

INTERIM FINANCIAL STATEMENTS

FOR THE QUARTER ENDED 31st March 2024

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STATEMENT OF FINANCIAL POSITION

STATEMENT OF FINANCIAL POSITION	COMP	ANY	GRO	OUP
	As at 31-Mar-24 (Unaudited) LKR	As at 31-Mar-23 (Audited) LKR	As at 31-Mar-24 (Unaudited) LKR	As at 31-Mar-23 (Audited) LKR
Assets	LINN	LKA	LINN	LKA
Cash and Bank Balances	2,162,917,318	2,437,142,080	2,174,887,825	2,455,286,849
Reverse Repurchase Agreements	541,345,511	860,000,000	588,345,511	860,000,000
Placements with Banks	3,648,330,913	2,666,945,165	3,790,360,489	2,666,945,165
Financial assets measured at fair value through profit or loss	6,883,129,751	8,437,229,910	6,883,380,225	8,437,448,650
Financial assets at amortised cost				
Loans and Receivables	23,959,319,517	21,028,377,642	23,959,343,517	21,028,377,642
Lease Rentals Receivable & Stock out on Hire	57,478,508,628	55,142,285,509	57,478,508,628	55,142,285,509
Financial assets measured at fair value through other comprehensive income	56,554,019	2,554,019	56,554,019	2,554,019
Other Financial Assets	170,892,035	170,759,082	170,892,035	203,189,138
Inventories	68,776,384	215,979,349	68,776,384	215,979,349
Other Assets	738,354,624	714,279,365	786,583,675	717,157,183
Investment in Subsidiaries	15,000,000	15,000,000	-	
Investment in Associates	525,936,491	342,306,353	525,936,491	342,306,353
Investment Property	2,437,850,045	1,220,344,185	2,437,850,045	1,220,344,185
Property, Plant and Equipment	6,922,680,160	6,460,091,383	6,922,895,887	6,460,091,383
Right of use assets	476,082,498	383,532,475	476,082,498	383,532,475
Intangible Assets & Goodwill	828,262,603	894,398,277	828,262,603	894,398,277
Deferred tax asset	1,073,893,464	1,163,215,632	1,073,893,464	1,163,215,632
Total Assets	107,987,833,959	102,154,440,425	108,222,553,295	102,193,111,808
Liabilities				
Due to Banks	12,606,977,873	16,259,699,210	12,606,977,873	16,259,699,210
Due to Customers	62,121,240,398	59,243,650,511	62,121,240,398	59,243,650,511
Debt instruments issued	1,295,844,686	1,295,844,686	1,295,844,686	1,295,844,686
Other Financial Liabilities	1,486,660,789	984,158,637	1,486,660,789	996,498,438
Other Liabilities	3,178,408,510	2,365,992,817	3,180,926,431	2,365,992,817
Post Employment Benefit Obligations	495,936,946	365,950,612	495,936,946	365,950,612
Current Tax Liabilities	2,623,095,320	1,280,129,104	2,670,382,655	1,289,818,582
Total Liabilities	83,808,164,521	81,795,425,578	83,857,969,778	81,817,454,858
Shareholders' Funds				
Stated Capital	2,150,640,315	2,150,640,315	2,150,640,315	2,150,640,315
Retained Earnings	17,266,535,341	13,655,576,606	17,442,518,949	13,671,386,604
Reserves	4,762,493,783	4,552,797,926	4,771,424,253	4,553,630,031
Total Shareholders' Funds	24,179,669,438	20,359,014,847	24,364,583,517	20,375,656,950
Total Liabilities & Shareholders' Funds	107,987,833,959	102,154,440,425	108,222,553,295	102,193,111,808
	432,640,195	404 702 000	422 640 405	404 703 000
Commitments & Contingencies	432,040,195	481,783,866	432,640,195	481,783,866
Net Assets per Share (LKR)	76.02	64.01	76.60	64.06

These Financial Statements are in compliance with the requirements of the Companies Act No. 7 of 2007.

Sgd. M. A. D. J. Deshapriya 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,

Sgd. G. B. Egodage Chairman

These figures are provisional and subject to audit. Date : 30 May 2024 Sgd. R. S. Egodage Director/ Chief Executive Officer

STATMENET OF PROFIT OR LOSS

ompany	Fo	r the Three month pe	riod ended	For the year ended				
AuthonA		a die fillee liiolidi pe	nou chucu		-	For the year end		
							Variance	
	31-Mar-24	31-Mar-23	Variance		31-Mar-24	31-Mar-23		
	(Unaudited)	(Unaudited)	12.500		(Unaudited)	(Audited)	and a factor	
	LKR	LKR	LKR	%	LKR	LKR	LKR	%
iross Income	8,987,140,678	9,174,595,414	(187,454,736)	-2%	31,055,221,987	28,949,268,637	2,105,953,349	7%
nterest Income	7,620,069,738	8,140,240,160	(520,170,421)	-6%	27,239,198,771	25,054,737,863	2,184,460,908	9%
nterest Expense	(3,158,031,933)	(4,421,371,297)	1,263,339,364	29%	(14,431,176,928)	(13,948,087,048)	(483,089,879)	-3%
et Interest Income	4,462,037,806	3,718,868,863	743,168,943	20%	12,808,021,843	11,106,650,814	1,701,371,029	15%
ee & Commission Income	710,561,863	785,572,421	(75,010,559)	-10%	2,462,253,647	2,920,130,715	(457,877,068)	-16%
let Income from Real Estate		45,412	(45,412)	-100%	5	1,539,165	(1,539,165)	-100%
let gain /(loss) from Trading	(5,719,795)	61,095,672	(66,815,467)	-109%	(3,084,237)	27,603,125	(30,687,361)	111%
ther Operating Income	286,055,060	149,801,750	136,253,310	91%	980,679,993	907,417,770	73,262,224	-8%
hange in fair value of investment property	376,173,812	37,840,000	338,333,812	894%	376,173,812	37,840,000	338,333,812	894%
otal Operating Income	5,829,108,746	4,753,224,118	1,075,884,628	23%	16,624,045,059	15,001,181,589	1,622,863,470	11%
pairment Charges of Loans and Advances, ase and Financial Assets	266,127,746	(1,251,333,681)	1,517,461,427	121%	(885,306,694)	(3,414,558,266)	2,529,251,572	74%
let gain/(loss) from financial instrument at fair								
lue through profit or loss	(8,083,850)	2,098,755	(10,182,605)	-485%	(8,083,850)	2,098,755	(10,182,605)	-485%
Operating Income	6,087,152,641	3,503,989,192	2,583,163,449	74%	15,730,654,515	11,588,722,078	4,141,932,437	36%
perating Expenses								
ersonnel Costs	(1,117,421,774)	(944,844,736)	(172,577,037)	-18%	(4,128,959,528)	(3,568,310,142)	(560,649,387)	-16%
epreciation	(166,467,114)	84,617,658	(251,084,772)	-297%	(425,691,743)	(321,225,721)	(104,466,022)	-33%
ther Operating Expenses	(934,957,099)	(731,865,498)	(203,091,601)	-28%	(2,903,936,373)	(2,659,908,774)	(244,027,599)	-9%
rofit before Social Security Contribution Levy / alue Added Tax on financial services	3,868,306,654	1,911,896,616	1,956,410,038	102%	8,272,066,871	5,039,277,442	3,232,789,429	64%
ocial Security Contribution Levy	(94,118,604)	(49,076,504)	(45,042,100)	-92%	(226,916,904)	(77,764,893)	(149,152,011)	-192%
alue Added Tax on Financial Services	(677,653,951)	(353,350,829)	(324,303,122)	-92%	(1,633,801,712)	(1,143,299,356)	(490,502,356)	-43%
SECTORE OF CHARGE SETTING	3,096,534,099	1,509,469,283	1,587,064,816	5270	6,411,348,255	3,818,213,193	2,593,135,062	
are of Profit /(loss) of associates	183,630,138	41,665,956	1,587,064,816	341%	183,630,138	41,665,956	141,964,182	341%
fit Before Income Tax	3,280,164,237	1,551,135,239	1,729,028,999	111%	6,594,978,393	3,859,879,148	2,735,099,244	71%
ome Tax		김 사람에서 가슴을 만들었는 것 같아.	2016년 김 씨는 전쟁을 다 같은 것이 없다.	A 1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		신 전화와 같은 것이 있는 것이 많이 다.	· · · · · · · · · · · · · · · · · · ·	10.000
	(1,106,394,646)	(454,148,388)	(652,246,258)	-144%	(2,401,061,265)	(1,260,250,607)	(1,140,810,658)	-91%
ofit for the Period	2,173,769,591	1,096,986,851	1,076,782,741	98%	4,193,917,128	2,599,628,541	1,594,288,586	61%
tal Comprehensive Income for the period	2,173,769,591	1,096,986,851	1,076,782,741	98%	4,193,917,128	2,599,628,541	1,594,288,586	61%
						S216222		
ming per Share (LKR) -Annualized	27.34	13.80			13.19	8.17		

