INTERIM FINANCIAL STATEMENTS

ASIA ASSET FINANCE PLC



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	For th	e quarter ende	d	For the nine months ended			
	31.12.2017	31.12.2016		31.12.2017			
	LKR	LKR	Change	LKR	LKR	Change	
		Reclassified			Reclassified		
	Unaudited*	Unaudited*	%	Unaudited*	Unaudited*	%	
Interest Income	424 247 249	E 42 420 2E2	15.5%	4 942 5/2 274	4 4/4 222 225	24.1%	
	626,347,368	542,430,353		1,813,562,274	1,461,323,325		
Interest Expenses	(325,197,476)	(248,528,659)	30.8%	(912,501,990)	(669,483,048)	36.3%	
Net Interest Income	301,149,893	293,901,693	2.5%	901,060,285	791,840,278	13.8%	
Net Trading Gain/(Loss) on Equity Securities	(1,438)	(15,437)	-90.7%	(28,365)	2,347,961	-101.2%	
Other Operating Income	31,674,798	29,589,475	7.0%	75,755,094	81,717,332	-7.3%	
Less: Operating Expenses							
Personnel Costs	(64,286,664)	(63,651,540)	1.0%	(195,651,408)	(188, 166, 875)	4.0%	
Provision for Staff Retirement Benefits	(1,500,000)	(1,200,000)	25.0%	(4,500,000)	(3,600,000)	25.0%	
General and Administration Expenses	(113,648,498)	(90,091,666)	26.1%	(327,286,411)	(260, 264, 047)	25.8%	
Impairment Charge for Lease Rentals Receivable, Hire Purchase and	(80,000,000)	(70,000,000)	14.3%	(209,000,000)	(165,000,000)	26.7%	
Loans and Advances		, , , ,		(== ,= = = ,= = = ,	(,,,		
Operating Profit before Value Added Tax on Financial Services	73,388,090	98,532,526	-25.5%	240,349,195	258,874,649	-7.2%	
Value Added Tax on Financial Services	(13,123,935)	(9,000,000)	45.8%	(50,261,107)	(35,100,000)	43.2%	
Profit Before Taxation	60,264,155	89,532,526	-32.7%	190,088,088	223,774,649	-15.1%	
Income Tax (Expenses) / Reversal	(13,679,840)	(10,500,000)	30.3%	(47,114,711)	(31,500,000)	49.6%	
Profit for the Period	46,584,315	79,032,526	-41.1%	142,973,377	192,274,649	-25.6%	
Actuarial Loss on Datiroment Panafit Liability	_					_	
Actuarial Loss on Retirement Benefit Liability		-	-	-	-	-	
Income Tax on Components of Other Comprehensive Income Other Comprehensive Income for the Period Net of Tax	-	-	-	-	-	-	
Total Comprehensive Income for the Period	46,584,315	79,032,526	-41.1%	142 072 277	102 274 640	-25.6%	
Total Comprehensive income for the refloo	40,364,315	79,032,526	- 4 1.1%	142,973,377	192,274,649	-23.0%	
Earnings Per Share - Basic	0.22	0.38	-41.1%	0.23	0.31	-25.6%	

 $[\]ensuremath{^{\star}}$ The above figures are provisional and subject to audit.

^{*} Figures in brackets indicate deductions.

	31.12.2017 LKR Unaudited*	31.03.2017 LKR Audited*	Change %
ASSETS	Ondantea	/ (darec	
Cash and Cash Equivalents	493,973,354	601,891,827	-17.9%
Investment in Reverse Repurchase Agreements			17.770
Against Treasury Bills and Bonds	609,392,880	433,333,648	40.6%
Other Financial Assets	358,654,187	-	100.0%
Financial Assets - Held for Trading	216,775	50,204,691	-99.6%
Loans and Advances	7,330,532,217	6,838,366,400	7.2%
Lease Rentals Receivable and Hire Purchase	1,824,297,474	1,424,679,822	28.0%
Other Assets	76,658,730	15,626,098	390.6%
Advances, Deposits and Prepayments	53,018,933	64,760,286	-18.1%
Financial Assets - Available for Sale	506,659	506,659	-
Property, Plant and Equipment	151,590,669	161,931,102	-6.4%
Investment Property	309,732,938	306,253,164	1.1%
Deferred Tax Assets	118,202,710	118,202,709	-
Intangible Assets	9,560,302	11,179,033	-14.5%
Total Assets	11,336,337,827	10,026,935,439	13.1%
LIABILITIES			
Due to Banks	295,078,298	36,031,902	718.9%
Other Liabilities	20,650,594	46,791,280	-55.9%
Current Tax Liabilities	12,168,187	30,749,073	-60.4%
Other Borrowed Funds	2,850,550,853	2,476,518,223	15.1%
Due to Customers	6,313,949,244	5,681,178,140	11.1%
Retirement Benefit Liability	22,819,955	18,774,955	21.5%
Total Liabilities	9,515,217,132	8,290,043,573	14.8%
SHAREHOLDERS' FUNDS			
Stated Capital	1,388,935,273	1,388,935,273	0.0%
Retained Earnings	365,689,084	288,608,924	26.7%
Statutory Reserve Fund and Other Reserves	66,496,338	59,347,669	12.0%
Total Equity	1,821,120,695	1,736,891,866	4.8%
Total Equity and Liabilities	11,336,337,827	10,026,935,439	13.1%
Net Assets Per Share	2.17	2.07	4.8%

^{*} Figures in brackets indicate deductions.

