

ASIA CAPITAL PLC
INCOME STATEMENTS

| | GROUP | | | GROUP | | |
|--|--|--|---------------|--|--|---------------|
| | Half Year ended 30th September 2011 Rs.'000 Unaudited | Half Year ended 30th September 2010 Rs.'000 Unaudited | Variance % | Quarter ended 30th September 2011 Rs.'000 Unaudited | Quarter ended 30th September 2010 Rs.'000 Unaudited | Variance % |
| | | | +/(-) | | | +/(-) |
| Revenue | 1,865,076 | 1,141,678 | 64 | 1,158,454 | 657,558 | 77 |
| Cost of Sales | (1,310,092) | (517,828) | 153 | (780,322) | (328,327) | 138 |
| Gross Profit | 554,984 | 623,850 | (11) | 378,132 | 329,231 | 15 |
| Other Operating Income | 458,958 | 195,255 | 135 | 205,267 | 137,153 | 50 |
| Administrative Expenses | (781,860) | (287,592) | 172 | (464,307) | (152,731) | 204 |
| Selling & Distribution Expenses | (44,208) | (69,589) | (36) | (23,316) | (38,630) | (39) |
| Other Operating Expenses | (499,760) | (18,573) | 2,591 | (494,343) | (5,986) | 8,158 |
| Profit/(Loss) from Operations | (311,886) | 443,351 | (170) | (398,567) | 269,036 | (249) |
| Finance Cost | (104,151) | (90,201) | 16 | (44,471) | (52,901) | (16) |
| Share of Profit of Associates | 9,100 | 30,706 | (70) | 4,191 | 9,416 | (55) |
| Profit/(Loss) before Disposal of Subsidiary/Associate | (406,937) | 383,856 | (206) | (438,847) | 225,551 | (295) |
| Profit on Disposal of Subsidiary/Associate | 1,260,129 | 123,845 | 918 | 1,260,129 | 123,845 | 918 |
| Profit before Taxation | 853,192 | 507,701 | 68 | 821,282 | 349,396 | 135 |
| Income Tax Expenses | (31,750) | (118,315) | (73) | (25,418) | (76,543) | (66) |
| Profit for the Period | 821,442 | 389,386 | 111 | 795,864 | 272,853 | 192 |
| Attributable to : | | | | | | |
| Equity Holders of the Parent Company | 980,478 | 361,166 | | 979,837 | 252,409 | |
| Minority Interest | (159,036) | 28,220 | | (183,973) | 20,445 | |
| Profit for the Period | 821,442 | 389,386 | | 795,864 | 272,853 | |

Earnings/(Loss) Per Share (Rs.)

7.47

3.54

7.24

2.48

Notes on pages 7 and 8 form an integral part of these Financial Statements
The above figures are provisional and subject to audit

ASIA CAPITAL PLC
INCOME STATEMENTS

| | COMPANY | | | COMPANY | | |
|--|--|--|------------------------|--|--|------------------------|
| | Half Year ended 30th September 2011 Rs.'000 Unaudited | Half Year ended 30th September 2010 Rs.'000 Unaudited | Variance % +/(-) | Quarter ended 30th September 2011 Rs.'000 Unaudited | Quarter ended 30th September 2010 Rs.'000 Unaudited | Variance % +/(-) |
| Revenue | 133,747 | 186,607 | (28) | 126,877 | 132,999 | (5) |
| Cost of Sales | (19,937) | (88,169) | (77) | (19,937) | (52,881) | (62) |
| Gross Profit | 113,810 | 98,438 | 16 | 106,940 | 80,118 | 33 |
| Other Operating Income | 81,505 | 39,241 | 108 | 57,862 | 25,266 | 129 |
| Administrative Expenses | (60,740) | (24,833) | 145 | (34,066) | (16,187) | 110 |
| Selling & Distribution Expenses | (21,373) | (4,987) | 329 | (12,274) | (184) | 6,571 |
| Other Operating Expenses | (23,260) | (12,820) | 81 | (14,286) | (8,572) | 67 |
| Profit from Operations | 89,941 | 95,039 | (5) | 104,175 | 80,441 | 30 |
| Finance Cost | (63,549) | (43,496) | 46 | (25,396) | (24,342) | 4 |
| Profit before Disposal of Associate | 26,392 | 51,543 | (49) | 78,779 | 56,099 | 40 |
| Profit on Disposal of Associate Shares | 836,158 | 138,353 | 504 | 836,158 | 138,353 | 504 |
| Profit before Taxation | 862,550 | 189,896 | 354 | 914,937 | 194,452 | 371 |
| Income Tax Expenses | (10,000) | - | 100 | (10,000) | - | 100 |
| Profit for the Period | 852,550 | 189,896 | 349 | 904,937 | 194,452 | 365 |
| Attributable to : | | | | | | |
| Equity Holders of the Parent Company | - | - | | - | - | |
| Minority Interest | - | - | | - | - | |
| Profit for the Period | 852,550 | 189,896 | | 904,937 | 194,452 | |
| Earnings/(Loss) Per Share (Rs.) | 7.75 | 1.73 | | 8.23 | 1.77 | |

