NATIONAL LIVESTOCK DEVELOPMENT BOARD AND ITS SUBSIDIARY

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

| | | Gro | սթ | NLI | DB |
|---|------------|-----------------|-----------------|-----------------|-----------------|
| Year Ended 31 st December | | 2020 | 2019 | 2020 | 2019 |
| | Notes | Rs. | Rs. | Rs. | Rs. |
| Revenue | 1 | 3,290,055,986 | 2,664,339,257 | 3,232,548,539 | 2,607,597,711 |
| Change in Fair Value of Biological Assets | 2 | 45,695,479 | (42,095,720) | 45,695,479 | (42,095,720) |
| Total Revenue | | 3,335,751,465 | 2,622,243,537 | 3,278,244,019 | 2,565,501,991 |
| Cost of Sales | 3 | (2,280,509,435) | (2,153,300,603) | (2,231,152,404) | (2,098,512,221) |
| Gross Profit | | 1,055,242,031 | 468,942,934 | 1,047,091,615 | 466,989,769 |
| Other Income | 4 | 53,205,707 | 290,775,887 | 50,266,879 | 281,849,663 |
| Government Grants | 5 | 647,617 | 11,867,036 | 647,617 | 11,867,036 |
| Distribution Expenses | 6.1 | (26,087,649) | (15,517,584) | (25,774,722) | (15,250,610) |
| Administrative Expenses | 6.2 | (1,050,620,602) | (1,029,835,456) | (1,030,741,604) | (1,006,925,855) |
| Other Expenses | 6.3 | (16,498,884) | (17,805,262) | (16,498,884) | (17,805,262) |
| Profit/(Loss) from Operations | 1 | 15,888,219 | (291,572,444) | 24,990,900 | (279,275,258) |
| Finance Cost | 7 | (28,512,635) | (35,170,091) | (26,160,064) | (31,739,592) |
| Share of profit/(loss) of associates | - | (1,719,171) | (7,144,181) | - | - |
| Profit/(Loss) before Taxation | | (14,343,587) | (333,886,716) | (1,169,164) | (311,014,850) |
| Tax Expense | 8 | (12,234,900) | (16,970,080) | (12,234,900) | (15,971,835) |
| Profit/(Loss) for the year | | (26,578,488) | (350,856,796) | (13,404,065) | (326,986,686) |
| Other Comprehensive Income/(Expense) Items that will not be reclassified to profi | t or loss: | | | | |
| Remeasurement of Retirement Benefit Oblig Deferred Tax on Remeasurement of Retirem Benefit Obligation | | 21,985,284 | (25,458,035) | 21,985,284 | (25,458,035) |
| Changes in other comprehensive income of | associates | (752,604) | 673,438 | - | - |
| Other Comprehensive Income/(Expense) | | | | | |
| for the Year, Net of Tax | - | 21,232,679 | (24,784,597) | 21,985,284 | (25,458,035) |
| Total Comprehensive Income/(Expense) f | or the Ye | (5,345,807) | (375,641,393) | 8,581,220 | (352,444,721) |

The Note annexed form an internal part of these Financial statements. Figures in brackets indicate deductions.

