Head Office : No. 851, Dr.Danister De Silva Mawatha, Colombo 14. Tel : 0117 977 977 Fax : 0115 200 111 Web : www.fintrexfinance.com E-mail : info@fintrexfinance.com STATEMENT OF FINANCIAL POSITION KPMG 2021 2020 KPMG Tel Rs'000 Rs'000 (Chartered Accountants) Fax 32A, Sir Mohamed Macan Markar Mawatha P. O. Box 186, Internet 166 533 15,054 Colombo 00300, Sri Lanka 181,659 277,395 INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF FINTREX FINANCE LIMITED 56,920 55,192 6.231.820 Report on the Audit of the Financial Statements 5.019.492 109 637 We have audited the financial statements of Fintrex Finance Limited, ("the Company"), which comprise the statement of financial position as at 31 March 2021, and the statement of profit or loss and other 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. 3.347.000 965 252 2,822 4,019 45,502 34,011 In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 March 2021, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Accounting Standards. 36,164 7 6,800 6,800 61,905 67,055 **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 Lanks (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 17,953 22,396 38,710 56,634 8,945,412 7,772,428 for our opinion. Other Information Management is responsible for the other information. These financial statements do not include the other information 125.464 515,678 455,374 187,012 5,705,517 4,756,931 thereo 64,898 69,865 Responsibilities of Management and Those Charged with Governance for the Financial Statements 962 962 Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Accounting 48,390 free from material misstatement, whether due to fraud or error. 278.916 146,646 11,905 9,028 19,358 47.496 6,710,784 5.733.618 Those charged with governance are responsible for overseeing the Company's financial reporting process Auditor's Responsibilities for the Audit of the Financial Statements 1,769,560 1,769,560 Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, 37,590 27,885 8,587 6,859 418,892 234,507 2,234,628 2,038,810 As part of an audit in accordance with SLAUSs, we exercise professional judgment and maintain professional skepticism throughout the 8.945.412 7.772.428 audit. We also: 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. 241.793 25,148 collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. 12.63 13.42 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 contro by manageme cease to continue as a going concern. 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 Report on Other Legal and Regulatory Requirements Kim CHARTERED ACCOUNTANTS Colombo, Sri Lanka 18 June 2021 K.D. Bernard

KPMG, a Sri Lankan partnership and a member firm of the KPMG network of independent member firms

affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

FINTREX FINANCE LTD

As at 31st March

Chairman

Colombo

18 June 2021

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Audited Financial Statements as at 31st March 2021