I certify that the above Interim Financial Statements are in compliance with the requirements of the Companies Act No. 7 of 2007 and give a true and fair view of the state of affairs of Asia Asset Finance PLC as at 31st December 2017 and its profit for the nine months ended 31st December 2017.

Assistant General Manager - Finance

The Board of Directors is responsible for the preparation and presentation of these Interim Financial Statements.

R.J.A. Gunawardena H.L.L.M. Nanayakkara
Director/CEO Director/Chairman

06th February 2018 Colombo

^{*} The above figures are provisional and subject to audit.

	Stated Capital Rs.	General Reserve Rs.	Statutory Reserve Fund Rs.	Accumulated Profit/(Loss) Rs.	Total Rs.
Balance as at 1st April, 2016(Audited)	1,388,935,273	3,000,000	42,579,648	27,016,515	1,461,531,436
Profits for the nine months ended 31.12.2016	-	-	-	192,274,649	192,274,649
Transferred to/from reserves During the Period	-	-	9,613,732	(9,613,732)	-
Balance as at 31st December, 2016 (Unaudited*)	1,388,935,273	3,000,000	52,193,380	209,677,432	1,653,806,085
Balance as at 1st April, 2017 (Audited)	1,388,935,273	3,000,000	56,347,669	288,608,924	1,736,891,866
Profits for the nine months ended 31.12.2017	-	-	-	142,973,377	142,973,377
Transferred to/from reserves During the Period	-	-	7,148,669	(7,148,669)	-
Final dividened for 2016/17				(58,744,548)	(58,744,548)
Balance as at 31st December, 2017 (Unaudited*)	1,388,935,273	3,000,000	63,496,338	365,689,084	1,821,120,695

^{*} The above figures are provisional and subject to audit.

^{*} Figures in brackets indicate deductions.

