

STATEMENT OF FINANCIAL POSITION AS AT

| | | 31-03-2023 | 31-03-2022 |
|---------------------------------------|------|--------------------------------|--------------------------------|
| | | Kh. Ru. | Kh. Ru. |
| ASSETS | | | |
| Non-Current Assets | | | |
| Property, Plant & Equipment | 4 | 543,679,395.26 | 543,790,000.00 |
| CapitalWork in Progress | 5 | 1,340,539.95 | 1,190,000.00 |
| | | <u>545,019,935.21</u> | <u>544,980,000.00</u> |
| Current Assets | | | |
| Inventory | 6 | 790,079,079.18 | 790,000,000.00 |
| Trade & Other Receivables | 7 | 112,040,004.85 | 100,740,000.00 |
| Other Current Assets | 8 | 11,870,071.07 | 10,790,000.00 |
| Short Term Investment | 10 | 204,270,000.00 | 200,000.00 |
| Capital Stock & in Hand | 11 | 1,408,721,888.21 | 1,375,070,000.00 |
| | | <u>3,307,481,183.41</u> | <u>3,406,870,000.00</u> |
| TOTAL ASSETS | | <u>3,852,501,118.62</u> | <u>3,951,850,000.00</u> |
| EQUITY AND LIABILITIES | | | |
| Capital and Reserves | | | |
| Share Capital | 12 | 1,408,721,888.21 | 1,375,070,000.00 |
| Retained Earnings | | 1,448,759,226.40 | 1,576,780,000.00 |
| | | <u>2,857,481,114.61</u> | <u>2,951,850,000.00</u> |
| Non-Current Liabilities | | | |
| Provision Benefit Obligation | 10.1 | 18,712,870.00 | 18,000,000.00 |
| Deferred Tax Liability | 10.2 | 48,507,870.00 | 5,185,000.00 |
| | | <u>67,220,740.00</u> | <u>23,185,000.00</u> |
| Current Liabilities | | | |
| Trade & Other Payables | 14 | 107,808,740.00 | 100,070,000.00 |
| Income Tax Payable | 9 | 42,704,800.00 | 10,400,000.00 |
| Other Current Liabilities | 13 | 10,000,000.00 | 10,000,000.00 |
| Amount due to Related Company | 15 | 10,000,000.00 | 100,000,000.00 |
| | | <u>170,513,540.00</u> | <u>220,470,000.00</u> |
| TOTAL EQUITY & LIABILITIES | | <u>3,027,994,654.61</u> | <u>3,171,975,000.00</u> |

The Accounting Policies and Notes form an integral part of these Financial Statements.

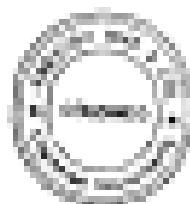
I certify that the Financial Statements are in compliance with the requirements of the Companies Act No. 107 of 2007.


 Director

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

Approved and signed on behalf of the Board of Directors.


 Director




 Director

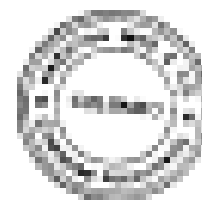
207 April 2023

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED

| | | 31.03.2023 | 31.03.2022 |
|---|------|-------------------------|-------------------------|
| | Note | Rs. /Rs. | Rs. /Rs. |
| Revenue | 17 | 5,090,004,007.00 | 4,071,000,700.07 |
| Cost of Sales | | (2,208,040,007.45) | (2,044,250,200.45) |
| Gross Profit | | <u>2,881,963,999.55</u> | <u>2,026,750,499.62</u> |
| Other Income | 18 | 1,804,770.07 | 15,280,071.40 |
| | | <u>2,883,768,769.62</u> | <u>2,042,030,571.02</u> |
| Distributor Costs | | (50,040,200.71) | (21,504,200.21) |
| Administrative Expenses | | (187,041,000.00) | (1,80,400,000.00) |
| Other Operating Expenses | | (21,794,574.01) | (1,52,90,487.02) |
| Operating Profit | | <u>2,085,892,994.90</u> | <u>1,087,795,763.79</u> |
| Finance Cost | 19 | (78,508,509.66) | - |
| Finance Income | 19 | 387,480,000.70 | 29,087,000.00 |
| Other Financial Items | 19.1 | (247,443,274.45) | (208,544,278.20) |
| Profit before Taxation | 20 | <u>859,421,211.49</u> | <u>849,228,485.59</u> |
| Taxation | 21 | (1,58,580,860.00) | (1,73,088,888.00) |
| Profit for the Year | | <u>700,840,351.49</u> | <u>676,139,597.59</u> |
| Other Comprehensive Income | | - | - |
| Total Comprehensive Income for the Year | | <u>700,840,351.49</u> | <u>676,139,597.59</u> |

The Accounting Policies and Notes form an integral part of these Financial Statements



STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31ST MARCH 2022

| | Note | Share Capital Bt. No. | Retained Earnings Bt. No. | Total Bt. No. |
|---|------|--------------------------|---------------------------------|------------------|
| Balance as at 31st April 2021 | | 1,081,043,000.00 | 534,024,751.00 | 1,615,067,751.00 |
| Dividend - Final 2021/22 | 52 | - | (204,242,000.00) | (204,242,000.00) |
| Profit for the year | | - | 879,054,481.00 | 879,054,481.00 |
| Other comprehensive income for the year | | - | - | - |
| Total comprehensive income for the year | | - | 879,054,481.00 | 879,054,481.00 |
| Balance as at 31st March 2022 | | 1,081,043,000.00 | 674,812,481.00 | 1,755,855,481.00 |
| Profit for the year | | - | 102,627,400.00 | 102,627,400.00 |
| Other comprehensive income for the year | | - | - | - |
| Total comprehensive income for the year | | - | 102,627,400.00 | 102,627,400.00 |
| Balance as at 31st March 2023 | | 1,081,043,000.00 | 777,439,881.00 | 1,858,482,881.00 |

The accompanying Notes and Tables form an integral part of these Financial Statements.

