



AGSTAR FERTILIZERS PLC
INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31st MARCH 2017

AgStar PLC

Company Income Statement



(Rs.Mns)	Three months ended 31st March			Year ended 31st March		
	2017	2016	Change	2017	2016	Change
	Un Audited	Un Audited (Restated)		Un Audited	Audited (Restated)	
Revenue	515.91	182.56	183%	2,624.01	1,458.52	80%
Cost of sales	(434.84)	(160.66)	171%	(2,192.75)	(984.84)	123%
Gross profit	81.07	21.90	270%	431.26	473.68	-9%
Other income	2.23	(6.34)	-135%	62.70	72.12	-13%
Distribution expenses	(20.10)	(9.71)	107%	(60.19)	(44.89)	34%
Administration expenses	(38.09)	(27.17)	40%	(148.24)	(125.50)	18%
Other expenses	(589.16)			(589.16)		
Net finance costs	(36.16)	31.38	-215%	(38.24)	0.15	-25592%
Profit before tax	(600.21)	10.06	-6066%	(341.87)	375.56	-191%
Income tax expense	(8.50)	(42.97)	-80%	(64.88)	(121.27)	-46%
Profit for the period	(608.71)	(32.91)	1750%	(406.76)	254.29	-260%
Company Statement of Comprehensive Income						
Profit for the period	(608.71)	(32.91)	1750%	(406.76)	254.29	-260%
Other comprehensive income:						
Revaluation of property, plant and equipment	-	96.53	100%	-	96.53	100%
Deferred tax impact on revaluation of property, plant and eq	-	(12.61)	100%	-	(12.61)	100%
Actuarial loss on post employment benefit obligations	3.29	1.00	229%	3.29	1.00	229%
Income tax on other comprehensive income	(0.92)	(0.28)	229%	(0.92)	(0.28)	229%
Other comprehensive income for the period, net of tax	2.37	84.64	-97%	2.37	84.64	-97%
Total comprehensive income for the period, net of tax	(606.34)	51.73	-1272%	(404.39)	338.93	-219%

Figures in brackets indicate deductions.



(Rs.Mns)	Three months ended 31st March			Year ended 31st March		
	2017	2016	Change	2017	2016	Change
	Un Audited	Un Audited (Restated)		Un Audited	Audited (Restated)	
Revenue	437.53	155.17	182%	2,784.89	1,728.68	61%
Cost of sales	(353.13)	(123.73)	185%	(2,268.93)	(1,151.23)	97%
Gross profit	84.40	31.44	168%	515.96	577.45	-11%
Other income	66.25	7.69	762%	77.32	40.10	93%
Distribution expenses	(33.45)	(17.71)	89%	(95.11)	(68.04)	40%
Administration expenses	(53.27)	(54.54)	-2%	(209.98)	(188.99)	11%
Other expenses	(5.63)			(5.63)		
Net finance costs	(35.82)	28.66	-225%	(38.46)	2.91	-1421%
Profit before tax	22.48	(4.46)	-604%	244.10	363.44	-33%
Income tax expense	(17.94)	(37.46)	-52%	(77.59)	(126.02)	-38%
Profit for the period	4.54	(41.92)	-111%	166.51	237.42	-30%
Attributable to :						
Owners of the parent	4.54	(41.92)	-111%	166.51	237.42	-30%
Loss from discontinued operations (net of tax)	(84.07)	(96.33)	100%	(189.85)	(290.29)	-
	(79.53)	(138.25)	-42%	(23.35)	(52.87)	-56%
Basic earnings per share (Rs.)	(0.24)	(0.43)	-42%	(0.07)	(0.16)	-56%
Consolidated Statement of Comprehensive Income						
Profit for the period	(79.53)	(138.25)	-42%	(23.35)	(52.87)	-56%
Other comprehensive income:						
Revaluation of property, plant and equipment	-	96.53	-100%	-	96.53	-100%
Deferred tax impact on revaluation of property, plant and equipment	-	(12.61)	-100%	-	(12.61)	-100%
Actuarial loss on post employment benefit obligations	3.33	1.07	212%	3.33	1.07	212%
Income tax on other comprehensive income	(0.93)	(0.30)	212%	(0.93)	(0.30)	212%
Other comprehensive income for the period, net of tax	2.40	84.69	-97%	2.40	84.69	-97%
Total comprehensive income for the period, net of tax	(77.13)	(53.56)	44%	(20.94)	31.82	-166%
Attributable to :						
Owners of the parent	6.94	(149.90)	-105%	168.91	322.11	-48%
Loss from discontinued operations (net of tax)	(84.07)	(96.33)	0%	(189.85)	(290.29)	-35%
	(77.13)	(53.56)	44%	(20.94)	31.82	-166%

Figures in brackets indicate deductions.



