

Unaudited Interim Financial Statements For the Period Ended 31 July 2015

### ORIENT FINANCE PLC STATEMENT OF COMPREHENSIVE INCOME INTERIM FINANCIAL STATEMENTS FOR THE 04 MONTHS ENDED 31ST JULY 2015

For the period ended	31 July 2015 (04 Months) (Un Audited)	31 July 2014 (04 Months) (Unaudited)
Income	446,436,668	465,519,123
Interest and Similar Income	400,876,092	441,651,060
Interest and Similiar Expenses	(238,287,404)	(316,936,236)
Net Interest Income	162,588,688	124,714,824
Fee and Commission Income	9,079,828	6,770,392
Net Fee and Commission Income	9,079,828	6,770,392
Net Trading Income / (Expenses)	-	
Other Operating Income	36,480,748	17,097,672
	36,480,748	17,097,672
Total Operating Income	208,149,264	148,582,888
Impairment Charges for Loans and Other Losses	(91,261,708)	(24 100 000)
Net Operating Income	116,887,556	(24,100,000) 124,482,888
Operating Expenses	·	
Personnel Expenses	(50.0(4.020)	(70.200.045)
Depreciation of Property, Plant and Equipment	(58,864,929)	(70,299,047)
Other Operating Expenses	(7,775,503) (68,035,215)	(8,644,414)
Total Operating Expenses	(134,675,647)	(49,448,306) (128,391,767)
Profit / (Loss) Before Tax	(17,788,091)	(3,908,879)
Income Tax Expenses	281,860,000	
Profit / (Loss) for the Period	264,071,909	(3,908,879)
Other Comprehensive Income / (Expenses)		
Total Other Comprehensive Income / (Expenses) for the Period, Net of Tax	(10)	ā
Total Comprehensive Income for the Period, Net of Tax	264,071,900	(3,908,879)
	·	

Figures in brackets indicate deductions.

### STATEMENT OF FINANCIAL POSITION

## INTERIM FINANCIAL STATEMENTS FOR THE 04 MONTHS ENDED 31ST JULY 2015

ASSETS.	31-07-2015 Rs. (Un Audited)	31-03-2015 Rs. (Audited)
ASSETS		
Cash and Cash Equivalents	166,608,833	194,035,452
Due from Banks and Other Financial Institutions	370,916,102	27,258,987
Loans and Advances to Customers	12,136,845,976	4,933,959,608
Financial Investments - Held to Maturity	827,504,051	695,740,846
Financial Investments - Available for Sale	3,230,600	3,200,000
Deferred Tax Asset	275,353,029	-
Amount Due from Related Parties	=	265,825,725
Economic Service Charges Recoverable	27,367,853	25,744,211
Other Debtors, Deposits and Prepayments	313,149,516	92,794,231
Income Tax Refund	-	54,021
Real Estate Stocks	47,335,391	47,227,436
Goodwill on Acquisition	572,001,676	- 1
Intangible Asset - Brand	235,880,000	223
Property, Plant and Equipment	462,958,074	446,863,819
Investment Property	-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Total Assets	15,439,151,101	6,732,704,336
LIABILITIES AND SHAREHOLDERS' FUNDS Liabilities		6
Deposits from Customers	8,265,698,387	5,580,072,379
Interest Bearing Borrowings	2,729,371,561	118,380,288
Amount due to Related Parties	1,124,995,410	
Deferred Tax Liabilities	, , , , , , , , , , , , , , , , , , ,	50,300,826
Subordinated Term Debt	1,204,000,000	204,000,000
Income Tax Payable	4,635,885	
Other Liabilities	1,223,752,885	165,069,120
Retirement Benefit Obligations	52,507,462	44,882,599
	14,604,960,590	6,162,705,212
Shareholders' Funds		
Stated Capital	306,189,810	306,024,990
Statutory Reserve	171,016,612	171,016,612
Revaluation Reserve	116,471,909	116,471,908
Available for Sale Reserve	(3,420,347)	(3,374,004)
Retained Earnings	243,931,527	(20,140,382)
Total Shareholders' Funds	834,190,511	569,999,124
Total Liabilities and Shareholders' Funds	15,439,151,101	6,732,704,336
Net Assets per Share	109.02	74.50

Figures in brackets indicate deductions.

The Financial Statements are in compliance with the requirements of the Companies Act No.07 of 2007

Asela Wijayabandara Suresh Amerasekera
Asst. General Manager - Finance 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;