INTERIM FINANCIAL STATEMENTS

STATMENET OF PROFIT OR LOSS

S1.Mar-24 (Unaudified) LR S1.Mar-23 (Unaudified) LR Variance (Unaudified) LR Variance (Variance (LR Variance (Variance (LR Variance (VR Variance (VR a commission income t spin //licos) from Trading t spin //licos) from Trading	TATMENET OF PROFIT OR LOSS	For	the Three month peri	iod ended	For the Three month period ended				
Unaudified) Unaudified) <thunaudified)< th=""> <thunaudified)< th=""></thunaudified)<></thunaudified)<>							For the year end		
oss Income 9.066.007.471 9.814.022.177 (115.014.706) 15 arrat tincome 7.625,443.078 8.140.276,219 (514.833,140) 67 25,054.773,922 2.196.576,768 9% arrat tincome (13.50.01.933) 8.140.276,219 (154.833,140) 67 25,054.773,922 2.196.576,768 9% tinterest lincome (4.421.377) 1.23.930,894 29% (14.421.75,528) 11.106.686.874 1.713.486.889 15% a Rommission income 784.055,315 791.943,127 (7.907.812) 15 2.689.956,6933 2.689.956,6933 2.088.408.988 (27.427.005) 9% a Income form Real Estate - 4.411 1.005 1.589.11.933 11.106 50.074.17.768 73.279.464 48% a pain /loss / from Trading (5,719.795) 61.095,672 (66.815,467) 1.09% 37.617.8123 73.420.003 33.83.312 894% a pain /loss / from Trading (5,719.795,539 4.759,650.880 1.148.324.658 24% 16.863.917.463 15.049,495.919 1.814.421.74.833 15.949,495.9		(Unaudited)	(Unaudited)			(Unaudited)	(Audited)	IKR	×
arest funcme 7,625,443,079 8,140,276,219 (51,483,3140) -6% 27,251,350,660 25,054,77,922 2,165,767,768 9% arest Expense (3,158,031,933) (4,421,371,297) 1,263,339,364 29% (14,481,176,928) (13,480,877,048) (43,089,879) -3% therest funcme 4,467,411,147 3,718,904,592 748,506,224 20% (14,481,176,928) (13,480,877,048) (43,089,879) -3% t funcme 784,055,315 791,963,127 (7,907,812) -1% 2,689,956,893 2,968,408,988 (27,8,42,095) -9% t gain /(loss) from Trading (5,719,795) 61,095,672 (66,815,467) -109% (3,084,237) 27,603,125 (30,687,361) 111% ange in fair value of investment property 37,6173,812 37,840,000 338,333,812 894% 376,173,812 37,440,000 338,333,812 894% 376,173,812 37,840,000 338,333,812 894% 376,173,812 37,840,000 338,333,812 894% 376,173,812 37,840,000 338,333,812 894% 376,173,812 <td< td=""><td>ross Income</td><td>and a state of the state of the</td><td>the star little second second second</td><td>A CONTRACTOR OF A CONTRACTOR A</td><td></td><td></td><td>and the second diversity of th</td><td>and the second se</td><td>and the second se</td></td<>	ross Income	and a state of the	the star little second second second	A CONTRACTOR OF A CONTRACTOR A			and the second diversity of th	and the second se	and the second se
erest Expense (3,158,031,933) (4,421,371,297) 1,263,339,364 295 (14,431,176,928) (13,948,087,048) (483,089,879) -35 t Interest Income 4,467,411,147 3,718,904,922 748,506,224 206 12,820,173,763 11,106,666,874 1,713,486,889 15% e & Commission Income 784,055,315 791,963,127 (7,907,812) -15 2,669,956,893 2,968,406,988 (278,452,055) -96 t nome form Real Etstate - 4,5,411 -103% (3,084,237) 27,603,125 (13,98,851) -103% arge in fair value of investment property 236(55,060 149,801,748 136,253,312 37,840,000 383,833,812 894% 16,863,917,463 15,049,495,919 1,814,421,544 1286 pair Mair Value of Investment property 37,617,381,077 375,373,812,077,463 15,049,495,919 1,814,421,544 1286 pair Mair Value of Investment property 1,967,795,539 4,759,650,880 1,148,224,658 24% 16,863,917,463 15,049,495,919 1,814,421,544 1286 pair Mair Value of Investment property <td>terest income</td> <td></td> <td>김 아파에서 성기가 다 가 가지 않는다.</td> <td></td> <td>52803</td> <td>1000000000000000000000000000000000000</td> <td></td> <td></td> <td>0.122203</td>	terest income		김 아파에서 성기가 다 가 가지 않는다.		52803	1000000000000000000000000000000000000			0.122203
t Interest Income 4,467,411,147 3,718,904,922 748,506,224 20% 12,820,173,763 11,106,686,874 1,713,486,889 15% 28 Commission Income 75%,055,315 791,963,127 (7,907,812) -13% 2,689,956,893 2,968,408,988 (278,452,095) -9% 15,970,975,539 45,110,95,572 (66,815,467) -100% - 1,539,165 (1,539,165) -100% - 1,539,165 (1,539,165) -100% - 1,539,165 (1,539,165) -100% - 1,539,165 (1,539,165) -100% - 1,539,165 (1,539,165) -100% - 1,539,165 (1,539,165) -100% - 1,539,165 (1,539,165) -100% - 1,539,165 (1,508,177,168) 73,279,464 -9% 376,173,812 37,840,000 338,333,812 94% 376,173,812 37,840,000 338,333,812 894% 376,173,812 37,840,000 338,333,812 894% 376,173,812 37,840,000 338,333,812 894% 376,173,812 37,840,000 338,333,812 894% 36,619,434 -12% 5,907,975,539 4,759,650,880 1,148,324,658 24% 36,619,434 -12% 5,907,975,539 4,759,650,880 1,148,324,658 24% 36,619,434 -12% 5,907,975,539 4,759,650,880 1,148,324,658 24% 36,619,434 -3,501,888,755 2,664,180,680 76% 16,66,019,434 -3,501,888,755 2,664,180,680 76% 16,66,019,434 -3,501,888,755 2,664,180,680 76% 16,66,019,434 -3,501,888,755 2,664,180,680 76% 11,628,459,208 4,342,067,710 376	terest Expense		(영화가 가지 않는 것이 않는 것이 가지 않는 것이 가지 않는 것이 가지 않는 것이 같은 것이 같이 있다. 말했다. 말했다. 말했다. 말했다. 말했다. 말했다. 말했다. 말했		1. Star VC 1			**************************************	10011033
t Income from Real Estate (5,719,795) 61,095,672 (66,815,677) -109% (3,044,237) 27,603,125 (10,087,361) 111% are Operating Income 25,055,060 149,801,748 136,253,312 91% 980,097,232 907,417,768 73,279,464 8% arge in fair value of investment property 376,173,812 37,840,000 338,333,812 894% 376,173,812 37,840,000 338,333,812 894% 136,253,312 97,643 15,048,495,919 1.814,421,544 122% 5907,477,58 73,279,464 8% arge in fair value of investment property 376,173,812 37,840,000 338,333,812 894% 16,863,917,463 15,048,495,919 1.814,421,544 122% 51,007,975,539 4,759,503,880 1.148,324,658 24% 16,863,917,463 15,048,495,919 1.814,421,544 122% 51,010,310,310,310,310,310,310,310,310,31	et Interest Income		Contraction of the local division of the loc	the second se		and the second se	and the second se		
t gain /(loss) from Trading (5,719,795) 61,095,672 (66,815,467) -109% (3,084,237) 27,603,125 (30,687,361) 111% her Operating Income 286,055,060 149,901,748 136,253,121 91% 980,697,232 907,417,768 73,279,464 -8% ange In fair value of Investment property 376,173,812 37,840,000 338,333,812 894% 376,173,812 37,840,000 338,333,812 894% 376,173,812 37,840,000 338,333,812 894% 376,173,812 37,840,000 338,333,812 894% 376,173,812 37,840,000 338,333,812 894% 376,173,812 37,840,000 338,333,812 894% 376,173,812 37,840,000 338,333,812 894% 376,173,812 37,840,000 338,333,812 894% 376,173,812 37,640,495,919 1,814,421,544 12% paiment Charges of Loans and Advances, sea and Financial Assets 266,127,746 (1,259,910,881) 1,526,038,627 121% (885,306,694) (3,423,135,466) 2,537,828,772 74% t gain/(loss) from financial instrument at fair (8,083,850) 2,098,755 (10,182,605) -485% (8,083,850) 2,098,755 </td <td>e & Commission Income</td> <td>784,055,315</td> <td>791,963,127</td> <td>(7,907,812)</td> <td>-1%</td> <td>2,689,956,893</td> <td>2,968,408,988</td> <td>(278,452,095)</td> <td>-9%</td>	e & Commission Income	784,055,315	791,963,127	(7,907,812)	-1%	2,689,956,893	2,968,408,988	(278,452,095)	-9%
her Operating Income 286,055,060 149,801,748 136,253,312 915 980,697,232 907,417,768 73,279,464 -885 ange in fair value of investment property 376,173,812 37,840,000 338,338,812 894% 376,173,812 37,840,000 338,338,812 894% 376,173,812 37,840,000 338,338,812 894% 376,173,812 37,840,000 338,338,812 894% 376,173,812 37,840,000 338,338,812 894% 8376,173,812 37,840,000 338,338,812 894% 8376,173,812 37,840,000 338,338,812 894% 8376,173,812 37,840,000 338,338,812 894% 8376,173,812 37,840,000 338,338,812 894% 8376,173,812 37,840,000 338,338,812 894% 8376,173,812 37,840,000 338,338,812 894% 8376,173,812 37,840,000 338,338,812 894% 16,863,917,463 15,049,495,919 1,814,421,544 12% 12% 12% (885,306,694) (3,423,135,466) 2,537,828,772 74% 74% 149,617,618 10,983,650 2,098,755 (10,182,605) -485% (8,083,850) 2,098,755 (10,182,605) 14,964,173	et Income from Real Estate	-	45,411	(45,411)	-100%	1.00	1,539,165	(1,539,165)	-100%
ange in fair value of investment property 376,173,812 37,840,000 338,333,812 894% 376,173,812 37,840,000 338,333,812 894% tal Operating Income 5,907,975,539 4,759,650.880 1,148,324,658 24% 16,863,917,463 15,049,495,919 1,814,421,544 12% pairment Charges of Loans and Advances, see and Financial Assets 266,127,746 (1,259,910,881) 1,526,038,627 121% (885,306,694) (3,423,135,466) 2,537,828,772 74% t gain/(loss) from financial instrument at fair use through profit or loss (8,083,850) 2,098,755 (10,182,605) -485% (8,083,850) 2,098,755 (10,182,605) -485% t Operating Income 6,166,019,434 3,501,838,755 2,664,180,680 76% 15,970,526,919 11,628,459,208 4,342,067,710 37% preciation from Costs (1,118,296,274) (945,372,586) (172,923,688) -18% (4,136,033,028) (3,568,885,142) (567,147,887) -16% prociation (166,484,145) 84,617,658 (251,101,803) -297% (425,788,253) (321,225,721) <td< td=""><td>et gain /(loss) from Trading</td><td>(5,719,795)</td><td>61,095,672</td><td>(66,815,467)</td><td>-109%</td><td>(3,084,237)</td><td>27,603,125</td><td>(30,687,361)</td><td>111%</td></td<>	et gain /(loss) from Trading	(5,719,795)	61,095,672	(66,815,467)	-109%	(3,084,237)	27,603,125	(30,687,361)	111%
tal Operating Income 5,907,975,539 4,759,650,880 1,148,324,658 24% 16,863,917,463 15,049,495,919 1,814,421,544 12% pairment Charges of Loans and Advances, see and Financial Assets 266,127,746 (1,259,910,881) 1,526,038,627 121% (885,306,694) (3,423,135,466) 2,537,828,772 74% t gain/(loss) from financial instrument at fair ue through profit or loss (8,083,850) 2,098,755 (10,182,605) -485% (8,083,850) 2,098,755 (10,182,605) -485% (8,083,850) 2,098,755 (10,182,605) -485% t operating Income 6,166,019,434 3,501,838,755 2,664,180,680 76% 15,970,526,919 11,628,459,208 4,342,067,710 37% erating Expenses (1,118,296,274) (945,372,586) (172,923,688) -18% (4,136,033,028) (3,568,885,142) (567,147,887) -16% her Operating Expenses (935,747,019) (744,615,548) (191,131,471) -26% (2,907,059,690) (2,672,739,324) (234,320,366) -9% off before Social Security Contribution Levy (94,118,604) (49,076,504) (45,042,100) -92% (2,26,16,904) (77,764,893) <td>ther Operating Income</td> <td>286,055,060</td> <td>149,801,748</td> <td>136,253,312</td> <td>91%</td> <td>980,697,232</td> <td>907,417,768</td> <td>73,279,464</td> <td>-8%</td>	ther Operating Income	286,055,060	149,801,748	136,253,312	91%	980,697,232	907,417,768	73,279,464	-8%
pairment Charges of Loans and Advances, ase and Financial Assets t gain/(loss) from financial instrument at fair ue through profit or loss t Operating Income erating Expenses rsonnel Costs for Derating Expenses (1,118,296,274) (1,118,296,276) (1,118,296,276) (1,118,296,276) (1,118,296,276) (1,118,296,276) (1,118,296,276) (1,118,296,276) (1,118,296,276) (1,118,296,276) (1,118,296,276) (1,118,296,276) (1,118,296,276) (1,118,296,276) (1,118,296,276) (1,118,296,276) (1,118,296,276) (1,1269,940,085) (1,1269,940,085) (1,1269,940,085) (1,1269,940,085) (1,1269,940,085) (1,1269,940,085) (1,1269,940,085) (1,1269,940,085) (1,1269,940,085) (1,1269,940,085) (1,1269,940,085) (1,1269,940,085) (1,1269,940,085) (1,1269,940,085) (1,1269,940,0	nange in fair value of investment property	376,173,812	37,840,000	338,333,812	894%	376,173,812	37,840,000	338,333,812	894%
ase and Financial Assets 266,127,746 (1,259,510,881) 1,526,038,627 121% (885,306,694) (3,423,135,466) 2,537,828,772 74% t gain/(loss) from financial instrument at fair ue through profit or loss (8,083,850) 2,098,755 (10,182,605) -485% (8,083,850) 2,098,755 (10,182,605) -485% t Operating Income 6,166,019,434 3,501,838,755 2,664,180,680 76% 15,970,526,919 11,628,459,208 4,342,067,710 37% erating Expenses rsonnel Costs (1,118,296,274) (945,372,586) (172,923,688) -18% (4,136,033,028) (3,568,885,142) (567,147,887) -16% her Operating Expenses (935,747,019) (744,615,548) (191,131,471) -26% (2,907,059,690) (2,672,739,324) (234,320,366) -9% off before Social Security Contribution Levy / lue Added Tax on Financial services (94,118,604) (49,076,504) (45,042,100) -92% (226,916,904) (77,764,893) (149,152,011) -192% ue Added Tax on Financial Services (983,958,999) (353,350,829) (330,607,770) -94% (1,633,801,712) (1,143,299,356) (490,502,356) -43%	otal Operating Income	5,907,975,539			24%	16,863,917,463			12%
