

Ms. Nilupa Perera
Senior Vice President – Listed Entity Compliance
Colombo Stock Exchange,
Level 04, West Tower
World Trade Center
Colombo 01.

Dear madam

Impact Report on Change of Auditing Firm and Inventory Verification and the auditors qualified opinion.

We wish to formally communicate the implications of the transition in our auditing firm and the resultant inventory verification processes. The physical inventories for the fiscal year ending March 31, 2024, were conducted by our previous auditors, R&J Associates Chartered Accountants, on the designated date.

Subsequently, on May 29, 2024, we transitioned to Jayasinghe & Co. Chartered Accountants to ensure adherence to the regulatory guidelines set forth by the Colombo Stock Exchange (CSE) and the Securities and Exchange Commission (SEC), concomitant with our shift from the Empower Board to the Diri-Savi Board.

It is imperative to note that this transition led to Jayasinghe & Co. being unable to observe the physical inventory count, resulting in a qualified opinion on inventory in their auditor's report. However, we wish to emphasize that this qualified opinion does not affect our profit, net assets, total assets, turnover or total income, earnings per share, or any other financial metrics.

To address this matter, we have undertaken necessary remediation to conduct a comprehensive count of the physical inventories on September 30, 2024, in the presence of Jayasinghe & Co. Chartered Accountants and them to issue an opinion on the fairness of the inventory balance by adopting an appropriate engagement in accordance with applicable Auditing Standards.

We remain committed to maintaining the integrity of our financial reporting and compliance with all regulatory requirements.

Thank you
Yours Sincerely



Marlon Ferreira
Managing Director

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