NATIONAL LIVESTOCK DEVELOPMENT BOARD AND ITS SUBSIDIARY

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

| | | Grou | ıp | NLD | B |
|--|--------------|----------------------------|---------------------------|----------------------------|---------------------------|
| As at 31 st December | | 2020 | 2019 | 2020 | 2019 |
| | Notes | Rs. | Rs. | Rs. | Rs. |
| ASSETS | _ | | | | |
| Non-Current Assets | | | | | |
| Property, Plant and Equipment | 9 | 2,615,507,001 | 2,731,767,577 | 2,538,048,002 | 2,651,694,675 |
| Work-In-Progress | 9 | 3,639,096 | 34,080,006 | 3,639,096 | 34,080,005 |
| Leasehold Property | 10 | 6,275,248 | 6,363,632 | - | - |
| Investments in Subsidiaries | 12.1 | - | - | 149,123,327 | 149,123,327 |
| Investments in Associates | 12.2 | (7,495,621) | (5,023,846) | 600,000 | 600,000 |
| Biological Assets - Plantations | 11.1 | 905,276,321 | 864,788,826 | 902,827,773 | 862,340,279 |
| Biological Assets - Livestock Capital | 11.2 | 1,278,497,845 | 1,391,298,756 | 1,274,400,365 | 1,388,231,850 |
| | - | 4,801,699,889 | 5,023,274,951 | 4,868,638,563 | 5,086,070,136 |
| Current Assets | - | | | | |
| Inventories | 13 | 309,164,346 | 324,375,235 | 301,129,496 | 307,536,038 |
| Biological Assets - Livestock Trading | 11.3 | 91,219,266 | 37,562,406 | 91,219,266 | 37,562,406 |
| Trade and Other Receivables | 14 | 205,452,393 | 190,895,464 | 203,383,799 | 188,826,869 |
| Advances, Deposits and Prepayments | 15 | 9,633,924 | 10,369,791 | 9,135,174 | 9,871,041 |
| Other Current Assets | 16 | 79,319,886 | 61,544,942 | 74,997,144 | 54,195,740 |
| Short Term Investment | 17 | 129,212,585 | 155,628,153 | 129,212,585 | 126,656,699 |
| Cash & Cash Equivalents | 18 | 16,499,339 | 7,994,985 | 10,293,422 | 7,409,768 |
| - | - | 840,501,740 | 788,370,975 | 819,370,889 | 732,058,562 |
| Total Assets | - | 5,642,201,629 | 5,811,645,926 | 5,688,009,454 | 5,818,128,700 |
| EQUITY AND LIABILITIES Equity Stated Capital | | 6,801,995,542 | 6,801,995,542 | 6,801,995,542 | 6,801,995,542 |
| Retained Earnings | | (2,850,977,415) | (2,845,638,688) | (2,889,569,990) | (2,898,151,209) |
| Capital Reserve | | 153,902,557 | 153,066,672 | 153,902,557 | 153,066,672 |
| Revenue Reserve | | 44,529,422 | 44,529,422 | 44,529,422 | 44,529,422 |
| Revaluation Reserve | | 110,731,360 | 110,731,360 | 110,731,360 | 110,731,360 |
| Revolving Fund | | 37,500,000 | 37,500,000 | 37,500,000 | 37,500,000 |
| The vorving I and | - | 4,297,681,466 | 4,302,184,308 | 4,259,088,891 | 4,249,671,787 |
| Non-controlling Interests | | - | - | - | - |
| Total Equity | - | 4,297,681,466 | 4,302,184,308 | 4,259,088,891 | 4,249,671,787 |
| | - | · · · · · | · · · · · | · · · · . | |
| Non - Current Liabilities | | | | | |
| Interest Bearing Loans and Borrowings | 19.1 | 120,615,057 | 188,271,356 | 120,090,057 | 165,142,766 |
| Interest Free Loans | | - | - | - | - |
| Retirement Benefit Liability | 20 | 209,336,886 | 217,715,091 | 203,223,448 | 212,271,991 |
| Deferred Revenue on Leased Assets | 21 | 28,721,979 | 29,634,099 | 28,721,979 | 29,634,099 |
| | _ | 358,673,922 | 435,620,545 | 352,035,483 | 407,048,854 |
| | | | | | |
| Current Liabilities | | | | | |
| Trade and Other Payables | 22 | 837,084,384 | 891,378,697 | 930,140,963 | 983,473,650 |
| Income Tax Payable | 23 | 2,017,752 | 2,017,751 | - | - |
| | | | | | (20.061.512) |
| Short Term Borrowings | 19.2 | (66,052,792) | (29,061,513) | (66,052,792) | (29,061,513) |
| | 19.2 19.3 | (66,052,792) 87,049,443 | 91,894,569 | (66,052,792) 87,049,443 | 91,894,568 |
| Short Term Borrowings | 19.2 | 87,049,443 125,747,467 | 91,894,569 117,611,575 | 87,049,443 125,747,467 | 91,894,568 115,101,353 |
| Short Term Borrowings Payable on Loans within 12 months | 19.2 19.3 | 87,049,443 | 91,894,569 | 87,049,443 | 91,894,568 |

The Note annexed form an internal part of these Financial statements.

I hereby certify that the Financial Statements have been prepared in compliance with the requirements of Finance Act No.38 of 1971

The Directors are responsible for the preparation and presentation of these Financial Statements. Signed for and on behalf of the Board by;

Manager-Finance

Chairman National Livestock Development Board Financial Statements 2020

.....