ue through profit or loss (8,083,850) 2,098,755 (10,182,605) -485% (8,083,850) 2,098,755 (10,182,605) -485% t Operating Income 6,166,019,434 3,501,838,755 2,664,180,680 76% 15,970,526,919 11,628,459,208 4,342,067,710 37% rerating Expenses rsonnel Costs (1,118,296,274) (945,372,586) (172,923,688) -18% (4,136,033,028) (3,568,885,142) (567,147,887) -16% preciation (166,484,145) 84,617,658 (251,101,803) -297% (425,788,253) (321,225,721) (104,562,532) -33% opfit before Social Security Contribution Levy / lue Added Tax on financial services 3,945,491,996 1,896,468,279 2,049,023,717 108% 8,501,645,948 5,065,609,022 3,436,036,926 68% are of Profit /(loss) of associates 183,630,138 41,655,956 141,964,182 341% 183,630,138 41,655,956 141,964,182 341% ome Tax (1,174,006,393) (463,837,866) (710,168,527) -153% 4,355,884,457 2,616,270,643 1,739,613,814 66% </td <td>npairment Charges of Loans and Advances, ase and Financial Assets</td> <td>266,127,746</td> <td>(1,259,910,881)</td> <td>1,526,038,627</td> <td>121%</td> <td>(885,306,694)</td> <td>(3,423,135,466)</td> <td>2,537,828,772</td> <td>74%</td>	npairment Charges of Loans and Advances, ase and Financial Assets	266,127,746	(1,259,910,881)	1,526,038,627	121%	(885,306,694)	(3,423,135,466)	2,537,828,772	74%
t Operating Income 6,166,019,434 3,501,838,755 2,664,180,680 76% 15,970,526,919 11,628,459,208 4,342,067,710 37% reating Expenses rsonnel Costs (1,118,296,274) (945,372,586) (172,923,688) -18% (4,136,033,028) (3,568,885,142) (567,147,887) -16% preciation (166,484,145) 84,617,658 (251,101,803) -297% (425,788,253) (321,225,721) (104,562,532) -33% preciation (935,747,019) (744,615,548) (191,131,471) -26% (2,907,059,690) (2,672,739,324) (234,320,366) -9% profit before Social Security Contribution Levy (94,118,604) (49,076,504) (45,042,100) -92% (226,916,904) (77,764,893) (149,152,011) -192% ilue Added Tax on Financial Services (683,958,599) (353,350,829) (330,607,770) -94% (1,633,801,712) (1,143,299,356) (490,502,356) -43% are of Profit /(loss) of associates 18,630,138 41,665,956 141,964,182 341% 6,640,927,332 3,844,544,773 2,796,382,559 141,964,1	et gain/(loss) from financial instrument at fair								100 DALE 20 0
verating Expenses rsonnel Costs (1,118,296,274) (945,372,586) (172,923,688) -18% (4,136,033,028) (3,568,885,142) (567,147,887) -16% preciation (166,484,145) 84,617,658 (251,101,803) -297% (425,788,253) (321,225,721) (104,562,532) -33% preciation (935,747,019) (744,615,548) (191,131,471) -26% (2,907,059,690) (2,672,739,324) (234,320,366) -9% polit before Social Security Contribution Levy 3,945,491,996 1,896,468,279 2,049,023,717 108% 8,501,645,948 5,065,609,022 3,436,036,926 68% lue Added Tax on Financial services (94,118,604) (49,076,504) (45,042,100) -92% (226,916,904) (77,764,893) (149,152,011) -192% ue Added Tax on Financial Services (883,958,599) (353,350,829) (330,607,770) -94% (1,633,801,712) (1,143,299,356) (490,502,356) -43% are of Profit /(loss) of associates 183,630,138 41,665,956 141,964,182 341% 183,630,138 41,664,182 341% 6,824,55	lue through profit or loss	(8,083,850)		1 1 A		(8,083,850)		1 1 1 1	0.000 C 2000
sonnel Costs (1,118,296,274) (945,372,586) (172,923,688) -18% (4,136,033,028) (3,568,885,142) (567,147,887) -16% preciation (166,484,145) 84,617,658 (251,101,803) -297% (425,788,253) (321,225,721) (104,562,532) -33% her Operating Expenses (935,747,019) (744,615,548) (191,131,471) -26% (2,907,059,690) (2,672,739,324) (234,320,366) -9% fit before Social Security Contribution Levy 3,945,491,996 1,896,468,279 2,049,023,717 108% 8,501,645,948 5,065,609,022 3,436,036,926 68% ue Added Tax on Financial services (94,118,604) (49,076,504) (45,042,100) -92% (226,916,904) (77,764,893) (149,152,011) -192% ue Added Tax on Financial Services (683,958,599) (353,350,829) (330,607,770) -94% (1,633,801,712) (1,143,299,356) (490,502,355) -43% wre of Profit /(loss) of associates 183,630,138 41,665,956 141,964,182 341% 6,640,927,332 3,844,544,773 2,796,382,559 -43% ome Tax (1,174,006,393) (463,837,866) <t< td=""><td>Operating Income</td><td>6,166,019,434</td><td>3,501,838,755</td><td>2,664,180,680</td><td>76%</td><td>15,970,526,919</td><td>11,628,459,208</td><td>4,342,067,710</td><td>37%</td></t<>	Operating Income	6,166,019,434	3,501,838,755	2,664,180,680	76%	15,970,526,919	11,628,459,208	4,342,067,710	37%
preciation (166,484,145) 84,617,658 (251,101,803) -297% (425,788,253) (321,225,721) (104,562,532) -33% her Operating Expenses (935,747,019) (744,615,548) (191,131,471) -26% (2,907,059,690) (2,672,739,324) (234,320,366) -9% offit before Social Security Contribution Levy / lue Added Tax on financial services 3,945,491,996 1,896,468,279 2,049,023,717 108% 8,501,645,948 5,065,609,022 3,436,036,926 68% iue Added Tax on financial services (94,118,604) (49,076,504) (45,042,100) -92% (226,916,904) (77,764,893) (149,152,011) -192% lue Added Tax on Financial Services (683,958,599) (353,350,829) (330,607,770) -94% (1,633,801,712) (1,143,299,356) (490,502,356) -43% are of Profit /(loss) of associates 183,630,138 41,665,956 141,964,182 341% 183,630,138 41,665,956 141,964,182 341% tome Tax (1,174,006,393) (463,837,866) (710,168,527) -153% (2,468,673,012) (1,269,940,085) (1,198,732,927) -94% offit for the Period 2,177,038,5	perating Expenses		0.0300000000000000000000000000000000000		10000				652746
her Operating Expenses (935,747,019) (744,615,548) (191,131,471) -26% (2,907,059,690) (2,672,739,324) (234,320,366) -9% ofit before Social Security Contribution Levy / lue Added Tax on financial services 3,945,491,996 1,896,468,279 2,049,023,717 108% 8,501,645,948 5,065,609,022 3,436,036,926 68% Lue Added Tax on financial services (94,118,604) (49,076,504) (45,042,100) -92% (226,916,904) (77,764,893) (149,152,011) -192% Lue Added Tax on Financial Services (683,958,599) (353,350,829) (330,607,770) -94% (1,633,801,712) (1,143,299,356) (490,502,356) -43% 3,167,414,794 1,494,040,946 1,673,373,847 6,640,927,332 3,844,544,773 2,796,382,559 -43% are of Profit /(loss) of associates 183,630,138 41,665,956 141,964,182 341% 183,630,138 41,665,956 141,964,182 341% tome Tax (1,174,006,393) (463,837,866) (710,168,527) -153% (2,468,673,012) (1,269,940,085) (1,198,732,927) -94% offit for the Period 2,177,038,538 1,071,869,036 <t< td=""><td>ersonnel Costs</td><td>1/22/HC 2010/2010/2010</td><td></td><td>AGE: 3721121 - 12222 - 1222</td><td>and the second second</td><td></td><td></td><td>ASS(A)</td><td>10.000</td></t<>	ersonnel Costs	1/22/HC 2010/2010/2010		AGE: 3721121 - 12222 - 1222	and the second second			ASS(A)	10.000
ofit before Social Security Contribution Levy 3,945,491,996 1,896,468,279 2,049,023,717 108% 8,501,645,948 5,065,609,022 3,436,036,926 68% Lue Added Tax on financial services cial Security Contribution Levy (94,118,604) (49,076,504) (45,042,100) -92% (226,916,904) (77,764,893) (149,152,011) -192% Jue Added Tax on Financial Services (683,958,599) (353,350,829) (330,607,770) -94% (1,633,801,712) (1,143,299,356) (490,502,356) -43% 3,167,414,794 1,494,040,946 1,673,373,847 6,640,927,332 3,844,544,773 2,796,382,559 -43% are of Profit /(loss) of associates 183,630,138 41,665,956 141,964,182 341% 183,630,138 41,665,956 141,964,182 341% offit Before Income Tax 3,351,044,932 1,535,706,902 1,815,338,030 118% 6,824,557,470 3,886,210,728 2,938,346,741 76% offit for the Period 2,177,038,538 1,071,869,036 1,105,169,502 103% 4,355,884,457 2,616,270,643 1,739,613,814 66% <td>epreciation</td> <td></td> <td></td> <td>ASSESSED 0122 SP-200571</td> <td>5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1</td> <td></td> <td>문가 아이들을 못하는 것을 하는 것이 같아.</td> <td></td> <td>101 L</td>	epreciation			ASSESSED 0122 SP-200571	5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		문가 아이들을 못하는 것을 하는 것이 같아.		101 L
Iue Added Tax on financial services (94,118,604) (49,076,504) (45,042,100) -92% (226,916,904) (77,764,893) (149,152,011) -192% Iue Added Tax on Financial Services (683,958,599) (353,350,829) (330,607,770) -94% (1,633,801,712) (1,143,299,356) (490,502,356) -43% 3,167,414,794 1,494,040,946 1,673,373,847 6,640,927,332 3,844,544,773 2,796,382,559 are of Profit /(loss) of associates 183,630,138 41,665,956 141,964,182 341% 183,630,138 41,665,956 141,964,182 341% ofit Before Income Tax 3,351,044,932 1,535,706,902 1,815,338,030 118% 6,824,557,470 3,886,210,728 2,938,346,741 76% offit for the Period 2,177,038,538 1,071,869,036 1,105,169,502 103% 4,355,884,457 2,616,270,643 1,739,613,814 66%	ther Operating Expenses	(935,747,019)	(744,615,548)	(191,131,471)	-26%	(2,907,059,690)	(2,672,739,324)	(234,320,366)	-9%
Ive Added Tax on Financial Services (683,958,599) (353,350,829) (330,607,770) -94% (1,633,801,712) (1,143,299,356) (490,502,356) -43% are of Profit /(loss) of associates 3,167,414,794 1,494,040,946 1,673,373,847 6,640,927,332 3,844,544,773 2,796,382,559 141,964,182 341% 183,630,138 41,665,956 141,964,182 341% 183,630,138 41,665,956 141,964,182 341% 183,630,138 41,665,956 141,964,182 341% 183,630,138 41,665,956 141,964,182 341% 183,630,138 41,665,956 141,964,182 341% 183,630,138 41,665,956 141,964,182 341% 183,630,138 41,665,956 141,964,182 341% 183,630,138 41,665,956 141,964,182 341% 183,630,138 41,665,956 141,964,182 341% 183,630,138 41,665,956 141,964,182 341% 183,630,138 41,665,956 141,964,182 341% 198,732,927 198% (2,468,673,012) (1,269,940,085) (1,198,732,927) -94% offit for the Period 2,177,038,	ofit before Social Security Contribution Levy / alue Added Tax on financial services	3,945,491,996	1,896,468,279	2,049,023,717	108%	8,501,645,948	5,065,609,022	3,436,036,926	68%
3,167,414,794 1,494,040,946 1,673,373,847 are of Profit /(loss) of associates 183,630,138 41,665,956 141,964,182 341% ofit Before Income Tax 3,351,044,932 1,535,706,902 1,815,338,030 118% 6,640,927,332 3,844,544,773 2,796,382,559 ofit Before Income Tax 3,351,044,932 1,535,706,902 1,815,338,030 118% 6,824,557,470 3,886,210,728 2,938,346,741 76% ofit for the Period 2,177,038,538 1,071,869,036 1,105,169,502 103% 4,355,884,457 2,616,270,643 1,739,613,814 66%	ocial Security Contribution Levy	(94,118,604)	(49,076,504)	(45,042,100)	-92%	(226,916,904)	(77,764,893)	(149,152,011)	-192%
are of Profit /(loss) of associates 183,630,138 41,665,956 141,964,182 341% 183,630,138 41,665,956 141,964,182 341% offit Before Income Tax 3,351,044,932 1,535,706,902 1,815,338,030 118% 6,824,557,470 3,886,210,728 2,938,346,741 76% come Tax (1,174,006,393) (463,837,866) (710,168,527) -153% (2,468,673,012) (1,269,940,085) (1,198,732,927) -94% offit for the Period 2,177,038,538 1,071,869,036 1,105,169,502 103% 4,355,884,457 2,616,270,643 1,739,613,814 66%	alue Added Tax on Financial Services	(683,958,599)	(353,350,829)	(330,607,770)	-94%	(1,633,801,712)	(1,143,299,356)	(490,502,356)	-43%
onfit Before Income Tax 3,351,044,932 1,535,706,902 1,815,338,030 118% 6,824,557,470 3,886,210,728 2,938,346,741 76% come Tax (1,174,006,393) (463,837,866) (710,168,527) -153% (2,468,673,012) (1,269,940,085) (1,198,732,927) -94% ofit for the Period 2,177,038,538 1,071,869,036 1,105,169,502 103% 4,355,884,457 2,616,270,643 1,739,613,814 66%	F	3,167,414,794	1,494,040,946	1,673,373,847		6,640,927,332	3,844,544,773	2,796,382,559	1
come Tax (1,174,006,393) (463,837,866) (710,168,527) -153% (2,468,673,012) (1,269,940,085) (1,198,732,927) -94% ofit for the Period 2,177,038,538 1,071,869,036 1,105,169,502 103% 4,355,884,457 2,616,270,643 1,739,613,814 66%	are of Profit /(loss) of associates	183,630,138	41,665,956	141,964,182	341%	183,630,138	41,665,956	141,964,182	341%
ofit for the Period 2,177,038,538 1,071,869,036 1,105,169,502 103% 4,355,884,457 2,616,270,643 1,739,613,814 66%	fit Before Income Tax	3,351,044,932	1,535,706,902	1,815,338,030	118%	6,824,557,470	3,886,210,728	2,938,346,741	76%
	come Tax	(1,174,006,393)	(463,837,866)	(710,168,527)	-153%	(2,468,673,012)	(1,269,940,085)	(1,198,732,927)	-94%
tal Comprehensive Income for the period 2,177,038,538 1,071,869,036 1,105,169,502 103% 4,355,884,457 2,616,270,643 1,739,613,814 66%	ofit for the Period	2,177,038,538	1,071,869,036	1,105,169,502	103%	4,355,884,457	2,616,270,643	1,739,613,814	66%
이번 것 같은 것 같	otal Comprehensive Income for the period	2,177,038,538	1,071,869,036	1,105,169,502	103%	4,355,884,457	2,616,270,643	1,739,613,814	66%
rning per Share (LKR) - Annualized 27.38 13.48 13.69 8.23						ND 352			