(Rs.Mns)	Group		Company	
	As at	As at	As at	As at
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
	Un Audited	Audited (Restated)	Un Audited	Audited (Restated)
ASSETS				
Non-current assets				
Property, plant and equipment	1,029.49	1,041.16	239.57	244.97
Intangible assets and goodwill	57.43	63.46	-	-
Investment property	155.00	86.50	-	-
Investments in subsidiaries	-	-	476.19	785.43
Deferred tax assets	0.07	0.10	-	-
	<u>1,241.99</u>	<u>1,191.21</u>	<u>715.76</u>	<u>1,030.40</u>
Current assets				
Inventories	922.67	1,207.07	835.22	1,000.36
Trade and other receivables	1,371.14	1,717.50	1,312.63	1,678.42
Amount due from related companies	-	-	287.85	496.77
Cash and cash equivalents	159.76	547.52	38.04	435.97
	<u>2,453.57</u>	<u>3,472.10</u>	<u>2,473.74</u>	<u>3,611.52</u>
Assets classified as held for sale	686.92	820.85	118.71	121.60
Total current assets	<u>3,140.49</u>	<u>4,292.95</u>	<u>2,592.45</u>	<u>3,733.12</u>
Total assets	<u>4,382.48</u>	<u>5,484.16</u>	<u>3,308.21</u>	<u>4,763.52</u>
EQUITY AND LIABILITIES				
Equity				
Stated capital	1,204.09	1,204.09	1,204.09	1,204.09
Revaluation reserve	396.04	396.04	91.93	91.93
Retained earnings	801.38	887.32	718.56	1,187.95
Equity attributable to owners of the parent	<u>2,401.51</u>	<u>2,487.45</u>	<u>2,014.58</u>	<u>2,483.97</u>
Non-controlling interests	-	-	-	-
Total equity	<u>2,401.51</u>	<u>2,487.45</u>	<u>2,014.58</u>	<u>2,483.97</u>
Non-current liabilities				
Employee benefits	20.85	20.80	20.70	20.68
Deferred tax liabilities	39.68	151.16	17.62	122.56
Deferred revenue	6.83	6.35	6.83	6.35
	<u>67.36</u>	<u>178.31</u>	<u>45.15</u>	<u>149.59</u>
Current liabilities				
Trade and other payables	1,014.11	1,290.17	996.44	1,235.18
Loans and borrowings	356.79	1,034.24	150.26	821.70
Finance lease liabilities	-	0.33	-	-
Amount due to related companies	-	-	1.15	2.89
Current tax liabilities	58.26	50.20	57.96	49.81
Bank overdrafts	44.65	23.46	42.66	20.38
	<u>1,473.80</u>	<u>2,398.40</u>	<u>1,248.48</u>	<u>2,129.96</u>
Liabilities classified as held for sale	439.81	419.99	-	-
Total current liabilities	<u>1,913.61</u>	<u>2,818.39</u>	<u>1,248.48</u>	<u>2,129.96</u>
Total liabilities	<u>1,980.96</u>	<u>2,996.71</u>	<u>1,293.63</u>	<u>2,279.56</u>
Total equity and liabilities	<u>4,382.48</u>	<u>5,484.16</u>	<u>3,308.21</u>	<u>4,763.52</u>
Net assets per share (Rs.)	7.39	7.65	6.20	7.64

Figures in brackets indicate deductions.

I certify that these financial statements have been prepared in compliance with the requirements of the Companies Act No.7 of 2007.

General Manager Finance

The Board of Directors is responsible for the preparation and presentation of these financial statements.