D.S.P. Wikramanayake

Director

24th September 2015

ORIENT FINANCE PLC INTERIM FINANCIAL STATEMENTS FOR THE 04 MONTHS ENDED 31ST JULY 2015 STATEMENT OF CHANGES IN EQUITY

	Stated Capital Rs.	Statutory Reserve Rs.	Revaluation Reserve Rs.	Available for Sale Reserve	Investment Fund Reserve	Retained Earnings Rs.	Total
		(Restated)		Rs.	Rs.	(Restated)	
Balance as at 31st March, 2014	306,024,990	170,180,249	148,094,569	(7,778,079)	1,868,462	(56,976,957)	561,413,234
Net Profit for the Year	ī	٠	3		¥2	4,181,815	4,181,815
Transfer to Retained Earnings - Investment Fund	٠	·		27	(1,868,462)	1,868,462	ě
Transfer to Retained Earnings on Disposal Land	ji	898	(31,622,661)	×	9	31,622,661	50
Disposal of AFS Investment	*		(金)	4,404,075			4,404,075
Transfer to Statutory Reserve		836,363			Ñ	(836,363)	<b>34</b>
Balance as at 31st March, 2015	306,024,990	171,016,612	116,471,908	(3,374,004)		(20,140,382)	569,999,124
Issue of shares	164,820	91 90					164,820
Net Profit for the Year	ы	3 <b>*</b> 1	r	٠		264,071,909	264,071,909
Fair Value Changes of AFS Financial Assets	×	,	•	(46,342)		ā	(46,342)
Balance as at 31st July, 2015	306,189,810	171,016,612	116,471,908	(3,420,346)		243 931 527	834 100 544

Figures in brackets indicate deductions.