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the Year Ended 31 March	2021 Rs'000	2020 Rs'000
Gross Income	1,625,409	1,970,883
Interest Income	1,549,448	1,892,153
Interest Expenses	(510,691)	(772,623
Net Interest Income	1,038,757	1,119,53
Other Operating Income	75,962	78,728
Total Operating Income	1,114,719	1,198,259
Impairment Charge on Loans and Receivables	(236,407)	(612,166
Net Operating Income	878,312	586,094
Operating Expenses		
Personnel Expenses	(267,021)	(196,260
Premises, Equipment and Establishment Expenses	(69,474)	(62,407
Depreciation and Amortisation Charges	(63,090)	(56,155
Other Operating Expenses	(142,407)	(178,796
Operating Profit before Value Added Tax (VAT)		
on Financial Services	336,320	92,473
VAT on Financial Services	(85,525)	(36,676
NBT on Financial Services	-	(4,466
Debt Repayment Levy	-	(21,296
Profit before Income Tax Expense	250,795	30,03
Income Tax Expense	(56,480)	2,03
Profit for the Year	194,315	32,072
Actuarial Gain / (Loss) on Employee Benefits Deferred Tax Effect on Employee Benefits Items that are or may be Reclassified to Profit or Loss	(297) 71	665 (186
Fair Value Gain / (Loss) during the Year	1,728	4,916
Other Comprehensive Income / (Expense) for the Year, Net of Ta		5,395
Total Comprehensive Income for the Year	195,817	37,467
Earnings per Share		
Basic earnings per share	1.10	0.22
SELECTED PERFORMANCE INDICATORS (as per regul	latory report	ting)
	31.03.2021	31.03.2020
Pogulatory Capital Adeguacy		
Regulatory Capital Adequacy		
Core Capital (Tier 1 Capital) Rs. '000	2,223,141	2,029,052
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000	2,205,188	2,006,656
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Ratio (Min 6%)/Core capital Adequacy Ratio (min 10%)	2,205,188 23%	2,006,656 23%
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Ratio (Min 6%)/Core capital Adequacy Ratio (min 10%) Total Capital Adequacy Ratio, (Min 10%)	2,205,188	2,006,656
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Ratio (Min 6%)/Core capital Adequacy Ratio (min 10%) Total Capital Adequacy Ratio, (Min 10%) Capital funds to deposit Liabilities Ratio (minimum requirement, 10%)	2,205,188 23% 23%	2,006,656 23% 23%
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Ratio (Min 6%)/Core capital Adequacy Ratio (min 10%) Total Capital Adequacy Ratio, (Min 10%) Capital funds to deposit Liabilities Ratio (minimum requirement, 10%) Assets Quality (Quality of Loan Portfolio)	2,205,188 23% 23% 491%	2,006,656 23% 23% 1090%
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Ratio (Min 6%)/Core capital Adequacy Ratio (min 10%) Total Capital Adequacy Ratio, (Min 10%) Capital funds to deposit Liabilities Ratio (minimum requirement, 10%) Assets Quality (Quality of Loan Portfolio) Gross Non performing Accommodations, Rs. '000	2,205,188 23% 23%	2,006,656 23% 23%
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Ratio (Min 6%)/Core capital Adequacy Ratio (min 10%) Total Capital Adequacy Ratio, (Min 10%) Capital funds to deposit Liabilities Ratio (minimum requirement, 10%) Assets Quality (Quality of Loan Portfolio) Gross Non performing Accommodations, Rs. '000 Gross Non performing Accommodations Ratio %	2,205,188 23% 23% 491% 883,973	2,006,656 23% 23% 1090% 1,725,962 21.26%
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Ratio (Min 6%)/Core capital Adequacy Ratio (min 10%) Total Capital Adequacy Ratio, (Min 10%) Capital funds to deposit Liabilities Ratio (minimum requirement, 10%) Assets Quality (Quality of Loan Portfolio) Gross Non performing Accommodations, Rs. '000 Gross Non performing Accommodations Ratio % Net Non performing Accommodations Ratio % Profitability	2,205,188 23% 23% 491% 883,973 9.80%	2,006,656 23% 23% 1090% 1,725,962 21.26%
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Batio (Min 6%)/Core capital Adequacy Ratio (min 10%) Total Capital Adequacy Ratio, (Min 10%) Capital funds to deposit Liabilities Ratio (minimum requirement, 10%) Assets Quality (Quality of Loan Portfolio) Gross Non performing Accommodations, Rs. '000 Gross Non performing Accommodations Ratio % Net Non performing Accommodations Ratio % Profitability Net Interest Margin	2,205,188 23% 23% 491% 883,973 9.80% 3.04% 11.9%	2,006,656 23% 23% 1090% 1,725,962 21.26% 10.25% 13.7%
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Batio (Min 6%)/Core capital Adequacy Ratio (min 10%) Total Capital Adequacy Ratio, (Min 10%) Capital funds to deposit Liabilities Ratio (minimum requirement, 10%) Assets Quality (Quality of Loan Portfolio) Gross Non performing Accommodations, Rs. '000 Gross Non performing Accommodations Ratio % Net Non performing Accommodations Ratio % Profitability Net Interest Margin Return on Assets (before tax)	2,205,188 23% 491% 883,973 9.80% 3.04% 11.9% 3.0%	2,006,656 23% 23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5%
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Batio (Min 6%)/Core capital Adequacy Ratio (min 10%) Total Capital Adequacy Ratio, (Min 10%) Capital funds to deposit Liabilities Ratio (minimum requirement, 10%) Assets Quality (Quality of Loan Portfolio) Gross Non performing Accommodations, Rs. '000 Gross Non performing Accommodations Ratio % Net Non performing Accommodations Ratio % Profitability Net Interest Margin Return on Assets (before tax)	2,205,188 23% 23% 491% 883,973 9.80% 3.04% 11.9%	2,006,656 23% 23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5%
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Batio (Min 6%)/Core capital Adequacy Ratio (min 10%) Total Capital Adequacy Ratio, (Min 10%) Capital funds to deposit Liabilities Ratio (minimum requirement, 10%) Assets Quality (Quality of Loan Portfolio) Gross Non performing Accommodations, Rs. '000 Gross Non performing Accommodations Ratio % Net Non performing Accommodations Ratio % Profitability Net Interest Margin Return on Assets (before tax) Return on Equity (after tax)	2,205,188 23% 491% 883,973 9.80% 3.04% 11.9% 3.0%	2,006,656 23% 23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5%
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Ratio (Min 6%)/Core capital Adequacy Ratio (min 10%) Total Capital Adequacy Ratio, (Min 10%) Capital funds to deposit Liabilities Ratio (minimum requirement, 10%) Assets Quality (Quality of Loan Portfolio) Gross Non performing Accommodations, Rs. '000 Gross Non performing Accommodations Ratio % Net Non performing Accommodations Ratio % Profitability Net Interest Margin Return on Assets (before tax) Return on Equity (after tax) Required minimum amount of liquid assets	2,205,188 23% 491% 883,973 9.80% 3.04% 11.9% 3.0%	2,006,656 23% 23% 1090% 1,725,963 21.26% 10.25% 13.7% 0.5% 2.1%
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Ratio (Min 6%)/Core capital Adequacy Ratio (min 10%) Total Capital Adequacy Ratio, (Min 10%) Capital funds to deposit Liabilities Ratio (minimum requirement, 10%) Assets Quality (Quality of Loan Portfolio) Gross Non performing Accommodations, Rs. '000 Gross Non performing Accommodations Ratio % Net Non performing Accommodations Ratio % Profitability Net Interest Margin Return on Equity (after tax) Regulatory Liquidity (Rs. '000) Required minimum amount of liquid assets Available amount of liquid assets	2,205,188 23% 491% 883,973 9.80% 3.04% 11.9% 3.0% 9.2%	2,006,656 23% 23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5% 2.1%
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Ratio (Min 6%)/Core capital Adequacy Ratio (min 10%) Total Capital Adequacy Ratio, (Min 10%) Capital funds to deposit Liabilities Ratio (minimum requirement, 10%) Assets Quality (Quality of Loan Portfolio) Gross Non performing Accommodations, Rs. '000 Gross Non performing Accommodations Ratio % Net Non performing Accommodations Ratio % Profitability Net Interest Margin Return on Assets (before tax) Return on Equity (after tax) Regulatory Liquidity (Rs. '000) Required minimum amount of liquid assets Available amount of liquid assets Required minimum amount of Government securities	2,205,188 23% 23% 491% 883,973 9.80% 3.04% 11.9% 3.0% 9.2% 59,101 304,781 69,732	2,006,656 23% 23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5% 2.1% 117,750 259,715 104,618
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Ratio (Min 6%)/Core capital Adequacy Ratio (min 10%) Total Capital Adequacy Ratio, (Min 10%) Capital funds to deposit Liabilities Ratio (minimum requirement, 10%) Assets Quality (Quality of Loan Portfolio) Gross Non performing Accommodations, Rs. '000 Gross Non performing Accommodations Ratio % Net Non performing Accommodations Ratio % Profitability Net Interest Margin Return on Assets (before tax) Return on Equity (after tax) Regulatory Liquidity (Rs. '000) Required minimum amount of liquid assets Available amount of liquid assets Required minimum amount of Government securities	2,205,188 23% 491% 883,973 9.80% 3.04% 11.9% 3.0% 9.2% 59,101 304,781	2,006,656 23% 23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5% 2.1%
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Ratio (Min 6%)/Core capital Adequacy Ratio (min 10%) Total Capital Adequacy Ratio, (Min 10%) Capital funds to deposit Liabilities Ratio (minimum requirement, 10%) Assets Quality (Quality of Loan Portfolio) Gross Non performing Accommodations, Rs. '000 Gross Non performing Accommodations Ratio % Net Non performing Accommodations Ratio % Profitability Net Interest Margin Return on Equity (after tax) Regulatory Liquidity (Rs. '000) Required minimum amount of Government securities Available amount of Government securities Memorandum information	2,205,188 23% 23% 491% 883,973 9.80% 3.04% 11.9% 3.04% 9.2% 59,101 304,781 69,732 138,248	2,006,656 23% 23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5% 2.1% 117,750 259,712 104,618 244,664
Core Capital (Tier 1 Capital) Rs. '000 Total Capital Base Rs. '000 Tier 1 Capital Ratio (Min 6%)/Core capital Adequacy Ratio (min 10%) Total Capital Adequacy Ratio, (Min 10%) Capital funds to deposit Liabilities Ratio (minimum requirement, 10%) Assets Quality (Quality of Loan Portfolio) Gross Non performing Accommodations, Rs. '000 Gross Non performing Accommodations Ratio % Net Non performing Accommodations Ratio % Profitability Net Interest Margin Return on Assets (before tax) Return on Equity (after tax) Required minimum amount of liquid assets Available amount of Iiquid assets Required minimum amount of Government securities Available amount of Government securities	2,205,188 23% 23% 491% 883,973 9.80% 3.04% 11.9% 3.0% 9.2% 59,101 304,781 69,732	2,006,656 23% 23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5% 2.1% 117,750 259,715 104,618

Number of branches

Number of service centers

ASSETS Cash and cash equivalents Financial investments at amortised cost Financial assets measured at fair value through other comprehensive income Finance lease receivables Hire purchase receivables Loans and advances to other customers Factoring receivables Other receivables Tax receivables Investment property Right of use asset Intangible assets Property, plant and equipment **Total Assets** LIABILITIES Bank overdrafts Financial liabilities at amortised cost due to customers Interest bearing loans and borrowings Lease liability Liabilities of FBIL customers Current tax liabilities Trade and other payables Employee benefits Deferred tax liabilities **Total Liabilities** EQUITY Stated capital Statutory reserve fund Fair value through other comprehensive income reserve Retained earnings **Total Equity Total Liabilities and Equity** Contingent Liabilities and Commitments Net Assets per Share (Rs.) We certify that the Financial Statements are prepared and presented in Compliance with the requirements of the Companies Act No.7 of 2007. (Sgd.) (Sgd.) D.J. Withanachchi Jayathilake Bandara Chief Financial Officer Chief Executive Officer The Board of directors is responsible for the preparation and presentation of these **Financial Statements** Approved and Signed for and on behalf of the Board of Directors; (Sgd.) (Sgd.) A.D.Gunewardene

Our opinion on the financial statements do not cover the other information and we do not express any form of assurance conclusion

FINTREX

finance _

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Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are

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 manage intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. ment either

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.

- The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve
- · Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- 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

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.

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.