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**ASIA CAPITAL PLC
BALANCE SHEETS**

| | Group | | Company | |
|--|--|--|--|--|
| | As at 30th September 2011 Rs.'000 Unaudited | As at 31st March 2011 Rs.'000 Unaudited | As at 30th September 2011 Rs.'000 Unaudited | As at 31st March 2011 Rs.'000 Unaudited |
| ASSETS | | | | |
| Non Current Assets | | | | |
| Property, Plant & Equipment | 390,735 | 493,529 | 39,817 | 42,322 |
| Intangible Assets | 3,785 | 1,173 | 1,693 | 1,173 |
| Intangible Assets- WIP | 15,946 | - | 15,946 | - |
| Investment Properties | 32,935 | 71,231 | - | - |
| Investments in Subsidiaries | - | - | 919,589 | 597,478 |
| Investments in Associates | - | 110,127 | - | 583,186 |
| Deferred Taxation | 2,554 | 740 | - | - |
| Goodwill | 5,096 | 515,807 | - | - |
| Loans Due from Related Parties | - | - | - | 84,734 |
| ESOP Loan | 17,491 | 17,491 | 17,491 | 17,491 |
| Long Term Deposits and Advances | 11,452 | 11,422 | 7,952 | 7,922 |
| | 479,994 | 1,221,520 | 1,002,488 | 1,334,306 |
| Current Assets | | | | |
| Inventories | 1,703 | 6,842 | - | - |
| Short Term Investments | 451,970 | 5,166,651 | 445,566 | 1,146,073 |
| Trade and Other Receivables | 2,769,675 | 2,800,176 | 284,752 | 249,620 |
| Interest Bearing Advances to Related Parties | - | - | - | 298,904 |
| Income Tax Receivable | 6,354 | 35,056 | 3,040 | 1,741 |
| Amounts due from Related Parties | 256,190 | 99,457 | 640,893 | 526,358 |
| Cash and Cash Equivalents | 1,202,872 | 155,579 | 2,738 | 13,229 |
| | 4,688,764 | 8,263,761 | 1,376,989 | 2,235,925 |
| Total Assets | 5,168,758 | 9,485,281 | 2,379,477 | 3,570,231 |
| EQUITY AND LIABILITIES | | | | |
| Capital and Reserves | | | | |
| Stated Capital | 1,114,558 | 1,114,558 | 1,114,558 | 1,114,558 |
| Revaluation Reserve | - | 8,709 | - | - |
| Capital Reserves | 4,668 | 1,344 | - | - |
| General Reserve | 3,000 | 3,000 | - | - |
| Retained Earnings/ (Accumulated Losses) | 1,087,968 | 129,286 | 462,470 | (448,940) |
| Shareholders' Fund | 2,210,194 | 1,256,897 | 1,577,028 | 665,618 |
| Minority Interest | 4,692 | 764,353 | - | - |
| Total Equity | 2,214,886 | 2,021,250 | 1,577,028 | 665,618 |
| Non-Current Liabilities | | | | |
| Non - Interest Bearing Borrowings | 144,670 | 144,670 | 144,670 | 144,670 |
| Interest Bearing Borrowings/ Deposits | 24,174 | 31,863 | 11,170 | 11,170 |
| Debentures | - | 10 | - | - |
| Retirement Benefit Obligations | 24,874 | 43,600 | 3,680 | 1,388 |
| | 193,718 | 220,143 | 159,520 | 157,228 |
| Current Liabilities | | | | |
| Interest Bearing Borrowings/ Deposits | 215,657 | 1,585,509 | 393,463 | 1,537,417 |
| Insurance Provision | - | 2,290,558 | - | - |
| Trade and Other Payables | 2,325,284 | 2,480,168 | 89,977 | 80,538 |
| Amounts due to Related Parties | - | - | 115,435 | 442,987 |
| Income Tax Payable | 68,195 | 132,883 | - | - |
| Bank Overdrafts | 151,019 | 754,770 | 44,054 | 686,443 |
| | 2,760,155 | 7,243,888 | 642,929 | 2,747,385 |
| Total Equity and Liabilities | 5,168,758 | 9,485,281 | 2,379,476 | 3,570,231 |
| Net Assets per Share (Rs.) | 20.09 | 11.43 | 14.34 | 6.05 |