# ORIENT FINANCE PLC CASH FLOW STATEMENT FOR THE FOUR MONTHS ENDED 31ST JULY, 2015

Adjustment for: AFS PROVISION Depreciation Perpeciation Impairment Charges for Loans and Other Losses (Profit)/Loss on Disposal of Property, Plant and Equipment Profit/ Loss on Disposal of Property, Plant and Equipment Profit/ Loss on Sale of Investment Securities Dividend Income Hire Purchase Interest Interest Income (29,451,239) Provision for Staff Retirement Benefits Interest for Borrowings Operating Profit /(Loss) Before Working Capital Changes Withdrawals/(Investments) of Fixed Deposit in Other Financial Inc Withdrawals/(Investments) of Government Securities Sale Placement of Fixed Deposit Made by Customers (93,487,226) Wet Quality Paid Cash Generated From/ (Used In) Operating Activities  Gratuity Paid Cash From /(Used In) Operating Activities  Gratuity Paid Cash From /(Used In) Operating Activities  Acquisition of Property, Plant and Equipment Acquisition of Property, Plant a	FOR THE FOOR MONTHS ENDED 3151 JULY, 2015	Four Months Ended 31st July 2015	Year Ended 31st March 2015
AGJustment for :  AFS PROVISION Depreciation Impairment Charges for Loans and Other Losses Impairment Charges on Disposal of Property, Plant and Equipment Profit/ Loss on Sale of Investment Securities Dividend Income Hire Purchase Interest Interest Income Hire Purchase Interest Interest on Borrowings Operating Profit /(Loss) Before Working Capital Changes  Withdrawals/(Investments) of Fixed Deposit in Other Financial Interest on Borrowings Operating Profit /(Loss) Before Working Capital Changes  Withdrawals/(Investments) of Fixed Deposit in Other Financial Interest (Payment) Receipt from Loan and Advances 308,667,871 Sale Proceeds /(Investment Made) on Real Estate Stock Net (Payment) Receipt Other Receivables, Deposit and (Increase)/Decrease of Amount Due from Related Parties Net (Payment) Receipt Other Receivables, Deposit and (Increase)/Decrease of Amount Due from Related Parties Net Placement of Fixed Deposit Made by Customers (10,383,873,867,871 Sale Proceeds /(Investment Made) on Real Estate Stock Net Payment to the Creditors & Accruals 204,440,413 (26,366,7871 265,825,725 Net Payment to the Creditors & Accruals 204,440,413 (27,440,413 204,440,4		(Unaudited)	(Audited)
Depreciation	Adjustment for :	(17,788,076)	4,181,815
Impairment Charges for Loans and Other Losses		(46,343)	*
Profit   Loss on Disposal of Property, Plant and Equipment   19,442,274   1,253,12   1,253,13   1			24,494,931
Profit / Loss on Sale of Investment Securities   1,253,12	Impairment Charges for Loans and Other Losses	91,261,708	188,291,956
Dividend Income		19,442,274	(17,918,189)
Hire Purchase Interest   143,02     Interest Income	마셨다. 영향 위한 시간 시간 경험하게 되었는데 있다. 이 사이가 성기의 보기가 보내가 보내가 가지 않는데 이 가지 않는다. 그리고 하는 그리고 하는데		
Interest name			(571,326)
Provision for Staff Retirement Benefits		(20, 454, 220)	이 얼마나 얼마나가 하면 사람들이 보다 살아 있다.
Signature   Sign			
Operating Profit /(Loss) Before Working Capital Changes         307,463,802         188,385,34.           Withdrawals / (Investments) in Government Securities Withdrawals / (Investments) in Government Securities 115,520,670         115,520,670         469,391,90.           Net (Paymentl) / Receipt from Loan and Advances Sale Proceeds / (Investment Made) on Real Estate Stock Net (Payment) / Receipt Other Receivables, Deposit and (Increase) / Decrease of Amount Due from Related Parties Net Placement of Fixed Deposit Made by Customers (693,885,923)         (13,822,712 (13,822,71			
Withdrawals/ (Investments) of Fixed Deposit in Other Financial In: Withdrawals/ (Investments) in Government Securities 115,520,670 469,391,900 18ct (Payment)/ Receipt from Loan and Advances 308,667,871 220,542,70 220,542,70 310,071,822 200,542,70 220,54			
Withdrawals/(Investments) in Government Securities         115,520,670         469,391,90           Net (Payment)/ Receipt from Loan and Advances         308,667,871         220,542,775           Sale Proceeds /(Investment Made) on Real Estate Stock         (107,955)         31,071,822           Net (Payment)/ Receipt Other Receivables, Deposit and (Increase)/Decrease of Amount Due from Related Parties         (52,843,226)         (13,825,712           Net Palacement of Fixed Deposit Made by Customers         (693,885,923)         (883,887,864           Net Payment to the Creditors & Accruals         204,440,413         (28,661           Cash Generated From/ (Used In) Operations         341,712,624         10,062,132           Gratuity Paid         (5,325,995)         (3,738,414           Economic Service Charges Paid         (1,623,642)         (2,722,233           Net Cash From /(Used In) Operating Activities         334,762,987         3,601,485           Dividend Received         29,451,239         80,469,178           Interest Received         29,451,239         80,469,178           Acquisition of Property, Plant and Equipment         (9,214,562)         (2,182,431           Payment to shareholders of Orient Finance PLC         (1,730,741,430)         13,566,127           Sales Proceeds from Investment Properties         (2,328,287,404)         19,422,274	capital changes	307,403,602	100,303,342
Net (Payment) / Receipt from Loan and Advances   Sale Proceeds / (Investment Made) on Real Estate Stock   (107,955)   31,071,822   31,071,825   31	Withdrawals/(Investments) of Fixed Deposit in Other Financial In:	(113,368,753)	(1,587,399)
Net (Payment) / Receipt from Loan and Advances Sale Proceeds / (Investment Made) on Real Estate Stock (107,955) 31,071,825,712 (Increase) / Decrease of Amount Due from Related Parties Net Placement of Fixed Deposit Made by Customers (693,885,923) (883,887,866,127,12624) (10,002,132 (10,002,1		115,520,670	469,391,903
Net (Payment)/ Receipt Other Receivables, Deposit and (Increase)/Decrease of Amount Due from Related Parties (13,825,712 (13	7.7.7.7.7.7.7.1.1.1.1.1.1.1.1.1.1.1.1.1	308,667,871	220,542,704
Increase   Decrease of Amount Due from Related Parties   265,825,725   (883,887,864   124,995,410   (883,887,864   124,995,410   (883,887,864   124,995,410   (883,887,864   124,995,410   (883,887,864   124,995,410   (883,887,864   124,995,410   (883,887,864   124,995,410   (883,887,864   124,995,410   (883,887,864   124,995,410   (883,887,864   124,995,410   (883,887,864   124,964   (883,887,864   124,964   (883,887,864   124,964   (883,887,864   124,964   (883,887,864   124,964   (883,887,864   124,964   (883,887,864   124,964   (883,887,864   124,964   (883,887,864   124,964   (883,887,864   124,964   (883,887,864   124,964   (883,887,864   124,964   (1963,885,923)   (883,887,864   124,964   (1963,885,923)   (883,887,864   124,964   (1963,885,923)   (883,887,864   124,964   (1963,855,923)   (883,887,864   124,964   (1963,855,923)   (883,887,864   124,964   (1963,855,923)   (883,887,864   124,964   (1963,855,923)   (883,887,864   124,964   (1963,855,923)   (883,887,864   124,964   (1963,855,923)   (1963,855,			