M.R. Mibular FCA	P.Y.S. Perera FCA	C.P. Jaystilaks FCA
T.J.S. Rajakarier FCA	W.W.J.C. Perera FCA	Ms. S. Joseph FCA
Ms. S.M.B. Jayasekara FCA	W.K.D.C Abeyrathna FCA	S.T.D.L. Perera FCA
G.A.U. Karunaratne FCA	R.M.D.B. Rajapakse FCA	Ms. B.K.D.T.N. Rodrigo FCA
R.B. Rajan FCA A.M.R.P. Alabakoon ACA	M.N.M. Shameel FCA	Ms. C.T.K.N. Perora AGA
Principals - S.R.I. Perera FC		H.S. Goonewardene ACA,

• Leasing • Business loans • Trade finance • Fixed deposits • Savings

Director

Licensed by the Monetary Board of the Central Bank of Sri Lanka under the Finance Business Act No. 42 of 2011 | Date of Incorporation: 29/03/2007 | (Reg. No. PB 878) | Fitch Rating B+(lka)

ෆින්ටුෙක්ස් ෆිනෑන්ස් ලිම්ටඩ්

පුධාන කාර්යාලය: නො. 851, ආචාර්ය ඩැනිස්ටර් ද සිල්වා මාවත (බේස්ලයින් පාර), කොළඹ 14 දු.ක: 0117 977 977 ෆැක්ස් : 0115 200 111 වෙබ් ලිපිනය : www.fintrexfinance.com ඊ ලිපිනය : info@fintrexfinance.com