R8. Chandites		31.12.2017	31.12.2016
Profit Faron 2 223,774,649 Adjustments for 209,000,000 155,000,000 155,000,000 155,000,000 155,000,000 155,000,000 155,000,000 155,000,000 155,000,000 155,000,000 155,000,000 155,000,000 155,000,000 155,000,000 155,000,000 155,000,000 155,000,000 155,000,000 155,000,000 165,000			
Adjustments for Depreciation and Amortization 33,582,871 23,959,774 Impairment of Loans, Lease and Hire Purchase 209,000,000 165,000,000 Profit on Sale of Quoted Equity Shares 40,449 4003,213 Cain on Fair Valuation of Held for Trading Securities (12,055) (1,744,748) Profit from Sale of Property, Plant and Equipment and Investment Property (229,775) 3,448,926 Provision for Retirement Benefit Liability 4,500,000 3,600,000 Finance Cost 1,848,316 2,391,758 Profit from Operation Before Working Capital Changes 438,817,865 419,827,146 (Increase)/Decrease in Lease Rentals Receivable and Hire Purchase (468,617,652) 260,628,646 (Increase)/Decrease in Lease Rentals Receivable and Hire Purchase (620,987,816) (2,239,633,926) (Increase)/Decrease in Other Receivables (61,032,632) (1,239,633,926) (Increase)/Decrease in Other Receivables (61,032,632) (1,239,633,926) (Increase)/Decrease in Other Receivables (61,032,632) (1,239,633,926) (Increase)/Decrease in Other Floantial Assets (358,654,187) (42,306,499) Increase in Other Prinancial Assets (358,654,187) (42,306,499) Increase in Other Stabilities (26,140,668) (3,337,535) (1,239,649)	Cash Flows From / (Used in) Operating Activities		
Depreciation and Amortization Impairment of Lons, Lease and Hire Purchase Impairment of Lons, Lease and Hire Purchase 200,000,000 200,000,000 165,000,000 Profit on Sale of Quoted Equity Shares 404,049 (603,213) 404,049 (603,213) Gain on Fair Valuation of Held for Trading Securities 707,000 (17,045) 3,446,280 11,744,748 Profit from Sale of Property, Plant and Equipment and Investment Property 8,29,775 3,448,80 2,297,753 3,448,80 Profit from Operation Before Working Capital Changes 438,817,865 418,817,865 419,827,146 (Increase)/Decrease in Real Estate Inventories (Increase)/Decrease in Lease Rentals Receivable and Hire Purchase (262,987,816) (2,29,663,726) (16,023,023) 220,628,646 (Increase)/Decrease in Doans and Advances (262,987,816) (2,239,663,726) (16,023,023) 28,286,696 (Increase)/Decrease in Deposits and Prepayments (11,741,353) (3,024,809) (16,023,023) (28,286,696 (Increase)/Decrease in Deposits from Customers (358,654,187) (42,306,499) (16,023,023) (28,164,090,022) Increase in Deposits from Customers (12,240,020) (26,140,686) (3,337,525) (26,140,686) (3,337,525) Net Cash From/ (Used in) Operating Activities before Income Tax Payments (458,102,650) (709,192,755) (48,612,122) (48,612,122) Gratury	Profit Before Tax	190,088,088	223,774,649
Impairment of Loans, Lease and Hire Purchase 209,000,000 165,000,000 Profit on Sale of Quoted Equity Shares 40,449 (603,213) Gain on Fair Valuation of Held for Trading Securities (12,055) (1,744,748) Profit from Sale of Property, Plant and Equipment and Investment Property 4,500,000 3,600,000 4,600,000	Adjustments for		
Profit on Sale of Quoted Equity Shares 40,449 (603,213) Gain on Fair Valuation of Held for Trading Securities (12,085) (17,447,488) Profit from Sale of Property, Plant and Equipment and Investment Property (229,775) 3,448,926 Provision for Retirement Benefit Liability 4,500,000 3,600,000 Finance Cost 1,848,316 2,317,758 Profit from Operation Before Working Capital Changes 438,817,865 419,827,146 (Increase)/Decrease in Real Estate Inventories (66,648,617,652) 260,628,646 (Increase)/Decrease in Lease Rentals Receivable and Hire Purchase (6626,987,866) 262,028,646 (Increase)/Decrease in Deposits and Prepayments (11,741,533) (30,24,809) (Increase)/Decrease in Deposits and Prepayments 11,741,353 (30,24,809) (Increase)/Decrease in Deposits from Customers 632,771,104 861,409,042 (Increase)/Decrease in Deposits from Customers 632,771,104 861,409,042 Increase (Decrease) in Other Financial Assets (38,612,250) (709,192,755) Net Cash From/(Used in) Operating Activities before Income Tax Payments (485,102,500) (709,192,755) Taxes Paid	Depreciation and Amortization	33,582,871	23,959,774
Gain on Fair Valuation of Held for Trading Securities (12,085) (17,44,748) Profit from Sale of Property, Plant and Equipment and Investment Property (229,775) 3,448,926 Provision for Retirement Benefit Liability 4,500,000 3,600,000 Finance Cost 1,848,316 2,391,758 Profit from Operation Before Working Capital Changes 438,817,865 419,827,146 (increase)/ Decrease in Real Estate Inventories 468,617,652 260,628,646 (increase)/ Decrease in Lease Rentals Receivable and Hire Purchase (626,987,816) (2,239,663,926) (increase)/ Decrease in Other Receivables (61,032,632) 2,826,696 (increase)/ Decrease in Other Receivables (61,032,632) 2,826,696 (increase)/ Decrease in Other Prinancial Assets (358,654,187) (42,306,499) (increase)/ Decrease in Other Financial Assets (358,654,187) (42,306,499) (increase)/ Decrease in Other Dribbilities (626,140,686) 3,375,7525 Net Cash From/ (Used in) Operating Activities before Income Tax Payments (458,102,650) (709,192,755 Taxes Paid (38,122,470) (28,612,212 Gratuity Paid (405,000)	Impairment of Loans, Lease and Hire Purchase	209,000,000	165,000,000
Profit from Sale of Property, Plant and Equipment and Investment Property (229,775) 3,448,026 Provision for Retirement Benefit Liability 4,500,000 3,000,000 Finance Cost 1,848,316 2,391,758 Profit from Operation Before Working Capital Changes 438,817,865 419,827,146 (Increase) Decrease in Real Estate Inventories 34,468,475 (Increase) Poecrease in Lease Rentals Receivable and Hire Purchase (626,987,816) (2239,663,926) (Increase) Decrease in Other Receivables (61,032,632) 2,826,696 (Increase) Decrease in Other Receivables (61,032,632) 2,826,696 (Increase) Decrease in Other Receivables (61,032,632) 2,826,696 (Increase) Decrease in Other Proparments 11,741,533 3,034,809 (Increase) Decrease in Other Brancial Assets 3(38,64,187) (42,06,999) Increaser (Decrease) in Other Liabilities (62,771,104 861,409,649 Increaser/(Decrease) in Other Liabilities (26,140,686) 3,335,7525 Net Cash From/(Used in) Operating Activities before Income Tax Payments (486,802,505) (709,7912,755 Taxes Paid (38,122,470) (38,612,212 (38,612,212 <td>Profit on Sale of Quoted Equity Shares</td> <td>40,449</td> <td></td>	Profit on Sale of Quoted Equity Shares	40,449	
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Finance Cost 1,848,316 2,391,758 Profit from Operation Before Working Capital Changes 438,817,865 419,827,146 (Increase) Decrease in Real Estate Inventories 34,468,475 (Increase) Decrease in Lease Rentals Receivable and Hire Purchase (468,617,652) 260,628,646 Increase) Decrease in Other Receivables (61,032,632) 2,2826,696 (Increase) Decrease in Deposits and Prepayments 11,741,353 (30,04809) (Increase) Decrease in Deposits from Customers 632,771,104 861,409,042 Increase in Deposits from Customers 632,771,104 861,409,042 Increase in Deposits from Customers (458,102,505) (791,912,755) Net Cash From/(Used in) Operating Activities before Income Tax Payments (458,102,505) (791,912,755) Taxes Paid (38,122,470) (28,612,212 Gratuity Paid (405,000) (87,500) Net Cash From Operating Activities 4(495,000) (87,500) (87,500) Net Cash Flows from / (Used in) Investing Activities 43,430,234 46,916,161 Acquisition of Property, Plant and Equipment & Intangible Assets 43,430,234 46,916,161 Acquisit			
Profit from Operation Before Working Capital Changes	Provision for Retirement Benefit Liability	4,500,000	3,600,000
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Increase in Loans and Advances (626,987,816) (2,239,663,926) (Increase)/Decrease in Other Receivables (61,032,632) 2,826,699 (Increase)/Decrease in Deposits and Prepayments (11,741,353) 3,024,809 (Increase)/Decrease in Other Financial Assets (358,654,187) (42,306,499) Increase in Deposits from Customers (32,771,104 861,409,042 increase) (Decrease) in Other Liabilities (32,375,252) (458,102,650) (709,192,755) (458,102,650) (709,192,755) (458,102,650) (709,192,755) (458,102,650) (709,192,755) (458,102,650) (709,192,755) (458,102,650) (709,192,755) (458,102,650) (496,301,20) (737,892,467) (496,301,20) (737,892,467) (496,301,20) (737,892,467) (496,301,20) (737,892,467) (496,301,20) (737,892,467) (496,301,20) (496	(Increase)/Decrease in Real Estate Inventories	-	34,468,475
