

Table with 3 columns: 2021/04/01 සිට 2022/03/31 දක්වා, 2020/04/01 සිට 2021/03/31 දක්වා. Rows include පොලී ආදායම්, පොලී වියදම්, ඉදිරි කෙටි ආදායම්, වෙළඳ කටයුතු වලින් ලද ආදායම, වෙනත් ආදායම්, මෙහෙයුම් වියදම්, හානිකරණය, බදු පෙර ගාස්තු, බදු, බදු පසු ගාස්තු.

* වගු බදු (මූල්‍ය සේවා සඳහා වැරදි බදු වැනි) සහ යනු බදු (ආයතනික ආදායම් බදු)

Table with 3 columns: 31.03.2022 දිනට, 31.03.2021 දිනට. Rows include වත්කම් (මුදල් හා බැංකුවල ඇති තැන්පතු, බැංකු සහ වෙනත් මූල්‍ය සම්පත්, ලාභය හෝ අලාභය තුළින් සාධාරණ වටිනාකමකින් මහිනු ලබන මූල්‍ය වත්කම්, රජයේ සුරැකුම්පත්, සම්බන්ධිත පාර්ශවයන්ගෙන් ලැබිය යුතු ණය, ණය (සම්බන්ධිත පාර්ශවයන්ගෙන් ලැබිය යුතු ණය හැර), හිමිකම් ප්‍රාග්ධන ආදායම, ජේපල, පිරිසිදු හා උපකරණ, වෙනත් වත්කම්), මුළු වත්කම්, වගකීම් (බැංකුවලට හෙවත් යුතු, සම්බන්ධිත පාර්ශවයන්ට හෙවත් යුතු, ගනුදෙනුකරුවන්ගේ තැන්පතු, වෙනත් ණය ගැනීම්, වෙනත් බැරකම්), මුළු වගකීම්, හිමිකම් (ප්‍රකාශිත ප්‍රාග්ධනය, ව්‍යවස්ථාපිත සංචිත අරමුදල, රඳවාගත් ඉපැයුම්, වෙනත් සංචිත), මුළු හිමිකම්, කොටසකට ඉදිරි වත්කම්.

සටහන: මෙම ප්‍රකාශයෙන් සඳහන් අගයන් හානිකරණයෙන් සහ ක්ෂය විමෙන් පසු අගයන් වේ.

Table with 5 columns: 31.03.2022 දිනට, 31.03.2021 දිනට. Rows include විගණන ප්‍රාග්ධන ප්‍රමාණාත්මකතාවය (%), ණය කළුගෙඩි ඉල්ලාල්මකතාවය (%), ග්‍රහණය විය (%), දුර්වලතාවය (%), කාමික තොරතුරු, නිගමන අධිකාරීන් විසින් පසුගිය මාස 6 ඉල පනවා ඇති දඩ, නිගමන තැන්පතු සීමා පනවීම්, නිගමන ණය ගැනීම් සීමා පනවීම්, නිගමන ණය දුර්වල සීමා පනවීම්, වෙනත් නිගමන සීමා පනවීම්.

Table with 4 columns: 31.03.2022 දිනට, 31.03.2021 දිනට. Rows include කාමික තොරතුරු, නිගමන අධිකාරීන් විසින් පසුගිය මාස 6 ඉල පනවා ඇති දඩ, නිගමන තැන්පතු සීමා පනවීම්, නිගමන ණය ගැනීම් සීමා පනවීම්, නිගමන ණය දුර්වල සීමා පනවීම්, වෙනත් නිගමන සීමා පනවීම්.

සාකච්ඡා කිරීම: සොෆ්ට්ලොජික් ෆිනෘන්ස් පීඑල්සී හි ප්‍රධාන විධායක නිලධාරී, ප්‍රධාන මූල්‍ය නිලධාරී සහ අනුකූලතා නිලධාරී වන අස පීසි කේන්ද්‍රීයව පනතින් සහතික කර ඇති පරිදි, (අ) ඉහත ප්‍රකාශයේ මුලාශ්‍රය මත වැඩිදුරටත් විකෘති කිරීමක් සහ අන් අගයන්ට හා අර්ථ දැක්වීම් වලට අනුකූලව කැප කිරීම, (අ) සොෆ්ට්ලොජික් ෆිනෘන්ස් පීඑල්සී හි විකණනය කරන ලද මූල්‍ය ප්‍රකාශනවලින් උපුටාගත් සහ තොරතුරු බවින් සහතික කරමි.

