

Boundless Impact

Statement of Financial Position



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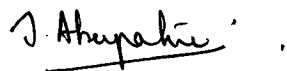
As at 31st March	Note	Consolidated		Company	
		2025	2024	2025	2024
		Rs. '000	Rs. '000	Rs. '000	Rs. '000
Assets					
Non-current assets					
Property, plant and equipment	13.1/13.2	12,724,363	10,838,262	6,073,239	5,261,582
Right-of-Use Assets	14.1	1,452,294	490,940	152,680	259,905
Intangible assets	15	421,411	347,380	144,044	121,796
Investments in subsidiaries	16.1	-	-	1,097,792	1,094,769
Investments in equity accounted investees	17	599,342	583,927	92,903	92,903
Non-current financial assets	21	2,287,969	1,285,225	2,238,300	1,237,388
Deferred tax assets	28.1	268,814	239,963	-	-
Total non-current assets		17,754,193	13,785,697	9,798,958	8,068,343
Current assets					
Inventories	19	15,156,266	11,506,658	5,591,040	4,470,465
Trade and other receivables	20	7,076,724	6,711,349	6,516,450	4,651,326
Amounts due from subsidiaries	18.3	-	-	208,206	989,239
Amounts due from other related parties	18.4	60,971	47,870	41,812	18,372
Amounts due from equity accounted investees	18.5	84,483	127,165	792	567
Other current assets	22	1,677,099	1,313,385	840,728	480,469
Cash in hand and at bank	23	4,087,720	6,722,126	1,141,503	3,679,709
Total current assets		28,143,263	26,428,553	14,340,531	14,290,147
Total assets		45,897,456	40,214,250	24,139,489	22,358,490
Equity and liabilities					
Equity					
Stated capital	24	331,774	331,774	331,774	331,774
Capital reserves	25.1	1,070,985	891,290	720,587	520,097
Revenue reserves	25.2	25,131,330	21,681,998	15,690,514	13,008,591
Total equity attributable to equity holders of the Company		26,534,089	22,905,062	16,742,875	13,860,462
Non-controlling interest		3,142,562	2,792,786	-	-
Total equity		29,676,651	25,697,848	16,742,875	13,860,462

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As at 31st March	Note	Consolidated		Company	
		2025	2024	2025	2024
		Rs. '000	Rs. '000	Rs. '000	Rs. '000
Non-current liabilities					
Interest bearing loans and borrowings	26.1	1,360,386	253,719	333,852	66,111
Non current lease liability	14.2	1,387,727	416,518	126,748	218,763
Defined benefit obligations	27.1	1,833,504	1,737,269	1,396,842	1,351,969
Deferred tax liabilities	28.2	246,779	192,185	129,385	125,541
Total non-current liabilities		4,828,396	2,599,691	1,986,827	1,762,384
Current liabilities					
Trade and other payables	29	3,472,421	4,203,895	2,040,631	2,771,646
Other current liabilities	30	404,500	393,561	44,337	56,980
Amounts due to subsidiaries	18.1	-	-	275,059	81,604
Amounts due to other related parties	18.2	2,439,313	2,379,820	588,829	817,434
Income tax payable	31	422,725	731,423	-	384,505
Current portion of lease liability	14.2	101,587	85,960	33,804	41,507
Interest bearing loans and borrowings	26.2	4,551,863	4,122,052	2,427,127	2,581,968
Total current liabilities		11,392,409	11,916,711	5,409,787	6,735,644
Total liabilities		16,220,805	14,516,402	7,396,614	8,498,028
Total equity and liabilities		45,897,456	40,214,250	24,139,489	22,358,490

The notes to the Financial Statements on pages 282 to 356 form an integral part of these Financial Statements.

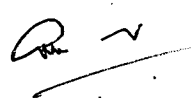
I certify that the Financial Statements set out on pages 274 to 356 have been prepared in accordance with the Companies Act No: 07 of 2007.



Jeevani Abeyratne
Director-Finance

The Board of Directors are responsible for these financial statements.

Signed for and on behalf of the Board by,



Mohan Pandithage
Chairman



Rajitha Kariyawasan
Managing Director

15th May 2025

15th May 2025