



**INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30th SEPTEMBER 2026**

HSENIID BUSINESS SOLUTIONS PLC

Chief Executive Officer's Review

Dear Shareholders,

We are pleased to present the financial results for the three months ended 30 September 2026.

hSenid Business Solutions PLC (hBS) reported total revenue of LKR 598.6 million for the second quarter of FY2027, reflecting year-over-year growth of 16 percent in LKR terms. Revenue was modestly lower by 1 percent on a sequential quarter-on-quarter basis, reflecting softer OnPrem and payroll outsourcing revenues, partially offset by higher sales of tracking devices.

Gross profit increased 25 percent year-over-year to LKR 300.3 million, resulting in a gross profit margin of 50 percent. The margin reflected a higher contribution from lower-margin tracking-device sales during the quarter. Operating performance remained solid, with EBITDA excluding foreign exchange losses reaching LKR 72.0 million, representing year-over-year growth of 141 percent and an EBITDA margin (excluding forex losses) of 12 percent. hBS recorded a foreign exchange loss of LKR 15.3 million owing to the appreciation of the LKR, resulting in a net loss of LKR 9.3 million for the quarter. Operating cash flow returned to positive levels, reaching LKR 70.6 million for the quarter.

During the quarter, we continued to strengthen our go-to-market execution across our focus markets through targeted customer engagement and partner collaboration. We also advanced our Lexi AI capabilities, progressing towards our vision of a comprehensive Human Capital Operating System through more integrated AI functionality and improved workforce insights. Alongside these developments, we enhanced core platform functionality to streamline HR and payroll processes, improve operational efficiency, and deliver greater value to customers across our markets.

During the period, hBS was honoured with the Best Investor Relations award at the CFA Society Sri Lanka Capital Market Awards 2026 in the category for listed companies with a market capitalisation of less than LKR 10.0 billion. This marks the third consecutive year hBS has received the award, reflecting our commitment to transparent and effective stakeholder communication.

Looking ahead, we will continue to focus on driving business growth, deepening customer adoption of our AI capabilities, and strengthening operational efficiency. We remain attentive to the pace of new deal closures and to the mix of revenue between higher-margin cloud product and other revenue lines. Through disciplined execution and sustained investment in product development, we aim to build a stronger foundation for long-term growth, enhance customer value, and create sustainable returns for our shareholders.

Sgd.

Sampath K. Jayasundara
Chief Executive Officer
28th October 2026
Colombo

HSENID BUSINESS SOLUTIONS PLC
STATEMENT OF FINANCIAL POSITION

AS AT	GROUP		COMPANY	
	Unaudited 30.09.2026	Audited 31.03.2026	Unaudited 30.09.2026	Audited 31.03.2026
	Rs.	Rs.	Rs.	Rs.
ASSETS				
Non-Current Assets				
Property, plant and equipment	26,186,229	30,850,280	25,621,337	30,405,151
Right of use Assets	22,035,715	38,362,423	22,035,715	38,362,423
Intangible assets	509,230,560	512,948,336	502,549,652	505,305,002
Capitalised Contract Costs	10,117,814	8,005,985	10,117,814	8,005,985
Investments in subsidiaries	-	-	116,787,597	68,868,015
Deferred tax assets	52,976,022	69,645,206	38,179,240	54,848,424
	<u>620,546,341</u>	<u>659,812,230</u>	<u>715,291,355</u>	<u>705,794,999</u>
Current Assets				
Capitalised Contract Costs	10,022,652	7,420,333	10,022,652	7,420,333
Inventories	38,857,452	34,542,111	38,857,452	34,542,111
Trade and other receivables	691,863,574	594,116,787	892,427,171	691,459,203
Advances and prepayments	56,767,410	61,817,536	40,856,156	34,951,866
Tax receivables	23,867,970	17,081,760	21,794,334	16,482,547
Other current financial assets	282,668,682	267,420,451	282,668,682	267,420,451
Cash and bank balances	379,103,542	358,957,514	185,452,560	264,496,228
	<u>1,483,151,282</u>	<u>1,341,356,492</u>	<u>1,472,079,007</u>	<u>1,316,772,740</u>
Total Assets	<u>2,103,697,623</u>	<u>2,001,168,722</u>	<u>2,187,370,362</u>	<u>2,022,567,739</u>
EQUITY AND LIABILITIES				
Capital and Reserves				
Stated capital	1,026,917,176	1,023,748,924	1,026,917,176	1,023,748,924
Share – Based Payments Reserve	2,038,375	1,918,070	2,038,375	1,918,070
Currency translation reserve	26,547,082	43,368,242	-	-
Retained earnings	2,680,051	(38,583,331)	197,793,766	111,935,968
Total Equity	<u>1,058,182,684</u>	<u>1,030,451,906</u>	<u>1,226,749,317</u>	<u>1,137,602,963</u>
Non-Current Liabilities				
Retirement benefit obligation	169,592,778	167,415,528	169,592,778	167,415,528
Interest bearing borrowings	-	6,551,066	-	6,551,066
	<u>169,592,778</u>	<u>173,966,594</u>	<u>169,592,778</u>	<u>173,966,594</u>
Current Liabilities				
Trade and other payables	381,759,549	369,375,298	365,345,495	355,783,967
Deferred income	309,422,530	307,162,349	240,942,690	235,001,641
Interest bearing borrowings	184,740,083	120,212,575	184,740,083	120,212,575
	<u>875,922,161</u>	<u>796,750,222</u>	<u>791,028,268</u>	<u>710,998,182</u>
Total Equity and Liabilities	<u>2,103,697,623</u>	<u>2,001,168,722</u>	<u>2,187,370,362</u>	<u>2,022,567,739</u>

