitalization (Rs.) 1,330,247,722

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	**30.09.2026**	**30.06.2026**
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	826,595
MRS. D.C.G Atukorale (D. C. Abeyawardena)	209,405	209,405
	1,036,000	**1,036,000**

5 Twenty major shareholders of the Company are as follows;

		30.09.2026 No. of Shares	**%**	**30.06.2026 No. of Shares**
1	Trydan Partners (Pvt) Ltd	140,210,730	32.54%	140,210,730
2	ACL Cables PLC	140,165,505	32.53%	140,165,505
3	Brantel Lanka Pvt Ltd	43,101,925	10.00%	43,101,925
4	Employees Trust Fund	6,264,488	1.45%	6,264,488
5	Deustche Bank - AG National Equity Fund	5,161,807	1.20%	5,871,900
6	Peoples Leasing & Finance PLC/Sadaharitha Capital Trust Ltd	4,717,549	1.09%	5,000,000
7	M D K Perera	5,000,000	1.16%	5,000,000
8	D.C.R. Botheju	2,250,000	0.52%	2,250,000
9	Miss S. Durga Sithampalam	2,018,525	0.47%	2,018,525
10	DFCC Bank / P. Pranavan	2,000,000	0.46%	2,000,000
11	Kalin Holding Pvt Ltd	1,880,190	0.44%	1,880,190
12	Mr S. Krishantha	1,518,000	0.35%	1,518,000
13	A E T Fernando	1,559,650	0.36%	1,500,000
14	Winsland Realty Pvt Ltd	1,483,908	0.34%	1,235,153
15	Dr C. Alwishewa Chandrasekara	1,200,000	0.28%	-
16	Gulf East Finance Ltd	1,050,000	0.24%	1,050,000
17	F H T C Silva	1,042,385	0.24%	1,042,385
18	Seylan Bank/Wethinge Jinadasa	1,000,000	0.23%	1,000,000
19	Sampath Bank PLC/Yaden Capital (Pvt) Ltd	1,000,000	0.23%	-
20	D T Beruwalage	943,125	0.22%	943,125
		363,567,787	**84%**	**362,051,926**
	Shares held by the balance shareholders	67,356,348	16%	68,872,209
	Total Issued Shares	**430,924,135**	**100%**	**430,924,135**

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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