N G R Karunaratne
Chairman/CEO

A P Weerasekera
Director

30th May 2017

AgStar PLC

Statement of Changes in Equity



(Rs.Mns)

	Group				
	Equity attributable to owners of the parent				Total equity
	Stated capital	Revaluation reserve	Retained earnings	Total	Non-controlling interests
Balance as at 1st April 2015	1,204.09	312.13	1,004.42	2,520.64	-
Profit for the year	-	-	(52.88)	(52.88)	-
Other comprehensive income for the year	-	113.22	0.77	113.99	-
Total comprehensive income for the year	-	113.22	(52.11)	61.11	-
Contributions and distributions					
Dividend 2014/15	-	-	(65.00)	(65.00)	-
Total Contributions and distributions	-	-	(65.00)	(65.00)	-
Balance as at 31st March 2016 as reported previously	1,204.09	425.34	887.32	2,516.75	-
Prior year adjustment	-	(29.30)	-	(29.30)	-
Re-stated balance as at 1st April 2016	1,204.09	396.04	887.32	2,487.45	-
Profit for the year	-	-	(23.34)	(23.34)	-
Other comprehensive income for the year	-	-	2.40	2.40	-
Total comprehensive income for the year	-	-	(20.94)	(20.94)	-
Depreciation impact on revaluation transferred to retained earnings	-	-	-	-	-
Deferred tax impact on revaluation of property, plant and equipment	-	-	-	-	-
Dividend paid for 2015/2016	-	-	(65.00)	(65.00)	-
Balance as at 31st March 2017	1,204.09	396.04	801.38	2,401.51	-

	Company			
	Stated capital	Revaluation reserve	Retained earnings	Total equity
Balance as at 1st April 2015	1,204.09	8.01	997.93	2,210.03
Profit for the year	-	-	254.29	254.29
Other comprehensive income for the year	-	113.22	0.72	113.94
Total comprehensive income for the year	-	113.22	255.01	368.23
Dividend paid for 2014/2015	-	-	(65.00)	(65.00)
Balance as at 31st March 2016 as reported previously	1,204.09	121.23	1,187.94	2,513.26
Prior year adjustment	-	(29.30)	-	(29.30)
Balance as at 1st April 2016	1,204.09	91.93	1,187.94	2,483.96
Profit for the year	-	-	(406.76)	(406.76)
Other comprehensive income for the year	-	-	2.37	2.37
Total comprehensive income for the year	-	-	(404.39)	(404.39)
Revaluation of property, plant and equipment	-	-	-	-
Deferred tax impact on revaluation of property, plant and equipment	-	-	-	-
Dividend paid for 2015/2016	-	-	(65.00)	(65.00)
Balance as at 31st March 2017	1,204.09	91.93	718.55	2,014.57

Figures in brackets indicate deductions.