විගණනය කරන ලද මූලප පුකාශනය 2021 මාර්තු 31 වන දිනට

ආදායම් පුකාශය			මූලා තත්ව පුක
මාර්තු 31 දිනෙන් අවසන් වර්ෂය සඳහා	2021 රුපියල් 000	2020 රුපියල් 000	මාර්තු 31 දිනෙන්
දළ ආදායම	1,625,409	1,970,881	වත්කම්
පොලී ආදායම	1,549,448	1,892,153	මුදල් හා මුදල් වල
අඩු කළා : පොලී වියදම	(510,691)	(772,623)	කුමක්ෂය පිරිවැය
ශ්ද්ග පොලී ආදාගම	1,038,757	1,119,531	මූලප උපකරණ භ
අනෙකුත් මෙහෙයුම් ආදායම්	75,962	78,728	කල්බදු වලින් ලැබී
මුළු මෙහෙගුම් ආදායම	1,114,719	1,198,259	කූලී පිට ගැනුම් ව(
අඩු කළා : ණය හා අනෙකුත් අලාභ මත (අපහායන පුතිපාදන)	(236,407)	(612,166)	ලැනිය යුතු අනෙකු
ශුද්ධ මෙහෙයුම් ආදායම	878,312	586,093	ලැබිය යුතු සාධපෘ
අඩු කළා : මෙහෙයුම් වියදම	(267,021)	(196.260)	අනෙකුත් ණය ගැ
සේවක වියදම	(69,474)	(196,260) (62,407)	ලැනිය යුතු බදු
ආයතනික වියදම	(63,090)	(56,155)	ආයෝජනය කළ ඉ
වත්කම් ක්ෂය	(142,407)	(178,796)	කල්බදු පදනම මත
අනෙකුත් වියදම	(142,407)	(1/0,/50)	අස්පෘශප වත්කම් දේපළ, පිරියත හා
මූලප සේවාවන් මත එකතු කළ අගය මත බදු			<u>දෙපළ, පරයන හා</u> මුළු වත්කම්
(VAT) වලට පෙර මෙනෙයුම් ලාභ/(අලාභ)	336,320	92,473	<u> <u>u</u> 00000</u>
සම සභා - මරය ශේවාවන් මස වසස සස සසය මස මා	((0.0.07.0)	වගකීම්
අඩු කළා : මූලප සේවාවන් මත එකතු කළ අගය මත බදු මූලප සේවාවන් මත ජා.ගො.බ	(85,525)	(36,676)	බැංකු අයිරා
u -	-	(4,466)	ස්ථාවර තැන්පතු ස
ණය ආපසු ගෙවීමේ බද්ද ආදායම් බදු වලට පෙර මෙහෙයුම් බාහ/(අලාහ)	-	(21,296)	පොලී මත ණය ගැ
	250,795	30,035	කල්බද පදනම මත
අඩු කළා : ආදායම් බදු වියදම කාලව්පේදය සඳහා ලාතය	(56,480) 194,315	2,037 32,072	FBIL ණය හිමියෝ
	134,313	32,072	ගෙවිය යුතු ආදාය
වස්තරාත්මක ආදායම් පුකාශය			වෙළඳ හා අනෙකු
ලාභ හෝ අලාභ යටතේ නැවෆා වර්ගීකරණය නොකරන අයිතම			විශුාමික පුතිලාභ ස
විශුාම පුතිවිශුාම පුතිලාභ සැලසුම් නැවත වර්ග කිරීමේ ලාභ/(අලාභ)	(297)	665	විලම්භීත බදු වගසි
ආයුෂණකීය ලාභ/(අලාභ) වෙනුවෙන් විලම්හීත බදු	71	(186)	මුළු වගකිම්
ළාහ හෝ අලාභ යටතේ නැවත වර්ගීකරණය කරන අයිතම			
සාධාරණ අගය වෙනස් වීමේ ලාභ/(අලාභ)	1,728	4,916	කොටස්කරුවන්ගේ
වර්ෂය සඳහා වෙනත් විස්තී්රණ ආදායම් / (වියදම්), බදු පසු	1,502	5,395	පුකාශිත පුාග්ධනය
වසර සඳහා මුළු විස්තරාත්මක ආදායම් (බදු පසු)	195,817	37,467	වපවස්ථාපිත සංච
කොටසක ඉපැයුම (රු)	1.10	0.21	ආයෝජන අරමුද <u>(</u> සංචිත ලාභ /(අල
තෝරාගත් කාර්ය සාධන දර්ශකයන්			කොටස්කරුවන්ගේ
	21 02 2021	21.02.2020	මුළු වගකීම හා අ
මාර්තු 31 දිනෙන් අවසන් වර්ෂය සඳහා 	31.03.2021	31.03.2020	අසම්භාවප වගකීම්
නියාමන පුාග්ධන පුමාණාත්මතාවය			කොටසක ශුද්ධ ව
පාථමික පාග්ධනය (පළමු පෙල පාග්ධනය) රු 000 මුළු පාග්ධන පදනම රු 000	2,223,141	2,029,052	
පළමුපෙල පාන්ධන අනුපාහය/පාථමික පාන්ධන පුමාණාත්මක අනුපාහය	2,205,188	2,006,656 23%	සහතික කිරීම
මුළු පුාග්ධන/මුළු පුාග්ධන පුමාණාත්මක අනුපාතය	23% 23%	23%	මෙම මුලප පුකාශ
මුළු ධානයන මුළු ධානයන පුණානාගතක අනුපාතය තැන්පතු වනකිම් වලට පුාශ්ධන අරමුදල් අනුපාතය (අවම අවසෙනාවය 10	23%		
	23%	23%	
තැන්පතු වනකීම් වලට පාන්ධන අරමුදල් අනුපාතය (අවම අවපෙතාවය 10 වත්කම්වල ගුණාත්මකතාවය (දෙන ලද ණයවල ගුණාත්මකතාවය) දළ අතිය ණය රට 000	23%	23%	ඇති බව සහතික
තැන්පතු වනකීම් වලට පාන්ධන අරමුදල් අනුපාතය (අවම අවපෙතාවය 10 වත්කම්වල ගුණාත්මකතාවය (දෙන ලද ණයවල ගුණාත්මකතාවය) දළ අතිය ණය රු 000 දළ අතිය ණය පුතිශතය %	23% 491% 883,973 9.80%	23% 1090% 1,725,962 21.26%	ඇති බව සහතික (අත්සන් කළේ)
තැන්පතු වනකීම් වලට පාන්ධන අරමුදල් අනුපාතය (අවම අවපෙතාවය 10 වත්කම්වල ගුණාත්මකතාවය (දෙන ලද ණයවල ගුණාත්මකතාවය) දළ අතිය ණය රට 000	23% 491% 883,973	23% 1090% 1,725,962	ඇති බව සහතික (අත්සන් කළේ) ඩි පේ වතානවව
තැන්පතු වනකීම් වලට පුාත්ධන අරමුදල් අනුපාතය (අවම අවපෙතාවය 10 වත්කම්වල ගුණාත්මකතාවය (දෙන ලද ණයවල ගුණාත්මකතාවය) දළ අතිය ණය පුතිශතය % ශුද්ධ අතිය ණය පුතිශතය % (හතඋගීත්වය (%)	23% 491% 883,973 9.80%	23% 1090% 1,725,962 21.26%	ඇති බව සහතික (අත්සන් කළේ) ඩි පේ වතානච්ච
තැන්පතු වනකීම් වලට පුාත්ධන අරමුදල් අනුපාතය (අවම අවපෙතාවය 10 වත්කම්වල ගුණාත්මකතාවය (දෙන ලද ණයවල ගුණාත්මකතාවය) දුළ අතීය ණය පුතිශතය % ශුද්ධ අතීය ණය පුතිශතය % ලාකදායිත්වය (%) ශුද්ධ පොලී ආන්තිකය %	23% 491% 883,973 9.80%	23% 1090% 1,725,962 21.26%	ඇති බව සහතික (අත්සන් කළේ) ඩි පේ වතානච්ච
තැන්පතු වනකීම් වලට පුාත්ධන අරමුදල් අනුපාතය (අවම අවපෙතාවය 10 වත්කමවල ගුණාත්මකතාවය (දෙන ලද ණයවල ගුණාත්මකතාවය) දළ අතිය ණය රු 000 දළ අතිය ණය ප්රිකතය % ශුද්ධ අතිය ණය ප්රිකතය % ශුද්ධ පොලී ආන්තිකය % ශුද්ධ පොලී ආන්තිකය %	23% 491% 883,973 9.80% 3.04% 111.9% 3.0%	23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5%	ඇති බව සහතික (අත්සන් කළේ) ඩි පේ වතානච්ච
තැන්පතු වනකීම් වලට පුාත්ධන අරමුදල් අනුපාතය (අවම අවපෙතාවය 10 වත්කම්වල ගුණාත්මකතාවය (දෙන ලද ණයවල ගුණාත්මකතාවය) දුළ අතීය ණය පුතිශතය % ශුද්ධ අතීය ණය පුතිශතය % ලාකදායිත්වය (%) ශුද්ධ පොලී ආන්තිකය %	23% 491% 883,973 9.80% 3.04% 111.9%	23% 1090% 1,725,962 21.26% 10.25% 13.7%	ඇති බව සහතික (අත්සන් කළේ) ඞි ජේ විතානච්චි පුධාන මූලප නිල
තැන්පතු වනකීම් වලට පුාත්ධන අරමුදල් අනුපාතය (අවම අවපෙතාවය 10 වත්කමවල ගුණාත්මකතාවය (දෙන ලද ණයවල ගුණාත්මකතාවය) දළ අතිය ණය රු 000 දළ අතිය ණය ප්රිකතය % ශුද්ධ අතිය ණය ප්රිකතය % ශුද්ධ පොලී ආන්තිකය % ශුද්ධ පොලී ආන්තිකය %	23% 491% 883,973 9.80% 3.04% 111.9% 3.0%	23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5%	ඇති බව සහතික (අත්සන් කළේ) ඞී ජේ විතානච්චි පුධාන මූලප තිල් මෙම මූලප පුකා
තැන්පතු වනකීම් වලට පුාත්ධන අරමුදල් අනුපාතය (අවම අවපෙතාවය 10 වත්කම්වල ගුණාත්මකතාවය (දෙන ලද ණයවල ගුණාත්මකතාවය) දළ අතිය ණය රු`000 දළ අතිය ණය පුතිෂතය % ශුද්ධ අතිය ණය පුතිෂතය % ශුද්ධ පොලී ආන්තිකය % මුළු වත්කම් මත පුතිළාතය (බදු වලට පෙර) % මුළු වත්කම් මත පුතිළාතය (බදු වලට පෙර) % මුළු වත්කම් කර්ධය මත ලැබීම් (බදු වලට පහු) % නියාමන දවශීලතාවය (රු.000) දවශීල වත්කම්ති අවශප අවම මුදල	23% 491% 883,973 9.80% 3.04% 111.9% 3.0%	23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5%	ඇති බව සහතික (අත්සන් කළේ) ඞී ජේ විතානවිව් පුධාන මූලප නිල මෙම මූලප පුකා
තැන්පතු වනකීම් වලට පුාත්ධන අරමුදල් අනුපාතය (අවම අවපෙතාවය 10 වත්කම්වල ගුණාත්මකතාවය (දෙන ලද ණයවල ගුණාත්මකතාවය) දළ අතිය ණය උත්ශතය % ශුද්ධ අතිය ණය පුතිශතය % ලාතදායිත්වය (%) ශුද්ධ පොලී ආත්තිකය % මුළු වත්කම් මත පුතිශානය (බදු වලට පෙර) % මුළු වත්කම මත පුතිශානය (බදු වලට පෙර) % මුළු වත්කම මත පුතිශානය (බදු වලට පසු) % නියාමන දවයිලතාවය (රු.000) දවයිල වත්කමය අවන අපිම මුදල දවයිල වත්කම දෙක තබාගෙන ඇති මුදල	23% 491% 883,973 9.80% 3.04% 11.9% 3.0% 9.2% 59,101 304,781	23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5% 2.1% 117,750 259,719	ඇති බව සහතික (අත්සන් කළේ) ඞී ජේ විතානවිවි පුධාන මූලප හිල මෙම මූලප පුකා සතුවේ. අධපක්ශ
තැන්පතු වනකීම් වලට පුාත්ධන අරමුදල් අනුපාතය (අවම අවපෙනාවය 10 වත්කම්වල ගුණාත්මකතාවය (දෙන ලද ණයවල ගුණාත්මකතාවය) දුළ අතිය ණය පුතිශතය % ශුද්ධ අතිය ණය පුතිශතය % ශුද්ධ පොලී ආත්තිකය % මුළු වත්කම හිත පුතිශානය (බදු වලට පෙර) % මුළු වත්කම කියන්ධය මත ශැබීම් (බදු වලට පසු) % නියාමන දවශීලතාවය (රු000) දවශීල වත්කමගි අවශප අවම මුදල දවශීල වත්කම අපය අවම මුදල දවශීල වත්කම අපය අවම මුදල	23% 491% 883,973 9.80% 3.04% 11.9% 9.2% 59,101 304,781 69,732	23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5% 2.1% 117,750 259,719 104,618	ඇති බව සහතික (අත්සන් කළේ) ඞී ජේ විතානච්චි පුධාන මූලප තිල මෙම මූලප පුකා සතුවේ. අධාපක්ය (අත්සන් කළේ)
තැන්පතු වනකීම් වලට පුාත්ධන අරමුදල් අනුපාතය (අවම අවපෙතාවය 10 වත්කම්වල ගුණාත්මකතාවය (දෙන ලද ණයවල ගුණාත්මකතාවය) දළ අතිය ණය උත්ශතය % ශුද්ධ අතිය ණය පුතිශතය % ශූද්ධ පොලී ආත්තිකය % මුළු වත්කම් මත පුතිශානය (බදු වලට පෙර) % මුළු වත්කම් මත පුතිශානය (බදු වලට පෙර) % මුළු වත්කම් මත පුතිශානය (බදු වලට පෙර) % මුළු වත්කමක අයන අවම මුදල දවශීල වත්කමක අවශ අපම මුදල	23% 491% 883,973 9.80% 3.04% 11.9% 3.0% 9.2% 59,101 304,781	23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5% 2.1% 117,750 259,719	ඇති බව සහතික (අත්සන් කළේ) ඞී ජේ විතානච්චි පුධාන මූලප තිල මෙම මූලප පුකා සතුවේ. අධාත්ය (අත්සන් කළේ) ඒ ඞී ගුණවර්ධන
තැන්පතු වනකීම් විදුව පුන්ධන අරමුදල් අනුපාතය (අවම අවපෙනාවය 10 වත්කම්වල ගුණාත්මකතාවය (දෙන ලද ණයවල ගුණාත්මකතාවය) දළ අතිය ණය උත්ගතය % ශුද්ධ අතිය ණය ප්රිතනය % ශුද්ධ දෙනීය කර ප්රිතනය % මුළු වත්කම් මත ප්රිතිකය % මුළු වත්කම් මත ප්රිතිකය % මුළු වත්කම් මත ප්රිතිකය (දි. වලට පෙර) % මුළු වත්කම් කන්ධය මත ලැබීම (බදු වලට පසු) % නියාමන දවයිලතාවය (රු.000) දවයිල වත්කම් දෙනකාගෙන ඇති මුදල දවයිල වත්කම් දෙන තාගනෙ ඇති මුදල රජයේ සුරුකුම්පත් වල තබා ගැනීමට අවශන අවම මුදල රජයේ සුරුකුම්පත් මල සාබාගෙන ඇති මුදල	23% 491% 883,973 9.80% 3.04% 11.9% 9.2% 59,101 304,781 69,732	23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5% 2.1% 117,750 259,719 104,618	ඇති බව සහතික (අත්සන් කළේ) ඞී ජේ විතානවිව් පුධාන මූලප හිල මෙම මූලප පුකා සතුවේ. අධපත් (අත්සන් කළේ)
තැන්පතු වනකීම් වලට පුාත්ධන අරමුදල් අනුපාතය (අවම අවපෙනාවය 10 වත්කම්වල ගුණාත්මකතාවය (දෙන ලද ණයවල ගුණාත්මකතාවය) දුළ අතිය ණය පුතිශතය % ඉද්ධ අතිය ණය පුතිශතය % ඉද්ධ අතිය ණය පුතිශතය % මුළු වත්කම් ක පුතිශතය (2 වලට පෙර) % මුළු වත්කම් කන්ධය මත ලැබීම් (බදු වලට පසු) % නියාමන දවශීලතාවය (රු.000) දවශීල වත්කම් අවශප අවම මුදල දවශීල වත්කම් අවශප අවම මුදල දවශීල වත්කම් අවශප අවම මුදල රජයේ සුරුකුම්පත් ලෙස තබාගෙන ඇති මුදල රජයේ සුරුකුම්පත් ලෙස තබාගෙන ඇති මුදල	23% 491% 883,973 9.80% 3.04% 11.9% 9.2% 59,101 304,781 69,732	23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5% 2.1% 117,750 259,719 104,618	ඇති බව සහතික (අත්සන් කළේ) ඞි ජේ විතානච්චි පුධාන මූලප නිල මෙම මූලප පුකා සතුවේ. අධාපක්ශ (අත්සන් කළේ) ඒ ඞී ගුණවර්ධන සභාපති
තැන්පතු වනකීම් වලට පුන්ධන අරමුදල් අනුපාතය (අවම අවපෙනාවය 10 වත්කම්වල ගුණාත්මකතාවය (දෙන ලද ණයවල ගුණාත්මකතාවය) දළ අතිය ණය උතිතෙය % ශුද්ධ අතිය ණය ප්රිතනය % ශුද්ධ දක්ය ණය ප්රිතනය % මුළු වත්කම් මත ප්රිතිකය % මුළු වත්කම් මත ප්රිතිකය (දි. 2000 පෙර) % මුළු වත්කම් කන්ධය මත ලැබීම (බදු වලට පෙරු) % මියාමන දවයිලතාවය (රු.000) දවයිල වත්කම් දෙන තවානෙ ඇති මුදල දවයිල වත්කම් දෙන තවානෙ ඇති මුදල දවයිල වත්කම් දෙන තවානෙ ඇති මුදල දවයිල වත්කම් දෙන තවානෙ ඇති මුදල	23% 491% 883,973 9.80% 3.04% 11.9% 9.2% 59,101 304,781 69,732 138,248	23% 1090% 1,725,962 21.26% 10.25% 13.7% 0.5% 2.1% 117,750 259,719 104,618 244,664	ඞ් පේ වතානවව පුධාන මූලප නිල මෙම මූලප පුකා සතුවේ. අධපක්ය (අත්සන් කළේ) වී ඞී ගුණවර්ධන