(Increase)/Decrease in Other Receivables (61,032,632) 2,826,696 (Increase)/Decrease in Deposits and Prepayments 11,741,353 (3,024,809) (Increase)/Decrease in Other Financial Assets (358,654,187) (42,306,499) Increase in Deposits from Customers 632,771,104 861,409,042 Increase/(Decrease) in Other Liabilities (26,140,686) (3,357,525) Net Cash From/(Used in) Operating Activities before Income Tax Payments (458,102,650) (709,192,755) Taxes Paid (38,122,470) (28,612,212) (405,000) (87,500) Net Cash From Operating Activities (496,630,120) (73,892,467) (700,000) Net Cash Flows from / (Used in) Investing Activities 43,430,234 46,916,161 46,916,161 46,916,161 46,916,161 46,916,161 46,916,161 46,916,161 46,916,161 46,916,161 46,916,161 47,916,161 47,916,161 47,916,161 47,916,161 47,916,161 47,916,161 47,916,161 47,916,161 47,916,161 47,916,161 47,916,161 47,916,161 47,916,161 47,916,161 47,916,161 47,916,161 47,916,161	(Increase)/Decrease in Lease Rentals Receivable and Hire Purchase	(468,617,652)	260,628,646
(Increase)/Decrease in Deposits and Prepayments 11,741,353 (3,024,809) (Increase)/Decrease in Other Financial Assets 358,654,187 (42,306,499) Increase (Decrease) in Other Liabilities (26,140,686) (33,75,255) Net Cash From/(Used in) Operating Activities before Income Tax Payments (458,102,650) (709,192,755) Taxes Paid (38,122,470) (28,612,212) Gratuity Paid (405,000) (87,500) Net Cash From Operating Activities (496,630,120) (737,892,467) Acquisition of Property, Plant and Equipment & Intangible Assets 43,430,234 46,916,161 Acquisition and proceeds from sale of Investment Property 8,750,000 9,500,000 Proceeds from sales of real estate inventories 2 32,450,000 Proceeds from sales of held for trading securities 5 49,224,546 Proceeds from sales of property, plant and equipment 25,205,010 6,580,000 Net Cash Flows From/(Used in) Investing Activities 73,385,244 144,670,707 Cash Flows from / (Used in) Financing Activities 1,923,714,809 1,272,150,638 Net Cash Flows From/(Used in) Financing Activities 228,339,238 565,194,34		(626,987,816)	(2,239,663,926)
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Increase in Deposits from Customers 632,771,104 861,409,042 Increase/(Decrease) in Other Liabilities (26,140,686) (3,357,525) Net Cash From/(Used in) Operating Activities before Income Tax Payments (458,102,650) (709,192,755) Taxes Paid (38,122,470) (28,612,212) Gratuity Paid (405,000) (87,500) Net Cash From Operating Activities (496,630,120) (737,892,467) Cash Flows from / (Used in) Investing Activities (496,630,120) (737,892,467) Cash Flows from / (Used in) Investing Activities (496,630,120) (737,892,467) Acquisition of Property, Plant and Equipment & Intangible Assets (43,430,234) (46,916,161) Acquisition and proceeds from sale of Investment Property (49,245,462) (49,245,462) Proceeds from sales of real estate inventories (49,224,5462) (49,224,5462) Proceeds from sales of property, plant and equipment (49,224,5462) (49,224,5462) (49,224,5462) Proceeds from sales of property, plant and equipment (49,224,5462) (49,224,5	(Increase)/Decrease in Deposits and Prepayments	11,741,353	(3,024,809)
Increase/(Decrease) in Other Liabilities		(358,654,187)	
Net Cash From/(Used in) Operating Activities before Income Tax Payments (458,102,650) (709,192,755) Taxes Paid (38,122,470) (28,612,212) Gratuity Paid (405,000) (87,500) Net Cash From Operating Activities (496,630,120) (737,892,467) Cash Flows from / (Used in) Investing Activities 43,430,234 46,916,161 Acquisition and proceeds from sale of Investment Property 8,750,000 9,500,000 Proceeds from sales of real estate inventories - 32,450,000 Proceeds from sales of held for trading securities - 49,224,546 Proceeds from sales of property, plant and equipment 25,205,010 6,580,000 Net Cash Flows From/(Used in) Investing Activities 77,385,244 144,670,707 Cash Flows from / (Used in) Financing Activities (1,695,375,571) (706,956,290) Proceeds from Other Borrowed Funds 1,923,714,809 1,272,150,638 Net Cash Flows From/ (Used in) Financing Activities 228,339,238 565,194,348 Net Increase in Cash and Cash Equivalents (190,905,638) (28,027,412) Cash and Cash Equivalents at the Beginning of the Period 808,287,935 <td< td=""><td>•</td><td></td><td></td></td<>	•		
Taxes Paid (38,122,470) (28,612,212) Gratuity Paid (405,000) (87,500) Net Cash From Operating Activities (496,630,120) (737,892,467) Cash Flows from / (Used in) Investing Activities Acquisition of Property, Plant and Equipment & Intangible Assets 43,430,234 46,916,161 Acquisition and proceeds from sale of Investment Property 8,750,000 9,500,000 Proceeds from sales of held for trading securities - 32,450,000 Proceeds from sales of property, plant and equipment 25,205,010 6,580,000 Net Cash Flows From/(Used in) Investing Activities 77,385,244 144,670,707 Cash Flows from / (Used in) Financing Activities (1,695,375,571) 706,956,290 Proceeds from Other Borrowed Funds (1,695,375,571) 706,956,290 Proceeds from Other Borrowed Funds (1,923,714,809) 1,272,150,638 Net Cash Flows From/(Used in) Financing Activities 228,339,238 565,194,348 Net Increase in Cash and Cash Equivalents (190,905,638) (28,027,412) Cash and Cash Equivalents at the Beginning of the Period 808,287,935 824,711,421 At the			
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Net Cash From Operating Activities Cash Flows from / (Used in) Investing Activities Acquisition of Property, Plant and Equipment & Intangible Assets Acquisition and proceeds from sale of Investment Property Acquisition and Proceeds from Sale of Investment Acquisitions Acquisition and Proceeds from Acquisitions Activities Acquisition and Property Acquisition and Proceeds Investment Property Acquisition and Proceeds Investment Acquisitions Acquisition and Property Acquisition and Proceeds Investment Acquisitions Activities Acquisition and Property Acquisition and Property Acquisition and Property Acquisition and Property Acquisition Acquisition Acquisition and Property Acquisition Acquisition Acquisition Acquisition and Property Acquisition Acquisi			
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Acquisition of Property, Plant and Equipment & Intangible Assets Acquisition and proceeds from sale of Investment Property R,750,000 Proceeds from sale of real estate inventories Proceeds from sales of held for trading securities Proceeds from sales of held for trading securities Proceeds from sales of property, plant and equipment Repayment of Other Borrowed Funds Repayment of Other Borrowed Funds Net Cash Flows From/(Used in) Financing Activities Repayment of Other Borrowed Funds Net Cash Flows From/(Used in) Financing Activities Repayment of Other Borrowed Funds Net Cash Flows From/(Used in) Financing Activities Net Cash Flows From/(Used in) Financing Activities Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents At the End of the Period Cash and Cash Equivalents Investment in Reverse Repurchase Agreements Against Treasury Bills and Bonds Bank Overdraft 43,430,234 46,916,161 49,920,000 9,50	Net Cash From Operating Activities	(496,630,120)	(/3/,892,46/)
Acquisition and proceeds from sale of Investment Property Proceeds from sale of real estate inventories Proceeds from sale of real estate inventories Proceeds from sales of held for trading securities Proceeds from sales of held for trading securities Proceeds from sales of property, plant and equipment Proceeds from / (Used in) Investing Activities Repayment of Other Borrowed Funds Proceeds from / (16,95,755,10)	Cash Flows from / (Used in) Investing Activities		
