

STATEMENT OF FINANCIAL POSITION

As at 31st March	Note	Consolidated		Company	
		2024 Rs. '000	2023 Rs. '000	2024 Rs. '000	2023 Rs. '000
Assets					
Non-current assets					
Property, plant and equipment	13	10,838,262	10,214,282	5,261,582	4,365,959
Right-of-Use Assets	14.1	490,940	283,455	259,905	34,562
Intangible assets	15	347,380	289,399	121,796	87,219
Investments in subsidiaries	16.1	-	-	1,094,769	1,094,769
Investments in equity accounted investees	17	583,927	592,753	92,903	92,903
Non-current financial assets	21	1,285,225	1,184,666	1,237,388	1,127,532
Deferred tax assets	28.1	239,963	244,159	-	-
Total non-current assets		13,785,697	12,808,714	8,068,343	6,802,944
Current assets					
Inventories	19	11,506,658	13,986,769	4,470,465	5,106,565
Trade and other receivables	20	6,711,349	6,709,919	4,651,326	4,224,190
Amounts due from subsidiaries	18.3	-	-	989,239	649,391
Amounts due from other related parties	18.4	47,870	104,195	18,372	26,133
Amounts due from equity accounted investees	18.5	127,165	101,824	567	247
Other current assets	22	1,313,385	1,406,878	480,469	430,452
Cash in hand and at bank	23	6,722,126	5,072,892	3,679,709	2,077,492
Total current assets		26,428,553	27,382,477	14,290,147	12,514,470
Total assets		40,214,250	40,191,191	22,358,490	19,317,414
Equity and liabilities					
Equity					
Stated capital	24	331,774	331,774	331,774	331,774
Capital reserves	25.1	891,290	891,290	520,097	520,097
Revenue reserves	25.2	21,681,998	20,918,757	13,008,591	11,867,174
Total equity attributable to equity holders of the Company		22,905,062	22,141,821	13,860,462	12,719,045
Non-controlling interest		2,792,786	3,070,745	-	-
Total equity		25,697,848	25,212,566	13,860,462	12,719,045
Non-current liabilities					
Interest bearing loans and borrowings	26.1	253,719	140,194	66,111	135,461
Non current lease liability	14.2	416,518	206,177	218,763	-
Defined benefit obligations	27 (iii)	1,737,269	1,230,526	1,351,969	903,328
Deferred tax liabilities	28.2	192,185	136,709	125,541	85,673
Total non-current liabilities		2,599,691	1,713,606	1,762,384	1,124,462

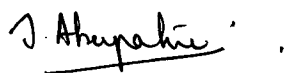
STATEMENT OF FINANCIAL POSITION

As at 31st March	Note	Consolidated		Company	
		2024 Rs. '000	2023 Rs. '000	2024 Rs. '000	2023 Rs. '000
Current liabilities					
Trade and other payables	29	4,203,895	3,703,807	2,771,646	1,979,594
Other current liabilities	30	393,561	413,884	56,980	32,171
Amounts due to subsidiaries	18.1	-	-	81,604	110,869
Amounts due to other related parties	18.2	2,379,820	1,635,815	817,434	72,656
Income tax payable	31	731,423	645,285	384,505	209,673
Current portion of lease liability	14.2	85,960	86,718	41,507	41,615
Interest bearing loans and borrowings	26.2	4,122,052	6,779,510	2,581,968	3,027,329
Total current liabilities		11,916,711	13,265,019	6,735,644	5,473,907
Total liabilities		14,516,402	14,978,625	8,498,028	6,598,369
Total equity and liabilities		40,214,250	40,191,191	22,358,490	19,317,414

The notes to the Financial Statements on pages 260 to 330 form an integral part of these Financial Statements.

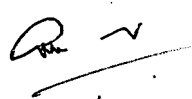
The Board of Directors are responsible for these financial statements.

I certify that the Financial Statements set out on pages 252 to 330 have been prepared in accordance with the Companies Act No: 07 of 2007.



Jeevani Abeyratne
Director-Finance

Signed for and on behalf of the Board by,



Mohan Pandithage
Chairman
16th May 2024



Rajitha Kariyawasan
Managing Director
16th May 2024