



First Capital

A Janashakthi Group Company

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# PROVISIONAL FINANCIAL STATEMENTS

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Six Months ended  
30 September 2024

FIRST CAPITAL WEALTH FUND

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## REPORT OF THE MANAGER

We have pleasure in presenting the Unaudited Interim Financial Statements of First Capital Wealth Fund (the Fund) for the six months ended 30 September 2024.

### Fund Performance

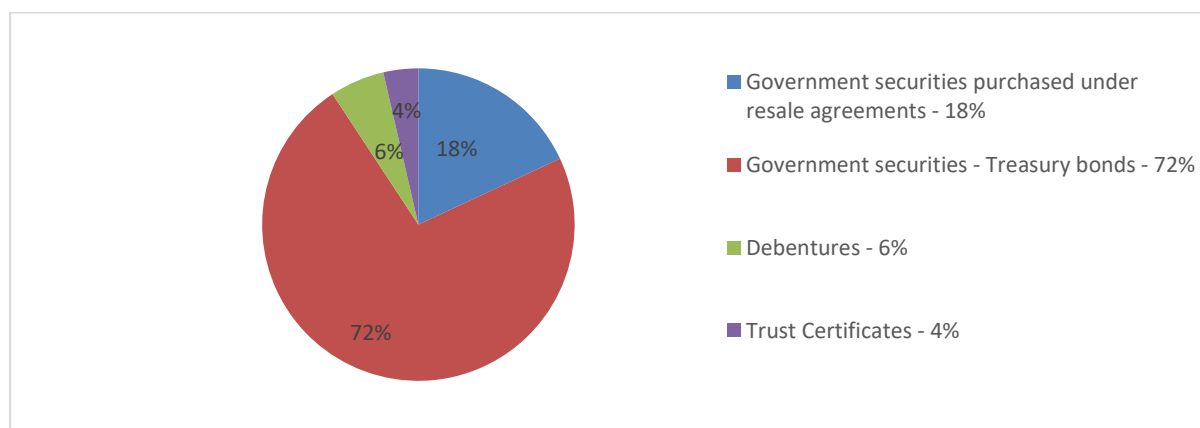
First Capital Wealth Fund reported a Profit after Tax of Rs. 10.5Mn for the six months ended 30 September 2024 compared to a Profit after Tax of Rs. 27.3Mn in the correspondence period of the previous year. The lower Profit after Tax reported for the period under review is mainly as a result of the fair valuation loss on fixed income securities portfolio amounting to Rs. 4.5Mn (2023/24 – Fair valuation gain of Rs. 19.6Mn).

The Fund reported an Annualised Return of 11.17% (inclusive of the marked to market loss) for the six months ended 30 September 2024 compared to 5-year treasury bond yield (base yield) of 11.99% (source: Central Bank of Sri Lanka - *Daily Reports*; <https://www.cbsl.gov.lk/en/pd-daily-report>). The 5-year treasury bond (risk free return) is used to evaluate the performance of the Fund, since there is no appropriate benchmark index for the Fund.

The Annualised Return reported in the corresponding period of the previous year (2023/24) was 97.61% compared to 5-year treasury bond yield of 18.42% (source: Central Bank of Sri Lanka - *Daily Reports*; <https://www.cbsl.gov.lk/en/pd-daily-report>). The Funds under Management as at 30 September 2024 was Rs. 264.6Mn compared to Rs. 169.1Mn at the beginning of the year (The Fund's yield is variable and subject to change. Past performance is not an indicator of future performance).

### Asset Allocation as at 30 September 2024

The Asset Allocation of the Fund as at 30 September 2024 is as follows.



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Company Reg. No: PB 187

## **Appreciations**

We take this opportunity to thank our valued unitholders for the trust and confidence placed in us. We also place on record our appreciation for the support extended by the Securities and Exchange Commission of Sri Lanka and our Trustee, Bank of Ceylon.

We express our sincere thanks to the Board of Directors, Management Team and Staff of First Capital Asset Management Limited for their contribution towards our performance.