Proceeds from sale of real estate inventories - 32,450,000 Proceeds from sales of held for trading securities - 49,224,546 Proceeds from sales of property, plant and equipment 25,205,010 6,580,000 Net Cash Flows From/(Used in) Investing Activities 77,385,244 144,670,707 Cash Flows from / (Used in) Financing Activities (1,695,375,571) (706,956,290) Proceeds from Other Borrowed Funds 1,923,714,809 1,272,150,638 Net Cash Flows From/(Used in) Financing Activities 228,339,238 565,194,348 Net Increase in Cash and Cash Equivalents (190,905,638) (28,027,412) Cash and Cash Equivalents at the Beginning of the Period 999,193,573 852,738,833 Cash and Cash Equivalents at the End of the Period 808,287,935 824,711,421 At the End of the Period 493,973,354 499,950,802 Investment in Reverse Repurchase Agreements Against Treasury Bills and Bonds 609,392,880 441,645,729 Bank Overdraft (295,078,298) (116,885,109)	Acquisition of Property, Plant and Equipment & Intangible Assets		
Proceeds from sales of held for trading securities Proceeds from sales of property, plant and equipment Net Cash Flows From/(Used in) Investing Activities Repayment of Other Borrowed Funds Proceeds from Other Borrowed Funds Net Cash Flows From/(Used in) Financing Activities Repayment of Other Borrowed Funds Proceeds from Other Borrowed Funds Net Cash Flows From/(Used in) Financing Activities Net Cash Flows From/(Used in) Financing Activities Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the Beginning of the Period Proceeds Fom Other Borrowed Funds Proceeds from Other Borrowe	Acquisition and proceeds from sale of Investment Property	8,750,000	
Proceeds from sales of property, plant and equipment 25,205,010 6,580,000 Net Cash Flows From/(Used in) Investing Activities 77,385,244 144,670,707 Cash Flows from / (Used in) Financing Activities 8 1,695,375,571 (706,956,290) Proceeds from Other Borrowed Funds 1,923,714,809 1,272,150,638 Net Cash Flows From/(Used in) Financing Activities 228,339,238 565,194,348 Net Increase in Cash and Cash Equivalents (190,905,638) (28,027,412) Cash and Cash Equivalents at the Beginning of the Period 999,193,573 852,738,833 Cash and Cash Equivalents at the End of the Period 808,287,935 824,711,421 At the End of the Period 493,973,354 499,950,802 Cash and Cash Equivalents 493,973,354 499,950,802 Investment in Reverse Repurchase Agreements Against Treasury Bills and Bonds 609,392,880 441,645,729 Bank Overdraft (295,078,298) (116,885,109)		-	
Net Cash Flows From/(Used in) Investing Activities 77,385,244 144,670,707 Cash Flows from / (Used in) Financing Activities (1,695,375,571) (706,956,290) Proceeds from Other Borrowed Funds 1,923,714,809 1,272,150,638 Net Cash Flows From/(Used in) Financing Activities 228,339,238 565,194,348 Net Increase in Cash and Cash Equivalents (190,905,638) (28,027,412) Cash and Cash Equivalents at the Beginning of the Period 999,193,573 852,738,833 Cash and Cash Equivalents at the End of the Period 808,287,935 824,711,421 At the End of the Period 493,973,354 499,950,802 Cash and Cash Equivalents 493,973,354 499,950,802 Investment in Reverse Repurchase Agreements Against Treasury Bills and Bonds 609,392,880 441,645,729 Bank Overdraft (295,078,298) (116,885,109)	_	-	
Cash Flows from / (Used in) Financing Activities Repayment of Other Borrowed Funds Proceeds from Other Borrowed Funds Net Cash Flows From/(Used in) Financing Activities Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the Beginning of the Period At the End of the Period Cash and Cash Equivalents Investment in Reverse Repurchase Agreements Against Treasury Bills and Bonds Bank Overdraft (1,695,375,571) (706,956,290) (1,695,375,571) (706,956,290) (1,272,150,638) (28,027,412) (190,905,638) (28,027,412) (190,905,638) (28,027,412) (190,905,638) (28,027,412) (190,905,638) (28,027,412) (290,73,354) (290,73,354) (290,905,638) (28,027,412) (290,73,354) (290,905,638) (28,027,412) (290,73,354) (290,905,638) (290,73,354) (290,905,638) (290,73,354) (290,905,638) (290,73,354) (290,905,638) (2			
Repayment of Other Borrowed Funds Proceeds from Other Borrowed Funds 1,923,714,809 1,272,150,638 Net Cash Flows From/(Used in) Financing Activities 228,339,238 565,194,348 Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the Beginning of the Period 999,193,573 852,738,833 Cash and Cash Equivalents at the End of the Period 808,287,935 824,711,421 At the End of the Period Cash and Cash Equivalents 1999,193,573 852,738,833 At the End of the Period 1999,193,573 852,738,83	Net Cash Flows From/(Used in) Investing Activities	77,385,244	144,670,707
Proceeds from Other Borrowed Funds Net Cash Flows From/(Used in) Financing Activities 1,923,714,809 1,272,150,638 Net Cash Flows From/(Used in) Financing Activities 228,339,238 565,194,348 Net Increase in Cash and Cash Equivalents (190,905,638) (28,027,412) Cash and Cash Equivalents at the Beginning of the Period 999,193,573 852,738,833 Cash and Cash Equivalents at the End of the Period 808,287,935 824,711,421 At the End of the Period Cash and Cash Equivalents 493,973,354 499,950,802 Investment in Reverse Repurchase Agreements Against Treasury Bills and Bonds Bank Overdraft (295,078,298) (116,885,109)	Cash Flows from / (Used in) Financing Activities		
Net Cash Flows From/(Used in) Financing Activities 228,339,238 565,194,348 Net Increase in Cash and Cash Equivalents (190,905,638) (28,027,412) Cash and Cash Equivalents at the Beginning of the Period 999,193,573 852,738,833 Cash and Cash Equivalents at the End of the Period 808,287,935 824,711,421 At the End of the Period Cash and Cash Equivalents 493,973,354 499,950,802 Investment in Reverse Repurchase Agreements Against Treasury Bills and Bonds 609,392,880 441,645,729 Bank Overdraft (295,078,298) (116,885,109)	Repayment of Other Borrowed Funds		(706,956,290)
Net Increase in Cash and Cash Equivalents (190,905,638) (28,027,412) Cash and Cash Equivalents at the Beginning of the Period 999,193,573 852,738,833 Cash and Cash Equivalents at the End of the Period 808,287,935 824,711,421 At the End of the Period Cash and Cash Equivalents 493,973,354 499,950,802 Investment in Reverse Repurchase Agreements Against Treasury Bills and Bonds 609,392,880 441,645,729 Bank Overdraft (295,078,298) (116,885,109)	Proceeds from Other Borrowed Funds	1,923,714,809	
Cash and Cash Equivalents at the Beginning of the Period 999,193,573 852,738,833 Cash and Cash Equivalents at the End of the Period 808,287,935 824,711,421 At the End of the Period Cash and Cash Equivalents 493,973,354 499,950,802 Investment in Reverse Repurchase Agreements Against Treasury Bills and Bonds 609,392,880 441,645,729 Bank Overdraft (295,078,298) (116,885,109)	Net Cash Flows From/(Used in) Financing Activities	228,339,238	565,194,348
At the End of the Period 808,287,935 824,711,421 At the End of the Period 493,973,354 499,950,802 Cash and Cash Equivalents 493,973,354 499,950,802 Investment in Reverse Repurchase Agreements Against Treasury Bills and Bonds 609,392,880 441,645,729 Bank Overdraft (295,078,298) (116,885,109)	Net Increase in Cash and Cash Equivalents	(190,905,638)	(28,027,412)
At the End of the Period Cash and Cash Equivalents Investment in Reverse Repurchase Agreements Against Treasury Bills and Bonds Bank Overdraft A93,973,354 499,950,802 441,645,729 441,645,729 441,645,729 441,645,729 441,645,729	Cash and Cash Equivalents at the Beginning of the Period	999,193,573	852,738,833
Cash and Cash Equivalents 493,973,354 499,950,802 Investment in Reverse Repurchase Agreements Against Treasury Bills and Bonds 609,392,880 441,645,729 Bank Overdraft (295,078,298) (116,885,109)	Cash and Cash Equivalents at the End of the Period	808,287,935	824,711,421
Cash and Cash Equivalents 493,973,354 499,950,802 Investment in Reverse Repurchase Agreements Against Treasury Bills and Bonds 609,392,880 441,645,729 Bank Overdraft (295,078,298) (116,885,109)	At the End of the Period		
Investment in Reverse Repurchase Agreements Against Treasury Bills and Bonds 609,392,880 441,645,729 Bank Overdraft (295,078,298) (116,885,109)	Cash and Cash Equivalents	493,973,354	499,950,802
Bank Overdraft (295,078,298) (116,885,109)	·	609,392,880	441,645,729
808,287,935 824,711,421	Bank Overdraft		(116,885,109)
		808,287,935	824,711,421