These financial statements are in compliance with the requirements of the Companies Act No. 7 of 2007.

Sgd.

Nilendra Weerasinghe
Chief Financial Officer

The Board of Directors is responsible for these financial statements. Signed for and on behalf of the Board by;

Sgd.

Sampath Jayasundara
CEO/Director

28th October 2026
Colombo

Sgd.

Malinga Arakularatne
Director

HSENIID BUSINESS SOLUTIONS PLC
STATEMENT OF COMPREHENSIVE INCOME - GROUP

	For the three Months ended			For the six Months ended		
	Unaudited 30.09.2026	Unaudited 30.09.2025	Change %	Unaudited 30.09.2026	Unaudited 30.09.2025	Change %
	Rs.	Rs.		Rs.	Rs.	
Revenue	598,565,851	516,922,724	16%	1,200,829,919	988,521,885	21%
Cost of sales	(298,293,348)	(277,088,318)	8%	(579,251,535)	(531,119,272)	9%
Gross profit	300,272,503	239,834,406	25%	621,578,384	457,402,613	36%
Other income / (loss)	(15,268,679)	(164,870)	9161%	31,550,671	12,682,408	149%
Administrative expenses	(135,639,793)	(139,188,629)	-3%	(271,723,989)	(270,068,899)	1%
Selling and marketing expenses	(102,417,252)	(79,924,741)	28%	(212,830,707)	(171,040,277)	24%
Finance cost	(4,256,136)	(3,373,908)	26%	(7,615,455)	(5,797,052)	31%
Finance income	6,277,535	6,671,870	-6%	9,951,487	12,455,607	-20%
Other operating expenses	(56,236,191)	(51,470,211)	9%	(112,594,933)	(103,347,513)	9%
Profit/ (Loss) before tax	(7,268,013)	(27,616,083)	74%	58,315,457	(67,713,113)	186%
Tax (expense)/reversal	(2,001,580)	1,678,605	-219%	(17,052,075)	5,648,405	-402%
Profit/(loss) for the period	(9,269,593)	(25,937,479)	64%	41,263,382	(62,064,708)	166%
Other comprehensive income						
Exchange Gain/(Loss) on translation of foreign operations	1,020,537	69,212		(16,821,161)	(3,401,453)	
Re-measurements of defined benefit obligations	-	-		-	-	
Deferred tax on Re-measurements of defined benefit obligations	-	-		-	-	
Total comprehensive income/ (loss) for the period	<u>(8,249,055)</u>	<u>(25,868,266)</u>		<u>24,442,221</u>	<u>(65,466,161)</u>	
Profit for the period						
Equity holders of the Company	(9,269,593)	(25,937,479)		41,263,382	(62,064,708)	
Non-controlling interest	-	-		-	-	
Total comprehensive income/ (loss) for the period						
Equity holders of the Company	(8,249,055)	(25,868,266)		24,442,221	(65,466,161)	
Non-controlling interest	-	-		-	-	
Earnings Per Share - Basic	(0.03)	(0.09)		0.14	(0.22)	
Earnings Per Share - Diluted	(0.03)	(0.09)		0.14	(0.22)	