..... Deputy Chairman

NATIONAL LIVESTOCK DEVELOPMENT BOARD AND ITS SUBSIDIARY CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

| | | Attribu | table to Equity Ho | lders of the Pare | ent | | Non | |
|--|--------------------------|-----------------------------|---------------------------|---------------------------|-------------------------------|--------------------------|--------------------------------|-----------------|
| | Stated Capital Rs. | Retained Earnings Rs. | Capital Reserve Rs. | Revenue Reserve Rs. | Revaluation Reserve Rs. | Revolving Fund Rs. | Controlling Interest Rs. | Total Rs. |
| Group | 10 | | 10. | K 5 | 1401 | 10, | 1457 | 10 |
| Balance as at 01 January 2019 | 576,587,649 | (2,904,613,165) | 149,373,229 | 44,529,422 | 110,731,360 | 37,500,000 | - | (1,985,891,506) |
| Profit for the Year | - | (350,856,796) | - | - | - | - | - | (350,856,796) |
| Wellard Loan Interest Write-Off | | 434,615,871 | | | | | | 434,615,871 |
| Other Comprehensive Income | - | (24,784,597) | - | - | - | - | - | (24,784,597) |
| Capital Grant Received | - | - | 3,693,443 | - | - | - | - | 3,693,443 |
| Capital Grant Amotization | - | - | - | - | - | - | - | - |
| Wellard Loan Converted to Equity | 6,225,407,893 | - | - | - | - | - | - | 6,225,407,893 |
| Balance as at 31 December 2019 | 6,801,995,542 | (2,845,638,688) | 153,066,672 | 44,529,422 | 110,731,360 | 37,500,000 | - | 4,302,184,308 |
| Balance as at 01 January 2020 | 6,801,995,542 | (2,845,638,688) | 153,066,672 | 44,529,422 | 110,731,360 | 37,500,000 | - | 4,302,184,308 |
| Profit for the Year | - | (26,578,488) | - | - | - | - | - | (26,578,488) |
| Prior Period Adjustment SLPDC | | 7,080 | | | | | | 7,080 |
| Total Transactions with Owners Other Comprehensive Income | | 21,232,679 | - | - | - | - | - | 21,232,679 |
| Capital Grant Received | | - | 1,483,502 | - | - | - | - | 1,483,502 |
| Capital Grant Amotization | | | (647,617.04) | | | | | (647,617) |
| Dividends | - | - | - | - | - | - | - | - |
| Balance as at 31 December 2020 | 6,801,995,542 | (2,850,977,415) | 153,902,557 | 44,529,422 | 110,731,360 | 37,500,000 | - | 4,297,681,465 |

| | Stated Capital Rs. | Retained Earnings Rs. | Capital Reserve Rs. | Revenue Reserve Rs. | Revaluation Reserve Rs. | Revolving Fund Rs. | Total Rs. |
|--|--------------------------|--------------------------------|---------------------------|---------------------------|-------------------------------|--------------------------|------------------------------|
| NLDB | <u>KS.</u> | <u>KS.</u> | KS. | KS. | KS. | <u>KS.</u> | <u>KS.</u> |
| Balance as at 01 January 2019 | 576,587,649 | (2,980,322,360) | 149,373,229 | 44,529,422 | 110,731,360 | 37,500,000 | (2,061,600,700) |
| Profit for the Year | - | (326,986,686) | - | - | - | - | (326,986,686) |
| Other Comprehensive Income | - | (25,458,035) | - | - | - | - | (25,458,035) |
| Capital Grant Received | - | - | 3,693,443 | - | - | - | 3,693,443 |
| Grant Amotization | | | - | | | | - |
| Wellard Loan Converted to Equity | 6,225,407,893 | - | - | - | - | - | 6,225,407,893 |
| Wellard Loan Interest Write-Off Balance as at 31 December 2019 | 6,801,995,542 | 434,615,871 (2,898,151,209) | 153,066,672 | 44,529,422 | 110,731,360 | 37,500,000 | 434,615,871 4,249,671,786 |
| Balance as at 01 January 2020 | 6,801,995,542 | (2,898,151,209) | 153,066,672 | 44,529,422 | 110,731,360 | 37,500,000 | 4,249,671,787 |
| Profit for the Year | - | (13,404,065) | - | - | - | - | (13,404,065) |
| Other Comprehensive Income | - | 21,985,284 | - | - | - | - | 21,985,284 |
| Capital Grant Received | - | - | 1,483,502 | - | - | - | 1,483,502 |
| Grant Amotization | | | (647,617) | | | | (647,617) |
| Dividends | - | - | - | - | - | - | - |
| Balance as at 31 December 2020 The Note annexed form an internal part of | 6,801,995,542 | (2,889,569,990) | 153,902,557 | 44,529,422 | 110,731,360 | 37,500,000 | 4,259,088,892 |

The Note annexed form an internal part of these Financial statements.

Figures in brackets indicate deductions.