^{*} The above figures are provisional and subject to audit.

	Finance	Lease	Hire Pu	ırchase	Loans and	Advances	Invest	ment	Gold	Loan	Ot	her	Tot	al
	31.12.2017	31.12.2016	31.12.2017	31.12.2016	31.12.2017	31.12.2016	31.12.2017	31.12.2016	31.12.2017	31.12.2016	31.12.2017	31.12.2016	31.12.2017	31.12.2016
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Interest Income	270,993,356	219,803,123	9,273,828	33,414,727	1,189,696,211	995,900,298	103,947,522	75,363,227	204,058,910	114,041,943	35,592,447	22,800,007	1,813,562,274	1,461,323,325
Other Income	5,929,081	9,536,855	212,908	1,449,804	32,153,649	44,334,897	1,836,602	2,976,993	24,971,393	18,390,019	10,623,096	7,376,725	75,726,730	84,065,293
Total Revenue	276,922,437	229,339,978	9,486,735	34,864,531	1,221,849,860	1,040,235,195	105,784,124	78,340,220	229,030,304	132,431,962	46,215,544	30,176,733	1,889,289,004	1,545,388,618
Segmental Result	35,229,171	38,417,719	1,206,872	5,840,306	155,439,761	174,254,241	13,457,512	13,123,105	29,136,489	22,184,244	5,879,391	5,055,033	240,349,195	258,874,649
Value Added Tax or Profits from Operati Income Tax Charge/ Net profit for the Po	ions Reversal for the												(50,261,107) 190,088,088 (47,114,711) 142,973,377	(35,100,000) 223,774,649 (31,500,000) 192,274,649
Segment Assets Unallocated Assets	1,752,874,742	1,221,623,119	71,422,732	219,610,439	5,842,909,073	5,684,287,268	1,462,743,855	993,453,450	1,487,623,144	1,099,089,716	- 718,764,281	- 640,692,395	10,617,573,546 718,764,281	9,218,063,991 640,692,395
Total Assets	1,752,874,742	1,221,623,119	71,422,732	219,610,439	5,842,909,073	5,684,287,268	1,462,743,855	993,453,450	1,487,623,144	1,099,089,716	718,764,281	640,692,395	11,336,337,827	9,858,756,386
Segment Liabilities Unallocated Liabilit		1,079,119,247	63,633,083	193,992,606	5,205,657,978	5,021,208,016	1,303,211,144	877,565,856 -	1,325,376,998	970,879,520	- 55,638,736	- 62,185,056	9,459,578,396 55,638,736	8,142,765,245 62,185,055
Total Liabilities	1,561,699,193	1,079,119,247	63,633,083	193,992,606	5,205,657,978	5,021,208,016	1,303,211,144	877,565,856	1,325,376,998	970,879,520	55,638,736	62,185,056	9,515,217,132	8,204,950,301

