

INDEPENDENT AUDITORS' REPORT TO THE partnership OF (I & I Autos)

Report on the Financial Statements

We have audited the accompanying financial statements of (I & I Autos) (the "(I & I Autos)", which comprises the Statement of Financial Position as at 31st March 2025 and Statement of Comprehensive Income and retained earnings and the Notes to accounts for the period ending 31st March 2025 and other explanatory notes.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Accounting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Scope of Audit and Basis of Opinion

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Sri Lanka Auditing Standards for Small and Medium sized Entities. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit. We therefore believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion, so far as appears from our examination, the Company maintained proper accounting records for the year ended 31st March 2025 and the financial statements give a true and fair view of the Company's financial position as at 31st March 2025 and its income and expenses for the period then ended in accordance with Sri Lanka Accounting Standards for Small and Medium sized entities.

Report on Other Legal and Regulatory Requirements

These financial statements also comply with the requirements of section 151 (2) of the Companies Act, No 07 of 2007.

Yours faithfully,

Registered Auditors

14th April 2025

