



## UNAUDITED STATEMENTS OF FINANCIAL POSITION AT 30 SEPTEMBER 2023

	THE COMPANY	
	Unaudited	Audited
	30 September 2023	31 December 2022
	Rs	Rs
<b>ASSETS</b>		
<b>Non-current assets</b>	<b>1,677,641,342</b>	1,674,852,063
<b>Current assets</b>	<b>147,907,207</b>	141,291,475
<b>Non-current assets classified as held for sale</b>	<b>89,674,000</b>	89,674,000
<b>Total assets</b>	<b>Rs 1,915,222,549</b>	1,905,817,538
<b>EQUITY AND LIABILITIES</b>		
<b>Total equity</b>	<b>1,470,631,566</b>	1,460,225,213
<b>Non-current liabilities</b>	<b>207,081,194</b>	210,847,991
<b>Current liabilities</b>	<b>147,835,789</b>	145,070,334
<b>Liabilities directly associated with non-current assets classified as held for sale</b>	<b>89,674,000</b>	89,674,000
<b>Total equity and liabilities</b>	<b>Rs 1,915,222,549</b>	1,905,817,538

## UNAUDITED STATEMENT OF COMPREHENSIVE INCOME FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2023

	Unaudited	Unaudited	Unaudited	Unaudited
	3 Months to 30 September 2023	3 Months to 30 September 2022	9 Months to 30 September 2023	9 Months to 30 September 2022
	Rs	Rs	Rs	Rs
<b>Revenue</b>	<b>29,253,268</b>	26,596,991	<b>84,275,304</b>	77,693,581
<b>Profit from operations</b>	<b>2,819,163</b>	3,629,453	<b>9,718,408</b>	9,845,685
Non-recurring items	1,192,062	-	5,539,888	-
Finance costs	(1,587,050)	(1,128,113)	(4,851,943)	(3,651,675)
<b>Profit before tax</b>	<b>2,424,175</b>	2,501,340	<b>10,406,353</b>	6,194,010
Taxation	-	-	-	-
<b>Profit for the period/year</b>	<b>2,424,175</b>	2,501,340	<b>10,406,353</b>	6,194,010
<b>Other comprehensive income for the period</b>	-	-	-	-
<b>Total comprehensive income for the period</b>	<b>2,424,175</b>	2,501,340	<b>10,406,353</b>	6,194,010
<b>Profit for the year attributable to:</b>				
Owners of the parent	2,424,175	2,501,340	10,406,353	6,194,010
Non-controlling interests	-	-	-	-
	<b>2,424,175</b>	2,501,340	<b>10,406,353</b>	6,194,010
<b>Total comprehensive income for the period attributable to:</b>				
Owners of the parent	2,424,175	2,501,340	10,406,353	6,194,010
Non-controlling interests	-	-	-	-
	<b>2,424,175</b>	2,501,340	<b>10,406,353</b>	6,194,010
<b>Earnings per share (Rs./Cts.)</b>				
- Basic and diluted	<b>0.05</b>	0.07	<b>0.22</b>	0.17

Note: The Earnings per share has been based on 48,000,000 ordinary shares for 30 September 2023 and 36,000,000 on 30 September 2022

## UNAUDITED STATEMENTS OF CHANGES IN EQUITY FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2023

THE COMPANY	Share capital	Share premium	Revaluation and other reserves	Retained earnings	Total
	Rs	Rs	Rs	Rs	Rs
	<b>Balance at 01 January 2022</b>	360,000,000	212,724,323	301,416,369	581,848,510
Profit for the period	-	-	-	6,194,010	6,194,010
<b>Balance at 30 September 2022</b>	<b>Rs 360,000,000</b>	<b>212,724,323</b>	<b>301,416,369</b>	<b>588,042,520</b>	<b>1,462,183,212</b>
<b>Balance at 01 January 2023</b>	<b>360,000,000</b>	<b>212,724,323</b>	<b>302,711,369</b>	<b>584,789,521</b>	<b>1,460,225,213</b>
Issue of share capital	120,000,000	-	(120,000,000)	-	-
Profit for the period	-	-	-	10,406,353	10,406,353
<b>Balance at 30 September 2023</b>	<b>Rs 480,000,000</b>	<b>212,724,323</b>	<b>182,711,369</b>	<b>595,195,874</b>	<b>1,470,631,566</b>

## UNAUDITED CASH FLOW STATEMENTS FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2023

THE COMPANY	Unaudited	Unaudited
	30 September 2023	30 September 2022
	Rs	Rs
<b>Net cash generated from operating activities</b>	<b>31,073,296</b>	26,221,781
<b>Net cash used in investing activities</b>	<b>(46,712,122)</b>	(36,315,974)
<b>Net cash generated from financing activities</b>	<b>12,673,227</b>	21,332,389
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(2,965,599)</b>	11,238,196
Cash and cash equivalent @ 01 January	(2,289,658)	(2,667,597)
Cash and cash equivalent @ 30 September	<b>Rs (5,255,257)</b>	8,570,599
<b>Analysis of cash and cash equivalents:</b>		
Cash at bank and in hand	938,026	9,891,122
Bank overdrafts	(6,193,283)	(1,320,523)
	<b>Rs (5,255,257)</b>	8,570,599

## COMMENTS

For and on behalf of the Board

St James Secretaries Ltd

Corporate secretary

14 November 2023

Copies of the unaudited abridged financial statements are available to the public free of charge at the registered office of the Company, Bonne Terre, Vacoas.

The unaudited abridged financial statements for the nine months ended 30 September 2023 are in compliance with International Financial Reporting Standards (IFRS) and are issued pursuant to DEM rule 17.

The Board of Directors accepts full responsibility of the accuracy of the information contained in the report.

The statement of direct and indirect directors and senior officers pursuant to section 8(2)M of the Securities (disclosure obligations of reporting issuers) rules 2005 is available free of charge at the registered office of the company, Bonne Terre, Vacoas.