In determining segment results,

Expenses have been allocated proportionately based on interest income

Segment Liabilities have been proportionately allocated based on the segment assets.

Highest Traded Price

Lowest Traded Price

Closing Price

- 01. The Interim Financial Statements are in compliance with the Sri Lanka Accounting Standard LKAS 34: Interim Financial Reporting and the provisions of the Companies Act No. 7 of 2007 and provide the information as required in terms of Rule 7.4 of the Colombo Stock Exchange.
- 02. The company has adopted consistent accounting policies and methods of computation as disclosed in the Annual Report for the year ended 31st March 2017.
- 03. The Interim financial statements of Asia Asset Finance PLC for the period ended 32st December, 2017 (including comparatives) were approved and authorized for issue on 06th February, 2018 in accordance with a resolution of the board of directors on 06th February, 2018.
- 04. The presentation and classification of the financial statements for previous periods have been amended where relevant for better presentation and to be comparable with those of the current period.
- 05. Earning per share has been annualised for the quarter ended and nine months ended 31st December, 2017 in the statement of Comprehensive income.
- 06. Subsequent to Balance sheet date ,no circumstances has arise that would require adjustments to or disclosure in the Financial statements.
- 07. Stated capital is represented by number of shares in issue as follows.

Issued and Fully Paid Ordinary Shares (Quoted)	839,207,833	839,207,833
08. Market Value of Shares	31.12.2017 Rs.	31.12.2016 Rs.

31.12.2017

1.60

1.40

1.40

31.12.2016

1.70

1.30

1.40

09. There has been no significant change to the contingent liabilities disclosed in the previous Audited Financial statements.