Net Placement of Fixed Deposit Made by Customers         (693,885,923)         (883,887,866           Net Payment to the Creditors & Accruals         204,440,413         (28,661           Cash Generated From/ (Used In) Operations         341,712,624         10,062,132           Gratuity Paid         (5,325,995)         (3,738,414           Economic Service Charges Paid         (1,623,642)         (2,722,233           Net Cash From /(Used In) Operating Activities         3334,762,987         3,601,485           Dividend Received         -         571,326           Interest Received         29,451,239         80,469,178           Acquisition of Property, Plant and Equipment         (9,214,562)         (2,182,431           Payment to shareholders of Orient Finance PLC         (1,730,741,430)         -           Sales Proceeds from Investment Securities         -         13,566,127           Sales Proceeds from Property, Plant and Equipment         19,442,274         81,874,400           Net Cash From/(Used In) Investing Activities         (1,691,062,479)         306,798,600           Cash Flows From Financing Activities         (1,691,062,479)         (26,520,000           Interest on Debentures         (238,287,404)         (26,520,000         (27,305,495           Net Borrowing/ (Repayment) Securitization Loans         1,091	Net (Payment)/ Receipt Other Receivables, Deposit and	20 YO COMPANIES AND SERVICE STREET, SERVICE ST	(13,825,717)
Net Payment to the Creditors & Accruals	(Increase)/Decrease of Amount Due from Related Parties	\$15000000 DEVELOPMENT OF BUILDING SERVICES	
Cash Generated From/ (Used In) Operations  Gratuity Paid  Economic Service Charges Paid  Economic Service Charges Paid  Net Cash From / (Used In) Operating Activities  Cash Flows From Investing Activities  Dividend Received Interest Received Acquisition of Property, Plant and Equipment Payment to shareholders of Orient Finance PLC Sales Proceeds from Investment Securities Sales Proceeds from Investment Properties Sales Proceeds from Investment Properties Sales Proceeds from Investing Activities  Interest on Debentures  Cash Flows From Financing Activities Interest on Debentures  Net Borrowings (Repayment) of Bank Loans Net Borrowings (Repayment) Securitization Loans Loan Obtained from Related Party Net Borrowings (Repayment) Hire Purchase Rental Paid Net Cash From/(Used In) Financing Activities  Net Increase /(Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the Beginning of the Period (Note B)  Cash and Cash Equivalents at the Beginning of the Period Cash in Hand and Cash at Bank Bank Overdraft  Cash and Cash Equivalents at the End of the Period Cash in Hand and Cash at Bank Bank Overdraft  To 10,062,132  (1,623,642) (2,722,233 (3,601,485  29,451,239 (9,244,562) (1,730,741,430) (1,730,741,430) (1,730,741,430) (1,730,741,430) (1,730,741,430) (1,631,642) (2,722,233 (3,601,485 (2,722,431 (1,730,741,430) (1,730,741,430) (1,730,741,430) (1,730,741,430) (1,730,741,430) (1,631,642) (2,722,233 (3,601,485 (2,722,233 (3,601,485 (2,722,431 (1,730,741,430) (1,730,741,430) (1,730,741,430) (1,730,741,430) (1,730,741,430) (1,730,741,430) (1,61,622,487 (1,61,622,487 (1,691,062,479) (	Net Payment to the Creditors & Assemble	314 Y 1 4 2 3 2 3 4 4 1 5 5 5 1 5 1 5 5 5 1 4 5 2 5 1 5 1 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
Cratuity Paid   (5,325,995)   (3,738,414   (2,722,233   (2,72,233   (2,722,233   (2,722,233   (2,722,233   (2,722,233   (2,72,233   (			(28,661)
Economic Service Charges Paid  Net Cash From /(Used In) Operating Activities  Cash Flows From Investing Activities  Dividend Received  Interest Received  Acquisition of Property, Plant and Equipment Payment to shareholders of Orient Finance PLC Sales Proceeds from Investment Securities Sales Proceeds from Investment Properties Sales Proceeds from Property, Plant and Equipment Net Cash From/(Used In) Investing Activities  Interest on Debentures Interest on Debentures Interest on Debentures Set Borrowings/ (Repayment) of Bank Loans Net Borrowings/ (Repayment) Securitization Loans Loan Obtained from Related Party Net Borrowing/ (Repayment) Hire Purchase Rental Paid Net Cash From/(Used In) Financing Activities  Net Increase /(Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the Beginning of the Period (Note Cash and Cash Equivalents at the Beginning of the Period (Note Cash in Hand and Cash at Bank Bank Overdraft  Cash and Cash Equivalents at the End of the Period Cash in Hand and Cash at Bank Bank Overdraft  Cash and Cash Equivalents at the End of the Period Cash in Hand and Cash at Bank Bank Overdraft  To, 415,559  Note Bank Overdraft  Note Bank Overdraft  Solution (Note B)  Note A Solution (Repayment) Solution		341,/12,624	10,062,132
Cash Flows From Investing Activities   334,762,987   3,601,485		(5,325,995)	(3,738,414)
Cash Flows From Investing Activities Dividend Received Interest Received Acquisition of Property, Plant and Equipment Payment to shareholders of Orient Finance PLC Sales Proceeds from Investment Securities Sales Proceeds from Investment Properties Sales Proceeds from Property, Plant and Equipment Net Cash From/(Used In) Investing Activities Interest on Debentures Net Borrowings/(Repayment) of Bank Loans Net Borrowings/(Repayment) Securitization Loans Loan Obtained from Related Party Net Borrowing/(Repayment) Hire Purchase Rental Paid Net Cash From/(Used In) Financing Activities Net Increase /(Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the Beginning of the Period Cash in Hand and Cash at Bank Bank Overdraft  Cash and Cash Equivalents at the End of the Period Cash in Hand and Cash at Bank Bank Overdraft  Formal (19,214,562)  772,076,039  107,415,559  107,415,559  80,469,178 80,46,52,278 80,469,178 80,469,178 80,469,178 80,469,178 80,469,178 8			(2,722,233)
Dividend Received   -   -   -   -   -   -   -   -   -	Net Cash From /(Used In) Operating Activities	334,762,987	3,601,485
Interest Received  Acquisition of Property, Plant and Equipment Payment to shareholders of Orient Finance PLC Sales Proceeds from Investment Securities Sales Proceeds from Investment Properties Sales Proceeds from Property, Plant and Equipment Net Cash From/(Used In) Investing Activities  Cash Flows From Financing Activities Interest on Debentures Net Borrowings/(Repayment) of Bank Loans Net Borrowings/(Repayment) Securitization Loans Loan Obtained from Related Party Net Borrowing/(Repayment) Hire Purchase Rental Paid Net Cash From/(Used In) Financing Activities  Net Increase /(Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the Beginning of the Period (Note B)  Cash and Cash Equivalents at the End of the Period Cash and Cash Equivalents at the End of the Period Cash and Cash Equivalents at the End of the Period Cash and Cash Equivalents at the End of the Period Cash in Hand and Cash at Bank Cash in Han			