INTERIM FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE INCOME

Company		For the Three mor	nth period ended		For the year ended				
	31-Mar-24	31-Mar-23	Variance		31-Mar-24	31-Mar-23	Variance	e	
	LKR	LKR	LKR	%	LKR	LKR	LKR	%	
Profit for the period	2,173,769,591	1,096,986,851	1,076,782,741	98%	4,193,917,128	2,599,628,541	1,594,288,586	61%	
Actuarial gains on defined benefit plans Deferred tax charge/(reversal) relating to actuarial gain on defined	(78,840,247)	21,612,500	(100,452,747)	-465%	(78,840,247)	21,612,500	(100,452,747)	-465%	
benefit plans	23,652,074	(6,483,750)	30,135,824	465%	23,652,074	(6,483,750)	30,135,824	465%	
Total Comprehensive Income for the period	2,118,581,419	1,112,115,601	1,006,465,818	91%	4,138,728,955	2,614,757,291	1,523,971,664	58%	

Group		For the Three mor	nth period ended			For the ye	ar ended	
	31-Mar-24	31-Mar-23	Variance		31-Mar-24	31-Mar-23	Variano	e
	LKR	LKR	LKR	%	LKR	LKR	LKR	%
Profit for the period	2,177,038,538	1,071,869,036	1,105,169,502	103%	4,355,884,457	2,616,270,643	1,739,613,814	66%
Actuarial gains on defined benefit plans Deferred tax charge/(reversal) relating to actuarial gain on defined	(78,840,247)	21,612,500	(100,452,747)	-465%	(78,840,247)	21,612,500	(100,452,747)	-465%
benefit plans	23,652,074	(6,483,750)	30,135,824	465%	23,652,074	(6,483,750)	30,135,824	465%
Total Comprehensive Income for the period	2,121,850,366	1,086,997,786	1,034,852,580	95%	4,300,696,285	2,631,399,393	1,669,296,892	63%

INTERIM FINANCIAL STATEMENTS



STATEMENT OF CHANGES IN EQUITY

Company	Stated	Revaluation	General		Statutory	FVOCI	Total
	Capital	Reserve	Reserve	Retained Earnings	Reserve Fund	Reserve	
	LKR	LKR	LKR	LKR	LKR	LKR	LKR
Balance as at 1 April 2022	2,150,640,315	358,508,001	58,751,125	12,619,872,455	4,015,557,373	(10,000,000)	19,193,329,270
Net profit for the period		1 - 0	140 140	2,599,628,541	-	••••••••••••••••••••••••••••••••••••••	2,599,628,541
Transferred to Statutory Reserve		()		(129,981,427)	129,981,427		
Other comprehensive income net of tax	2. 		0 5 8	15,128,750	20 N.	-	15,128,750
Provision for Surchage Tax	853	659	100	(812,922,983)			(812,922,983)
Dividend Paid	853		((636,148,730)	5	56	(636,148,730)
Balance as at 31 March 2023	2,150,640,315	358,508,001	58,751,125	13,655,576,607	4,145,538,800	(10,000,000)	20,359,014,848
	2 4 5 0 6 4 0 2 4 5		50 754 405	10 655 576 607	4 4 45 500 000	(10,000,000)	20.250.044.040
Balance as at 1 April 2023	2,150,640,315	358,508,001	58,751,125	13,655,576,607	4,145,538,800	(10,000,000)	20,359,014,848
Net profit for the period		5 .0 0	9 3	4,193,917,128	-		4,193,917,128
Transferred to Statutory Reserve	10 7 3	-		(209,695,856)	209,695,856		100 100 AS
Other comprehensive income net of tax				(55,188,173)		1.5	(55,188,173)
Dividend Paid	-			(318,074,365)	8	<u>.</u>	(318,074,365)
Balance as at 31 March 2024	2,150,640,315	358,508,001	58,751,125	17,266,535,341	4,355,234,657	(10,000,000)	24,179,669,438

Group	Stated Capital LKR	Revaluation Reserve LKR	General Reserve LKR	Retained Earnings LKR	Statutory Reserve Fund LKR	FVOCI Reserve LKR	Total LKR
Balance as at 1 April 2022	2,150,640,315	358,508,001	58,751,125	12,619,872,456	4,015,557,373	(10,000,000)	19,193,329,270
Net profit for the period	1951 (Provide State Stat	19 9 0		2,616,270,643	a constant and a const		2,616,270,643
Transferred to Statutory Reserve	10 7 .0		(53)	(130,813,532)	130,813,532		- 07 AI
Other comprehensive income net of tax	87	100		15,128,750	50 AN	15	15,128,750
Provision for Surchage Tax	853	1.5		(812,922,983)	3		(812,922,983)
Dividend Paid	820	125	(29)	(636,148,730)		28	(636,148,730)
Balance as at 31 March 2023	2,150,640,315	358,508,001	58,751,125	13,671,386,605	4,146,370,905	(10,000,000)	20,375,656,950
Balance as at 1 April 2023	2,150,640,315	358,508,001	58,751,125	13,671,386,605	4,146,370,905	(10,000,000)	20,375,656,952
Audit Adjustment	823	100	(22%)	6,304,646	<u> </u>	120	6,304,646
Net profit for the period	824	(2)	1003	4,355,884,457	2	12	4,355,884,457
Transferred to Statutory Reserve	500 C	-	343	(217,794,223)	217,794,223	-	
Other comprehensive income net of tax	20 0 1		(1 0)	(55,188,173)		2.00	(55,188,173)
Dividend Paid	()	(-)	180	(318,074,365)	=	.	(318,074,365)
Balance as at 31 March 2024	2,150,640,315	358,508,001	58,751,125	17,442,518,949	4,364,165,127	(10,000,000)	24,364,583,517