**FIRST CAPITAL WEALTH FUND**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

<b>For six months ended 30 September</b>	<b>2024 Unaudited Rs.</b>	<b>2023 Unaudited Rs.</b>
<b>Income</b>	<b>17,202,265</b>	<b>8,514,099</b>
Direct expenses	(117,389)	-
<b>Net trading income</b>	<b>17,084,876</b>	<b>8,514,099</b>
Gain / (Loss) on fair valuation of financial assets recognised through profit or loss - measured at fair value	(4,464,599)	19,564,288
	<b>12,620,277</b>	<b>28,078,387</b>
Administration and other operating expenses	(2,087,658)	(749,637)
<b>Profit before tax</b>	<b>10,532,619</b>	<b>27,328,750</b>
Income tax expenses	-	-
<b>Profit for the period</b>	<b>10,532,619</b>	<b>27,328,750</b>
<b>Other comprehensive income</b>	-	-
<b>Total comprehensive income for the period</b>	<b>10,532,619</b>	<b>27,328,750</b>

Figures in brackets indicate deductions.

The notes form an integral part of these provisional financial statements.

**FIRST CAPITAL WEALTH FUND  
STATEMENT OF FINANCIAL POSITION**

<b>As at</b>		<b>30.09.2024</b>	<b>31.03.2024</b>
	<b>Note</b>	<b>Unaudited Rs.</b>	<b>Audited Rs.</b>
<b>Assets</b>			
Cash at bank		217,396	608,197
Financial assets recognised through profit or loss - measured at fair value	5	231,965,025	160,059,365
Financial assets at amortised cost	6	50,510,058	9,209,326
		<b>282,692,479</b>	<b>169,876,888</b>
<b>Total Assets</b>			
<b>Unitholders' funds and liabilities</b>			
<b>Liabilities</b>			
Accruals and other payables		625,065	795,414
Repo borrowing against government securities		17,455,493	-
<b>Total Liabilities</b>		<b>18,080,558</b>	<b>795,414</b>
<b>Unitholders' funds</b>			
Net assets attributable to unitholders		264,611,921	169,081,474
<b>Total unitholders' funds</b>		<b>264,611,921</b>	<b>169,081,474</b>
<b>Total unitholders' funds and liabilities</b>		<b>282,692,479</b>	<b>169,876,888</b>
<b>Net assets value per unit</b>		<b>1,925.16</b>	<b>1,825.59</b>

The notes form an integral part of these provisional financial statements.

The Management Company of First Capital Wealth Fund is responsible for the preparation and presentation of these Provisional Financial Statements in accordance with the Sri Lanka Accounting Standards.

Approved by the Managing Company on 19 December 2024.



**Mangala Jayashantha**  
**Chief Financial Officer**  
**First Capital Asset management Limited**  
**Fund Management Company**



**Dilshan Wirasekara**  
**Director**  
**First Capital Asset Management Limited**  
**Fund Management Company**



**Nishan de Mel**  
**Chairman**  
**First Capital Asset Management Limited**  
**Fund Management Company**

**FIRST CAPITAL WEALTH FUND**  
**STATEMENT OF CHANGES IN UNITHOLDERS' FUNDS**

**For six months ended 30 September 2024**

	<b>Unitholders' Funds Rs.</b>
<b>Balance as at 1 April 2023 (Audited)</b>	<b>63,406,648</b>
Increase due to unit creation during the period	21,871,000
Decrease due to unit redemption during the period	(2,544,500)
Decrease in net assets attributable to unitholders	27,328,750
<b>Balance as at 30 September 2023 (Unaudited)</b>	<b>110,061,898</b>
<b>Balance as at 1 April 2024 (Audited)</b>	<b>169,081,474</b>
Increase due to unit creation during the period	151,409,933
Decrease due to unit redemption during the period	(66,412,105)
Increase in net assets attributable to unitholders	10,532,619
<b>Balance as at 30 September 2024 (Unaudited)</b>	<b>264,611,921</b>

Figures in brackets indicate deduction.

The notes form an integral part of these provisional financial statements.