NATIONAL LIVESTOCK DEVELOPMENT BOARD AND ITS SUBSIDIARY CONSOLIDATED STATEMENT OF CASH FLOWS

| Year Ended 31 th December 2020 Rs 2019 Re.Stated Rs 2020 Rs 2019 Re.Stated Rs CASH FLOWS RROM OPERATING ACTIVITIES Profit before tas Angle Protein Adjustment (14,343,587) (333,886,716) (11,69,164) (311,014,850) Map: Protein Adjustment 7,089 434,615,871 - 434,615,871 - 434,615,871 Depresent Adjustment 20,037,861 221,017,756 228,137,877 223,217,837 223,217,837 Depresent Adjustment 20,037,861 221,017,756 228,013,877 224,217,839 Adjustment Adjustment 23,037,861 221,017,914 42,005,720 42,005,720 Depresent Adjustment 23,049,019 23,067,46 (17,158,345) (17,158,345) (17,128,345) (17,128,345) (17,128,345) (17,128,345) (17,128,345) (19,02,11) (12,121) (10,12,12) (10,12,11) (12,121) (10,12,11) (12,121) (12,121) (12,121) (12,121) (12,121) (12,121) (12,121) (12,121) (12,121) (12,121) (12,121) (12,121) (12,121) (12,121) (12,121) | | Gro | սթ | NLD | В |
|--|---|---------------|---------------|----------------|---------------|
| Profit before is: (14,243,587) (333,886,716) (1,169,164) (311,014,850) Prior Forcial Adjustment 7,080 434,615,871 - 434,615,871 Perceriation Adjustment 20,0827,861 22,012,756 223,1397 222,177,429 Economic Service Charge Wrieoff (12,018,900) (15,005,853) (12,188,900) (15,005,853) (12,188,900) Appreciation Operetry. plant and equipment 23,438,419 - | Year Ended 31 st December | | | | |
| Adjustments for: 7,080 434,613,871 - 434,615,871 Poiro Periot Adjustment 7,080 434,613,871 - 434,615,871 Papercation of property, plant and equipment 20,087,726 228,217,429 220,877,976 228,217,429 Economic Service Charge Writeoff (12,188,900) (15,905,835) (15,905,835) (15,905,835) Appreciation Depreciation and equipment - (17,184,346) - (17,184,346) - (17,184,346) - (17,184,346) - (17,184,346) - (17,184,346) - (17,184,346) - (17,184,346) - (17,184,346) - (17,184,346) - (17,184,346) - (17,184,346) - (17,184,346) - - (17,184,346) - | CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Prior Priorio Adjustment 7,080 434,015.871 - 434,015.871 Depreciation of property, plant and equipment 220,827.861 227,012.756 122,018.975 Economic Service Charge Write (21,018,900) (15,0018,357) (22,22,217,49) Depreciation of property, plant and equipment (21,018,900) (15,0018,357) (22,017,756) Depreciation OF Depreciation of Levenck (45,607,877) (20,07,720) (45,067,877) (42,07,720) Depreciation OF Depreciation of Levenck (45,607,877) (20,07,720) (21,018,977) (21,019,977) Depreciation OF Depreciation of Levenck (11,111,111,111,111,111,111,111,111,111 | Profit before tax | (14,343,587) | (333,886,716) | (1,169,164) | (311,014,850) |
| Depresidation Adjustment - 164 - 164 Depresidation of property, plant and equipment 230877361 270.027.756 228.213.957 224.2174.29 Economic Service Charge Writeoff (12.188.900) (15.905.835) (15.905.835) (15.905.835) Appreciation Depreciation Depreciation Di Livestock (45.695.479) 42.095.720 (17.813.464) - (17.813.464) - (17.813.464) - (17.813.464) - (17.813.464) - (17.813.464) - (17.813.464) - (17.813.464) - (17.813.464) - (17.813.464) - (17.813.464) - (17.813.464) - - (17.813.464) - - (17.813.464) - - (17.813.464) - - - (17.813.464) - | Adjustments for: | | | | |
| Depresentation of property, plant and equipment 22,0827,861 227,012756 228,213,957 224,217,497 Economics Service Charge Writeoff (21,088,900) (15,005,855) (21,088,900) (15,005,855) Amortization of Lexached Property 88,384 88,384 88,384 80,3720 (45,005,772) (45,005,72) (45,005,72) (45,005,72) (45,005,72) (45,005,72) (45,005,72) (45,005,72) (45,005,72) (45,015,72) (45,012) (45,012) (45,012) (45,012) (45,012) (45,012) (45,012) (45,012) (45,012) (| • | 7,080 | , , | - | , , |
| Economic Service Charge WritedT (12,188,900) (15,905,833) (12,188,900) (15,905,833) Anomization of Leashold Property 88,384 88,384 - - (Appreciation)/Depreciation)/Depreciation On Livestock (17,1543,264) - (17,1543,264) - (17,1543,264) - (17,1543,264) - (17,1543,264) - (17,1543,264) - (17,1543,264) - (17,1543,264) - (17,1543,264) - (17,1543,264) - (17,1543,264) - (17,1543,264) - (17,1543,264) - (17,1543,264) - (17,1543,264) - (17,1543,264) - (17,1543,264) - (17,1543,264) - (17,1543,264) - | | - | | - | |