10. Major 20 share holders as at 31st December 2017

NAME		No of Shares	(%)
1 Muthoot Finance Limited		503,524,700	60.00
Seylan Bank PLC/Thirugnanasambandar Senthilverl	68,326,145		
Dr. T. Senthilverl	3,399,299	71,725,444	8.55
3 J.B. Cocoshell (Pvt) Ltd		42,429,508	5.06
4 Mr. S.D.R.Arudpragasam		24,596,867	2.93
5 Mrs. G.I. Vasunthara		17,905,843	2.13
6 People'S Leasing & Finance PLC/Mr.W.K.R.Jayakody		15,012,800	1.79
7 Mr. P.A.D.R.U. Pushpakumara		13,065,000	1.56
8 Mr.K.M.S.M.Razeek ,Mr.K.S.M.Rajubdeen & Mr.S.M.R.Mohamed		7,400,000	0.88
9 DFCC Bank PLC/P.S.R.Casie Chitty		5,500,000	0.66
10 Code-Gen International Pvt Ltd		4,241,188	0.51
11 Mr.C.W. Gunasekara		4,155,000	0.50
12 Ceylon Biscuits Limited		3,750,000	0.45
13 DFCC Bank PLC/Mr.K.S.D.Senaweera		3,350,000	0.40
14 Mr. P.P. Subasinghe		2,781,608	0.33
15 Mr.C.R.Perera		2,589,987	0.31
16 M Investments Lanka (Pvt) Ltd		2,578,578	0.31
17 Mr.S.Abishek		2,133,997	0.25
18 Mr. R.H.M.S.K. Rajakaruna		2,000,000	0.24
19 Mr.U.C.Bandaranayake & Mrs. L.Bandaranayake		2,000,000	0.24
20 Fast Gain Internationl Limited		1,590,000	0.19
		732,330,520	87.26
Othres		106,877,313	12.74
Total		839,207,833	100.000
		<u> </u>	
		No of	% of
		Shareholders	Shareholdin
11. Shares held by public as at 31st December 2017		2,490	39.83
12. Directors Share Holding		No. of Shares	
		31.12.2017	%
Name			
Pan Asia Banking Corporation PLC / Mr. H.L.L.M. Nanayakkara Mr.Rajiv James Abeywickrema Gunawardena		100	-
Ms.Dayangani Priyanthi Pieris Mr.George Alexander		600,000	0.071
Mr.Chandrakumar Ramachandra		800,000	0.095
Mr.Thusitha Perera		-	-
Mr.K.R.Bijimon (alternated by Mr.Krishna Gopala Kiran Pillai)			
mannani (accinaced by minnishina dopata Milah Fittal)		_	_
Mr.Rajitha Ananda Bandara Basnayake		_	_
mi majitha manda bandara bashayanc			

13 Corporate Information

Name of the Company

Asia Asset Finance PLC

Legal Form

Incorporated as a Private Limited Liability Company under the Companies ordinance, no 51 of 1938 (Cap 145) on 23 September 1970 and name changed under the Companies ordinance, no 51 of 1938 (Cap 145) on 03 October 2006 and Re-registered under the companies Act No.07 of 2007 on 23 January 2008 and converted to a public company under the companies Act No.07 of 2007 on 20 March 2012.

Registration Number (Under the Companies Act No.17 of 1982) PVS/PBS 3266

New Registration Number (Under the Companies Act No.7 of 2007) PB 139 PO

Registered Office

No.76/1, Dharmapala Mawatha, Colombo 03.

Telephone

011 5 66 99 22 / 0115 899 300

Fax

011 2 57 74 77

E-mail

info@asiaassetfinance.lk

Website

http://www.asiaassetfinance.lk/

Board of Directors of the Company

Mr. Hiniduma Liyanage Lakpriya Manohan Nanayakkara

Mr.Rajiv James Abeywickrema Gunawardena

Mr. Chandrakumar Ramachandra

Ms. Dayangani Priyanthi Pieris

Mr.Thusitha Perera

Mr.George Alexander

Mr.Kuttikattu Rajappan Bijimon (alternated by Mr.Kiran Gopala

Krishna Pillai)

Mr. Rajitha Ananda Bandara Basnayake

Company Secretory

P R Secretarial Services (Pvt) Ltd 59 Gregory Road, Colombo 07.

Lawyers of the Company

Shiranthi Gunawardena Associates No.22/1, Elliot Place, Colombo 08.

Company Auditors - External

BDO Partners

65/2, Sir Chiththapalam A Gardiner Mawatha,

Colombo 02.

Bankers of the Company:

Bank of Ceylon
Commercial Bank of Ceylon PLC
DFCC Vardhana Bank PLC
Hatton National Bank PLC
Pan Asia Banking Corporation PLC
People's Bank
Sampath Bank PLC
National Development Bank PLC
Seylan Bank PLC
Indian Bank

Audit Committee

Mr. Thusitha Perera

Mr. Hiniduma Liyanage Lakpriya Manohan Nanayakkara

Mr. Chandrakumar Ramachandra

Mr.Kuttikattu Rajappan Bijimon

Mr.Rajitha Ananda Bandara Basnayake

Integrated Risk Management Committee

Mr.Hiniduma Liyanage Lakpriya Manohan Nanayakkara Mr.Chandrakumar Ramachandra Mr.Rajiv James Abeywicrema Gunawardena Mr.Thusitha Perera Mr.Roshan De Silva Gunasekara (COO)

Remuneration Committee

Mr.Chandrakumar Ramachandra Mr.Hiniduma Liyanage Lakpriya Manohan Nanayakkara Mr.Thusitha Perera Mr.George Alexander Mr.Rajitha Ananda Bandara Basnayake

Related Party Transactions Review Committee

Mr.Chandrakumar Ramachandra Mr.Hiniduma Liyanage Lakpriya Manohan Nanayakkara Ms.Dayangani Priyanthi Pieris Mr.Kuttikattu Rajappan Bijimon

IT committee

Mr.Rajitha Ananda Bandara Basnayake Mr.Hiniduma Liyanage Lakpriya Manohan Nanayakkara Mr.Chandrakumar Ramachandra Ms.Dayangani Priyanthi Pieris