එම්.එම්.ඊ. විජේසේකර (අත්සන් කළේ) ප්‍රධාන විධායක නිලධාරී / අධිකාරී, දිනය: 2022/06/29. ඉවත් කළේ (අත්සන් කළේ) ප්‍රධාන මූල්‍ය නිලධාරී, දිනය: 2022/06/29. රජීව් බැරෝන් (අත්සන් කළේ) අනුකූලතා නිලධාරී, දිනය: 2022/06/29. අධිකාරීන්ගේ මණ්ඩලය : ඒ. රජගේ ගේට්ට්ස් - සහායක, එම්.එම්.ඊ. විජේසේකර - ප්‍රධාන විධායක නිලධාරී, තැන්පතු කළමනාකරු, මහල්ල ප්‍රකාශන, දිනේෂ්. රෝනන්ගනන්, ඒ. ගුණතිලක මි.සී., එම්.එම්.ඊ. ලාල්. Date of incorporation: 24/08/1999 Licensed by the Monetary Board of the Central Bank of Sri Lanka under the Finance Business Act No: 42 of 2011

EY logo and contact information: Ernst & Young Chartered Accountants, 201, De Saram Place, P.O. Box 101, Colombo 10, Sri Lanka. Tel: +94 11 246 3500, Fax (Gen): +94 11 269 7369, Fax (Tax): +94 11 557 8180, Email: eysl@lk.ey.com, ey.com

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF SOFTLOGIC FINANCE PLC

Report on the audit of the financial statements

Opinion We have audited the financial statements of Softlogic Finance PLC ("the Company"), which comprise the statement of financial position as at 31 March 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 March 2022, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Accounting Standards.

Basis for opinion We conducted our audit in accordance with Sri Lanka Auditing Standards (SLAuSs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by CA Sri Lanka (Code of Ethics) and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the financial statements of the current period. These matters were addressed in the context of the audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial statements.

Table with 2 columns: Key audit matter, How our audit addressed the key audit matter. Rows include Impairment allowances for loan, Lease and Hire purchase receivables, Financial reporting related IT based Internal controls.

Other information included in the 2022 Annual Report Other information consists of the information included in the Company's 2022 Annual Report, other than the financial statements and our auditor's report thereon. Management is responsible for the other information. The Company's 2022 Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

Responsibilities of management and those charged with governance for the financial statements Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SLAuSs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SLAuSs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 1. identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with ethical requirements in accordance with the Code of Ethics regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements As required by section 163 (2) of the Companies Act No. 07 of 2007, we have obtained all the information and explanations that were required for the audit and, as far as appears from our examination, proper accounting records have been kept by the Company. CA Sri Lanka membership number of the engagement partner responsible for signing this independent auditor's report is 1697.

Handwritten signature of the auditor, dated 29 June 2022, Colombo.

Partners: H M A Jayasinghe FCA FCMA, R N de Saram ACA FCMA, Ms. N A De Silva FCA, W R H De Silva FCA ACMA, Ms. Y A De Silva FCA, Ms. K R M Fernando FCA ACMA, N Y R L Fernando ACA, W K B S P Fernando FCA FCMA, Ms. L K H L Fonseka FCA, D N Gamage ACA ACMA, A P A Gunasekera FCA FCMA, A Herath FCA, D K Hulangamawwa FCA FCMA LLB (London), Ms. A A Ludowyke FCA FCMA, Ms. G G S Manatunga FCA, A A J R Perera ACA ACMA, Ms. P V K N Sajewani FCA N M Sulaiman ACA ACMA, B E Wijesuriya FCA FCMA, C A Yalagala ACA ACMA

Principals: G B Goudin ACMA, Ms. P S Paranavitane ACMA LLB (Colombo), T P M Ruberu FCMA FCCA

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