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I certify that the above Financial Statements have been prepared in compliance with the requirements of the Companies Act No. 07 of 2007



R.A.T.P. Perera
Group Chief Financial 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,



D.Muthukumarana
Director



S. Abeyesinghe
Director

5th December 2011

ASIA CAPITAL PLC
CASH FLOW STATEMENTS

| | GROUP | | COMPANY | |
|--|--|--|--|--|
| | Half Year 30th September 2011 Rs.'000 Unaudited | Ended 30th September 2010 Rs.'000 Unaudited | Half Year 30th September 2011 Rs.'000 Unaudited | Ended 30th September 2010 Rs.'000 Unaudited |
| Net cash generated from/(used in) operating activities | 677,353 | (2,005,007) | (670,339) | (360,040) |
| Net cash generated from/(used in) investing activities | 2,466,538 | (214,335) | 1,278,839 | (84,748) |
| Net cash generated from/(used in) financing activities | (1,377,541) | 1,821,364 | 23,398 | 269,427 |
| Net increase/(decrease) in cash & cash equivalents | 1,766,350 | (397,978) | 631,898 | (175,361) |
| Cash and cash equivalents at the beginning of the period | (714,497) | (130,872) | (673,214) | (312,602) |
| | 1,051,853 | (528,850) | (41,316) | (487,963) |
| Cash and cash equivalents | | | | |
| Cash at bank and in hand | 1,202,872 | 181,730 | 2,738 | 5,061 |
| Bank overdraft | (151,019) | (710,580) | (44,054) | (493,024) |
| | 1,051,853 | (528,850) | (41,316) | (487,963) |
| | | | | |