F.	or
31	Ma



				*'q
TATEMENT OF CASH FLOW or the year ended	COMP	ANY	GRO	For 31 Ma
	31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23
	Unaudited	Audited	Unaudited	Audited
ash Flows From / (Used in) Operating Activities	LKR	LKR	LKR	LKR
ton not of the set of				
rofit before Income Tax Expense	6,594,978,393	3,859,879,148	6,824,557,470	3,886,210,728
djustments for				
Depreciation and amortisation	278,293,586	67,896,078	278,390,096	67,896,078
Impairment charge of loans and advances, lease, hire purchase	885,306,694	3,414,558,266	885,306,694	3,423,135,466
Share of profit / loss of associate	(183,630,138)	(41,665,956)	(183,630,138)	(41,665,956)
Amortisation of Right of use assets	147,398,157	253,329,643	147,398,157	253,329,643
Net fair value adjustment of Investment property	(376,173,812)	(37,840,000)	(376,173,812)	(37,840,000)
Disposal (gain)/ loss on Investment property	1,380,400	14,008,840	1,380,400	14,008,840
Net fair value gains/(losses) from financial instruments	8,083,850	(2,098,755)	8,083,850	-
Provision for defined benefit plans	121,820,742	94,051,825	121,820,742	94,051,825
Operating profit before working capital changes	7,477,457,871	7,622,119,089	7,707,133,459	7,659,126,625
(Increase)/Decrease in Inventories	147,202,965	(127,005,915)	147,202,965	(127,005,915)
(Increase)/Decrease in Loans and Advances	(2,930,941,875)	(2,038,057,882)	(2,930,965,875)	(2,038,057,882)
Decrease/(Increase) in Lease Rentals Receivable & Stock out on hire	(3,221,529,805)	(3,553,829,487)	(3,221,529,805)	(3,562,406,687)
(Increase)/Decrease in Right of use assets	(239,948,179)	(151,323,497)	(239,948,179)	(151,323,497)
Decrease/(Increase) in Other Financial Assets	(132,953)	291,179,551	32,297,104	258,749,495
(Increase)/Decrease in Other Assets	(24,075,267)	(212,624,728)	(69,429,363)	(215,502,547)
(Decrease)/Increase in Amounts Due to Customers	2,877,589,888	11,165,662,787	2,877,589,888	11,165,662,787
(Decrease)/Increase in Other Financial Liabilities	502,502,151	(1,004,405,596)	496,469,860	(992,065,795)
(Decrease)/Increase in Other Liabilities	2,915,018,590	186,571,552	2,937,078,304	186,571,552
ash generated from Operations	7,503,143,386	12,178,285,874	7,735,898,356	12,183,748,136
Retirement Benefit obligation paid	(70,674,655)	(40,913,525)	(70,674,655)	(40,913,525)
Surcharge Tax Paid		(812,922,983)	-	(812,922,983)
Taxes paid	(2,880,285,278)	(1,642,838,878)	(2,929,840,962)	(1,642,838,878)
et cash flows from/(used in) Operating activities	4,552,183,453	9,681,610,488	4,735,382,740	9,687,072,749
ash flows from / (used in) Investing activities				
Acquisition of Investment Property	(427,246,261)	(344,877,978)	(427,246,261)	(344,877,978)
Disposal Proceeds from Investment Property	6,260,000	49,490,860	6,260,000	49,490,860
Acquisition of Property, plant and equipments	(1,096,023,576)	(1,344,681,954)	(1,096,608,313)	(1,344,681,954)
Acquisition of subsidiary	18 (A)	(15,000,000)		. S.
Acquisition of Intangible assets	(473,300)	(5,614,857)	(473,300)	(5,614,857)
Net investment in placements with banks	440,112,241	665,755,008	440,112,241	665,755,008
Proceed from sale of property, plant & equipments	24,000	236,203,582	296,500	236,203,582
Net investment in financial assets measured at fair value through profit or loss Net investment in financial assets measured at fair value through other comprehensive	1,546,016,309	(3,347,616,481)	1,545,984,575	(3,349,933,976)
Net investment in financial assets measured at fair value through other comprehensive income	(54,000,000)	ai -	(54,000,000)	
let cash flows from/(used in) Investing activities	414,669,413	(4,106,341,820)	414,325,443	(4,093,659,314)
ash flows from / (used in) Financing activities				
Proceeds from Loans obtained	9,757,000,000	11,981,278,371	9,757,000,000	11,981,278,371
Lease Payments	(167,438,426)	(137,840,643)	(167,438,426)	(137,840,643)
Repayment of Bank Loans	(13,341,308,896)	(14,566,806,823)	(13,341,308,896)	(14,566,806,823)
Dividend paid	(318,074,365)	(636,148,730)	(318,074,365)	(636,148,730)
et cash flows from/(used in) Financing activities	(4,069,821,687)	(3,359,517,824)	(4,069,821,687)	(3,359,517,823)
et increase in Cash and Cash equivalents	897,031,179	2,215,750,844	1,079,886,496	2,233,895,612
ash and Cash equivalents at the beginning of the period	5,411,823,050	3,196,072,206	5,429,967,818	3,196,072,206
ash and Cash equivalents at the end of the period	6,308,854,229	5,411,823,050	6,509,854,314	5,429,967,818
Cash in hand	2,162,917,318	2,437,142,080	2,174,887,825	2,455,286,848
Reverse repurchase agreements	541,345,511	860,000,000	588,345,511	860,000,000
Placements with Bank	3,648,330,912	2,226,832,924	3,790,360,490	2,226,832,924
Bank Overdrafts	(43,739,512)	(112,151,954)	(43,739,512)	(112,151,954)
Total Cash and Cash Equivalents For the Purpose of Cash Flow Statement	6,308,854,229	5,411,823,050	6,509,854,314	5,429,967,818

INTERIM FINANCIAL STATEMENTS

ANALYSIS OF FINANCIAL INSTRUMENTS BY MEASUREMENT BASIS

COMPANY	At Fai	r Value	At Amortis	ed Cost
		Fair value through		ed Cost
As at 31 March 2024	Fair value through	Other	Financial assets measured at	Total
	profit or Loss	Comprehensive Income	amortised cost	
	LKR	LKR	LKR	LKR
Assets			100000000000000000000000000000000000000	
Cash and Bank Balances	(es)	3 . .5	2,162,917,318	2,162,917,318
Reverse repurchase agreements	375	858	541,345,511	541,345,511
Placements with banks	825		3,648,330,913	3,648,330,913
Financial assets measured at fair value through profit or loss	6,883,129,751	120	2	6,883,129,751
Financial assets at amortised cost				
Loans and Receivables	(*)	(im)	23,959,319,517	23,959,319,517
Lease rentals receivable & Stock out on hire	-	5 - 5	57,478,508,628	57,478,508,628
Financial assets at fair value through other comprehensive income	323	56,554,019	2	56,554,019
Other financial assets			170,892,035	170,892,035
Total Financial Assets	6,883,129,751	56,554,019	87,961,313,920	94,900,997,690
				2 ()200)22 ()020
			At Amortis	ed Cost
As at 31 March 2024			Other Financial	Total
			Liabilities	
Liabilities			LKR	LKR
Due to Banks			12,606,977,873	12,606,977,873
Due to Customers			62,121,240,398	62,121,240,398
			1,295,844,686	1,295,844,686
Debt Instruments Issued and Other borrowed funds			1/200/01/1/0000	1,255,017,0000
			CG 52 52	
Other Financial Liabilities			1,486,660,789	1,486,660,789
Other Financial Liabilities			CG 52 52	
Other Financial Liabilities	At Fai	r Value	1,486,660,789	1,486,660,789 77,510,723,746
Other Financial Liabilities	At Fai		1,486,660,789 77,510,723,746 At Amortis	1,486,660,789 77,510,723,746
Other Financial Liabilities Fotal Financial Liabilities	At Fai Fair value through	r Value Fair value through Other	1,486,660,789 77,510,723,746 At Amortis Financial assets	1,486,660,789 77,510,723,746
Other Financial Liabilities		Fair value through	1,486,660,789 77,510,723,746 At Amortis	1,486,660,789 77,510,723,746
Other Financial Liabilities	Fair value through	Fair value through Other Comprehensive	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at	1,486,660,789 77,510,723,746
Debt Instruments Issued and Other borrowed funds Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets	Fair value through profit or Loss	Fair value through Other Comprehensive Income	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost	1,486,660,789 77,510,723,746
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances	Fair value through profit or Loss	Fair value through Other Comprehensive Income	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080	1,486,660,789 77,510,723,746 ced Cost Total LKR 2,437,142,080
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements	Fair value through profit or Loss	Fair value through Other Comprehensive Income	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000	1,486,660,789 77,510,723,746 ced Cost Total LKR 2,437,142,080 860,000,000
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements	Fair value through profit or Loss	Fair value through Other Comprehensive Income LKR	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080	1,486,660,789 77,510,723,746 ced Cost Total LKR 2,437,142,080
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks	Fair value through profit or Loss	Fair value through Other Comprehensive Income LKR - -	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000	1,486,660,789 77,510,723,746 ced Cost Total LKR 2,437,142,080 860,000,000
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss	Fair value through profit or Loss LKR - - -	Fair value through Other Comprehensive Income - - - -	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000	1,486,660,789 77,510,723,746 sed Cost Total LKR 2,437,142,080 860,000,000 2,666,945,164
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023	Fair value through profit or Loss LKR - - -	Fair value through Other Comprehensive Income - - - -	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000 2,666,945,164	1,486,660,789 77,510,723,746 sed Cost Total LKR 2,437,142,080 860,000,000 2,666,945,164 8,437,229,910
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables	Fair value through profit or Loss LKR - - - 8,437,229,910	Fair value through Other Comprehensive Income LKR - - - - -	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000 2,666,945,164 -	1,486,660,789 77,510,723,746 acd Cost Total LKR 2,437,142,080 860,000,000 2,666,945,164 8,437,229,910
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire	Fair value through profit or Loss LKR - - 8,437,229,910 - -	Fair value through Other Comprehensive Income LKR - - - - - -	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000 2,666,945,164 - 21,028,377,642 55,142,285,509	1,486,660,789 77,510,723,746 ced Cost Total LKR 2,437,142,080 860,000,000 2,666,945,164 8,437,229,910 21,028,377,642 55,142,285,509
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income	Fair value through profit or Loss LKR - - 8,437,229,910 -	Fair value through Other Comprehensive Income LKR - - - - -	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000 2,666,945,164 - 21,028,377,642 55,142,285,509	1,486,660,789 77,510,723,746 acd Cost Total LKR 2,437,142,080 860,000,000 2,666,945,164 8,437,229,910 21,028,377,642 55,142,285,509 2,554,019
As at 31 March 2023 As at 31 March 2023 Assets Eash and Bank balances Everse repurchase agreements Facement with Banks Inancial assets measured at fair value through profit or loss Inancial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire Inancial assets at fair value through other comprehensive income Other financial assets	Fair value through profit or Loss LKR - - 8,437,229,910 - - -	Fair value through Other Comprehensive Income	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000 2,666,945,164 - 21,028,377,642 55,142,285,509 - 170,759,082	1,486,660,789 77,510,723,746 acd Cost Total LKR 2,437,142,080 860,000,000 2,666,945,164 8,437,229,910 21,028,377,642 55,142,285,509 2,554,019 170,759,082
ther Financial Liabilities otal Financial Liabilities s at 31 March 2023 ssets ash and Bank balances everse repurchase agreements lacement with Banks inancial assets measured at fair value through profit or loss inancial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire inancial assets at fair value through other comprehensive income ther financial assets	Fair value through profit or Loss LKR - - 8,437,229,910 - -	Fair value through Other Comprehensive Income • • • • • • • • • • • • • • • • • • •	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000 2,666,945,164 - 21,028,377,642 55,142,285,509	1,486,660,789 77,510,723,746 acd Cost Total LKR 2,437,142,080 860,000,000 2,666,945,164 8,437,229,910 21,028,377,642 55,142,285,509 2,554,019
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets	Fair value through profit or Loss LKR - - 8,437,229,910 - - -	Fair value through Other Comprehensive Income	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000 2,666,945,164 - 21,028,377,642 55,142,285,509 - 170,759,082	1,486,660,789 77,510,723,746 acd Cost Total LKR 2,437,142,080 860,000,000 2,666,945,164 8,437,229,910 21,028,377,642 55,142,285,509 2,554,019 170,759,082
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables	Fair value through profit or Loss LKR - - 8,437,229,910 - - -	Fair value through Other Comprehensive Income	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000 2,666,945,164 - 21,028,377,642 55,142,285,509 - 170,759,082	1,486,660,789 77,510,723,746 ced Cost Total LKR 2,437,142,080 860,000,000 2,666,945,164 8,437,229,910 21,028,377,642 55,142,285,509 2,554,019 170,759,082 90,745,293,405
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets	Fair value through profit or Loss LKR - - 8,437,229,910 - - -	Fair value through Other Comprehensive Income	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000 2,666,945,164 - 21,028,377,642 55,142,285,509 - 170,759,082 82,305,509,476	1,486,660,789 77,510,723,746 ced Cost Total LKR 2,437,142,080 860,000,000 2,666,945,164 8,437,229,910 21,028,377,642 55,142,285,509 2,554,019 170,759,082 90,745,293,405
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets Total Financial Assets	Fair value through profit or Loss LKR - - 8,437,229,910 - - -	Fair value through Other Comprehensive Income	1,486,660,789 77,510,723,746 At Amortise Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000 2,666,945,164 - 21,028,377,642 55,142,285,509 - 170,759,082 82,305,509,476	1,486,660,789 77,510,723,746 ced Cost LKR 2,437,142,080 860,000,000 2,666,945,164 8,437,229,910 21,028,377,642 55,142,285,509 2,554,019 170,759,082 90,745,293,405
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets Fotal Financial Assets	Fair value through profit or Loss LKR - - 8,437,229,910 - - -	Fair value through Other Comprehensive Income	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000 2,666,945,164 - 21,028,377,642 55,142,285,509 - 170,759,082 82,305,509,476 At Amortis Other Financial	1,486,660,789 77,510,723,746 ced Cost LKR 2,437,142,080 860,000,000 2,666,945,164 8,437,229,910 21,028,377,642 55,142,285,509 2,554,019 170,759,082 90,745,293,405
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets Total Financial Assets Total Financial Assets As at 31 March 2023 Liabilities	Fair value through profit or Loss LKR - - 8,437,229,910 - - -	Fair value through Other Comprehensive Income	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000 2,666,945,164 - 21,028,377,642 55,142,285,509 - 170,759,082 82,305,509,476 At Amortis Other Financial Liabilities LKR	1,486,660,789 77,510,723,746 sed Cost Total LKR 2,437,142,080 860,000,000 2,666,945,164 8,437,229,910 21,028,377,642 55,142,285,509 2,554,019 170,759,082 90,745,293,405
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets Fotal Financial Assets As at 31 March 2023 Liabilities	Fair value through profit or Loss LKR - - 8,437,229,910 - - -	Fair value through Other Comprehensive Income	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000 2,666,945,164 - 21,028,377,642 55,142,285,509 - 170,759,082 82,305,509,476 At Amortis Other Financial Liabilities LKR 16,259,699,210	1,486,660,789 77,510,723,746 Sed Cost Total LKR 2,437,142,080 860,000,000 2,666,945,164 8,437,229,910 21,028,377,642 55,142,285,509 2,554,019 170,759,082 90,745,293,405
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets Fotal Financial Assets Fotal Financial Assets Fotal Financial Assets	Fair value through profit or Loss LKR - - 8,437,229,910 - - -	Fair value through Other Comprehensive Income	1,486,660,789 77,510,723,746 At Amortise Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000 2,666,945,164 - 21,028,377,642 55,142,285,509 - 170,759,082 82,305,509,476 - 170,759,082 82,305,509,476	1,486,660,789 77,510,723,746 Total LKR 2,437,142,080 860,000,000 2,666,945,164 8,437,229,910 21,028,377,642 55,142,285,509 2,554,019 170,759,082 90,745,293,405 sed Cost Total LKR 16,259,699,210 59,243,650,511
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivables Lease rentals receivable & Stock out on hire Financial assets Total Financial assets Fotal Financial Assets Cash at 31 March 2023 Liabilities Due to Banks Due to customers Debt Instruments Issued and Other borrowed funds	Fair value through profit or Loss LKR - - 8,437,229,910 - - -	Fair value through Other Comprehensive Income	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000 2,666,945,164 - 21,028,377,642 55,142,285,509 - 170,759,082 82,305,509,476 At Amortis Other Financial Liabilities LKR 16,259,699,210 59,243,650,511 1,295,844,686	1,486,660,789 77,510,723,746 Total LKR 2,437,142,080 860,000,000 2,666,945,164 8,437,229,910 21,028,377,642 55,142,285,509 2,554,019 170,759,082 90,745,293,405 sed Cost Total LKR 16,259,699,210 59,243,650,511 1,295,844,686
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets measured at fair value through profit or loss Financial assets at amortised cost Lease rentals receivables Lease rentals receivables Lease rentals receivables Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets Fotal Financial Assets Fotal Financial Assets Due to Banks Due to customers	Fair value through profit or Loss LKR - - 8,437,229,910 - - -	Fair value through Other Comprehensive Income	1,486,660,789 77,510,723,746 At Amortise Financial assets measured at amortised cost LKR 2,437,142,080 860,000,000 2,666,945,164 - 21,028,377,642 55,142,285,509 - 170,759,082 82,305,509,476 - 170,759,082 82,305,509,476	1,486,660,789 77,510,723,746 Total LKR 2,437,142,080 860,000,000 2,666,945,164 8,437,229,910 21,028,377,642 55,142,285,509 2,554,019 170,759,082 90,745,293,405 sed Cost Total LKR 16,259,699,210 59,243,650,511

