

# Boundless Impact

Indicative US Dollar Financial Statements



# Indicative US Dollar Financial Statements

STATEMENT OF PROFIT OR LOSS - FOR INFORMATION PURPOSE ONLY

For the year ended 31st March	Consolidated		Company	
	2025	2024	2025	2024
	USD '000	USD '000	USD '000	USD '000
Revenue	145,164	136,410	77,519	65,345
Cost of sales	(104,633)	(94,492)	(59,292)	(47,418)
<b>Gross profit</b>	<b>40,531</b>	<b>41,918</b>	<b>18,227</b>	<b>17,927</b>
Other operating income	1,080	562	3,467	4,439
Selling and distribution expenses	(1,329)	(1,160)	(400)	(421)
Administrative expenses	(20,949)	(20,719)	(10,269)	(9,689)
<b>Results from operating activities</b>	<b>19,333</b>	<b>20,601</b>	<b>11,025</b>	<b>12,256</b>
Finance income	3,217	4,400	2,329	2,622
Finance cost	(4,063)	(5,661)	(2,578)	(2,876)
Net Finance cost	(846)	(1,261)	(249)	(254)
Share of profit of equity accounted investees (net of tax)	52	(28)	-	-
Profit before tax	18,539	19,312	10,776	12,002
Tax expense	(4,187)	(5,711)	(1,582)	(2,587)
<b>Profit for the year</b>	<b>14,352</b>	<b>13,601</b>	<b>9,194</b>	<b>9,415</b>
<b>Profits attributable to:</b>				
Equity holders of the parent	12,086	11,826	9,194	9,415
Non-controlling interest	2,266	1,775	-	-
Profit for the year	14,352	13,601	9,194	9,415
Earnings per share				
Basic/Diluted earnings per share (USD)	0.041	0.040	0.031	0.032
Dividend per share (USD)	0.013	0.019	0.013	0.019

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

The above should be read together with the Auditor's opinion and the notes to the Financial Statements.

# Indicative US Dollar Financial Statements

## STATEMENT OF FINANCIAL POSITION - FOR INFORMATION PURPOSE ONLY

As at 31st March	Consolidated		Company	
	2025 USD '000	2024 USD '000	2025 USD '000	2024 USD '000
<b>Assets</b>				
<b>Non-current assets</b>				
Property, plant and equipment	42,951	36,143	20,500	17,546
Right-of-use assets	4,902	1,637	515	867
Intangible assets	1,422	1,158	486	406
Investments in subsidiaries	-	-	3,706	3,651
Investment in equity accounted investees	2,023	1,947	314	310
Other non-current financial assets	7,723	4,286	7,555	4,126
Deferred tax assets	907	800	-	-
<b>Total non-current assets</b>	<b>59,928</b>	<b>45,971</b>	<b>33,076</b>	<b>26,906</b>
<b>Current assets</b>				
Inventories	51,160	38,372	18,873	14,908
Trade and other receivables	23,888	22,380	21,996	15,511
Amounts due from subsidiaries	-	-	703	3,299
Amounts due from other related parties	206	160	141	61
Amounts due from equity accounted investees	285	424	3	2
Other current assets	5,661	4,380	2,838	1,602
Cash in hand and at bank	13,798	22,416	3,853	12,271
<b>Total current assets</b>	<b>94,998</b>	<b>88,132</b>	<b>48,407</b>	<b>47,654</b>
<b>Total assets</b>	<b>154,926</b>	<b>134,103</b>	<b>81,483</b>	<b>74,560</b>
<b>Equity and liabilities</b>				
<b>Equity</b>				
Stated capital	1,129	1,129	1,129	1,129
Capital reserves	3,615	2,972	2,432	1,734
Revenue reserves	84,823	72,281	52,955	43,358
Total equity attributable to equity holders of the Company	89,567	76,382	56,516	46,221
Non-controlling interests	10,608	9,313	-	-
<b>Total equity</b>	<b>100,175</b>	<b>85,695</b>	<b>56,516</b>	<b>46,221</b>

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## STATEMENT OF FINANCIAL POSITION - FOR INFORMATION PURPOSE ONLY

As at 31st March	2025 USD '000	2024 USD '000	2025 USD '000	2024 USD '000
<b>Non-current liabilities</b>				
Interest bearing loans & borrowings	4,592	846	1,127	220
Non current lease liability	4,684	1,389	428	730
Defined benefit obligations	6,189	5,793	4,715	4,508
Deferred tax liabilities	833	641	437	419
<b>Total non-current liabilities</b>	<b>16,298</b>	<b>8,669</b>	<b>6,707</b>	<b>5,877</b>
<b>Current liabilities</b>				
Trade and other payables	11,719	14,019	6,888	9,244
Other current liabilities	1,365	1,312	150	190
Amounts due to subsidiaries	-	-	928	272
Amounts due to other related parties	8,234	7,936	1,987	2,726
Income tax payable	1,427	2,439	-	1,282
Current lease liability	343	287	114	138
Interest bearing loans & borrowings	15,365	13,746	8,193	8,610
<b>Total current liabilities</b>	<b>38,453</b>	<b>39,739</b>	<b>18,260</b>	<b>22,462</b>
<b>Total liabilities</b>	<b>54,751</b>	<b>48,408</b>	<b>24,967</b>	<b>28,339</b>
<b>Total equity and liabilities</b>	<b>154,926</b>	<b>134,103</b>	<b>81,483</b>	<b>74,560</b>

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