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ASIA CAPITAL PLC

STATEMENT OF CHANGES IN EQUITY- GROUP

| | Stated Capital | Revaluation Reserve | Capital Reserve | General Reserve | Accumulated Profit/(Loss) | Total | Minority Interest | Total Equity |
|---|-------------------|------------------------|--------------------|--------------------|------------------------------|-----------|----------------------|-----------------|
| | Rs.'000 | Rs.'000 | Rs.'000 | Rs.'000 | Rs.'000 | Rs.'000 | Rs.'000 | Rs.'000 |
| Balance as at 1st April 2010 | 1,114,558 | 8,709 | 1,791 | 3,000 | (871,537) | 256,521 | 248,106 | 504,627 |
| Adjustment on Disposal of Subsidiary | - | - | - | - | - | - | (263,654) | (263,654) |
| Allocation for Life Fund Solvency | - | - | - | - | (58,500) | (58,500) | - | (58,500) |
| Adjustment on Acquisition of Subsidiary | - | - | - | - | - | - | 133,263 | 133,263 |
| Transferred to Reserves | - | - | (446) | - | 446 | - | - | - |
| Net profit/ (loss) for the period | - | - | - | - | 361,166 | 361,166 | 28,220 | 389,386 |
| Balance as at 30th September 2010 | 1,114,558 | 8,709 | 1,344 | 3,000 | (568,425) | 559,186 | 145,935 | 705,121 |
| Adjustment on Disposal of Subsidiary | - | - | - | - | - | - | 49,948 | 49,948 |
| Allocation for Life Fund Solvency | - | - | - | - | (41,500) | (41,500) | - | (41,500) |
| Share Issue Expenses | - | - | - | - | (4,688) | (4,688) | - | (4,688) |
| Adjustment on Change in Holding in Subsidiary | - | - | - | - | 219,886 | 219,886 | 219,886 | 439,772 |
| Adjustment on Acquisition of Subsidiary | - | - | - | - | - | - | 252,333 | 252,333 |
| Net profit for the period | - | - | - | - | 524,013 | 524,013 | 96,251 | 620,264 |
| Balance as at 31st March 2011 | 1,114,558 | 8,709 | 1,344 | 3,000 | 129,286 | 1,256,897 | 764,353 | 2,021,250 |
| Adjustments made to Opening Balance | - | - | - | - | (18,472) | (18,472) | - | (18,472) |
| Adjustment on Disposal of Subsidiary | - | (8,709) | - | - | - | (8,709) | (600,625) | (609,334) |
| Transferred to Reserves | - | - | 3,324 | - | (3,324) | - | - | - |
| Net profit/ (loss) for the period | - | - | - | - | 980,478 | 980,478 | (159,036) | 821,442 |
| Balance as at 30th September 2011 | 1,114,558 | - | 4,668 | 3,000 | 1,087,968 | 2,210,194 | 4,692 | 2,214,886 |

STATEMENT OF CHANGES IN EQUITY- COMPANY

| | Stated Capital Rs.'000 | Accumulated Profit/(Loss) Rs.'000 | Total Equity Rs.'000 |
|--|------------------------------|---|----------------------------|
| Balance as at 1st April 2010 | 1,114,558 | (855,307) | 259,250 |
| Net profit for the Period | - | 189,896 | 189,896 |
| Balance as at 30th September 2010 | 1,114,558 | (665,411) | 449,146 |
| Net profit for the period | - | 216,471 | 216,471 |
| Balance as at 31st March 2011 | 1,114,558 | (448,940) | 665,618 |
| Adjustments made to Opening Balance | - | 58,860 | 58,860 |
| Net profit for the period | - | 852,550 | 852,550 |
| Balance as at 30th September 2011 | 1,114,558 | 462,470 | 1,577,028 |

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ASIA CAPITAL PLC
Business Segment