INTERIM FINANCIAL STATEMENTS

ANALYSIS OF FINANCIAL INSTRUMENTS BY MEASUREMENT BASIS

GROUP	At Fai	r Value	At Amortis	ed Cost
		Fair value through		ed Cost
As at 31 March 2024	Fair value through profit or Loss	Other Comprehensive Income	Financial assets measured at amortised cost	Total
	LKR	LKR	LKR	LKR
Assets				
Cash and Bank Balances		3 - 3	2,174,887,825	2,174,887,825
Reverse repurchase agreements	876		588,345,511	588,345,511
Placements with banks			3,790,360,489	3,790,360,489
Financial assets measured at fair value through profit or loss	6,883,380,225		-	6,883,380,225
Financial assets at amortised cost				
Loans and Receivables	(#3)	(194)	23,959,343,517	23,959,343,517
Lease rentals receivable & Stock out on hire	873	876	57,478,508,628	57,478,508,628
Financial assets at fair value through other comprehensive income	100	56,554,019	-	56,554,019
Other financial assets			170,892,035	170,892,035
Total Financial Assets	6,883,380,225	56,554,019	88,162,338,004	95,102,272,248
			At Amortis	ed Cost
As at 31 March 2024			Other Financial	Total
			Liabilities	
Liabilities			LKR	LKR
Due to Banks			12,606,977,873	12,606,977,873
Due to Customers			62,121,240,398	62,121,240,398
Debt Instruments Issued and Other borrowed funds			1,295,844,686	1,295,844,686
			1,200,044,000	1,200,044,000
			00 92 92	
Other Financial Liabilities			1,486,660,789 77,510,723,746	1,486,660,789 77,510,723,746
Other Financial Liabilities	At Fai	r Value	1,486,660,789	1,486,660,789 77,510,723,746
Other Financial Liabilities	At Fai	Fair value through	1,486,660,789 77,510,723,746 At Amortis	1,486,660,789 77,510,723,746
Other Financial Liabilities Fotal Financial Liabilities	At Fai Fair value through profit or Loss		1,486,660,789 77,510,723,746	1,486,660,789 77,510,723,746
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023	Fair value through	Fair value through Other Comprehensive	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at	1,486,660,789 77,510,723,746
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets	Fair value through profit or Loss	Fair value through Other Comprehensive Income	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost	1,486,660,789 77,510,723,746
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances	Fair value through profit or Loss	Fair value through Other Comprehensive Income	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,455,286,849	1,486,660,789 77,510,723,746 ced Cost Total LKR 2,455,286,849
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements	Fair value through profit or Loss LKR	Fair value through Other Comprehensive Income LKR -	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000	1,486,660,789 77,510,723,746 ed Cost Total LKR 2,455,286,849 860,000,000
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks	Fair value through profit or Loss LKR - - -	Fair value through Other Comprehensive Income LKR	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,455,286,849	1,486,660,789 77,510,723,746 ed Cost Total LKR 2,455,286,849 860,000,000 2,666,945,165
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss	Fair value through profit or Loss LKR	Fair value through Other Comprehensive Income LKR -	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000	1,486,660,789 77,510,723,746 ed Cost Total LKR 2,455,286,849 860,000,000
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets at amortised cost	Fair value through profit or Loss LKR - - -	Fair value through Other Comprehensive Income LKR - - -	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000 2,666,945,165	1,486,660,789 77,510,723,746 aed Cost Total LKR 2,455,286,849 860,000,000 2,666,945,165 8,437,448,650
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables	Fair value through profit or Loss LKR - - -	Fair value through Other Comprehensive Income LKR - - -	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000 2,666,945,165 -	1,486,660,789 77,510,723,746 aed Cost Total LKR 2,455,286,849 860,000,000 2,666,945,165 8,437,448,650 21,028,377,642
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire	Fair value through profit or Loss LKR - - - 8,437,448,650	Fair value through Other Comprehensive Income LKR - - - - -	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000 2,666,945,165	1,486,660,789 77,510,723,746 aed Cost Total LKR 2,455,286,849 860,000,000 2,666,945,165 8,437,448,650
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire	Fair value through profit or Loss LKR - - 8,437,448,650 -	Fair value through Other Comprehensive Income LKR - - - -	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000 2,666,945,165 -	1,486,660,789 77,510,723,746 aed Cost Total LKR 2,455,286,849 860,000,000 2,666,945,165 8,437,448,650 21,028,377,642
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income	Fair value through profit or Loss LKR - - 8,437,448,650 - -	Fair value through Other Comprehensive Income LKR - - - - - -	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000 2,666,945,165 - 21,028,377,642 55,142,285,509	1,486,660,789 77,510,723,746 ed Cost Total LKR 2,455,286,849 860,000,000 2,666,945,165 8,437,448,650 21,028,377,642 55,142,285,509
ther Financial Liabilities at a Financial Liabilities at 31 March 2023 sets as hand Bank balances everse repurchase agreements accement with Banks hancial assets measured at fair value through profit or loss hancial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire hancial assets at fair value through other comprehensive income ther financial assets	Fair value through profit or Loss LKR - - - 8,437,448,650 - - -	Fair value through Other Comprehensive Income • • • • • • • • • • • • • • • • • • •	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000 2,666,945,165 - 21,028,377,642 55,142,285,509	1,486,660,789 77,510,723,746 acd Cost Total LKR 2,455,286,849 860,000,000 2,666,945,165 8,437,448,650 21,028,377,642 55,142,285,509 2,554,019
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets	Fair value through profit or Loss LKR - - - 8,437,448,650 - - - - -	Fair value through Other Comprehensive Income • • • • • • • • • • • • • • • • • • •	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000 2,666,945,165 - 21,028,377,642 55,142,285,509 - 203,189,138 82,356,084,302	1,486,660,789 77,510,723,746 ced Cost Total 2,455,286,849 860,000,000 2,666,945,165 8,437,448,650 21,028,377,642 55,142,285,509 2,554,019 203,189,138 90,796,086,972
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets Total Financial Assets	Fair value through profit or Loss LKR - - - 8,437,448,650 - - - - -	Fair value through Other Comprehensive Income • • • • • • • • • • • • • • • • • • •	1,486,660,789 77,510,723,746 At Amortise Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000 2,666,945,165 - 21,028,377,642 55,142,285,509 - 203,189,138 82,356,084,302	1,486,660,789 77,510,723,746 ced Cost LKR 2,455,286,849 860,000,000 2,666,945,165 8,437,448,650 21,028,377,642 55,142,285,509 2,554,019 203,189,138 90,796,086,972
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets Total Financial Assets	Fair value through profit or Loss LKR - - - 8,437,448,650 - - - - -	Fair value through Other Comprehensive Income • • • • • • • • • • • • • • • • • • •	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000 2,666,945,165 - 21,028,377,642 55,142,285,509 - 203,189,138 82,356,084,302 At Amortis Other Financial	1,486,660,789 77,510,723,746 ced Cost Total 2,455,286,849 860,000,000 2,666,945,165 8,437,448,650 21,028,377,642 55,142,285,509 2,554,019 203,189,138 90,796,086,972
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets Total Financial Assets As at 31 March 2023	Fair value through profit or Loss LKR - - - 8,437,448,650 - - - - -	Fair value through Other Comprehensive Income • • • • • • • • • • • • • • • • • • •	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000 2,666,945,165 - 21,028,377,642 55,142,285,509 - 203,189,138 82,356,084,302 At Amortis Other Financial Liabilities	1,486,660,789 77,510,723,746 ced Cost Total 2,455,286,849 860,000,000 2,666,945,165 8,437,448,650 21,028,377,642 55,142,285,509 2,554,019 203,189,138 90,796,086,972
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets Fotal Financial Assets	Fair value through profit or Loss LKR - - - 8,437,448,650 - - - - -	Fair value through Other Comprehensive Income • • • • • • • • • • • • • • • • • • •	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000 2,666,945,165 - 21,028,377,642 55,142,285,509 - 203,189,138 82,356,084,302 At Amortis Other Financial	1,486,660,789 77,510,723,746 ced Cost LKR 2,455,286,849 860,000,000 2,666,945,165 8,437,448,650 21,028,377,642 55,142,285,509 2,554,019 203,189,138 90,796,086,972
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets Total Financial Assets Total Financial Assets As at 31 March 2023 Liabilities	Fair value through profit or Loss LKR - - - 8,437,448,650 - - - - -	Fair value through Other Comprehensive Income • • • • • • • • • • • • • • • • • • •	1,486,660,789 77,510,723,746 At Amortise Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000 2,666,945,165 - 21,028,377,642 55,142,285,509 - 203,189,138 82,356,084,302 At Amortise Other Financial Liabilities LKR	1,486,660,789 77,510,723,746 Total LKR 2,455,286,849 860,000,000 2,666,945,165 8,437,448,650 21,028,377,642 55,142,285,509 2,554,019 203,189,138 90,796,086,972 ed Cost Total LKR
Other Financial Liabilities Fotal Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets measured at fair value through profit or loss Financial assets at amortised cost Lease rentals receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets Fotal Financial Assets Fotal Financial Assets As at 31 March 2023 Liabilities Due to Banks	Fair value through profit or Loss LKR - - - 8,437,448,650 - - - - -	Fair value through Other Comprehensive Income • • • • • • • • • • • • • • • • • • •	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000 2,666,945,165 - 21,028,377,642 55,142,285,509 - 203,189,138 82,356,084,302 - At Amortis Other Financial Liabilities LKR 16,259,699,210	1,486,660,789 77,510,723,746 ced Cost Total 2,455,286,849 860,000,000 2,666,945,165 8,437,448,650 21,028,377,642 55,142,285,509 2,554,019 203,189,138 90,796,086,972 ed Cost Total LKR 16,259,699,210
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets measured at fair value through profit or loss Financial assets at amortised cost Lease rentals receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets Total Financial Assets Total Financial Assets Liabilities Due to Banks Due to customers	Fair value through profit or Loss LKR - - - 8,437,448,650 - - - - -	Fair value through Other Comprehensive Income • • • • • • • • • • • • • • • • • • •	1,486,660,789 77,510,723,746 At Amortise Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000 2,666,945,165 - 21,028,377,642 55,142,285,509 - 203,189,138 82,356,084,302 - Cother Financial Liabilities LKR 16,259,699,210 59,243,650,511	1,486,660,789 77,510,723,746 Total LKR 2,455,286,849 860,000,000 2,666,945,165 8,437,448,650 21,028,377,642 55,142,285,509 2,554,019 203,189,138 90,796,086,972 ded Cost Total LKR 16,259,699,210 59,243,650,511
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets measured at fair value through profit or loss Financial assets at amortised cost Loans and receivables Lease rentals receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets Total Financial Assets Total Financial Assets Liabilities Due to Banks Due to customers Debt Instruments Issued and Other borrowed funds	Fair value through profit or Loss LKR - - - 8,437,448,650 - - - - -	Fair value through Other Comprehensive Income • • • • • • • • • • • • • • • • • • •	1,486,660,789 77,510,723,746 At Amortis Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000 2,666,945,165 - 21,028,377,642 55,142,285,509 - 21,028,377,642 55,142,285,509 - 203,189,138 82,356,084,302 - At Amortis Other Financial Liabilities LKR 16,259,699,210 59,243,650,511 1,295,844,686	1,486,660,789 77,510,723,746 ced Cost Total LKR 2,455,286,849 860,000,000 2,666,945,165 8,437,448,650 21,028,377,642 55,142,285,509 2,554,019 203,189,138 90,796,086,972 cst 16,259,699,210 59,243,650,511 1,295,844,686
Other Financial Liabilities Total Financial Liabilities As at 31 March 2023 Assets Cash and Bank balances Reverse repurchase agreements Placement with Banks Financial assets measured at fair value through profit or loss Financial assets measured at fair value through profit or loss Financial assets at amortised cost Lease rentals receivables Lease rentals receivable & Stock out on hire Financial assets at fair value through other comprehensive income Other financial assets Total Financial Assets Total Financial Assets Liabilities Due to Banks Due to customers	Fair value through profit or Loss LKR - - - 8,437,448,650 - - - - -	Fair value through Other Comprehensive Income • • • • • • • • • • • • • • • • • • •	1,486,660,789 77,510,723,746 At Amortise Financial assets measured at amortised cost LKR 2,455,286,849 860,000,000 2,666,945,165 - 21,028,377,642 55,142,285,509 - 203,189,138 82,356,084,302 - Cother Financial Liabilities LKR 16,259,699,210 59,243,650,511	1,486,660,789 77,510,723,746 Total LKR 2,455,286,849 860,000,000 2,666,945,165 8,437,448,650 21,028,377,642 55,142,285,509 2,554,019 203,189,138 90,796,086,972 ded Cost Total LKR 16,259,699,210 59,243,650,511

