

# INDICATIVE US DOLLAR FINANCIAL STATEMENTS

## STATEMENT OF PROFIT OR LOSS FOR INFORMATION PURPOSE ONLY

For the year ended 31st March	Consolidated		Company	
	Audited	Audited	Audited	Audited
	2024 USD '000	2023 USD '000	2024 USD '000	2023 USD '000
Revenue	136,410	169,210	65,345	78,044
Cost of sales	(94,492)	(127,899)	(47,418)	(59,225)
<b>Gross profit</b>	<b>41,918</b>	<b>41,311</b>	<b>17,927</b>	<b>18,819</b>
Other operating income	562	557	4,439	6,645
Selling and distribution expenses	(1,160)	(1,528)	(421)	(337)
Administrative expenses	(20,719)	(17,366)	(9,689)	(7,144)
<b>Results from operating activities</b>	<b>20,601</b>	<b>22,974</b>	<b>12,256</b>	<b>17,983</b>
Finance income	4,400	9,420	2,622	6,001
Finance cost	(5,661)	(9,472)	(2,876)	(4,796)
Net Finance cost	(1,261)	(52)	(254)	1,205
Share of profit of equity accounted investees (net of tax)	(28)	7	-	-
<b>Profit before tax</b>	<b>19,312</b>	<b>22,929</b>	<b>12,002</b>	<b>19,188</b>
Tax expense	(5,711)	(4,866)	(2,587)	(1,937)
<b>Profit for the year</b>	<b>13,601</b>	<b>18,063</b>	<b>9,415</b>	<b>17,251</b>
<b>Attributable to:</b>				
Equity holders of the parent	11,826	16,169	9,415	17,251
Non-controlling interest	1,775	1,894	-	-
<b>Profit for the year</b>	<b>13,601</b>	<b>18,063</b>	<b>9,415</b>	<b>17,251</b>
<b>Earnings per share</b>				
Basic/Diluted earnings per share (Rs.)	0.040	0.054	0.032	0.058
Dividend per share (Rs.)	0.019	0.016	0.019	0.016

This information does not constitute a full set of financial statements in compliance with SLFRS/LKAS

The above should be read together with the Auditors opinion and the notes to the Financial Statements.

# INDICATIVE US DOLLAR FINANCIAL STATEMENTS

## STATEMENT OF FINANCIAL POSITION FOR INFORMATION PURPOSE ONLY

As at 31st March	Consolidated		Company	
	2024 USD '000	2023 USD '000	2024 USD '000	2023 USD '000
<b>Assets</b>				
<b>Non-current assets</b>				
Property, plant and equipment	36,143	31,046	17,546	13,270
Right-of-use assets	1,637	862	867	105
Intangible assets	1,158	880	406	265
Investments in subsidiaries	-	-	3,651	3,328
Investment in equity accounted investees	1,947	1,802	310	282
Other non-current financial assets	4,286	3,601	4,126	3,428
Deferred tax assets	800	742	-	-
<b>Total non-current assets</b>	<b>45,971</b>	<b>38,933</b>	<b>26,906</b>	<b>20,678</b>
<b>Current assets</b>				
Inventories	38,372	42,513	14,908	15,522
Trade and other receivables	22,380	20,395	15,511	12,839
Amounts due from subsidiaries	-	-	3,299	1,974
Amounts due from other related parties	160	317	61	79
Amounts due from equity accounted investees	424	309	2	1
Other current assets	4,380	4,276	1,602	1,308
Cash in hand and at bank	22,416	15,419	12,271	6,315
<b>Total current assets</b>	<b>88,132</b>	<b>83,229</b>	<b>47,654</b>	<b>38,038</b>
<b>Total assets</b>	<b>134,103</b>	<b>122,162</b>	<b>74,560</b>	<b>58,716</b>
<b>Equity and liabilities</b>				
<b>Equity</b>				
Stated capital	1,129	11,258	1,129	1,129
Capital reserves	2,972	2,709	1,734	1,581
Revenue reserves	72,281	63,462	43,358	35,950
<b>Total equity attributable to equity holders of the Company</b>	<b>76,382</b>	<b>67,300</b>	<b>46,221</b>	<b>38,660</b>
Non-controlling interests	9,313	9,334	-	-
<b>Total equity</b>	<b>85,695</b>	<b>76,634</b>	<b>46,221</b>	<b>38,660</b>
<b>Non-current liabilities</b>				
Interest bearing loans & borrowings	846	426	220	412
Non Current Lease liability	1,389	627	730	-
Defined benefit obligations	5,793	3,740	4,508	2,746
Deferred tax liabilities	641	416	419	260
<b>Total non-current liabilities</b>	<b>8,669</b>	<b>5,209</b>	<b>5,877</b>	<b>3,418</b>

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## STATEMENT OF FINANCIAL POSITION FOR INFORMATION PURPOSE ONLY

As at 31st March	Consolidated		Company	
	2024 USD '000	2023 USD '000	2024 USD '000	2023 USD '000
<b>Current liabilities</b>				
Trade and other payables	14,019	11,258	9,244	6,017
Other current Liabilities	1,312	1,258	190	98
Amounts due to subsidiaries	-	-	272	337
Amounts due to other related parties	7,936	4,972	2,726	221
Income tax payable	2,439	1,961	1,282	637
Current Lease liability	287	264	138	126
Interest bearing loans & borrowings	13,746	20,606	8,610	9,202
<b>Total current liabilities</b>	<b>39,739</b>	<b>40,319</b>	<b>22,462</b>	<b>16,638</b>
<b>Total liabilities</b>	<b>48,408</b>	<b>45,528</b>	<b>28,339</b>	<b>20,056</b>
<b>Total equity and liabilities</b>	<b>134,103</b>	<b>122,162</b>	<b>74,560</b>	<b>58,716</b>

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