**FIRST CAPITAL WEALTH FUND  
STATEMENT OF CASH FLOWS**

**For six months ended 30 September**

	<b>2024</b>	<b>2023</b>
	<b>Unaudited</b>	<b>Unaudited</b>
	<b>Rs.</b>	<b>Rs.</b>
<b>Cash flows from operating activities</b>		
Profit before taxation	<b>10,532,619</b>	<b>27,328,750</b>
<b>Adjustment for :</b>		
(Gain) / Loss on fair valuation of financial assets - at fair value through profit and loss	4,464,599	(19,564,288)
<b>Operating profit before working capital changes</b>	<b>14,997,218</b>	<b>7,764,462</b>
Increase in financial assets - at fair value through profit or loss	(76,370,259)	(40,125,043)
(Increase) / Decrease in financial investments at amortised cost	(41,300,732)	13,317,778
Decrease in accrued expenses and other liabilities	(170,349)	(54,694)
Increase in repo borrowings on repurchase agreement	17,455,493	-
<b>Cash flows generated flows from / (used in) operations</b>	<b>(85,388,629)</b>	<b>(19,097,497)</b>
Tax paid	-	-
<b>Net cash flows from / (used in) operating activities</b>	<b>(85,388,629)</b>	<b>(19,097,497)</b>
<b>Net cash flows from / (used in) investing activities</b>	<b>-</b>	<b>-</b>
<b>Cash flows from/ (used in) financing activities</b>		
Proceeds from units creations	151,409,933	21,871,000
Payments for units redemptions	(66,412,105)	(2,544,500)
<b>Net cash flows from / (used in) financing activities</b>	<b>84,997,828</b>	<b>19,326,500</b>
<b>Net cash inflows/ (outflows) for the period</b>	<b>(390,801)</b>	<b>229,003</b>
Cash and cash equivalents at the beginning of the period	608,197	221,056
<b>Cash and cash equivalents at the end of the period</b>	<b>217,396</b>	<b>450,059</b>

Figures in brackets indicate deductions.

The notes form an integral part of these provisional financial statements.



**FIRST CAPITAL WEALTH FUND**  
**NOTES TO THE PROVISIONAL FINANCIAL STATEMENTS**

1. The number of Units represented by unitholders' funds as at 30 September 2024 is 137,449.
2. The above figures are provisional. The same accounting policies as in the Audited Financial Statements for the year ended 31 March 2024 have been followed in the preparation of the above provisional financial statements.
3. There have been no material capital commitment and contingent liabilities as at the reporting date which require disclosures in the financial statements (No commitment and contingent liabilities as at 31 March 2024).
4. There have been no material events subsequent to the reporting date which require disclosures/ adjustments in the above provisional financial statements.

**FIRST CAPITAL WEALTH FUND**  
**NOTES TO THE PROVISIONAL FINANCIAL STATEMENTS**

	30.09.2024 Rs.	31.03.2024 Rs.
<b>5. Financial Assets Recognised through Profit or Loss-Measured at Fair Value</b>		
Trust Certificates	10,097,940	-
Treasury bonds	206,073,165	144,490,280
Debentures	15,793,920	15,569,085
	<u>231,965,025</u>	<u>160,059,365</u>
<b>6. Financial Assets at Amortised Cost</b>		
Investment in government securities purchased under resale agreement	50,510,058	9,209,326
	<u>50,510,058</u>	<u>9,209,326</u>

**7. Financial instruments- Fair Value Measurement**

The Fund measures fair values using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements in accordance with SLFRS 13.

**Level - 1**

Financial instruments that are measured in whole or in part by reference to published quotes in an active market. A financial instrument is regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange and those prices represent actual and regularly occurring market transactions on an arm's length basis.

**Level - 2**

Financial instruments that are measured at fair value on a recurring basis. As market quotes generally are not readily available or accessible for these securities, their fair value measures are determined using relevant information generated by market transactions involving comparable securities.

**Level - 3**

Financial Instruments that are not supported by observable market prices information.

Due to the nature of the short term maturity, carrying value of the financial asset at amortised cost are approximated to their fair values.

**7.1 Fair values versus the Carrying amounts**

The fair values of financial assets and liabilities, together with the carrying amounts shown in the Statement of Financial Position are as follows;

	As at 30.09.2024		As at 31.03.2024	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
	Rs.	Rs.	Rs.	Rs.
<b>Asset</b>				
<b>Financial assets measured at fair value</b>				
Financial assets recognised through profit or loss - measured at fair value	231,965,025	231,965,025	160,059,365	160,059,365
	<u>231,965,025</u>	<u>231,965,025</u>	<u>160,059,365</u>	<u>160,059,365</u>
<b>Financial assets not measured at fair value</b>				
Cash at bank	217,396	217,396	608,197	608,197
Financial assets at amortised cost	50,510,058	50,510,058	9,209,326	9,209,326
	<u>50,727,454</u>	<u>50,727,454</u>	<u>9,817,523</u>	<u>9,817,523</u>
<b>Total financial assets</b>	<u>282,692,479</u>	<u>282,692,479</u>	<u>169,876,888</u>	<u>169,876,888</u>
<b>Financial Liabilities measured at fair value</b>				
	-	-	-	-
<b>Financial liabilities not measured at fair value</b>				
Accruals and other payables	625,065	625,065	795,414	795,414
Repo borrowing against government securities	17,455,493	17,455,493	-	-
<b>Total financial liabilities</b>	<u>18,080,558</u>	<u>18,080,558</u>	<u>795,414</u>	<u>795,414</u>

**FIRST CAPITAL WEALTH FUND**  
**NOTES TO THE PROVISIONAL FINANCIAL STATEMENTS**

**7.2 Financial instruments- Fair Value**

The following tables show an analysis of financial instruments at fair value and by level of fair value hierarchy.