මූලා තත්ව පුකාශණය		
	2021 මාර්තු 31	2020 මාර්තු 31
ර්තු 31 දිනෙන් අවසන් වර්ෂය සඳහා	රුපිරි රුපියල් 000	රුපිදී 000 ඉහපිගර
ත්කම		
දුල් හා මුදල් වලට සමාන දෑ	166,533	15,054
මක්ෂය පිරිවැය යටතේ මූල්ප ආයෝජන	181,659	277,395
අපකරණ භාණ්ඩාගාර, බැඳුම්කර හා ආයෝජන	56,920	55,192
දුන ලංකනෙක් කානාකානාව, සංසුංකම හා ආංකාවේ මුබදු වලින් ලැබීම්	5,019,492	6,231,820
යු පිට ගැනුම් වලින් ලැබීම් දී පිට ගැනුම් වලින් ලැබීම්	109	637
බිය යුතු අනෙකුත් ණය	3,347,000	965,252
නිය යුතු සාධපකරණ ලැබීම්	2,822	4,019
නෙකුත් ණය ගැතියන්	45,502	34,011
ගේ යුතු බදු	7	36,164
යෝජනය කළ ඉඩම් තොග	6,800	6,800
ල්බදු පදනම මත ලබාගත් වත්කම්	61,905	67,055
ය ස්පාශප වත්කම්	17,953	22,396
ද්පළ, පිරියත හා උපකරණ	38,710	56,634
ව වත්කම්	8,945,412	7,772,428
560		
ංකු අයිරා	125,464	515,678
වාවර තැන්පතු සහ ඉතුරුම් තැන්පතු	455,374	187,012
ාලී මත ණය ගැනීම්	5,705,517	4,756,931
ල්බදු පදනම මත ලබාගත් වත්කම් මත වගකීම	64,898	69,865
BIL ණය හිමියෝ	962	962
වේය යුතු ආදායම් බදු	48,390	-
වළඳ හා අනෙකුත් ගෙවිය යුතු වියදම්	278,916	146,646
ඉාමක පුතිලාභ සඳහා පුතිපාදන - මිරියා බය බය රීම	11,905	9,028
මම්හිත බදු වගකීම 	19,358	47,496
) වගකිම්	6,710,784	5,733,618
ාටස්කරුවන්ගේ හිමිකම්		
ාශිත පුාග්ධනය	1 760 560	1 760 560
වස්ථාපිත සංචිත අරමුද <u>ල</u>	1,769,560	1,769,560
යෝජන අරමුදල් සංචිත	37,590	27,885
ඩේපන අටමුද්ල සංවිධා චිත ලාභ /(අලාභ)	8,587	6,859
කාටස්කරුවන්ගේ මුළු හිමිකම	418,892 2,234,628	234,507 2,038,810
ව වගකීම හා කොටස්කරුවන්ගේ හිමිකම	8,945,412	7,772,428
	0,010,111	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
ාම්භාව ප වගකීම්	241,793	25,148
ාටසක ශුද්ධ ච ත්කම්	12.63	13.42
හතික කිරීම		
 මම මුලප පුකාශන 2007 අංක 07 දරණ සමාගම් පනතේ	විධානයන්ට අනකලව	සකසා
තර් බව සහතික කරමි.	146-	
2 2 2.	(අත්සන්)	කළේ)
අත්සන් කළේ)	ජයතිලක	-
් පේ විතානච්චි	-	ටායක නිලධාරි
ධාන මූලප නිලධාරිනී	0	2
මෙම මූලප පුකාශන පිළියෙල කර ඉදිරිපත් කිරීමේ වගකීම	සමාගමේ අධාක්ෂ මණ	හ්ඩලය
සතුවේ. අධ්නක්ෂ මණ්ඩලය වෙනුවෙන් අනුමත කර අත්සන්	් තබන ලදී.	
(අත්සන් කළේ)	(අත්සන් ක	ළේ)
වී ඞී ගුණුවර්ධන	කේ ඩි බර්ජ	ාඞ්
සභාපති	අධ්යක්ෂ	