HSENID BUSINESS SOLUTIONS PLC
STATEMENT OF COMPREHENSIVE INCOME - COMPANY

	For the three Months ended			For the six Months ended		
	Unaudited 30.09.2026	Unaudited 30.09.2025	Change %	Unaudited 30.09.2026	Unaudited 30.09.2025	Change %
	Rs.	Rs.		Rs.	Rs.	
Revenue	529,365,718	458,224,108	16%	1,065,259,840	875,672,585	22%
Cost of sales	(265,652,965)	(256,976,670)	3%	(514,316,605)	(487,095,395)	6%
Gross profit	263,712,752	201,247,437	31%	550,943,235	388,577,189	42%
Other income / (loss)	(18,021,728)	807,482	-2332%	28,512,001	9,911,947	188%
Administrative expenses	(116,256,978)	(118,140,732)	-2%	(234,021,411)	(230,879,862)	1%
Selling and marketing expenses	(61,003,655)	(47,578,731)	28%	(136,308,318)	(111,846,570)	22%
Finance cost	(4,256,136)	(3,373,908)	26%	(7,615,455)	(5,797,052)	31%
Finance income	6,248,987	6,671,870	-6%	9,912,544	12,455,607	-20%
Other operating expenses	(54,435,693)	(49,677,003)	10%	(108,895,614)	(99,521,451)	9%
Profit /(loss) before tax	15,987,549	(10,043,585)	259%	102,526,981	(37,100,192)	376%
Tax (expense)/reversal	(1,896,475)	1,389,507	-236%	(16,669,184)	6,298,912	-365%
Profit /(loss) for the period	14,091,074	(8,654,078)	263%	85,857,797	(30,801,280)	379%
Other comprehensive income						
Exchange Gain/(Loss) on translation of foreign operations	-	-		-	-	
Re-measurements of defined benefit obligations	-	-		-	-	
Deferred tax on Re-measurements of defined benefit obligations	-	-		-	-	
Total comprehensive income /(loss) for the period	14,091,074	(8,654,078)		85,857,797	(30,801,280)	
Profit for the period						
Equity holders of the Company	14,091,074	(8,654,078)		85,857,797	(30,801,280)	
Non-controlling interest	-	-		-	-	
Total comprehensive income/ (loss) for the period						
Equity holders of the Company	14,091,074	(8,654,078)		85,857,797	(30,801,280)	
Non-controlling interest	-	-		-	-	
Earnings Per Share - Basic	0.05	(0.03)		0.30	(0.11)	
Earnings Per Share - Diluted	0.05	(0.03)		0.29	(0.11)	

HSENID BUSINESS SOLUTIONS PLC
STATEMENT OF CHANGES IN EQUITY

Group

	Stated Capital	Share – Based Payments Reserve	Currency Translation Reserve	Retained Earnings	Total Equity
	Rs.	Rs.	Rs.	Rs.	Rs.
Balance as at 01st April 2025	1,023,748,924	1,751,910	39,620,348	4,069,818	1,069,191,000
Profit for the period	-	-	-	(62,064,708)	(62,064,708)
Dividends	-	-	-	-	-
Other comprehensive income	-	-	(3,401,453)	-	(3,401,453)
Total comprehensive income	-	-	(3,401,453)	(62,064,708)	(65,466,161)
Share Issue	-	-	-	-	-
ESOP expenses for the Year	-	172,904	-	-	172,904
Balance as at 30th September 2025	<u>1,023,748,924</u>	<u>1,924,813</u>	<u>36,218,895</u>	<u>(57,994,890)</u>	<u>1,003,897,743</u>
Balance as at 01st April 2026	1,023,748,924	1,918,070	43,368,242	(38,583,331)	1,030,451,906
Profit for the period	-	-	-	41,263,382	41,263,382
Other comprehensive income	-	-	(16,821,161)	-	(16,821,161)
Total comprehensive income	-	-	(16,821,161)	41,263,382	24,442,221
Share Issue	3,168,252	-	-	-	3,168,252
ESOP expenses for the Year	-	120,304	-	-	120,304
Balance as at 30th September 2026	<u>1,026,917,176</u>	<u>2,038,375</u>	<u>26,547,082</u>	<u>2,680,051</u>	<u>1,058,182,684</u>