Acquisition of Property, Plant and Equipment Payment to shareholders of Orient Finance PLC Sales Proceeds from Investment Securities Sales Proceeds from Investment Properties Sales Proceeds from Property, Plant and Equipment Net Cash From/(Used In) Investing Activities Interest on Debentures Net Borrowings/(Repayment) of Bank Loans Net Borrowing/(Repayment) Securitization Loans Loan Obtained from Related Party Net Cash From/(Used In) Financing Activities Net Cash From/(Used In) Financing Activities Increase /(Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the Beginning of the Period Cash and Cash Equivalents at the Beginning of the Period Cash and Cash Equivalents at the End of the Period C	H N N N N N N N N N N N N N N N N N N		571,326
Payment to shareholders of Orient Finance PLC Sales Proceeds from Investment Securities Sales Proceeds from Investment Properties Sales Proceeds from Investment Properties Sales Proceeds from Investment Properties Sales Proceeds from Property, Plant and Equipment Net Cash From/(Used In) Investing Activities  Cash Flows From Financing Activities Interest on Debentures Net Borrowings/ (Repayment) of Bank Loans Net Borrowings/ (Repayment) Securitization Loans Loan Obtained from Related Party Net Borrowing/ (Repayment) Hire Purchase Rental Paid Net Cash From/(Used In) Financing Activities  Net Cash From/(Used In) Financing Activities  Net Increase / (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the Beginning of the Period (Note Cash and Cash Equivalents at the Beginning of the Period Cash in Hand and Cash at Bank Bank Overdraft  Cash and Cash Equivalents at the End of the Period Cash in Hand and Cash at Bank Cash in Hand and Cash at		29,451,239	80,469,178
Sales Proceeds from Investment Securities       -       13,566,127         Sales Proceeds from Investment Properties       -       132,500,000         Sales Proceeds from Property, Plant and Equipment       19,442,274       81,874,400         Net Cash From/(Used In) Investing Activities       (1,691,062,479)       306,798,600         Cash Flows From Financing Activities       (238,287,404)       (26,520,000         Interest on Debentures       (238,287,404)       (26,520,000         Net Borrowings/(Repayment) of Bank Loans       1,091,251,966       (27,305,495         Net Borrowing/(Repayment) Securitization Loans       -       (343,869,339         Loan Obtained from Related Party       1,124,995,410       (4,803,375         Net Borrowing/(Repayment) Hire Purchase Rental Paid       -       (4,803,375         Net Cash From/(Used In) Financing Activities       1,977,959,972       (402,498,209         Net Increase /(Decrease) in Cash and Cash Equivalents       621,660,480       (92,098,124         Cash and Cash Equivalents at the Beginning of the Period (Note       107,415,559       199,513,683         Cash and Cash Equivalents at the Beginning of the Period       Note A       200,985,276         Bank Overdraft       (86,619,893)       (1,471,593)       107,415,559         Cash and Cash Equivalents at the End of the Period			(2,182,431)
Sales Proceeds from Investment Properties Sales Proceeds from Property, Plant and Equipment Net Cash From/(Used In) Investing Activities  Cash Flows From Financing Activities Interest on Debentures Interest on Debetures Interest on Debet		(1,730,741,430)	
Sales Proceeds from Property, Plant and Equipment Net Cash From/(Used In) Investing Activities  (238,287,404) (26,520,000 (27,305,495 (248,287,404) (26,520,000 (27,305,495 (27,305,495 (27,305,495 (27,305,495 (27,305,495 (27,305,495 (27,305,495 (27,305,495 (27,305,495 (27,305,495 (27,305,495 (27,305,495 (27,305,495 (343,869,339 (27,305,495 (343,869,339 (27,305,495 (343,869,339 (27,305,495 (343,869,339 (28,287,404) (26,520,000 (27,305,495 (27,305,495 (27,305,495 (343,869,339 (28,097,995,972 (402,498,209 (402,		100	
Net Cash From/(Used In) Investing Activities         (1,691,062,479)         306,798,600           Cash Flows From Financing Activities         (238,287,404)         (26,520,000           Interest on Debentures         (238,287,404)         (26,520,000           Net Borrowings/(Repayment) of Bank Loans         1,091,251,966         (27,305,495           Net Borrowing/(Repayment) Securitization Loans         -         (343,869,339           Loan Obtained from Related Party         1,124,995,410         (4,803,375           Net Borrowing/(Repayment) Hire Purchase Rental Paid         -         (4,803,375           Net Cash From/(Used In) Financing Activities         1,977,959,972         (402,498,209           Net Increase /(Decrease) in Cash and Cash Equivalents         621,660,480         (92,098,124           Cash and Cash Equivalents at the Beginning of the Period (Note B)         107,415,559         199,513,683           Cash and Cash Equivalents at the Beginning of the Period         Note A           Cash in Hand and Cash at Bank         194,035,452         200,985,276           Bank Overdraft         (86,619,893)         (1,471,593)           Cash in Hand and Cash at Bank         166,608,833         194,035,452           Bank Overdraft         562,467,206         (86,619,893)           Cash in Hand and Cash at Bank         166,608,833 <td>[MINONSON, MINONSON MANAGED IN MANAGED AND MANAGED MANAGED MANAGED IN THE PROPERTY OF THE PROP</td> <td>10 442 274</td> <td></td>	[MINONSON, MINONSON MANAGED IN MANAGED AND MANAGED MANAGED MANAGED IN THE PROPERTY OF THE PROP	10 442 274	
Cash Flows From Financing Activities Interest on Debentures Net Borrowings/(Repayment) of Bank Loans Loan Obtained from Related Party Net Borrowing/(Repayment) Hire Purchase Rental Paid Net Cash From/(Used In) Financing Activities Net Increase /(Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the Beginning of the Period (Note B)  Cash and Cash Equivalents at the Beginning of the Period Cash in Hand and Cash at Bank Bank Overdraft  Cash and Cash Equivalents at the End of the Period Cash in Hand and Cash at Bank Cash in Ha	- 10 P - 1.5 P		
Interest on Debentures  Net Borrowings/(Repayment) of Bank Loans Net Borrowing/(Repayment) Securitization Loans Loan Obtained from Related Party Net Borrowing/(Repayment) Hire Purchase Rental Paid Net Cash From/(Used In) Financing Activities  Net Increase /(Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the Beginning of the Period (Note 107,415,559 199,513,683) Cash and Cash Equivalents at the Beginning of the Period Cash in Hand and Cash at Bank Bank Overdraft  Cash and Cash Equivalents at the End of the Period Cash in Hand and Cash at Bank Cash in	The property of the state of th	(1,091,002,479)	300,798,600
Net Borrowings/(Repayment) of Bank Loans Net Borrowing/(Repayment) Securitization Loans Loan Obtained from Related Party Net Borrowing/(Repayment) Hire Purchase Rental Paid Net Cash From/(Used In) Financing Activities Net Increase /(Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the Beginning of the Period (Note 107,415,559 199,513,683) Cash and Cash Equivalents at the Beginning of the Period Cash in Hand and Cash at Bank Bank Overdraft  Cash and Cash Equivalents at the End of the Period Cash in Hand and Cash at Bank Ca			