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NDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF FINTREX FINANCE LIMITI	ED			
Report on the Audit of the Financial Statements				
Opinion We have audited the financial statements of Fintrex Fi as at 31 March 2021, and the statement of profit or los cash flows for the year then ended, and notes to the fin	s and other comprehensive in	come, statement of cha	inges in ec	uity and statement of
n our opinion, the accompanying financial statements and of its financial performance and its cash flows for th	give a true and fair view of the he year then ended in accorda	financial position of the nce with Sri Lanka Accou	e Compan unting Star	y as at 31 March 2021, ndards.
Basis for Opinion We conducted our audit in accordance with Sri Lanka tescribed in the Auditor's Responsibilities for the Au- company in accordance with the Code of Ethics issued n accordance with the Code of Ethics. We believe that or our opinion.	udit of the Financial Stateme by CA Sri Lanka (Code of Ethic	nts section of our repo and we have fulfilled of	ort. We an our other e	e independent of the ethical responsibilities
Other Information Vanagement is responsible for the other information.	These financial statements do	not include the other ir	formatior	1.
Our opinion on the financial statements do not cove thereon.				
Responsibilities of Management and Those Charged v Management is responsible for the preparation of fina I standards, and for such internal control as manageme ree from material misstatement, whether due to frauc	ncial statements that give a tru nt determines is necessary to	e and fair view in accor		
n preparing the financial statements, management lisclosing, as applicable, matters related to going co ntends to liquidate the Company or to cease operation	ncern and using the going co	ncern basis of account	o continu ting unles	e as a going concern, s management either
hose charged with governance are responsible for over	erseeing the Company's financ	ial reporting process.		
Auditor's Responsibilities for the Audit of the Financia Dur objectives are to obtain reasonable assurance abo whether due to fraud or error, and to issue an auditor' put is not a guarantee that an audit conducted in a Vilsstatements can arise from fraud or error and are spected to influence the economic decisions of users!	out whether the financial state is report that includes our opin ccordance with SLAuSs will a e considered material if, indiv	ion. Reasonable assura lways detect a materia idually or in the aggre	ance is a h al misstate	gh level of assurance, ment when it exists.
As part of an audit in accordance with SLAuSs, we ex audit. We also:	ercise professional judgment	and maintain profession	onal skept	icism throughout the
 Identify and assess the risks of material misstatem audit procedures responsive to those risks, and obt The risk of not detecting a material misstatement to collusion, forgery, intentional omissions, misrepress 	ain audit evidence that is suffi resulting from fraud is higher	cient and appropriate to than for one resulting f	o provide a	basis for our opinion.
 Obtain an understanding of internal control relev circumstances, but not for the purpose of expressing 	vant to the audit in order to ganopinion on the effectiven	design audit procedu ess of the Company's int	res that a ternal cont	re appropriate in the rol.
 Evaluate the appropriateness of accounting policies by management. 	s used and the reasonablenes	s of accounting estimat	es and rela	ated disclosures made
 Conclude on the appropriateness of management obtained, whether a material uncertainty exists reli- to continue as a going concern. If we conclude that to the related disclosures in the financial statement based on the audit evidence obtained up to the Company to cease to continue as a going concern. 	ated to events or conditions t a material uncertainty exists, v nts or, if such disclosures are in	hat may cast significant ve are required to draw hadequate, to modify o	doubt on attention ur opinior	the Company's ability in our auditor's report n. Our conclusions are
 Evaluate the overall presentation, structure and cor statements represent the underlying transactions a 				whether the financial
Ve communicate with those charged with governand ignificant audit findings, including any significant defice				ning of the audit and
Report on Other Legal and Regulatory Requirements				
As required by section 163 (2) of the Companies Act equired for the audit and, as far as appears from our ex	No. 07 of 2007, we have ob kamination, proper accounting	ained all the informati records have been kep	ion and ex t by the Co	planations that were mpany.
Kyan				
CHARTERED ACCOUNTANTS Colombo, Sri Lanka				
18 June 2021	M.R. Mihular FCA T.J.S. Rajakarier FCA Ms. S.M.B. Jayasekara FCA G.A.U. Karunaratne FCA	P.Y.S. Perera FCA W.W.J.C. Perera FCA W.K.D.C Abeyrathna FCA R.M.D.B. Rajapakse FCA	Ms. S. Jos S.T.D.L. P	ilake FCA ech FCA erera FCA .T.N. Rodrigo FCA

Principals - S.R.I. Peara FCMA(UK), LLB, Attorney-al-Law, H.S. Goonewardone ACA, Ms. P.M.K.Sumanasekara FCA

FINTREX

finance

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2011 අංක 42 දරණ මුදල් වහපාර පනත යටතේ ශී ලංකා මහ බැංකුවේ මුදල් මණ්ඩලය වෙතින් බලපතු ලාභී මුදල් සමාගමකි. | ලියාපදිංචි කරන ලද අංකය - PB878 | සංස්ථාපිත දිනය: 2007/03/29 | ෆිච් රේටිං B+(lka)

பின்ட்ரெக்ஸ் பினான்ஸ் லிமிடெட்

தலைமை அலுவலகம்: இல. 851, டாக்டர். டெனிஸ்டர் டீ சில்வா மாவத்தை, கொழும்பு 14.

தொலைபேசி: 0117977977 தொலைநகல்: 0115200111 இணையதளம்: www.fintrexfinance.com மின்னஞ்சல் : info@fintrexfinance.com