(Rs.Mns)	For the year ended 31st March			
	Group		Company	
	2017	2016	2017	2016
	Un Audited	Audited	Un Audited	Audited
Operating activities				
Profit before tax	244.10	363.44	(341.87)	375.56
Loss before tax from discontinued operations	(199.95)	(281.93)		
Adjustments for :				
Depreciation	76.04	67.69	23.88	21.48
Amortisation on intangible assets	0.40	0.40	-	-
Interest income	(4.81)	(2.61)	(2.42)	(2.61)
Interest expenses	157.91	116.84	92.38	39.89
Provision for impairment of investments in subsidiaries			589.16	
Impairment of property plant and equipment	19.45			
Impairment of goodwill	5.63			
Change in fair value of investment property	(63.90)	(14.10)		
Gain on disposal of property, plant and equipment	(4.72)	(7.74)	(4.72)	(7.74)
Amortisation of deferred income	(1.56)	(2.68)	(1.56)	(2.68)
Dividend income	-	-	(50.40)	(52.70)
Subsidy write off	-	13.45	-	13.45
Impairment of trade and other receivables	-	9.68	-	-
Reversal of impairment on trade receivables	20.16	14.40	14.31	1.13
Inventories writt off/adjustment to NRV	25.57	74.36		
Provision for retirement gratuity	4.85	4.38	4.79	4.30
Creditors not payable written back		(7.13)		
Changes in working capital:				
(Increase)/ decrease in inventories	328.80	(160.89)	165.14	(684.83)
(Increase)/ decrease in trade and other receivables	(375.61)	58.80	(358.20)	43.48
(Increase)/ decrease in subsidy receivable	709.69	543.34	709.69	543.34
(Increase)/ decrease in amounts due from related companies	-	-	180.05	(84.38)
Increase/ (decrease) in trade and other payables	(275.86)	182.52	(238.74)	315.81
Increase/ (decrease) in amounts due to related companies	-	-	(1.74)	2.89
Cash generated from/(used in) operations	666.19	972.22	779.74	526.40
Employ benefit paid	(1.47)	(0.76)	(1.47)	(0.76)
Interest expense	(157.91)	(116.84)	(92.38)	(39.89)
Income tax paid	(169.92)	(308.69)	(162.60)	(289.81)
Net cash generated from/(used in) operating activities	336.88	545.93	523.29	195.94
Investing activities				
Interest income received	4.81	2.61	2.42	2.61
Investment in subsidiaries	-	(80.12)	(241.00)	(80.23)
Dividend income received	-	-	50.40	52.70
Proceeds from disposal of property, plant and equipment	5.13	11.14	5.13	11.14
Acquisition of property, plant and equipment	(27.09)	(121.76)	(24.00)	(117.79)
Acquisition of intangible assets	-	-	-	-
Addition to work in progress	-	(17.66)	-	(13.37)
Addition to investment property	(4.60)	(3.40)		
Net cash generated from/(used in) investing activities	(21.76)	(209.19)	(207.06)	(144.95)
Financing activities				
Net investment in finance lease liabilities	(0.33)	(1.01)	-	(1.01)
Dividend paid	(65.00)	(65.00)	(65.00)	(65.00)
Borrowings - net movement	4,373.64	4,838.98	2,148.43	2,601.98
Repayment of finance lease principal	(5,031.49)	(4,708.66)	(2,819.86)	(2,190.77)
Net cash generated from/(used in) financing activities	(723.17)	64.31	(736.43)	345.19
Net increase/ (decrease) in cash and cash equivalents	(408.04)	401.05	(420.21)	396.18
Cash and cash equivalents at the beginning of the period	525.62	124.57	415.59	19.41
Net increase/ (decrease) in cash and cash equivalents at the end of the period	(408.04)	401.05	(420.21)	396.18
Cash and cash equivalents at the end of the period	117.57	525.62	(4.62)	415.59
Analysis of cash and cash equivalent at the end of the period				
Cash at bank and in hand	131.21	528.58	17.99	417.03
Short term deposits	28.55	18.94	20.05	18.94
Bank overdrafts	(44.65)	(23.46)	(42.66)	(20.38)
Cash and cash equivalents for the purpose of	2.46	1.56		
	117.57	525.62	(4.62)	415.59

Figures in brackets indicate deductions.



1 Basis of Preparation

The interim condensed financial statements have been prepared in compliance with Sri Lanka Accounting Standards LKAS 34 - Interim Financial Reporting. These interim condensed financial statements should be read in conjunction with the annual financial statements for the year ended 31st March 2017.

The presentation and classification of the financial statements of the previous year have been amended, where relevant, for better presentation and to be comparable with those of the current year.

The interim condensed financial statements are presented in Sri Lankan Rupees and all values are in Millions, unless otherwise stated.

2 Segment information

Management has determined the operating segments based on the reports reviewed by the Executive Board that are used to make strategic decisions.

Trading - Items which are directly imported and sold without further processing are categorised under this.

Non-trading - This segment includes the items which are further processed before sold.

Rs. Mns

	Year ended 31/03/2017			Year ended 31/03/2016		
	Trading	Non-trading	Total	Trading	Non-trading	Total
Revenue	1,491.91	1,292.99	2,784.90	338.76	1,389.92	1,728.68
Cost of sales	(1,383.64)	(885.29)	(2,268.93)	(225.96)	(925.27)	(1,151.23)
Gross profit			515.97	149.18	278.35	577.45
<i>Unallocated expenses</i>						
Distribution expenses			(95.11)			(68.04)
Administrative expenses			(209.98)			(188.99)
Other income			77.32			40.10
Other Expenses			(5.63)			-
Operating profit			282.56			360.53
Net finance cost			(38.46)			2.91
Profit before tax			244.10			363.44
Tax expense			(77.59)			(126.02)
Profit for the period			166.51			237.42

Since the information on total assets and liabilities for each reportable segment are not provided to the Executive Board on regular basis, the segmented assets and liabilities are not provided.