Company

	Stated Capital Rs.	Share – Based Payments Rs.	Retained Earnings Rs.	Total Equity Rs.
Balance as at 01st April 2025	1,023,748,924	1,751,910	78,971,604	1,104,472,438
Profit for the period	-	-	(30,801,280)	(30,801,280)
Dividends	-	-	-	-
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	(30,801,280)	(30,801,280)
Share Issue	-	-	-	-
ESOP expenses for the Year	-	172,904	-	172,904
Balance as at 30th September 2025	<u>1,023,748,924</u>	<u>1,924,813</u>	<u>48,170,324</u>	<u>1,073,844,062</u>
Balance as at 01st April 2026	1,023,748,924	1,918,070	111,935,968	1,137,602,963
Profit for the period	-	-	85,857,797	85,857,797
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	85,857,797	85,857,797
Share Issue	3,168,252	-	-	3,168,252
ESOP expenses for the Year	-	120,304	-	120,304
Balance as at 30th September 2026	<u>1,026,917,176</u>	<u>2,038,375</u>	<u>197,793,766</u>	<u>1,226,749,317</u>

HSENIID BUSINESS SOLUTIONS PLC
STATEMENT OF CASH FLOWS

	Group		Company	
	Unaudited 30.09.2026	Unaudited 30.09.2025	Unaudited 30.09.2026	Unaudited 30.09.2025
	Rs.	Rs.	Rs.	Rs.
Cash flows from/(used in) operating activities				
Profit before tax	58,315,457	(67,713,113)	102,526,981	(37,100,192)
Adjustment For				
Depreciation of property, plant and equipment	9,703,740	12,311,454	9,567,064	12,075,375
Amortisation of right-of-use assets and intangible assets	115,954,580	104,603,879	114,426,192	102,621,699
Amortization of Capitalised Contract Costs	5,657,748	2,641,162	5,657,748	2,641,162
Provision for Impairment of trade receivables	12,302,571	(12,555,432)	12,173,984	(12,981,295)
Finance income	(9,951,487)	(12,455,607)	(9,912,544)	(12,455,607)
Share based payments expense	120,304	172,904	120,304	172,904
Finance cost	7,615,455	5,797,052	7,615,456	5,797,052
Provision for defined benefit plan	12,500,000	15,000,000	12,500,000	15,000,000
Forex loss/(gain)	(29,615,312)	(10,931,609)	(28,512,001)	(9,911,947)
Operating profit before working capital changes	182,603,057	36,870,689	226,163,185	65,859,151
Decrease / (Increase) in inventories	(4,315,341)	8,164,677	(4,315,341)	8,164,677
Decrease / (Increase) in trade and other receivables	(110,049,358)	94,219,451	(213,141,953)	82,366,199
Decrease/(Increase) in advance and prepayment	5,050,126	(11,838,888)	(5,904,290)	(10,557,059)
Increase / (Decrease) in deferred income	2,260,181	15,501,721	5,941,049	12,721,525
Increase / (Decrease) in trade and other payables	12,384,251	61,495,975	9,561,528	53,687,515
Cash generated from operations	87,932,916	204,413,624	18,304,178	212,242,008
Finance cost paid	(5,802,402)	(3,313,675)	(5,802,402)	(3,313,675)
Defined benefit obligation paid	(10,322,750)	(19,933,675)	(10,322,750)	(19,933,675)
Tax paid	(7,169,100)	(8,672,097)	(5,311,786)	(7,963,587)
Net cash from operating activities	64,638,664	172,494,177	(3,132,761)	181,031,071
Cash flows from/(used in) investing activities				
Acquisition of property, plant and equipment	(5,019,373)	(966,664)	(4,783,250)	(869,500)
Acquisition of intangible assets	(95,344,134)	(88,516,133)	(95,344,134)	(88,516,133)
Acquisition of contract Assets	(10,371,897)	(7,672,542)	(10,371,897)	(7,672,542)
Investment In subsidiary	-	-	(47,919,582)	-
Finance income received	9,951,487	12,455,607	9,912,544	12,455,607
Net cash used in investing activities	(100,783,918)	(84,699,732)	(148,506,320)	(84,602,567)
Cash flows from/(used in) financing activities				
Proceeds from issue of shares	3,168,252	-	3,168,252	-
Payment of lease instalments	(18,642,750)	(18,360,925)	(18,642,744)	(18,360,925)
Net cash flows from/(used in) financing activities	(15,474,498)	(18,360,925)	(15,474,491)	(18,360,925)
Currency translation adjustment	12,207,874	7,348,564	28,512,001	9,911,947
Net increase / (Decrease) in cash and cash equivalents	(39,411,877)	76,782,084	(138,601,571)	87,979,525
Cash and cash equivalents at the beginning of the year	518,614,560	407,187,058	424,153,272	342,200,349
Cash and cash equivalents at the end of the period	479,202,683	483,969,141	285,551,701	430,179,874
Analysis of cash and cash equivalents				
Favorable balances				
Cash and bank balances	379,103,542	336,008,524	185,452,560	282,219,257
Short term deposits	282,668,682	336,191,502	282,668,682	336,191,502
	661,772,224	672,200,026	468,121,242	618,410,759
Unfavorable cash and cash equivalent balances				
Bank overdraft	(160,339,736)	(145,343,168)	(160,339,736)	(145,343,168)
Deposits pledged as securities	(22,229,805)	(42,887,717)	(22,229,805)	(42,887,717)
	(182,569,541)	(188,230,885)	(182,569,541)	(188,230,885)
Total Cash and Cash equivalents	479,202,683	483,969,141	285,551,701	430,179,874