INTERIM FINANCIAL STATEMENTS

FAIR VALUE HIERARCHY									
The following table shows an analysis of financial inst	ruments recorded at fair valu	ue by level of the	fair value hierarchy.						
COMPANY									
As at 31 March 2024	Level 1 LKR	Level 2 LKR	Level 3 LKR	Total LKR	As at 31 March 2023	Level 1 LKR	Level 2 LKR	Level 3 LKR	Total LKR
Financial assets - Recognised through profit or loss					Financial assets - Recognised through profit or loss				
Government of Sri Lanka Treasury Bills	6,882,854,302	125	2	6,882,854,302	Government of Sri Lanka Treasury Bills	8,433,839,633	2	2	8,433,839,633
Quoted equity investments	275,449	6785	5	275,449	Quoted equity investments	3,390,277	~	5	3,390,277
Investments in Unit Trusts	121	8 2 8	-	21	Investments in Unit Trusts	-	94 1	2	2
Financial assets -fire value through other compreher	sive income			53 24	Financial assets -fire value through other comprehens	ive income			2 2
Unquoted equity investments		120	2,554,019	2,554,019	Unquoted equity investments	8	÷ .	2,554,019	2,554,019
Total Financial Assets	6,883,129,751	678	2,554,019	6,885,683,770	Total Financial Assets	8,437,229,910	-	2,554,019	8,439,783,929
					Non financial assets measured at fair value				
Non financial assets measured at fair value									
Freehold land		152	3,282,891,442	3,282,891,442	Freehold land	1		3,320,656,242	3,320,656,242
Building & Building integrals		-	2,514,809,805	2,514,809,805	Building & Building integrals	*	-	2,433,830,420	2,433,830,420
Investment property			2,437,850,045	2,437,850,045	Investment property	9 <u> </u>	÷.	1,220,344,185	1,220,344,185
		573	8,235,551,292	8,235,551,292			85.	6,974,830,847	6,974,830,847



FAIR VALUE HIERARCHY									
The following table shows an analysis of financial instru	ments recorded at fair valu	ue by level of the	fair value hierarchy.						
GROUP									
As at 31 March 2024	Level 1 LKR	Level 2 LKR	Level 3 LKR	Total LKR	As at 31 March 2023	Level 1 LKR	Level 2 LKR	Level 3 LKR	Total LKR
Financial assets - Recognised through profit or loss					Financial assets - Recognised through profit or loss				
Government of Sri Lanka Treasury Bills	6,883,104,776	678	5	6,883,104,776	Government of Sri Lanka Treasury Bills	8,434,058,373	-	-	8,434,058,373
Quoted equity investments	275,449	123	21	275,449	Quoted equity investments	3,390,277	2	-	3,390,277
Investments in Unit Trusts	1000	176	8		Investments in Unit Trusts	5	15	-	5
Financial assets -fire value through other comprehensi	ve income			# 22	Financial assets -fire value through other comprehens	ive income			
Unquoted equity investments			2,554,019	2,554,019	Unquoted equity investments	-	~	2,554,019	2,554,019
Total Financial Assets	6,883,380,225	193	2,554,019	6,885,934,244	Total Financial Assets	8,437,448,650	52	2,554,019	8,440,002,669
					Non financial assets measured at fair value				
Non financial assets measured at fair value									
Freehold land	191	-	3,282,891,442	3,282,891,442	Freehold land	8	-	3,320,656,242	3,320,656,242
Building & Building integrals	100	12.8	2,514,809,805	2,514,809,805	Building & Building integrals	<u>6</u>	12 12	2,433,830,420	2,433,830,420
Investment property	. <u></u>		2,437,850,045	2,437,850,045	Investment property		~	1,220,344,185	1,220,344,185
		120	8,235,551,292	8,235,551,292		1 (14) (14)	2	6,974,830,847	6,974,830,847



FINANCIAL REPORTING BY SEGMENT

For the year ended 31 March 2024 Company	Finance Lease	Hire Purchase	Micro Finance & SME	Gold Loan	Term Loan	Revolving Loans	Investments	Unallocated	Total
	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR
Interest income	5,841,060,743	11,606,601,418	1,759,477,681	4,202,434,164	772,931,955	117,182,083	2,273,082,505	666,428,222	27,239,198,7
Fee Based Income & others	818,292,182	1,626,004,525	246,490,645	588,731,940	108,282,417	16,416,399	318,443,126	93,361,981	3,816,023,2
Unallocated Revenue		5	.51	5		5	58		57
Total Revenue	6,659,352,925	13,232,605,944	2,005,968,326	4,791,166,104	881,214,372	133,598,482	2,591,525,631	759,790,203	31,055,221,98
Segmental Result	1,773,827,691	3,524,721,262	534,322,509	1,276,205,542	234,725,877	35,586,143	690,295,285	202,382,561	8,272,066,8
VAT on Financial services	-	s-	-	-	-	-3	5 - 3	(*)	(1,633,801,7
Social Security Contribution Levy	8	12 I	23	8	2	20	100	323	(226,916,9
Profits from Operations			08	~		-	-		6,411,348,2
Share of Associate Profit	-	2 2	121		22	2 2		325	183,630,1
Profit Before Tax		-			~	-	6-8	·~	6,594,978,3
Income Tax Expenses	-	2	2	÷ .	2	2			(2,401,061,2
Net profit for the period	~	-	1.28	~	~	. .	578	252	4,193,917,1
24 (37/31) IS									
Segment Asset	24,211,897,102	33,266,611,527	3,525,789,971	14,547,629,408	1,412,293,449	272,192,505	16,510,732,466	14,240,687,531	107,987,833,9
Total Asset									107,987,833,9
Segment Liabilities	18,790,585,766	25,817,849,564	2,736,326,632	11,290,254,412	1,096,065,338	211,245,595	12,813,797,001	11,052,040,213	83,808,164,5
Total Liabilities							(83,808,164,5

For the year ended 31 March 2023	Finance Lease	Hire Purchase	Micro Finance & SME	Gold Loan	Term Loan	Revolving Loans	Investments	Unallocated	Total
	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR
Interest income	6,970,103,632	9,769,697,176	1,158,499,209	3,711,538,947	706,334,849	104,301,976	2,071,785,021	562,477,052	25,054,737,86
Fee Based Income & others	1,083,439,118	1,518,610,433	180,078,149	576,924,921	109,793,318	16,212,792	322,040,109	87,431,934	3,894,530,77
Unallocated Revenue	24-0 23 B	× × × ×	in the second	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		200 Mg			
Total Revenue	8,053,542,751	11,288,307,608	1,338,577,358	4,288,463,868	816,128,167	120,514,768	2,393,825,131	649,908,986	28,949,268,63
Segmental Result	1,401,901,955	1,964,986,218	233,009,779	746,504,497	142,065,636	20,978,331	416,699,611	113,131,414	5,039,277,44
VAT on Financial services	2	2	22	2	2	2	120	<u>22</u> 8	(1,143,299,35
Social Security Contribution Levy			-	-	-	=			(77,764,89
Profits from Operations	-	9	148	-	5	2	122	523	3,818,213,19
Share of Associate Profit		5		-	5	-		272	41,665,95
Profit Before Tax	-	<u>a</u>	122	2	2	23	848	122	3,859,879,14
Income Tax Expenses		5	3		5	7	1.5	350	(1,260,250,60
Net profit for the period	-	ж.	122	-	2	-3	043	84	2,599,628,54
Segment Asset	27,816,194,588	27,332,086,377	3,020,923,957	12,200,533,577	1,368,428,397	171,750,603	16,368,260,142	13,876,262,783	102,154,440,42
Total Asset									102,154,440,42
Segment Liabilities	22,272,526,430	21,884,899,254	2,418,864,610	9,769,010,843	1,095,705,509	137,521,321	13,106,124,400	11,110,773,208	81,795,425,57
Total Liabilities									81,795,425,57