| Americation of Leasehold Property 88.384 11.584.361 91.92 20.65720 (17,1584.364) 91.92 23.66746 22.349.919 23.66746 22.349.919 23.66746 23.349.919 23.66746 23.349.919 23.66746 23.349.919 23.66746 23.349.919 23.66746 23.349.919 23.66746 23.349.919 23.66746 23.349.919 23.66746 23.349.919 23.66746 23.349.919 23.66746 23.349.919 23.66746 23.349.919 23.66746 23.349.919 23.66746 23.349.919 23.66746 23.349.919 23.66746 23.349.910 23.66746 23.349.910 23.66746 23.349.910 23.66746 23.349.910 23.66746 23.66746 23.66746 | | , , | , , | , , | |
| (Appreciation)/Depreciation On Livestock (45,695,479) 42,095,720 42,095,720 Disposal (Profit) Loss on property, plant and equipment (17):1543,364) (17):1543,364) (17):1543,364) Interest on Grauity 23,606,746 23,349,919 23,606,746 Provision for Grauity 13,655,929 17,147,142 12,709,107 14,998,176 Deferred Lasse Income (91,21,21) (91,63,31,35,36) Charla Gard Anorization 16,225,766 5,091,867 16,64,633 (53,656,861) (17,94,6433) (53,656,861) (17,94,6433) (53,656,861) (17,94,6433) (53,656,861) <td>e</td> <td>. , , , ,</td> <td> ,</td> <td>(12,188,900)</td> <td>(15,905,855)</td> | e | . , , , , | , | (12,188,900) | (15,905,855) |
| Disposal (Profit y Loss on property, plant and equipment interest on Granuity (171,584,364) (171,584,364) Interest on Granuity 13,665,529 (171,484,149) (171,584,364) Provision for Gratuity 13,665,529 (171,471,42) (171,584,364) Interest Exprise (171,584,364) (171,584,364) (171,584,364) Interest Exprise (171,584,364) (171,584,364) (171,584,364) Interest Exprise (171,584,364) (171,584,364) (171,584,364) Provision for Anado doubrind debts (171,582,364) (171,582,364) (171,582,364) Expenditure for Plantation 16,625,766 (193,982,023) (19,882) 8,393,303 (11,61,882) 8,393,303 (11,61,882) 8,393,303 (11,61,882) 8,393,303 (11,61,882) 8,393,303 (11,61,882) 8,393,303 (11,61,882) 8,393,303 (11,61,882) 8,393,303 (11,61,882) 8,393,303 (11,61,882) 8,393,303 (11,61,882) 8,393,303 (11,61,882) 8,393,303 (11,61,882) 8,393,303 (11,61,882) 8,393,303 (11,61,882) (11,61,882) 8,393,30 | | , | | - (45.695.479) | 42,095,720 |
| Interest on Granuity 23,349,919 23,060,746 23,349,919 23,060,746 Provision for foranuity 13,655,292 17,147,142 12,709,107 14,998,176 Interest on Deposits (912,121) (912,121) (912,121) (912,121) Interest on Deposits (99,99,222) (93,98,664) (9,998,922) (93,998,664) Provision for bad and doubful debts 11,618,853 8,398,303 11,618,853 8,398,303 Expenditure for Planation 16,425,766 5,091,667 16,425,766 5,091,667 Chapial Grant Annotization (647,617) (17,447,142) (24,652,045) 100,003,005 Changes working Capital 152,10,992 (97,000,523) 6,406,543 (93,991,096) (Increase) Decrease in Investories (12,656,686) 10,274,122 (24,652,045) 10,192,998 (Increase) Decrease in Orthor Exectivables (21,656,686) 10,274,122 (24,652,045) 10,192,998 (Increase) Decrease in Morthor Exectivables (21,62,648) 10,274,122 (24,652,045) 10,192,998 (Increase) Decrease in Morth Current Assets < | | - | , , | - | |
| Deferred Lease Income (912,121) (912,121) (912,121) (912,121) Interest on Deposits (9,989,664) (9,989,292) (9,989,292) (9,989,303) Interest on Deposits (9,989,292) (9,989,664) (9,959,292) (9,989,303) Expenditure for Planation 16,625,766 5,091,667 16,625,766 5,091,667 Share of (profit/loss of associates 1,719,711 7,144,181 - - Capital Grant Anorization (647,617) (3,358,786) (647,617) (3,358,786) (Increase)/Decrease in Investories 15,210,892 (97,000,523) 6,406,543 (93,091,096) (Increase)/Decrease in Advance, Deposit & Pre-Payment 735,867 (867,477) 735,867 (867,477) (Increase)/Decrease in Infravation (2,555,886) (62,593,191) (2,555,886) (2,255,886) (2,255,886) (2,253,403) (9,142,708) (66,771,77) 735,867 (867,477) (73,85,786) (12,947,243) (14,250,881) (12,947,243) (14,250,881) (12,947,243) (14,250,881) (14,253,332,687) (341,590,681) (12,27,27, | | 23,349,919 | , | 23,349,919 | , |
| | Provision for Gratuity | 13,655,929 | 17,147,142 | 12,709,107 | 14,998,176 |