**As at 30 September 2024**

**Financial assets measured at fair value**

Financial assets recognised through profit or loss - measured at fair value

- Investment in Debentures

- Investment in Trust Certificates

- Investment in government securities - Treasury Bonds

**Financial assets not measured at fair value**

Cash at bank

Financial assets - at amortised cost

**Total financial assets**

**Financial liabilities measured at fair value**

**Financial liabilities not measured at fair value**

Accruals and other payables

Repo Borrowing against government securities

**Total financial liabilities**

Total Carrying Amount	Level 1	Level 2	Level 3	Total Fair Value
Rs.	Rs.	Rs.	Rs.	Rs.
15,793,920	15,793,920	-	-	15,793,920
10,097,940	-	10,097,940	-	10,097,940
206,073,165	206,073,165	-	-	206,073,165
<b>231,965,025</b>	<b>221,867,085</b>	<b>10,097,940</b>	<b>-</b>	<b>231,965,025</b>
217,396	-	-	217,396	217,396
50,510,058	-	-	50,510,058	50,510,058
<b>50,727,454</b>	<b>-</b>	<b>-</b>	<b>50,727,454</b>	<b>50,727,454</b>
<b>282,692,479</b>	<b>221,867,085</b>	<b>10,097,940</b>	<b>50,727,454</b>	<b>282,692,479</b>
-	-	-	-	-
625,065	-	-	625,065	625,065
17,455,493	-	-	17,455,493	17,455,493
<b>18,080,558</b>	<b>-</b>	<b>-</b>	<b>18,080,558</b>	<b>18,080,558</b>

**As at 31 March 2024**

**Financial assets measured at fair value**

Financial assets recognised through profit or loss - measured at fair value

- Investment in debentures

- Investment in commercial papers

- Investment in government securities - Treasury bonds

**Financial assets not measured at fair value**

Cash at bank

Financial assets at amortised cost

**Total financial assets**

**Financial liabilities measured at fair value**

**Financial liabilities not measured at fair value**

Accruals and other payables

**Total financial liabilities**

Total Carrying Amount	Level 1	Level 2	Level 3	Total Fair Value
Rs.	Rs.	Rs.	Rs.	Rs.
15,569,085	-	15,569,085	-	15,569,085
-	-	-	-	-
144,490,280	144,490,280	-	-	144,490,280
<b>160,059,365</b>	<b>144,490,280</b>	<b>15,569,085</b>	<b>-</b>	<b>160,059,365</b>
608,197	-	-	608,197	608,197
9,209,326	-	-	9,209,326	9,209,326
<b>9,817,523</b>	<b>-</b>	<b>-</b>	<b>9,817,523</b>	<b>9,817,523</b>
<b>169,876,888</b>	<b>144,490,280</b>	<b>15,569,085</b>	<b>9,817,523</b>	<b>169,876,888</b>
-	-	-	-	-
795,414	-	-	795,414	795,414
<b>795,414</b>	<b>-</b>	<b>-</b>	<b>795,414</b>	<b>795,414</b>

**FIRST CAPITAL WEALTH FUND**  
**NOTES TO THE PROVISIONAL FINANCIAL STATEMENTS**

**7.3 Measurement of fair values**

**Valuation techniques and significant unobservable inputs**

The following table shows the valuation techniques used in measuring Level 2 fair values, as well as the significant unobservable inputs used.