Net Borrowing/(Repayment) Securitization Loans			
Loan Obtained from Related Party Net Borrowing/ (Repayment) Hire Purchase Rental Paid Net Cash From/ (Used In) Financing Activities  Net Increase / (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the Beginning of the Period (Note 107,415,559 199,513,683) Cash and Cash Equivalents at the End of the Period (Note B)  Cash and Cash Equivalents at the Beginning of the Period Cash in Hand and Cash at Bank Bank Overdraft  Cash and Cash Equivalents at the End of the Period Cash in Hand and Cash at Bank Cash in Hand and Cash at		1,091,251,966	(27,305,495)
Net Borrowing/(Repayment) Hire Purchase Rental Paid         -         (4,803,375           Net Cash From/(Used In) Financing Activities         1,977,959,972         (402,498,209           Net Increase /(Decrease) in Cash and Cash Equivalents         621,660,480         (92,098,124           Cash and Cash Equivalents at the Beginning of the Period (Note B)         107,415,559         199,513,683           Cash and Cash Equivalents at the Beginning of the Period         Note A         200,985,276           Cash in Hand and Cash at Bank         194,035,452         200,985,276           Bank Overdraft         (86,619,893)         (1,471,593)           Cash and Cash Equivalents at the End of the Period         Note B           Cash in Hand and Cash at Bank         166,608,833         194,035,452           Cash in Hand and Cash at Bank         166,608,833         194,035,452           Bank Overdraft         562,467,206         (86,619,893)           Tay,076,039         107,415,559	Loan Obtained from Related Party	1 124 00E 110	(343,869,339)
Net Cash From/(Used In) Financing Activities         1,977,959,972         (402,498,209           Net Increase /(Decrease) in Cash and Cash Equivalents         621,660,480         (92,098,124           Cash and Cash Equivalents at the Beginning of the Period (Note B)         107,415,559         199,513,683           Cash and Cash Equivalents at the End of the Period (Note B)         729,076,039         107,415,559           Cash and Cash Equivalents at the Beginning of the Period Cash in Hand and Cash at Bank Bank Overdraft         194,035,452         200,985,276           Cash and Cash Equivalents at the End of the Period Cash in Hand and Cash at Bank Bank Overdraft         Note B         Note B           Cash in Hand and Cash at Bank Bank Overdraft         166,608,833         194,035,452           Bank Overdraft         562,467,206         (86,619,893)           Tay,076,039         107,415,559		1,124,993,410	(4 902 275)
Cash and Cash Equivalents at the Beginning of the Period (Note B)       107,415,559       199,513,683         Cash and Cash Equivalents at the End of the Period (Note B)       729,076,039       107,415,559         Cash and Cash Equivalents at the Beginning of the Period Cash in Hand and Cash at Bank Bank Overdraft       194,035,452       200,985,276         Bank Overdraft       (86,619,893)       (1,471,593)         107,415,559       199,513,683         Cash and Cash Equivalents at the End of the Period Cash in Hand and Cash at Bank Bank Overdraft       Note B         Bank Overdraft       562,467,206       (86,619,893)         729,076,039       107,415,559	J. 마시트 및 다른 다른 사람들이 있는 것이 되는 것이 되었습니다. 그 전에 되었습니다. 그 전에 되었습니다. 그 전에 가장하는 것이 없는 것이 없는 것이 없는 것이 없는 것이다. 그 것이 없는 것이 없는 것이다. 그 것이 없는 것이다. 그 것이다.	1,977,959,972	(402,498,209)
Cash and Cash Equivalents at the Beginning of the Period (Note B)       107,415,559       199,513,683         Cash and Cash Equivalents at the End of the Period (Note B)       729,076,039       107,415,559         Cash and Cash Equivalents at the Beginning of the Period Cash in Hand and Cash at Bank Bank Overdraft       194,035,452       200,985,276         Bank Overdraft       (86,619,893)       (1,471,593)         107,415,559       199,513,683         Cash and Cash Equivalents at the End of the Period Cash in Hand and Cash at Bank Bank Overdraft       Note B         Bank Overdraft       562,467,206       (86,619,893)         729,076,039       107,415,559		621,660,480	(92,098,124)
Cash and Cash Equivalents at the End of the Period (Note B)         729,076,039         107,415,559           Cash and Cash Equivalents at the Beginning of the Period Cash in Hand and Cash at Bank Bank Overdraft         194,035,452         200,985,276           Bank Overdraft         (86,619,893)         (1,471,593)           107,415,559         199,513,683           Cash and Cash Equivalents at the End of the Period Cash in Hand and Cash at Bank Bank Overdraft         Note B           Bank Overdraft         562,467,206         (86,619,893)           729,076,039         107,415,559	Cash and Cash Equivalents at the Beginning of the Period (Note	57-3220, \$100 MIN MEDICAL PROPERTY \$10 MED ASSAULT	199,513,683
Cash in Hand and Cash at Bank       194,035,452       200,985,276         Bank Overdraft       (86,619,893)       (1,471,593)         107,415,559       199,513,683         Cash and Cash Equivalents at the End of the Period       Note B         Cash in Hand and Cash at Bank       166,608,833       194,035,452         Bank Overdraft       562,467,206       (86,619,893)         729,076,039       107,415,559	Cash and Cash Equivalents at the End of the Period (Note B)	729,076,039	107,415,559
Bank Overdraft         (86,619,893)         (1,471,593)           107,415,559         199,513,683           Cash and Cash Equivalents at the End of the Period         Note B           Cash in Hand and Cash at Bank         166,608,833         194,035,452           Bank Overdraft         562,467,206         (86,619,893)           729,076,039         107,415,559			Note A
Cash and Cash Equivalents at the End of the Period Cash in Hand and Cash at Bank Bank Overdraft Cash in Hand and Cash at Bank Cash in Hand and Cash at Bank Coverdraft Cash in Hand and Cash at Bank Cash in	VALUE OF THE PROPERTY OF THE P		200,985,276
Cash and Cash Equivalents at the End of the Period       Note B         Cash in Hand and Cash at Bank       166,608,833       194,035,452         Bank Overdraft       562,467,206       (86,619,893         729,076,039       107,415,559	Bank Overdraft		(1,471,593)
Cash in Hand and Cash at Bank     166,608,833     194,035,452       Bank Overdraft     562,467,206     (86,619,893       729,076,039     107,415,559		107,415,559	199,513,683
Bank Overdraft 562,467,206 (86,619,893 729,076,039 107,415,559	グルウ 50 70 (0.01) - A): 「7(20)(1)   10 (0.01)(1)   71 (1.01)(1)   10 (1.01)(1)		
729,076,039 107,415,559			194,035,452
	Dank Overdratt		(86,619,893)
Figures in brackets indicate deductions.	Figures in brackets indicate deductions	729,076,039	107,415,559