2021 மார்ச் 31ம் திகதியில் உள்ளவாறு கணக்காய்வு செய்யப்பட்ட நிதியியல் அறிக்கை

இலாபம் அல்லது நட்டம் மற்றும் பிற இணக்க வருமாக	ாத்தின் அறிக்	തക	நிதி நிலைமை அறிக்க	n <i>க</i>	
31 மார்ச் முடிவடைந்த ஆண்டிற்கான	2021 ரூ'000	2020 ரூ'000		31.03.2021 இல் உள்ளவாறு ரூ'000	31.03.2020 இல் உள்ளவாறு ரூ'000
 மொத்த வருமானம்	1,625,409	1,970,881	சொத்துக்கள்		
			காசு மற்றும் வங்கி மீதிகள்	166,533	15,054
வட்டி வருமானம்	1,549,448	1,892,153	கடனளிக்கப்பட்ட செலவில் நிதிச் சொத்தக்கள்	181,659	277,395
வட்டிச் செலவினம்	(510,691)	(772,623)	நிதிச் சொத்தக்கள் நியாயமான மதிப்பில் மூலம் அளவிடப்பட்ட -		
தேறிய வட்டி வருமானம்	1,038,757	1,119,531	அனைத்து முள்ளடங்கிய வருமானம் (FVOCI)	56,920	55,192
ஏனைய வருமானம்	75,962	78,728	குத்தகை நிதிச் சொத்துக்கள்	5,019,492	6,231,820
மொத்த செயற்பாட்டூ வருமானம்	1,114,719	1,198,259	வாடகைக் கொள்முதல் நிதிச் சொத்துக்கள்	109	637
கடன்களுக்கான சீரிழப்பு அறவீடுகள்	(236,407)	(612,166)	ஏனைய வாடிக்கயாளர்களக்கான கடன்கள் மற்றும் வருமதிகள்		965,252
தேறிய செயற்பாட்டூ வருமானம் ————————————————————————————————————	878,312	586,094	காரணிப்படுத்தல் நிதிச் சொத்துக்கள்	2,822	4,019
தொழிற்பாட்டுச் செலவீனங்கள் ஆளணிச் செலவுகள்	(267.021)	(196,260)	ஏனைய சொத்துக்கள் வரி வருமதிகள்	45,502 7	34,011 36,164
உபகரணங்கள் மற்றும் ஸ்தாபன செலவுகள்	(267,021) (69,474)	(62,407)	மரா வருமதுகள் முதலீட்டுச் சொத்துக்கள்	, 6,800	6,800
தப்பகரணங்கள் மற்றும் என்னி விசலவுகள் தேய்மானம் மற்றும் கடன் தீர்ப்புச் செலவுகள்	(63,090)	(56,155)	புபன்பாட்டு குத்தகை சொத்துக்கள்	61,905	67,055
ஏனைய செயற்பாட்டு செலவுகள்	(142,407)	(178,796)	அருவச் சொத்துக்கள்	17,953	22,396
நிதிச் சேவைகளின் பெறுமதி சேர் வரிக்கு முன்னான இலாபம்	336,320	92,473	அருவு என்றதுகள் சொத்துக்கள், பொறிகள் மற்றும் சாதனங்கள்	38,710	56,634
	550,520	92,475	மொத்துக்கள், விப்புகள் பற்றும் சாதனங்கள் மொத்தச் சொத்துக்கள்	8,945,412	7,772,428
நிதிச் சேவைகளின் பெறுமதி சேர் வரி	(85,525)	(36,676)	பொறுப்புக்கள்		
நிதிச் சேவைகளின் நாட்டை கட்டியெழுப்பும் வரி கடன் திரைப்பிச் தொல்களி	-	(4,466)	வங்கி மேலதிகப் பற்று காக க்காகமாக கிடை தொட்டாக காலப்பட்டாக்	125,464	515,678
கடன் திருப்பிச் செலுத்தும் வரி	-	(21,296)	வாடிக்கையாளர்களிடமிருந்தான வைப்புக்கள்	455,374	187,012
வருமான வரிக்கு முன்னரான இலாபம் வருமான வரி	250,795	30,035	வங்கிகளுக்கு செலுத்தவேண்டியவை	5,705,517	4,756,931
வருமான வரி	(56,480)	2,037	குத்தகைப் பொறுப்புக்கள் 	. 64,898	69,865
நிதி ஆண்டிற்கான இலாபம்	194,315	32,072	FBIL வாடிக்கையாளர்களுக்குச் செலுத்த வேண்டிய பொறுப்புக		962
			நடப்பு வரிப் பொறுப்புகள்	48,390	-
ஏனைய அனைத்துமுள்ளடங்கிய வருமானம் / (செலவீனம்) லையும் வல்லது தப்பர்தின் தொயேதும் மீர்வதைப்படுத்தப்படத்த	u una El crit		வியாபாரம் மற்றும் ஏனைய பொறுப்புக்கள் எதுபியர் தன் தான தன்றைக் தொடுப்பனவுகள்	278,916	146,646
இலாபம் அல்லது நட்டத்திற்கு ஒருபோதும் மீள்வகைப்படுத்தப்படாத உருப் ஊழியர்களுக்கான நன்மைக் கொடுப்பனவுகளின் மீதான ஆதாயம்/ நட்			ஊழியர்களுக்கான நன்மைக் கொடுப்பனவுகள் ஒத்திவைக்கப்பட்ட வரிப் பொறுப்புகள்	11,905	9,028
ஊழியர்களுக்கான நன்மைக் கொடுப்பனவுகளின் மீதான ஒத்திவைக்கப		665	ஒத்திலைக்கப்பட்ட விரப்புகள் மொத்தப் பொறுப்புக்கள்	19,358	47,496
இலாபம் அல்லது நட்டத்திற்கு மீள்வகைப்படுத்தப்படும் உருப்படிகள்	ட்டவரி 71	(186)	யொத்தப் பொறுப்புக்கள்	6,710,784	5,733,618
ஆண்டின் நியாயமான மதிப்பு ஆதாயம்/ இழப்பு	1,728	4,916	பங்குரிமை மூலதனம்		
ஆண்டிற்கான ஏனைய அனைத்துமுள்ளடங்கிய வருமானம், வரி நீங்கல		5,395	கறப்பட்ட மூலதனம்	1,769,560	1,769,560
ஆண்டிற்கான மொத்த அனைத்துமுள்ளடங்கிய வருமானம்	195,817	37,467	நியதி ஒதுக்கு நிதியம்	37,590	27,885
	195,817	37,407	நாபது ஒதுக்குகள் ஏனைய ஒதுக்குகள்	8,587	6,859
பங்கு ஆதாயம்			பிடித்துவைக்கப்பட்ட வருவாய்கள்	418,892	234,507
ஒரு பங்கிற்கான அடிப்படை ஆதாயம்	1.10	0.21	 மொத்த பங்குரிமை மூலதனம்	2,234,628	2,038,810
தெரிவுசெய்யப்பட்ட செயற்பாட்டுக் குறிகாட்டிகள் (ஒழுங்குபடுத்தன்			மொத்த பங்குரிமை மூலதனம் மற்றும் பொறுப்புக்கள்	8,945,412	7,772,428
	31.03.2021	-		241 702	25 149
ஒழுங்குபடுத்தல் மூலதனப் போதுமை	51.05.2021	51.05.2020	இடைவிடாத பொறுப்புக்கள் மற்றும் கடைமைகள்	241,793	25,148
ஒழுங்குபடுத்தல் மூல்தனப் போதுயை கரு மூலதனம் (அடுக்கு 1 மூலதனம்), ரூ."000	2,223,141	2,029,052	பங்கொன்றிற்கான தேறிய சொத்துப் பெறுமதி	12.63	13.42
மொத்த மூலதன அடித்தளம் ரூ. 000	2,205,188	2,006,656			
கரு மூலதனப் போதுமை விகிதம், இடர் நிறையேற்றிய சொத்துக்களின் % ஆக (குறைந்தபட்ச தேவை 6%)	23%	23%			
மொத்த மூலதனப் போதுமை விகிதம், இடர் நிறையேற்றிய சொத்துக்களின் % ஆக (குறைந்தபட்ச தேவை 1		23%			÷-0
மூலதன் நிதிகள் எதிர் வைப்புப் பொறுப்புகள் விகிதம் (குறைந்தபட்சத் தேவை 109	6) 491%	1090%	இந்த நிதியறிக்கைகள் 2007 அம் ஆண்டின் 07ஆம் இ தேவைப்படுத்தல்களுக்கு அமைவாகத் தயாரிக்கப்பட்டு	லக்க கம்பனிகள் சட் ஸ்ளன.	டத்தின
 சொத்தக்களின் தரம் (கடன் செயற்பாடுகளின் தரம்)					
மொத்த செயற்படாத கடன்வசதிகள் ரூ."000	883,973	1,725,962			
மொத்த செயற்படாத கடன் வசதிகள் விகிதம் தொடுக்கு கால்காக கால்காக கிகல்	9.80%	21.26%	(ஒப்பம்) ட சே விச்சாசாச்சி யைசிலா		
நிகர செயற்படாத கடன்வசதிகள் விகிதம்	3.04%	10.25%		் பண்டார ம நிறைவேற்று அலுஎ	பலர்
 இலாபத்தன்மை				ு பலைப் கைப்பியி அறில	
து தேறிய வட்டி எல்லை	11.9%	13.7%			
சொத்துக்களின் மீதான வருமானம் (வரிக்கு முன்)	3.0%	0.5%	இந்த நிதியறிக்கைகளின் தயாரிப்பு மற்றும் சமர்ப்பணத்	கிற்குப் பணிப்பாளர்க	ள்
பங்குரிமை மீதான வருமானம் (வரிக்குப் பின்)	9.2%	2.1%	தந்து நறுமற்கலைகள் தமாரம்பு மற்றும் கொப்பணது சபை பொறுப்பாகும்.		
ஒழுங்குபடுத்தல் திரவத்தன்மை (ரூ."000)					
	59,101	117,750			
தே- வையான திரவச் சொத்துக்களின் குறைந்தபட்ச தொகை கிடைக்கப்பெறும் திரவச் சொத்துக்களின் தொகை	304,781	259,719			
தேவையான திரவச் சொத்துக்களின் குறைந்தபட்ச தொகை கிடைக்கப்பெறும் திரவச் சொத்துக்களின் தொகை தேவையான அரச பிணையங்களின் குறைந்தபட்ச தொகை	304,781 69,732	259,719 104,618	(ஒப்பம்) (ஒப்பம்) எடி.கணவர்க்கன கேடி பெ	ர் /னாப்	
தே- வையான திரவச் சொத்துக்களின் குறைந்தபட்ச தொகை கிடைக்கப்பெறும் திரவச் சொத்துக்களின் தொகை	304,781	259,719	ஏ.டி.குணவர்த்தன கே.டி.பெ		
தேவையான திரவச் சொத்துக்களின் குறைந்தபட்ச தொகை கிடைக்கப்பெறும் திரவச் சொத்துக்களின் தொகை தேவையான அரச பிணையங்களின் குறைந்தபட்ச தொகை கிடைக்கப்பெறும் அரச பிணையங்களின் தொகை	304,781 69,732	259,719 104,618			
தேவையான திரவச் சொத்துக்களின் குறைந்தபட்ச தொகை கிடைக்கப்பெறும் திரவச் சொத்துக்களின் தொகை தேவையான அரச பிணையங்களின் குறைந்தபட்ச தொகை கிடைக்கப்பெறும் அரச பிணையங்களின் தொகை 	304,781 69,732	259,719 104,618	ஏ.டி.குணவர்த்தன கே.டி.வெ நிறைவேற்றுப் பணிப்பாளர் பணிப்பா		
தேவையான திரவச் சொத்துக்களின் குறைந்தபட்ச தொகை கிடைக்கப்பெறும் திரவச் சொத்துக்களின் தொகை தேவையான அரச பிணையங்களின் குறைந்தபட்ச தொகை கிடைக்கப்பெறும் அரச பிணையங்களின் தொகை 	304,781 69,732 138,248	259,719 104,618 244,664	ஏ.டி.குணவர்த்தன கே.டி.பெ		