| Interest on Deposits (9.959,292) (9.989,664) (9.959,292) (9.989,664) Provision for bad and doubful debts 11,618,853 8,398,303 11,618,853 8,398,303 Share of (profit)/loss of associates 1,719,171 7,144,181 - - Capital Grant Amotization (647,617) (3,358,786) (647,617) (3,358,786) Changes or (king Capital 158,496,391 19,522,939 159,522,945 160,603,005 (Increase)/Decrease in Trading (13,365,866) (17,946,433) (647,477) 735,867 (867,477) (Increase)/Decrease in Advance, Deposit & Pre-Payment 735,867 (867,477) 735,867 (36,791,40) 12,932,436 (10,29,98) (9,142,708) (2,855,886) (62,993,191) (2,355,886) (62,993,191) (2,355,886) (62,993,191) (2,355,886) (62,993,191) (2,355,886) (62,993,191) (2,455,933) (12,947,242) (14,200,061) Increase/Decrease in Short Term Investment (2,452,494) (31,793,952) (24,62,991,91) Increase/Decrease in Tade of Other Payables (42,461,206) (43,791,812 (42,600,00) (| Deferred Lease Income | (912,121) | (912,121) | (912,121) | (912,121) |
| Provision for bad and doubtful debts 11.618.853 8.398.303 11.618.853 8.398.303 Expenditure for Plantation 16.425,766 5.091.667 16.425,766 5.091.667 Capital Grant Amotization (647,617) (3.358,786) (47,617) (3.358,786) (47,617) Changes in Livestock Capital 155,206,991 159,522,035 160,603,005 100,003,005 Changes working Capital (647,617) (3.358,786) (97,000,523) 6,406,543 (93,001,096) (Increase)/Decrease in Investock Trading (53,656,661) (17,946,433) (53,656,661) (17,946,433) (Increase)/Decrease in Advestock Trading (51,626,486) (02,74,1122) (24,625,945) (10,192,986) (Increase)/Decrease in Advestock Trading (52,558,666) (22,93,191) (22,53,191) (17,946,433) (30,63,327) (53,33,2687) (341,590,681) Increase/(Decrease) in Nort term Investment (22,553,486) (62,593,191) (23,53,876,60) (21,42,708) (24,622,945) (91,27,708) (91,27,08) (91,27,08) (91,27,08) (91,27,08) (91,27,08) (91,27,08) (91,27,08) (91,27,08) (91,27,08) (91,27,08) | * | , , | | , , | |
| Expenditure for Plantation 16,425,766 5.091,667 16,425,766 5.091,667 Share of (profit)/loss of associates 1,719,171 (3.358,786) (647,617) (3.358,786) Changes in Livestock Capital 158,496,391 159,522,939 159,526,965 160,003,005 Changes working Capital (Increase)/Decrease in Inventories (15,265,866) (17,946,433) (53,655,866) (17,946,433) (Increase)/Decrease in Advance, Deposit & Pre-Payment 735,867 (867,477) 735,867 (867,477) (Increase)/Decrease in Montoxines (20,801,404) 12,923,436 (20,801,404) 12,923,436 (Increase)/Decrease in Short Current Assets (20,801,404) (12,923,436 (20,801,404) (12,923,436) (Increase)/Decrease in Short Current Assets (20,801,404) (12,923,436) (23,923,857) (31,50,683) Increase/(Decrease) in Tade & Other Payment (25,55,886) (62,593,191) (2,555,886) (62,931,910) (9,142,708) Increase/(Decrease) in Short tern Borrowings (36,991,280) (9,142,708) (36,991,280) (9,142,708) Increase/(Decrease) LANLIB Tax Liabilitites | 1 | .,,,,, | | | |
| Shar of (profit)/dos of associates 1,719,171 7,144,181 | | , , | | , , | |
| Capital Cant Amotization (647,617) (3.358,786) (647,617) (3.358,786) Changes in Livestock Capital 159,522,939 159,522,939 159,526,965 160,603,005 (Increase)/Decrease in Inventories (15,210,892 (97,005,23) 6,406,543 (93,091,096) (Increase)/Decrease in Inventories (21,626,486) 10,274,122 (24,652,945) 10,192,998 (Increase)/Decrease in Advance, Deposit & Pre-Payment 735,867 (867,477) 735,867 (867,477) (Increase)/Decrease in Short Current Assets (20,801,404) (12,922,436 (20,801,404) (12,922,436 (Increase)/Decrease in Short Current Assets (23,807,404) (12,922,436 (26,801,404) (12,922,436) (Increase)/Decrease in Short Current Assets (24,801,414) (33,78,633,07) (34,594,31) Increase / Decrease in Short term Borrowings (36,991,280) (9,142,708) (36,991,280) (9,142,708) Increase / Decrease I LABUB Tax Liabilities - - - - - - - - - - - - - - - | 1 | , , | | 16,425,766 | 5,091,667 |