**Financial instruments measured at fair value**

<b>Type</b>	<b>Valuation Technique</b>	<b>Significant Unobservable Inputs</b>
Trust Certificates	The valuation model is based on Yield Curve of the Government Securities. Yields relating to Government Securities based on the remaining maturities of the respective trust certificates is interpolated in the valuation considering the initial risk premiums (at the time of issue) of the investee companies are constant as at the reporting date.	Risk premium of the investee company (4.70%)

**FIRST CAPITAL WEALTH FUND**  
**NOTES TO THE PROVISIONAL FINANCIAL STATEMENTS**

**7.4 Financial instruments - Accounting classifications**

**As at 30 September 2024**

	Financial assets/ Financial assets · FVTPL	liabilities at amortised cost	Total carrying amount	Fair value
	Rs.	Rs.	Rs.	Rs.
<b>Financial assets measured at fair value</b>				
Financial assets - FVTPL	231,965,025	-	231,965,025	231,965,025
	<b>231,965,025</b>	<b>-</b>	<b>231,965,025</b>	<b>231,965,025</b>
<b>Financial assets not measured at fair value</b>				
Cash at bank	-	217,396	217,396	217,396
Financial assets at amortised cost	-	50,510,058	50,510,058	50,510,058
	<b>-</b>	<b>50,727,454</b>	<b>50,727,454</b>	<b>50,727,454</b>
<b>Total financial assets</b>	<b>231,965,025</b>	<b>50,727,454</b>	<b>282,692,479</b>	<b>282,692,479</b>
<b>Financial liabilities measured at fair value</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial liabilities not measured at fair value</b>				
Accruals and other payables	-	625,065	625,065	625,065
Repo Borrowing against government securities	-	17,455,493	17,455,493	17,455,493
<b>Total financial liabilities</b>	<b>-</b>	<b>18,080,558</b>	<b>18,080,558</b>	<b>18,080,558</b>

**As at 31 March 2024**

	Financial assets/ Financial assets · FVTPL	liabilities at amortised cost	Total carrying amount	Fair value
	Rs.	Rs.	Rs.	Rs.
<b>Financial assets measured at fair value</b>				
Financial assets - FVTPL	160,059,365	-	160,059,365	160,059,365
	<b>160,059,365</b>	<b>-</b>	<b>160,059,365</b>	<b>160,059,365</b>
<b>Financial assets not measured at fair value</b>				
Cash at bank	-	608,197	608,197	608,197
Financial assets - at amortised cost	-	9,209,326	9,209,326	9,209,326
	<b>-</b>	<b>9,817,523</b>	<b>9,817,523</b>	<b>9,817,523</b>
<b>Total financial assets</b>	<b>160,059,365</b>	<b>9,817,523</b>	<b>169,876,888</b>	<b>169,876,888</b>
<b>Financial liabilities measured at fair value</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial liabilities not measured at fair value</b>				
Accruals and other payables	-	795,414	795,414	795,414
<b>Total financial liabilities</b>	<b>-</b>	<b>795,414</b>	<b>795,414</b>	<b>795,414</b>

**FIRST CAPITAL WEALTH FUND**  
**NOTES TO THE PROVISIONAL FINANCIAL STATEMENTS**

**8. Related party disclosures**

**8.1 Directorships in other companies**

The Directors of First Capital Asset Management Limited (Managing Company of the Unit Trust) are also Directors of the following companies (as of 30 September 2024).

<b>Name of the company</b>	<b>Relationship</b>	<b>Dr. Nishan De Mel</b>	<b>Ms. Minette Perera</b>	<b>Mr. Dilshan Wirasekara</b>	<b>Mr. Kuda Banda Herath</b>
Janashakthi Limited	Ultimate Parent	-	Director	-	-
First Capital Holdings PLC	Intermediary Parent	-	-	Managing Director/ CEO	Director
First Capital Limited	Immediate Parent	-	-	Managing Director/ CEO	-
First Capital Treasuries PLC	Subsidiary of the Immediate Parent	Director	Director	Director	-
First Capital Markets Limited	Subsidiary of the Immediate Parent	Director	Director	Managing Director/ CEO	-
First Capital Equities (Private) Limited	Subsidiary of the Immediate Parent	Director	Director	Director	-
First Capital Trustee Services (Private) Limited	Subsidiary of the Immediate Parent	-	-	Managing Director/ CEO	-
First Capital Advisory Services (Private) Limited	Subsidiary of the Immediate Parent	-	-	Director	-
Janashakthi Insurance PLC	Subsidiary of the Ultimate Parent	Director	-	-	-
Janashakthi Capital Limited *	Subsidiary of the Ultimate Parent	-	-	-	-
Janashakthi Business Services (Private) Limited *	Subsidiary of the Ultimate Parent	-	-	-	-
Janashakthi Corporate Services Limited *	Subsidiary of the Ultimate Parent	-	-	-	-
Beckett Capital (Pvt) Ltd *	Subsidiary of the Ultimate Parent	-	-	-	-
Orient Finance PLC **	Subsidiary of the Ultimate Parent	-	-	-	-

\*Mr. Ramesh Schaffter represents as a director of the company and is also a director of Janashakthi Limited (Ultimate Parent company).