3 Stated Capital

		Number of shares	Value of ordinary shares Rs.
As at 31st March 2017	- voting	307,526,310	1,186,251,558
	- non-voting	17,473,690	17,842,120
		325,000,000	1,204,093,678
As at 31st March 2016	- voting	307,526,310	1,186,251,558
	- non-voting	17,473,690	17,842,120
		325,000,000	1,204,093,678

4 Twenty Major Share holders -Voting shares

Name of shareholders	As at 31/03/2017		As at 31/03/2016
	Number of shares	Holding %	Number of shares
Sierra Holdings (Pvt) Ltd	97,514,400	31.71%	97,514,400
Lanka Orix Leasing Company PLC	60,213,500	19.58%	60,213,500
Browns Investments PLC	40,520,061	13.18%	40,520,061
Sierra Construction (Pvt) Ltd	37,025,290	12.04%	37,025,290
P & K Investments (Pvt) Ltd	20,500,000	6.67%	20,500,000
Sampath Bank Plc/Dr.T.Senthilverl	10,627,982	3.46%	
Mrs.W.D.L.D.Perera	-	0.00%	10,087,200
Mr.N.G.R.Karunaratne	8,229,310	2.68%	8,229,310
Mr.A.P.Weerasekera	8,053,310	2.62%	8,053,310
FLMC Plantations (Pvt) Ltd	3,150,000	1.02%	3,150,000
Mr.D.N.N.Lokuge	3,125,000	1.02%	3,125,000
Mr.W.A.P.Perera	3,120,000	1.01%	3,120,000
Mrs.A.C.P.Irugalbandara -Joint	1,500,000	0.49%	1,500,000
Mr.S.Karunaratne	1,250,000	0.41%	1,250,000
Sierra Engineering And Construction (Private) Limited	1,021,607	0.33%	779,684
Dr.T.Senthilverl	-	0.00%	1,115,791
Mr.M.S.S.Ghazaly	1,000,000	0.33%	1,000,000
Miss.G.S.M.Irugalbandara	1,000,000	0.33%	1,000,000
Mrs.A.C.P.Irugalbandara	1,000,000	0.33%	1,000,000
Merchant Bank of Sri Lanka (Pvt) Ltd		0.00%	418,173
Mr.G.K.Fonseka		0.00%	329,865
Mr. M.I.Samsudeen	550,000	0.18%	
Mrs. M.F. Mujahira	452,308	0.15%	
Commercial Bank Of Ceylon PLC/L.C.R.Pathirana	368,745	0.12%	
Total	300,221,513	97.62%	



5 Share holding -Non-voting shares

Name of shareholders	As at 31/03/2017		As at 31/03/2016
	Number of shares	Holding %	Number of shares
Sierra Holdings (Pvt) Ltd	11,648,140	66.66%	11,648,140
Mr.A.P.Weerasekera	5,824,550	33.33%	5,824,550
Mr.A.B.Weerasekera	1,000	0.01%	1,000
	17,473,690	100.00%	17,473,690

6 Directors' share holdings

	As at 31/03/2017	As at 31/03/2016
	Number of shares	Number of shares
Mr.N.G.R.Karunaratne (Chairman/CEO)	8,229,310	8,229,310
Mr.N.G.R.Karunaratne -Non-Voting Shares	-	-
Mr.D.N.N.Lokuge	3,125,000	3,125,000
Mr.A.P.Weerasekera (Managing Director)	8,053,310	8,053,310
Mr.A.P.Weerasekera -Non-Voting Shares	5,824,550	5,824,550
Mr.W.A.P.Perera	3,120,000	3,120,000
Mr.D.S.K.Amarasekara	-	-
Mr.I.C.Nanayakkara	-	-
Mr.H.P.J.de Silva	-	-
Mr.A.G.Weerasinghe	-	-
Ms.S.Wickramasinghe	-	-

7 Public holding

The percentage of public holding in voting and non-voting shares as at 31st March 2017 were 16.17% and 0.01% respectively.

8 Market prices

	Rs.
Highest during the period	6.80
Lowest during the period	4.20
As at 31st March 2017	4.30

9 Events after the reporting date

There were no material events occurred after the reporting date that require adjustments to, or disclosure in the financial statements.

10 Commitments and contingencies

The guarantees given to banks on behalf of AgStar Seeds (Pvt) Limited, AgStar Cropcare (Pvt) Limited, AgStar Grains (Pvt) Limited and Mahaweli Rice Processing Industries (Pvt) Limited amounting to Rs.212 Mn, Rs.129 Mn, Rs.860 Mn and Rs.200 Mn respectively.