KPMG			
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INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF FINTREX Report on the Audit of the Financial			
-	Statements		
as at 31 March 2021, and the stateme	ents of Fintrex Finance Limited, ("the Company"), ent of profit or loss and other comprehensive incom d notes to the financial statements, including a sum	e, statement of chang	es in equity and statement of
In our opinion, the accompanying fina and of its financial performance and it	ancial statements give a true and fair view of the fina is cash flows for the year then ended in accordance v	ancial position of the C with Sri Lanka Account	ompany as at 31 March 2021, ing Standards.
described in the Auditor's Responsib Company in accordance with the Code	ce with Sri Lanka Auditing Standards (SLAUSs). Our vilities for the Audit of the Financial Statements : e of Ethics issued by CA Sri Lanka (Code of Ethics) an s. We believe that the audit evidence we have obta	section of our report. d we have fulfilled our	We are independent of the other ethical responsibilities
Other Information Management is responsible for the ot	her information. These financial statements do not	include the other info	mation.
Our opinion on the financial statemethereon.	ents do not cover the other information and we	do not express any fo	orm of assurance conclusion
Management is responsible for the pr	I Those Charged with Governance for the Financial eparation of financial statements that give a true ar rol as management determines is necessary to enal ther due to fraud or error.	nd fair view in accordar	
disclosing, as applicable, matters rel	cs, management is responsible for assessing the C ated to going concern and using the going conce o cease operations, or has no realistic alternative bu	rn basis of accounting	ontinue as a going concern, g unless management either
Those charged with governance are re	esponsible for overseeing the Company's financial re	eporting process.	
whether due to fraud or error, and to but is not a guarantee that an audit Misstatements can arise from fraud	dit of the Financial Statements ble assurance about whether the financial statemer issue an auditor's report that includes our opinion t conducted in accordance with SLAuSs will alway or error and are considered material if, individu ecisions of users taken on the basis of these financia	. Reasonable assurance ys detect a material r ally or in the aggregat	e is a high level of assurance, nisstatement when it exists.
As part of an audit in accordance wit audit. We also:	th SLAuSs, we exercise professional judgment and	l maintain professiona	al skepticism throughout the
audit procedures responsive to the The risk of not detecting a materia	aterial misstatement of the financial statements, v ose risks, and obtain audit evidence that is sufficien al misstatement resulting from fraud is higher thar isions, misrepresentations, or the override of interr	t and appropriate to p n for one resulting from	ovide a basis for our opinion.
 Obtain an understanding of inter circumstances, but not for the purp 	rnal control relevant to the audit in order to des pose of expressing an opinion on the effectiveness o	ign audit procedures fthe Company's interr	that are appropriate in the nal control.
 Evaluate the appropriateness of ac by management. 	ccounting policies used and the reasonableness of	accounting estimates :	and related disclosures made
obtained, whether a material unce continue as a going concern. If we o the related disclosures in the finan	c of management's use of the going concern basi rtainty exists related to events or conditions that m conclude that a material uncertainty exists, we are i cial statements or, if such disclosures are inadequat to to the date of our auditor's report. However, futu rn.	ay cast significant doul required to draw atten e, to modify our opinic	ot on the Company's ability to tion in our auditor's report to on. Our conclusions are based
	structure and content of the financial statements, ng transactions and events in a manner that achieve		es, and whether the financial
We communicate with those charge significant audit findings, including an	d with governance regarding, among other matte vy significant deficiencies in internal control that we	rs, the planned scope identify during our au	and timing of the audit and dit.
Report on Other Legal and Regulator	y Requirements		
As required by section 163 (2) of the required for the audit and, as far as ap	e Companies Act No. 07 of 2007, we have obtaine pears from our examination, proper accounting rec	ed all the information ords have been kept by	and explanations that were the Company.
Kym			
CHARTERED ACCOUNTANTS Colombo, Sri Lanka			
	T.J.S. Rajakarier FCA W/ Ms. S.M.B. Jayasekara FCA W/ G.A.U. Karunaratne FCA R.M	W.J.C. Perera FCA M K.D.C Abeyrathna FCA S 4.D.B. Rajapakse FCA M	.P. Jaystilaks FCA Is 3. Joseph FCA .T.D.L. Parera FCA Is B.K.D.T.N. Rodrigo FCA Is .C.T.K.N. Perora ACA

FINTREX

finance

● குத்தகைக்கடன் ● வியாபாரக்கடன் ● ட்ரேட் பினான்ஸ் ● நிலையான வைப்புக்கள் ● சேமிப்பு வைப்புக்கள்

2011 ஆம் ஆண்டின் 42 ஆம் இலக்க நிதிசார் வணிகங்கள் சட்டத்தின் கீழ் இலங்கை மத்திய வங்கியின் நாணயச் சபையின் அனுமதி பெற்ற நிறுவனமாகும் | கூட்டிணைக்கப்பட்ட திகதி : 29/03/2007 | பதிவு எண் PB 878 | வெளிவாரி கொடுகடன் தரமிடல் B+