# Interim Financial Statements for the Four Months Ended 31st July 2015

### **Explanatory Notes**

- These Interim Financial Statements of the Company have been prepared based on the Sri Lanka Accounting Standards that came into effect from January 01, 2012 (SLFRS/LKAS). There were no changes to the Accounting Policies and methods of computation since the publication of the Audited Financial Statements for the Year Ended 31 March 2015. Further, these Interim Financial Statements have been prepared in compliance with the requirements of the Sri Lanka Accounting Standard 34 (LKAS 34) on Interim Financial Reporting. Previous year figures and phrases have been re-arranged wherever necessary to conform to the current presentation.
- 2 There are no material events that took place after the reporting date that require adjustments to or disclosure in the Financial Statements except the following.
- 3 All known expenses have been provided for in these Financial Statements.
- 4 Persuant to the Shareholder approval at the Extraordinary General Meeting held on 25th June 2015, the Assets and Liabilities of Orient Finance PLC (OFP) were purchased by Bartleet Finance PLC (BFP) and amalgamate the OFP and BFP in terms of part VIII of section 239 of Companies act No. 07 of 2007.

Further BFP shall be the surviving entity upon the completion of the amalgamation and continue its activities as a single legal entity which is a licensed finance Company. The amalgamation is effective from 16th July 2015, the date approved by the Register General of Companies.

Subsequently on 14th August 2015 the Company was renamed as Orient Finance PLC.

There are no significant changes in the nature of the Contingent Assets or Contingent Liabilities which were disclosed in the Audited Financial Statements for the year ended 31st March 2015.