The guarantees given to local suppliers amounting to Rs.11.1 Mn.

Apart from the above, the Company has no material contingencies and commitments as at 31st March 2017 that would affect current and future profits.

AgStar PLC**Corporate Information**

The Company	AgStar PLC																		
Legal Form	A public Quoted Company incorporated in Sri Lanka on 25th June 2002																		
Company Registration No.	PV1618 PB/PQ																		
Registered Office	AgStar PLC 09, Bawa Place, Colombo 08 Tel: +94 11 4812424, +94 11 778040-3 Fax: +94 11 4810706 E-mail: info@agstaragri.com Website: www.agstaragri.com																		
Board of Directors	<table> <tr> <td>Mr N.G.R.Karunaratne</td><td>Chairman / Chief Executive Officer</td></tr> <tr> <td>Mr D.N.N.Lokuge</td><td>Deputy Chairman/ Non Executive Director</td></tr> <tr> <td>Mr A.P.Weerasekera</td><td>Managing Director</td></tr> <tr> <td>Mr D.S.K.Amarasekera</td><td>Non Executive Director</td></tr> <tr> <td>Mr I.C.Nanayakkara</td><td>Non Executive Director</td></tr> <tr> <td>Mr W.A.P.Perera</td><td>Non Executive Director</td></tr> <tr> <td>Mr A.G.Weerasinghe</td><td>Independent Non Executive Director</td></tr> <tr> <td>Mr H.P.J.de Silva</td><td>Independent Non Executive Director</td></tr> <tr> <td>Ms S.Wickramasinghe</td><td>Independent Non Executive Director</td></tr> </table>	Mr N.G.R.Karunaratne	Chairman / Chief Executive Officer	Mr D.N.N.Lokuge	Deputy Chairman/ Non Executive Director	Mr A.P.Weerasekera	Managing Director	Mr D.S.K.Amarasekera	Non Executive Director	Mr I.C.Nanayakkara	Non Executive Director	Mr W.A.P.Perera	Non Executive Director	Mr A.G.Weerasinghe	Independent Non Executive Director	Mr H.P.J.de Silva	Independent Non Executive Director	Ms S.Wickramasinghe	Independent Non Executive Director
Mr N.G.R.Karunaratne	Chairman / Chief Executive Officer																		
Mr D.N.N.Lokuge	Deputy Chairman/ Non Executive Director																		
Mr A.P.Weerasekera	Managing Director																		
Mr D.S.K.Amarasekera	Non Executive Director																		
Mr I.C.Nanayakkara	Non Executive Director																		
Mr W.A.P.Perera	Non Executive Director																		
Mr A.G.Weerasinghe	Independent Non Executive Director																		
Mr H.P.J.de Silva	Independent Non Executive Director																		
Ms S.Wickramasinghe	Independent Non Executive Director																		
Audit Committee	Mr H.P.J.de Silva Mr A.G.Weerasinghe																		
Remuneration Committee	Mr H.P.J.de Silva Mr A.G.Weerasinghe																		
Subsidiaries	AgStar Seeds (Pvt) Limited AgStar Cropcare (Pvt) Limited AgStar Grains (Pvt) Limited AgStar Properties (Pvt) Limited Mahaweli Rice Processing Industries (Pvt) Limited AgStar Exports (Pvt) Limited Prith Seeds (Pvt) Limited																		
Secretaries	P R Secretarial Services (Pvt) Ltd 59, Gregory's Road, Colombo 07																		
Registrars	SSP Corporate Services (Private) Limited 101, Inner Flower Road, Colombo 03																		
Auditors	KPMG P O Box 186 32A, Sir Mohamed Macan Markar Mawatha, Colobmo 03																		
Bankers	Bank of Ceylon Commercial Bank of Ceylon PLC DFCC Vardhana Bank PLC Hatton National Bank PLC MCB Bank Limited NDB Bank PLC Peoples' Bank Public Bank Sampath Bank PLC Seylan Bank PLC																		
Legal Consultants	Nithya Partners 97A, Galle Road, Colombo 03 Paul Ratnayake Associates 59, Gregory's Road, Colombo 07 Sudath Perera Associates 5, 9th Lane, Nawala Road, Nawala																		