| For the Half Year ended 30 September | Investments | | Stock Broking and Investment Banking | | Deposit Mobilisation and Credit | | Insurance | | Leisure | | Group | |
|--|------------------|------------------|--------------------------------------|----------------|---------------------------------|----------------|------------------|----------------|----------------|-----------------|------------------|------------------|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| | Rs.'000 | Rs.'000 | Rs.'000 | Rs.'000 | Rs.'000 | Rs.'000 | Rs.'000 | Rs.'000 | Rs.'000 | Rs.'000 | Rs.'000 | Rs.'000 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited |
| Revenue | | | | | | | | | | | | |
| Total gross sales | 142,747 | 195,499 | 282,633 | 509,121 | 169,373 | 387,995 | 1,351,957 | 108,366 | 33,766 | 24,417 | 1,980,476 | 1,225,398 |
| Less : Inter segment sales/dividend | (108,288) | (83,720) | - | - | (7,112) | - | - | - | - | - | (115,400) | (83,720) |
| Gross segment revenue | 34,459 | 111,779 | 282,633 | 509,121 | 162,261 | 387,995 | 1,351,957 | 108,366 | 33,766 | 24,417 | 1,865,076 | 1,141,678 |
| Revenue based taxes | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Segment Revenue | 34,459 | 111,779 | 282,633 | 509,121 | 162,261 | 387,995 | 1,351,957 | 108,366 | 33,766 | 24,417 | 1,865,076 | 1,141,678 |
| Segmental Operating Profit / (Loss) | (85,461) | (28,805) | 62,655 | 308,610 | (8,088) | 32,919 | (731,406) | (45,406) | (8,545) | (19,222) | (770,844) | 248,096 |
| Other Operating Income | 30,570 | 39,241 | 7,165 | 1,947 | 18,273 | 62,977 | 401,941 | 90,192 | 1,009 | 898 | 458,958 | 195,255 |
| Share of Associate Company Profit before Tax | 9,100 | 15,936 | - | - | - | - | - | 14,770 | - | - | 9,100 | 30,706 |
| Operating Profit / (Loss) before Provision for fall in Value of Investments | (45,791) | 26,372 | 69,820 | 310,557 | 10,185 | 95,896 | (329,465) | 59,556 | (7,536) | (18,324) | (302,787) | 474,057 |
| Provision for fall in value of investments | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Profit / (Loss) | (45,791) | 26,372 | 69,820 | 310,557 | 10,185 | 95,896 | (329,465) | 59,556 | (7,536) | (18,324) | (302,787) | 474,057 |
| Finance cost | (63,549) | (44,463) | (33,708) | (31,281) | (164) | (5,385) | (5,456) | (862) | (1,274) | (8,210) | (104,151) | (90,201) |
| Adjustment on disposal of Subsidiary | 1,260,129 | 123,845 | - | - | - | - | - | - | - | - | 1,260,129 | 123,845 |
| Profit / (Loss) Before Taxation | 1,150,789 | 105,754 | 36,112 | 279,276 | 10,021 | 90,511 | (334,921) | 58,694 | (8,810) | (26,534) | 853,191 | 507,701 |
| Income Tax Expense | (10,000) | (6,898) | (21,400) | (91,915) | (350) | (19,502) | - | - | - | - | (31,750) | (118,315) |
| Profit / (Loss) After Taxation | 1,140,789 | 98,856 | 14,712 | 187,361 | 9,671 | 71,009 | (334,921) | 58,694 | (8,810) | (26,534) | 821,442 | 389,386 |
| Assets | | | | | | | | | | | | |
| Segment assets | 1,468,855 | 3,386,959 | 1,301,796 | 1,656,185 | 2,098,792 | 1,347,465 | - | 3,165,286 | 296,761 | 263,305 | 5,166,204 | 9,819,200 |
| Deferred tax Assets | - | - | 2,554 | 849 | - | - | - | - | - | - | 2,554 | 849 |
| Consolidated Adjustment | - | (2,052,310) | - | - | - | - | - | - | - | - | - | (2,052,310) |
| Investment in associates | - | 12,000 | - | - | - | - | - | - | - | - | - | 12,000 |
| Total assets | 1,468,855 | 1,346,649 | 1,304,350 | 1,657,034 | 2,098,792 | 1,347,465 | - | 3,165,286 | 296,761 | 263,305 | 5,168,758 | 7,779,740 |
| Liabilities | | | | | | | | | | | | |
| Segment liabilities | 92,941 | (591,861) | 724,669 | 876,136 | 1,734,062 | 1,113,093 | - | 2,659,446 | 11,351 | 131,495 | 2,563,022 | 4,188,309 |
| Consolidated Adjustment | - | 12,614 | - | - | - | - | - | - | - | - | - | 12,614 |
| Interest Bearing Borrowings | 250,871 | 2,100,763 | 106,966 | 485,633 | 20,010 | 208,010 | - | - | 13,004 | 79,290 | 390,850 | 2,873,696 |
| Deferred tax liability | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Liabilities | 343,812 | 1,521,516 | 831,635 | 1,361,769 | 1,754,072 | 1,321,103 | - | 2,659,446 | 24,355 | 210,785 | 2,953,873 | 7,074,619 |
| Net Assets | 1,300,370 | (174,865) | 531,722 | 295,265 | 345,013 | 26,362 | - | 505,840 | 37,731 | 52,520 | 2,214,886 | 705,121 |

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ASIA CAPITAL PLC
NOTES TO THE FINANCIAL STATEMENTS

| | 30th September 2011 | 30th September 2010 |
|------------------------------------|---------------------|---------------------|
| | Rs. | Rs. |
| 1 Market price | | |
| Highest Price | 117.50 | 50.00 |
| Lowest Price | 75.00 | 26.00 |
| Price as at the end of the Quarter | 86.30 | 45.50 |

2 The figures given as at 30th September 2011 are provisional and subject to audit.

3 Comparative figures have been restated and / or reclassified in conformity with current classification and presentation where necessary.