| Changes in Livestock Capital 158,496,391 159,522,939 159,526,965 160,603,005 Changes working Capital (Increase)/Decrease in Livestock Trading (53,656,861) (17,946,433) (53,656,861) (17,946,433) (Increase)/Decrease in Advance, Deposit & Pre-Payment (73,664,866) 10,274,122 (24,652,945) 10,192,998 (Increase)/Decrease in Other Current Assets (20,801,404) 12,932,436 (20,801,404) 12,932,436 (Increase)/Decrease in Short term Browings (36,991,280) (9,142,708) (65,293,191) (2,555,886) (62,593,191) (2,555,886) (62,593,191) (2,555,886) (62,593,191) (2,555,886) (62,593,191) (2,555,886) (62,593,191) (2,555,886) (62,593,191) (2,555,886) (62,593,191) (2,555,886) (62,593,191) (2,555,886) (62,593,191) (2,55,886) (62,593,191) (2,55,886) (62,593,191) (2,55,886) (62,593,191) (2,55,886) (62,593,191) (2,55,886) (62,593,191) (2,55,886) (62,593,191) (2,55,886) (62,593,193) (12,947,212) Increase/Decrease in Short term Browvings (36,991,260) | | , , | | - (647-617) | - |
| Changes working Capital (Increase)/Decrease in Inventories 15,210,892 (97,000,523) 6,406,543 (93,091,096) (Increase)/Decrease in Trade and Other Receivables (12,626,486) (17,946,433) (53,656,661) (17,946,433) (Increase)/Decrease in Trade and Other Receivables (21,626,486) (10,274,122) (24,652,945) (10,129,98) (Increase)/Decrease in Advance, Deposit & Pre-Payment (25,55,866) (62,593,191) (2,555,866) (62,593,191) Increases/Decrease in Short Term Investment (2,555,886) (62,593,191) (2,555,886) (62,593,191) Increases/(Decrease) in Trade & Other Payables (36,991,280) (9,142,708) (9,142,708) Increases/(Decrease) in Trade & Other Payables (24,622,492) (81,381,120) 222,583,403 (69,505,099) Tax Paid (46,000) (900,567) (46,000) (66,000) (900,567) (46,000) (66,000) Gratuity Paid (22,6160,064) (31,739,592) (26,160,064) (31,739,592) (26,160,064) (31,739,592) (26,160,064) (31,739,592) (14,2611,665) Proceeds from Side Of Property, Plant & Equipment - - </td <td>1</td> <td>. , ,</td> <td> ,</td> <td>. , ,</td> <td></td> | 1 | . , , | , | . , , | |
| (Increase)/Decrease in Inventories 15,210,892 (97,000,523) 6,406,543 (93,091,096) (Increase)/Decrease in Livestock Trading (53,656,861) (17,946,433) (53,656,861) (17,946,433) (Increase)/Decrease in Advance, Deposit & Pre-Payment (21,626,486) 10,274,122 (24,652,945) 10,192,998 (Increase)/Decrease in Advance, Deposit & Pre-Payment (20,801,404) 12,932,436 (62,593,191) (2555,886) (62,593,191) Increase/Decrease in Short Term Investment (2,855,886) (62,593,191) (2,4552,846) (9,142,708) Increase/Decrease in Short Term Browstment (23,691,280) (9,142,708) (9,142,708) (9,142,708) Increase/ (Decrease) LANLIB Tax Liabilities - | ÷ . | 130,470,371 | 159,522,759 | 137,320,703 | 100,003,005 |
| (Increase)/Decrease in Livestock Trading (53,656,861) (17,946,433) (53,656,861) (17,946,433) (Increase)/Decrease in Advance, Deposit & Pre-Payment 735,867 (867,477) 735,867 (867,477) (Increase)/Decrease in Other Current Assets (20,801,404) 12,932,436 (20,801,404) 12,932,436 (Increase)/Decrease in Short Term Investment (2,555,886) (62,593,191) (2,555,886) (20,501,804) Increase/(Decrease) In ATM & Other Payment (54,294,314) (337,863,327) (53,332,687) (341,590,681) Increase/(Decrease) In ATM & Other Payment (54,294,314) (337,863,327) (54,500,681) (17,946,433) Increase/(Decrease) In Short term Borrowings (36,991,280) (9,142,708) (9,142,708) (9,142,708) Increase/(Decrease) LANLIB Tax Liabilities - | | 15,210,892 | (97,000,523) | 6,406,543 | (93,091,096) |
| (Increase)/Decrease in Advance, Deposit & Pre-Payment 735,867 (867,477) 735,867 (867,477) (Increase)/Decrease in Other Current Assets (20,801,404) 12,932,436 (20,801,404) 12,932,436 (Increase)/Decrease in Short Term Investment (2,555,886) (62,593,191) (2,555,886) (62,593,191) Increase/(Decrease) in Trade & Other Payables (36,991,280) (9,142,708) (36,991,280) (9,142,708) Increase/(Decrease) in Short term Borrowings (36,991,280) (9,142,708) (36,991,280) (9,142,708) Increase/(Decrease) In Short term Borrowings (36,991,280) (9,142,708) (36,991,280) (9,142,708) Increase/(Decrease) In Short term Borrowings (36,991,280) (9,142,708) (36,991,280) (9,142,708) Increase/(Decrease) In Short term Borrowings (36,991,280) (9,142,708) (36,991,280) (9,142,708) Increase/(Decrease) In Short term Borrowings (36,991,280) (9,00,567) (46,000) (66,000) Gratuity Paid (22,462,949) (81,381,120) 222,553,4803 (12,947,242) Interest Paid (12,01,65) (44,126,387) (42,611,665) (44,261,102) (12,79,33) | (Increase)/Decrease in Livestock Trading | , , | , | (53,656,861) | (17,946,433) |