1 Basis of Preparation

The consolidated interim financial statements have been prepared in accordance with the accounting policies set out in the Audited Accounts for the year ended 31 March 2026 and are in compliance with Sri Lanka Accounting Standards - LKAS 34 - Interim Financial Reporting.

2 The interim condensed financial statements of the Group and the Company for the period ended 30th September 2026 were authorised for issue by the Board of Directors on 28th October 2026

3 Contingent Liabilities

There has not been a significant change in the nature of contingent liabilities, which were disclosed in the Audited Financial Statements for the year ended 31st March 2026

4 No circumstances have arisen since the reporting date, which would require adjustments to or disclosure in the Financial Statements. 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

5 Employee Share Option Plan

The Company's board of directors has duly resolved to establish an Employee Share Option Plan ("the Plan") to grant a total of 10,000,000 ordinary voting shares (representing 3.49% of the voting shares in issue as at the date of shareholder approval) for the period commencing 31 March 2023 and ending 31 March 2027. The Plan was approved by shareholders at the Extraordinary General Meeting held on 6 December 2022.

A total of 6,490,000 share options remained outstanding out of the share options granted to Eligible employees as at 6 December 2022, the date at which all remaining ungranted share options expired as per the terms and conditions of the said Plan. These share options were adjusted to account for the capitalisation of reserves via a scrip dividend, in accordance with the rules of the Plan, to preserve the value of options granted to participants. As at 30 September 2026, 6,010,356 share options remained outstanding and exercisable for a period of three years from the date on which the right to subscribe and purchase such shares first vests, as set out below:

Tranche	Share options outstanding as of 31.03.2026	Adjustment to ESOP grants on capitalisation of reserves via a scrip dividend	Share options granted after adjustment	Exercised During the 1st half ended 30 September 2026	Expired during the 1st half ended 30 September 2026	Balance 30.09.2026
1.00	3,800,000	117,550	3,917,550	(202,963)	(477,445)	3,237,142
2.00	2,690,000	83,213	2,773,213			2,773,213
	6,490,000	200,764	6,690,764	(202,963)	(477,445)	6,010,356

Shares under the scheme will be offered to qualified employees at a volume weighted average price of all share transactions during the thirty market days immediately preceding the grant date and the Company has used Binomial Option Pricing Model to value the share options.

6 Market value per share for the quarter ended

	30.09.2026	30.09.2025
Highest	26.50	13.10
Lowest	21.70	11.20
Closing	22.40	12.00
Market Capitalization on 30th September	6,394,252,973	3,423,057,108
Net assets value per share	3.71	3.52

7 Public Holding as at 30th September

	30.09.2026	30.09.2025
Issued Share Capital (No. of Shares)	285,457,722	285,254,759
Public Holding as % of Issued Share Capital	57.77%	57.59%
Total Number of Shareholders	4,356	4,684
Number of Shareholders representing the Public Holding	4,344	4,669
Float Adjusted Market Capitalization - (LKR)	3,695,072,640	1,979,096,124

The Company complies with the Minimum Public Holding requirement of the Main Board as per Option 4 of Section 7.13.1 (a) of the CSE Listing Rules.