Selected Performance Indicators		海底流 为历
	For the three m 31-07-2015	
Profitability	31-07-2013	31-07-2014
Return on Equity - Annualized Return on Assets - Annualized	37.61% 2.38%	-2.12% -0.15%
Asset Quality (Rs. '000)		
Non Performing Accommodations (Net of Interest in Suspense) Total Accommodations (Net of interest in Suspense) Net Total Accommodations (Net of Provision for Bad and Doubtful Debts	1,547,542 12,615,768	546,621 5,199,681
and Interest in Suspense)	11,792,572	4,933,960
Liquidity (Rs. '000)		
Required minimum amount of Liquid Assets Available amount of Liquid Assets Required minimum amount of Government Securities Available amount of Government Securities	1,095,814 1,251,270 707,658	689,948 760,597 483,193
direction of Government Securities	800,035	534,320

# Interim Financial Statements for the Four Months Ended 31st July 2015

Or	rdinary Share Informat	tion	<b>基基</b> 第
The Company's Ordinary Shares are not o	quoted in the Colombo Sto	ck Exchange (CSE).	
Stated Capital	31st July 2015	31st July 2014	
Value of Ordinary Shares (Rs.)	306,189,810	306,024,990	
No. of Ordinary Shares	7,651,837	7,650,624	
Shareholders as at 31st July 2015			
Name		No. of Shares	%
1. Janashakthi PLC		7,648,112	99.95%
2. Mr. N. A. De Silva		1,250	0.02%
3. Mrs. M.C.N. De Saram		1,250	0.02%
4. Mr. D. C.R. Gunawardena		2	0.02%
5. Mr. C.P. Malalanayake		1	0.00%
6. Mr. K.C.S. Jayatilaka		110	0.00%
7. Mr. E.A.N.K. Abeyawardena		1,102	0.00%
8. Mr. C.T.A. Schaffter		1,102	0.01%
9. Mr. P.A. Schaffter		1	0.00%
10. Mr. R. Schaffter		1	0.00%
11.Mrs. M. Mathews		1	0.00%
12.Mr. D. Schaffter		1	0.00%
13.Mrs. L.S. Schaffter		ī	0.00%
14.Mrs. E.S. Schaffter		1	0.00%
15.Mrs. E.A.M.S. Schaffter		1	0.00%
17.Mr. J.P. Mathews		1	0.00%
18.Mrs. T.S. Schaffter		1	0.00%
Total		7,651,837	100.00%
		7,031,037	100.00%
Directors' Shareholding as at 31st Ju	uly 2015		·s
Name of the Director		No. of Shares	%
1. Dr. D.C. Jayasuriya PC - Chairman			82
2. Mr. Prakash Schaffter		1	-
3. Mr. Ramesh Schaffter		1	-
4. Mrs. Lakshmi K. Gunatilake		( <b>m</b> )	-
5. Mr. D. Sarath P. Wikramanayake			-
6. Mr. Ananda W. Atukorala			-
7. Mr. K. M. A. T. B. Tittawella		<b>=</b>	-
8. Mr. A. I. Fernando		<b></b>	-
9. Ms. Minette D. A. Perera		-	-
Total		2.00	(4)
CEO's Shareholding as at 31st July 2	2015		
Mr. Suresh M. Amerasekera		-	-

# Interim Financial Statements for the Four Months Ended 31st July 2015

Debenture	31st July 2015	31st July 2014
Debentures Issued in 2011 (Deb. 01)	204,000,000	204,000,000
Debentures Issued in 2014 (Deb. 02)	1,000,000,000	2
	1,204,000,000	204,000,000
	31st July 2015	31st July 2014
Debenture 01		
Market Prices - Debenture		
Highest price	83.78	100.00
Lowest price	83.78	83.78
Last traded price	83.78	83.78
Debenture 02		
Market Prices - Debenture		
Highest price		
Lowest price	Not Traded as at 31	
Last traded price	July 2015	
Debt to Equity Ratio (Times)	14.53	12.92
Interest Coverage Ratio (Times)	1.07	0.97
Liquid Asset Ratio	20.44%	17.06%
Interest Rate of Comparable Government Securities	8.11%	8.93%
Interest yield as at date of last trade (01/06/2015)	15.52%	15.52%
Yield to maturity of trade done on (01/06/2015)	31.15%	22.90%

RIENT FINANCE PLC terim Financial Statements for the Four Months Ended 31st July 2015 egmental Information

								000
	Lease, Hire purchase and Loans	ase and Loans	Factoring	ring	Unallocated	ated	Total	
	2015/16	2014/15	2015/16	2014/15	2015/16	2014/15	2015/16	2014/15
соте								
terest Income	389,464	441,651	11,292	•	120	1	400,876	441,651
terest Expenses	(232,709)	(316,936)	(5,578)				(238,287)	(316,936)
et Interest Income	156,755	124,715	5,714		120		162,589	124,715
e based income & Others	26,572	6,770	3,191	•	15,798	17,098	45,560	23,868
otal Operating Income	183,327	131,485	8,905	1	15,918	17,098	208,149	148,583
opairment Charges for Loans and ther Losses	(89,280)	(24,100)	(1,948)		(35)	,	(91,262)	(24,100)
gmental Results	94,047	107,385	756,9		15,883	17,098	116,887	124,483
nallocated Expenses							(134,675)	(128,392)
ofit / (Loss) Before Tax come Tax Expenses ofit / (Loss) for the Period							(17,788) 281,860 264.072	(3,909)
gment Assets	11,330,912	4,933,960	792,602		3,315,637	1,798,745	15,439,151	6,732,704
gment Liabilities	773,120	13,975	•		13,831,841	6,148,730	14,604,961	6.162.705
								20.60.60