4 There has not been a significant change in the nature of the Contingent Liabilities and Contingent Assets which were disclosed in the Audited Financials Statements for the year ended March 31, 2010.

5 No circumstances have arisen since the Balance Sheet date which would require adjustments to or disclosures in the Financial Statements other than those disclosed below,

The Company and its subsidiary disposed in full their holding in Asian Alliance Insurance PLC on 12th August 2011 for Rs. 1.349 billion and Rs. 1.026 billion respectively.

The Company disposed in full its' holding in Asia Siyaka Commodities (Private) Limited on 29th August 2011 for Rs.175 million.

6 The Interim Income Statements and the Balance Sheets of the Company and the Group have been prepared on the basis of the same accounting policies and methods applied in previous years.

7 Share Information as at 30th September 2011.

Stated Capital as at 30th September 2011 was Rs. 1,114,558,000 (110,000,000 Ordinary shares)

Public Shareholding

The percentage of public shareholding as at 30th September 2011 was 8.22%.

Director's Shareholding

| <i>Name</i> | <i>No of Shares</i> |
|---|---------------------|
| Mr. H. L. L. M. Nanayakkara (Chairman/Managing Director) | 2,139,200 |
| Mr. J. H. P. Ratnayake (Deputy Chairman) | 30 |
| Mr. F. X. R. Pereira | - |
| Mr. A. D. Ross | - |
| Mr. D. Muthukumarana | 50,000 |
| Mr. R. Wickramasinghe (appointed w.e.f. 03rd May 2011) | - |
| Mr. V.Silva Jr. | - |
| Mr. S. Abeysinghe - Alternate Director to Mr. V.Silva Jr (appointed w.e.f. 06th June 2011) | - |
| Mrs D.P.Pieris - Alternate Director to Mr. H.L.L.M.Nanayakkara | 40,000 |

ASIA CAPITAL PLC
NOTES TO THE FINANCIAL STATEMENTS

7 Share Information as at 30th September 2011 -Cont..

20 Major Shareholders

| <i>Name</i> | <i>No of Shares</i> | <i>% Holding</i> |
|---|---------------------|------------------|
| 1 Mr. Vijayeswaran S Vijayaratnam | 96,439,973 | 87.67 |
| 2 Fast Gain International Limited | 3,932,100 | 3.57 |
| 3 Seylan Bank Ltd/Mr.Hiniduma Liyanage Lakpriya Manohan Nanayakkara | 2,139,200 | 1.94 |
| 4 Asian Alliance Insurance PLC -(Life Fund) | 2,121,000 | 1.93 |
| 5 Mrs. Laurette Ann Carmen Amerasekera (ESOP) | 2,025,440 | 1.84 |
| 6 Asia Asset Finance Limited | 80,000 | 0.07 |
| 7 Mr. Ganepalle Koralalage Manjula Bandara Jayasinghe | 67,600 | 0.06 |
| 8 Anglo Amalgamated (Pty) Ltd | 67,000 | 0.06 |
| 9 Mrs. Manjula Morarji Udeshi | 55,880 | 0.05 |
| 10 Mr. Anushman Rajarathnam | 50,000 | 0.05 |
| 11 Mr. Daya Muthukumarana | 50,000 | 0.05 |
| 12 Mr. Mahinda Sarath Dayananda Galagedara | 50,000 | 0.05 |
| 13 Mr. Kanagasingam Kularatnam | 47,300 | 0.04 |
| 14 Mr. Wannakuwattewaduge Ananda Fernando | 44,000 | 0.04 |
| 15 Miss Sabiha Abdulhusen Rajkotwala | 42,000 | 0.04 |
| 16 Mr. Dishan Thivanka Fernando | 41,000 | 0.04 |
| 17 Mrs. Dayangani Priyanthi Pieris | 40,000 | 0.04 |
| 18 Mr. Shahul Hameed Noor Mohamed | 37,500 | 0.03 |
| 19 Seylan Bank Ltd / Asia Asset Finance Ltd | 36,400 | 0.03 |
| 20 Mr. Rajpal Kumar Obeyesekere | 36,000 | 0.03 |