\*\* Mr. Prakash Schaffter represents as a director of Orient Finance PLC and is also a director of Janashakthi Limited (Ultimate Parent company).

**FIRST CAPITAL WEALTH FUND**  
**NOTES TO THE PROVISIONAL FINANCIAL STATEMENTS**

**8. Related party disclosures (Contd.)**

First Capital Asset Management Limited manages licensed Unit Trusts namely First Capital Wealth Fund, First Capital Fixed Income Fund, First Capital Gilt Edged Fund, First Capital Money Market Fund, First Capital Equity Fund and First Capital Money Plus Fund which are also treated as Related Parties of the Company.

The Fund carries out transactions with parties who are defined as related parties as per Sri Lanka Accounting Standard (LKAS 24), "Related Party Disclosure", in the ordinary course of its business. The details of such transactions are reported below. The pricing applicable to such transactions is based on the assessment of risk and pricing model of the Fund and is comparable with what is applied to transactions between the Fund and its unrelated customers. Related party transactions were made on terms equivalent to those that prevail in arm's length transactions.

**8.2 Transaction with managing company**

**Transactions for the period ended**

Name of the company	Nature of the transaction	Transaction amount from 01-04-2024 to 30-09-2024	Amounts owed (to)/ by the related party as at 30-09-2024	Transaction amount from 01-04-2023 to 30-09-2023	Amounts owed (to)/ by the related party as at 31-03-2024
		Rs.	Rs.	Rs.	Rs.
First Capital Asset Management Limited	Management fee	1,504,626	(240,266)	467,990	(229,008)

Amounts owed (to) / by the related party	Nature of the transaction	Amounts owed (to) / by the related party as at 30-09-2024	Amounts owed (to) / by the related party as at 31-03-2024
		Rs.	Rs.
First Capital Asset Management Limited	Bank deposit made	(108,542)	(108,542)

**8.3 Transaction with ultimate parent company/ parent company/ immediate parent company/ intermediary parent company/ subsidiaries of the immediate parent of the managing company.**

Nature of transaction	Transaction amount from 01-04-2024 to 30-09-2024	Amounts owed (to)/ by the related party as at 30-09-2024	Transaction amount from 01-04-2023 to 30-09-2023	Amounts owed (to)/ by the related party as at 31-03-2024
	Rs.	Rs.	Rs.	Rs.
Interest income	1,328,494	-	2,146,618	-
Interest expense	117,389	-	-	-
Gain/ (loss) on sale of financial investments - held for trading	988,600	-	-	-
Investment in Unit Trust	-	50,314,153	-	-
Repo borrowings	-	-	-	-
Resale agreements	-	17,455,493	-	9,209,326
Benefit accrued on Unit Trust	314,153	-	-	-

**FIRST CAPITAL WEALTH FUND**  
**NOTES TO THE PROVISIONAL FINANCIAL STATEMENTS**

**8. Related party disclosures (Contd.)**

**8.4 Transactions with key management personnel (KMP) and their close family members (CFM)**

According to Sri Lanka Accounting Standard LKAS 24 - "Related Party Disclosures", Key Management Personnel, are those having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity. Accordingly, the Board of Directors of Frist Capital Asset Management Limited (Managing company) and parent companies namely, First Capital Limited, Frist Capital Holdings PLC and Janashakthi Limited and Chief Executive Officer of First Capital Asset Management Limited have been classified as KMPs of the entity.

Close Family Members of a Key Management Person are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the Entity. They may include;

- a. The individual's domestic partner and children;
- b. Children of the individual's domestic partner; and
- c. Dependants of the Individual or the individual's domestic partner

Close Family Members are related parties to the Entity.

**Transactions with KMP/CFM**

	<b>Transaction amount from 01-04-2024 to 30-09-2024 Rs.</b>	<b>Amounts owed (to)/ by the related party as at 30-09-2024 Rs.</b>	<b>Transaction amount from 01-04-2023 to 30-09-2023 Rs.</b>	<b>Amounts owed (to)/ by the related party as at 31-03-2024 Rs.</b>
Investment in Unit Trust	-	-	-	-
Benefit accrued on Unit Trust	-	-	-	-