For		
31 Ma	The Quart	er Ended
	~ <0 ₂₄	er Ended
Total		







FINANCIAL REPORTING BY SEGMENT

or year ended 31 March 2024 roup	Finance Lease	Hire Purchase	Micro Finance & SME	Gold Loan	Term Loan	Revolving Loans	Investments	Unallocated	For 7 31 Ma
	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR
terest income	5,841,060,568	11,606,601,194	1,759,477,658	4,202,434,073	772,931,945	117,182,081	2,285,234,424	666,428,747	27,251,350,690
ee Based Income & others nallocated Revenue	786,107,746	1,562,051,787	236,795,869	565,576,394	104,023,538	15,770,722	307,553,818	89,690,013	3,667,569,888
otal Revenue	6,627,168,313	13,168,652,980	1,996,273,527	4,768,010,468	876,955,484	132,952,803	2,592,788,243	756,118,761	30,918,920,579
egmental Result	1,822,244,683	3,620,929,294	548,906,961	1,311,039,846	241,132,772	36,557,475	712,928,112	207,906,805	8,501,645,948
AT on Financial services		2	-		.2	2		-	(1,633,801,712
ocial Security Contribution Levy	2	8	2	2	2	2	828	<u>92</u> 8	(226,916,904
rofits from Operations	-	×	0.00	-	-	-		(*)	6,640,927,332
nare of Associate Profit	-	2		÷ .	2	2		323	183,630,138
rofit Before Tax		~			×	-	678		6,824,557,470
come Tax Expenses	-	2	22	-	-	2		16 - 1	(2,468,673,012
et profit for the period	۰.			=	a.	-	6.78		4,355,884,457
gment Asset	24,211,897,102	33,266,611,527	3,525,789,971	14,547,629,408	1,412,293,449	272,192,505	16,696,983,024	14,289,156,309	108,222,553,295
tal Asset									108,222,553,295
gment Liabilities	18,760,974,248	25,777,163,993	2,732,014,537	11,272,462,440	1,094,338,082	210,912,699	12,937,923,336	11,072,180,442	83,857,969,778
otal Liabilities							22.53 23		83,857,969,778

For year ended 31 March 2023	Finance Lease	Hire Purchase	Micro Finance & SME	Gold Loan	Term Loan	Revolving Loans	Investments	Unallocated	Total
	LKR	LKR	LIKR	LKR	LKR	LKR	LKR	LKR	LKR
Interest income	6,970,103,632	9,769,697,176	1,158,499,209	3,711,538,947	706,334,849	104,301,976	2,071,821,081	562,477,052	25,054,773,923
Fee Based Income & others	1,097,452,177	1,538,251,940	182,407,256	584,386,792	111,213,371	16,422,486	324,112,257	88,562,767	3,942,809,046
Unallocated Revenue			1966 - M <u>a</u> r	~~~~~~~~~	1 B 2	200 Mg			
Total Revenue	8,067,555,810	11,307,949,116	1,340,906,465	4,295,925,739	817,548,220	120,724,463	2,395,933,338	651,039,819	28,997,582,968
Segmental Result	1,409,327,237	1,975,393,919	234,243,933	750,458,416	142,818,098	21,089,445	418,547,351	113,730,623	5,065,609,022
VAT on Financial services	2	12	2	8	2	5	121	325	(1,143,299,356)
Social Security Contribution Levy	-	÷		-	-				(77,764,893)
Profits from Operations	-	5	12	÷	2	20	123	120	3,844,544,773
Share of Associate Profit		5	1.5	-	5	-		272	41,665,956
Profit Before Tax	-	4	122	2	<u>a</u>	21	223	122	3,886,210,728
Income Tax Expenses		5	3	a	5	5		374	(1,269,940,085)
Net profit for the period	-	4		-	-	-1	0.408	100	2,616,270,643
Segment Asset	27,816,194,588	27,332,086,377	3,020,923,957	12,200,533,577	1,368,428,397	171,750,603	16,401,880,457	13,881,313,852	102,193,111,808
Total Asset									102,193,111,808
Segment Liabilities	22,270,094,381	21,882,509,533	2,418,600,482	9,767,944,116	1,095,585,863	137,506,305	13,131,610,244	11,113,603,934	81,817,454,857
Total Liabilities									81,817,454,857





NOTES TO THE INTERIM FINANCIAL STATEMENTS

- For The Quarter Ended The interim financial statements of the company have been prepared in accordance with the Sri Lanka Accounting Standards 1 (LKAS/SLFRS).
- The Company has used the same accounting policies and method of computing described in the Audited Financial statements of the 2 company for 2023/24 in the preparation of these interim financial statements.
- These Financial Statements are in accordance with Sri Lanka Accounting Standard LKAS 34, Interim Financial Reporting and provisions of 3 the Companies Act No 07 of 2007. Further they provide the information as required in terms of rule 7.4 of the Colombo Stock Exchange.
- The company assessed the Expected Credit Losses (ECL) of credit facilities based on two approaches of individual and collective basis. 4 The customers who have been identified as individually significant were assessed under individual basis and they were staged based on the identified indicators of increase in credit risks.

The Expected Credit Losses assessed on collective impairment approach were based on Probability of Default (PD), Loss Given Default (LGD) and the Economic Factor Adjustment (EFA) by applying the recent forecasts and projections published by the Central Bank of Sri Lanka. Further, the company has accounted for management overlays to mitigate any expected losses by moving the staging of facilities in respect of identified stressed customers to a higher stage where necessary to capture significant increases in credit risk due to stressed economic conditions.

Events After the reporting Date 5

There are no events subsequent to the reporting date, which require adjustments to or disclosures in the interim financial statements.

Stated Capital is represented by number of shares in issue as follows; 6

	31-Mar-2024	31-Mar-2023
Issued and fully paid Ordinary Shares (Quoted)	318,074,365	318,074,365

Market value of Shares 7

	31-Mar-2024	31-Mar-2023
	LKR	LKR
Highest traded price	36.80	29.10
Lowest traded price	27.30	22.50
Last traded price	35.30	26.00

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INTERIM FINANCIAL

STATEMENTS

Information on Listed Debentures 8

	31-Mar-2024	31-Mar-2023
	COCR-BD-04/03/26-C2471-9	COCR-BD-04/03/26-C2471-9
Highest Traded Price	Not Traded	Not Traded
Lowest Traded Price	Not Traded	Not Traded
Last Traded Price	Not Traded	Not Traded
Interest Yield as at date of last trade	Not Traded	Not Traded
Coupon Rate	9.00% p.a	9.00% p.a
Current Yield & Yield to Maturity	9.00%	9.00%
Debt Equity Ratio	3.21	3.85
Quick Asset Ratio	0.46	0.35
Interest Cover Ratio	2.04	1.35
Interest Rates of Comparable Government Securities	11.90%	29.79

INTERIM FINANCIAL STATEMENTS

For The Quarter Ended

Major twenty shareholders as at 31 March 2024 9

No	Name of the Shareholder	Total Holding	Percentage
1	B G INVESTMENTS (PVT) LIMITED	148,832,175	46.79%
2	GROUP LEASE HOLDINGS PTE LTD	95,390,500	29.99%
3	PEOPLE'S LEASING & FINANCE PLC /BG INVESTMENTS (PVT) LIMITED	11,000,000	3.46%
4	PEOPLE'S LEASING & FINANCE PLC /MS S N EGODAGE	5,093,438	1.60%
5	DR ERASHA FERNANDO	5,000,000	1.57%
6	CEYLINCO LIFE INSURANCE LIMITED ACCOUNT NO 1	4,014,843	1.26%
7	PERERA & SONS BAKERS PVT LIMITED	2,100,000	0.66%
8	ASIA SECURITIES (PVT) LTD (TRADING ACCOUNT)	2,000,000	0.63%
9	SEYLAN BANK PLC/PHANTOM INVESTMENTS (PVT) LTD	2,000,000	0.63%
10	DFCC BANK PLC A/C NO. 02	1,974,975	0.62%
11	MRS HEWAGE HARSHANI JEEWANTHIKA HEWAGE	1,946,124	0.61%
12	MR THUSITHA KUMARA HEMACHANDRA	1,555,689	0.49%
13	COMMERCIAL BANK OF CEYLON PLC/W. JINADASA	1,500,000	0.47%
14	MR SAMAPATH MIHINDU HEMACHANDRA	1,406,967	0.44%
15	MRS HEMALI NISANSALA HEMACHANDRA	1,362,000	0.43%
16	MISS SACHINI NATHASHA EGODAGE	1,276,000	0.40%
17	MR AMARAKOON MUDIYANSELAGE WEERASINGHE	1,000,000	0.31%
18	PHOENIX VENTURES PVT LTD	1,000,000	0.31%
19	ROSEWOOD (PVT) LIMITED - ACCOUNT NO. 01	1,000,000	0.31%
20	SEYLAN BANK PLC/ ANDARADENIYA ESTATE (PVT) LTD	1,000,000	0.31%

Public Shareholding	
Percentage	18.98%
Number	3,220

Directors' shareholding as at 31 March 2024 10

Name of the Shareholder	No. of Shares	% of Shareholding
Mr. R.S. Egodage	Nil	143
Mr. P.S.R.C. Chitty	429,808	0.135
Ms. G.R. Egodage	Nil	
Mr. G.B. Egodage	Nil	
Mr. Lasantha Wickremasinghe	Nil	573
Ms.T.M.L.Paktsun	Nil	
Ms. G.A.M. Edwards	Nil	672/
Mr. F.A.P.L. Solbani	Nil	
Mr. W.D. Barnabas	Nil	
Dr.Ms. J.P. Kuruppu	Nil	1.20

The Float adjusted Market Capitalisation as at 31 March 2024 - LKR.2,131,079,161/-11

The float adjusted market capitalization of the Company falls under Option 2 of Rule 7.14.1 (i) b, of the Listing Rules of the Colombo Stock Exchange and the Company has complied with the minimum public holding requirement applicable under the said option.

Company Name	For 7 31 Maj
Legal Form	Incorporated as a Private Limited Liability Company under the Companies Act No.17 of 1982 on 4 October 1982 and converted to a Public Company on 16 December 1989 and re-registered under the Companies Act No.07 of 2007 on 8 April 2008. A Registered Finance Company under the Finance Companies Act No. 78 of 1988 and re-registered under the Finance Business Act No. 42 of 2011. A Registered Finance Leasing establishment under the Finance Leasing Act No.56 of 2000 (as amended). The Shares of the Company were listed on Dirisavi Board of the Colombo Stock Exchange on 1 June 2011. The Stock Exchange code for the Company share is "COCR".
New Registration No. (Under the Companies Act No. 7 of 2007)	PB 269 PQ
Place of Incorporation	Kandy, Sri Lanka
Registered Office	No. 106, Yatinuwara Veediya, Kandy
City Office	No. 165, Kynsey Road, Colombo 08
7 Telephone	081 2 000 000 011 2 000 000
8 Fax	081 2234977 / 011 2327882
9 E-mail	ccl@cclk.lk
) Website	www.cclk.lk
1 Board of Directors of the Company	 Mr. G.B. Egodage (Non-Independent Non-Executive Director) - Chairman Mr. R.S. Egodage (Executive Director) - Chief Executive Officer Ms. G.R. Egodage (Executive Director) Mr. P.S.R.C. Chitty (Executive Director) - Chief Operating Officer Mr. L.L.S. Wickremasinghe (Independent Non-Executive Director) Ms.T.M.L.Paktsun (Independent Non-Executive Director) Ms. G.A.M. Edwards (Independent Non-Executive Director) Mr. F.A.P.L. Solbani (Non-Independent Non-Executive Director) Mr. W.D. Barnabas (Independent Non-Executive Director) Dr.Ms. J.P. Kuruppu (Independent Non-Executive Director)
2 Company Secretary	Ms.Chamila Nilanthi Edirisinghe No. 165, Kynsey Road Colombo 08
3 Company Auditors	Ernst & Young Chartered Accountants Rotunda Towers, No. 109, Galle Road, Colombo 03
4 Bankers of the Company	Commercial Bank of Ceylon PLC Hatton National Bank PLC Nations Trust Bank PLC Sampath Bank PLC National Development Bank PLC Seylan Bank PLC People's Bank Bank of Ceylon Cargills Bank Limited DFCC Bank PLC Pan Asia Banking Corporation PLC

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