8 Shareholders' Information

8.1 Ordinary Voting Shares as at 30th September 2026

No	Name	No of Shares	%
1	Hsenid Ventures (Private) Limited	71,938,777	25.20
2	Mr. K.P.R.B. De Silva	31,835,114	11.15
3	Mr. Dinesh Saparamadu	29,260,708	10.25
4	Paints & General Industries Limited	25,750,957	9.02
5	People's Leasing and Finance PLC/Argent Capital (Private) Ltd	11,913,816	4.67
	Argent Capital (Private) Ltd	1,429,280	
6	Senkadagala Finance PLC/R.S.H.Nanayakkara & R.M.Nanayakkara	10,573,325	3.70
7	People's Leasing and Finance PLC / J.Ambani	6,982,018	2.45
8	Mr Jan Gunnar Naess	4,033,087	1.41
9	Mr Otto Edvard Husby Kalvo	3,498,187	1.23
10	Mr. Sampath Jayasundara	3,452,018	1.21
11	People's Leasing and Finance PLC/R.S.H.Nanayakkara & R.M.Nanayakkara	3,353,695	1.17
12	Bank of Ceylon A/C Ceybank Unit Trust	2,908,960	1.02
13	Mr. Silmy Ahmed Mohamed Basheer	2,850,000	1.00
14	Rosewood (Pvt) Limited - Account No.1	2,500,000	0.88
15	Mrs. Fathima Salma Shafei	2,500,000	0.88
16	Mr. Nilam Alawdeen	2,420,000	0.85
17	Senkadagala Finance PLC/M.S.F.Haqqe & S.I.Haqqe	2,333,243	0.82
18	Hatton National Bank PLC A/C no.4 (HNB Retirement Pension Fund)	1,890,000	0.66
19	Mr. Hewa Thalagasduwage Udana Randima Siriwardana	1,520,000	0.53
20	Senkadagala Finance PLC /L.L.Fernando & D.S.Fernando	1,500,000	0.53
		224,443,185	78.63
	Others	61,014,537	21.37
		285,457,722	100.00

8.2 Directors' and Chief Executive Officer's Shareholding as at 30th September 2026

No	Name	No of Shares	%
1	Mr. Dinesh Saparamadu	29,260,708	10.25
2	Mr. Sampath Jayasundara	3,452,018	1.21
3	Ms. Dishnira Saparamadu	Nil	-
4	Mr. Apurva Udeshi	Nil	-
5	Mr. Malinga Arsakularatne	Nil	-
6	Mr. Madu Ratnayake	Nil	-
7	Ms. Anarkali Moonesinghe	Nil	-
8	Mr. Arittha R Wikramanayake	Nil	-

HSENID BUSINESS SOLUTIONS PLC
CORPORATE INFORMATION

NAME OF COMPANY	hSenid Business Solutions PLC
LEGAL FORM	<p>A Limited liability company, incorporated in Sri Lanka in 2005.</p> <p>The ordinary shares of the Company were listed with the Colombo Stock Exchange of Sri Lanka on 21 December 2021.</p>
BOARD OF DIRECTORS	<p>Mr. Dinesh Saparamadu Mr. Sampath Jayasundara Ms. Dishnira Saparamadu Mr. Apurva Udeshi Mr. Malinga Arsakularatne Mr. Madu Ratnayake Ms. Anarkali Moonesinghe Mr. Arittha R Wikramanayake</p>
SECRETARIES	<p>Corporate Services (Pvt) Ltd 216, De Saram Place Colombo 10. Tel : +94 11 4718200</p>
AUDITORS	<p>Messrs Ernst & Young Chartered Accountants Rotunda Towers, 109 Galle Road Colombo 3</p>
NATURE OF THE BUSINESS	Development of Human Capital Management Software Products and related services
REGISTERED OFFICE	<p>No 67/1, 2nd Floor, Scanwell Building, Off Perahera Mawatha, Hudson Road, Colombo 03 Tel : +94 11 4621111 Fax : +94 11 2394064 Email : info@hsenidbiz.com</p>