| (Increase)/Decrease in Other Current Assets (20,801,404) 12,932,436 (20,801,404) 12,932,436 (Increase)/Decrease in Short Term Investment (2,555,886) (62,593,191) (2,555,886) (62,593,191) Increases/Decrease) in Short term Borrowings (36,991,280) (9,142,708) (36,991,280) (9,142,708) Increase/(Decrease) LANLIB Tax Liabilities - - - - Cash generated from operations 224,622,949 (81,381,120) 222,583,403 (69,505,099) Tax Paid (46,000) (90,0567) (46,000) (66,000) Gratuity Paid (13,206,242) (23,122,283) (12,947,242) Interest Paid (26,610,064) (31,739,552) (26,160,064) (31,739,552) Net cash flow from operating activities 175,018,116 (127,227,521) 173,255,055 (114,257,933) CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES 843,6454 6,209,436 843,6454 6,209,436 Proceeds from Sale of Property, Plant & Equipment Investment in Plantation (56,913,261) (24,451,002) (56,913,261) (24,309,072) | (Increase)/Decrease in Trade and Other Receivables | (21,626,486) | 10,274,122 | (24,652,945) | 10,192,998 |
| (Increase)/Decrease in Short Term Investment (2,555,886) (62,593,191) (2,555,886) (62,593,191) Increase/(Decrease) in Trade & Other Payables (54,224,314) (337,865,327) (53,332,687) (341,590,681) Increase/(Decrease) LANLIB Tax Liabilities (36,991,280) (9,142,708) (69,505,099) Tax Paid (46,000) (900,567) (46,000) (60,000) Gratuity Paid (23,398,768) (13,206,242) (23,122,283) (12,947,242) Interest Paid (46,000) (900,567) (46,000) (66,000) Gratuity Paid (23,139,768) (13,206,242) (23,122,283) (12,947,242) Interest Paid (26,160,064) (31,739,592) (26,160,064) (31,739,592) Net cash flow from operating activities 175,018,116 (127,227,521) 173,255,055 (114,257,933) CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES (84,126,387) (42,611,665) (84,126,387) (42,611,665) Proceeds from Sale of Property, Plat & Equipment 179,014,268 179,014,268 179,014,268 179,014,268 Investment in Plantation (56,913,261) (24,451,002) (56,913,261) (24,309,072 | (Increase)/Decrease in Advance, Deposit & Pre-Payment | 735,867 | (867,477) | 735,867 | (867,477) |
| Increase/(Decrease) in Trade & Other Payables (54,294,314) (337,863,327) (53,332,687) (341,590,681) Increase/(Decrease) in Short term Borrowings (36,991,280) (9,142,708) (36,991,280) (9,142,708) Increase/(Decrease) LANLIB Tax Liabilities - | (Increase)/Decrease in Other Current Assets | (20,801,404) | 12,932,436 | (20,801,404) | 12,932,436 |
| Increase/(Decrease) in Short term Borrowings (36,991,280) (9,142,708) (36,991,280) (9,142,708) Increase/ (Decrease) LANLIB Tax Liabilities - - - - - Cash generated from operations 224,622,949 (81,381,120) 222,583,403 (69,505,099) Tax Paid (46,000) (900,567) (46,000) (66,000) Gratuity Paid (23,398,768) (13,206,242) (23,122,283) (12,947,242) Interest Paid (26,160,064) (31,739,592) (26,160,064) (31,739,592) Net cash flow from operating activities 175,018,116 (127,227,521) 173,255,055 (114,257,933) CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES - - - - - Purchase of Non-Current assets (56,913,261) (24,451,002) (56,913,261) (24,309,072) Interest on FD 8,436,454 6,209,436 8,436,454 6,209,436 8,436,454 6,209,436 8,436,454 6,209,436 66,375,402 140,099,109 Settlement of Loan and Lease (116,273,237) (205,206,551) (116,273,237) (205,206,551) (116,273,237) (205,2 | (Increase)/Decrease in Short Term Investment | (2,555,886) | (62,593,191) | (2,555,886) | (62,593,191) |
| Increase / (Decrease) LANLIB Tax Liabilities - | · · · · · · · · · · · · · · · · · · · | | , | . , , , , | , |
| Cash generated from operations 224,622,949 (81,381,120) 2222,583,403 (69,505,099) Tax Paid (46,000) (900,567) (46,000) (66,000) Gratuity Paid (23,398,768) (13,206,242) (23,122,283) (12,947,242) Interest Paid (26,160,064) (31,739,592) (26,160,064) (31,739,592) Net cash flow from operating activities 175,018,116 (127,227,521) 173,255,055 (114,257,933) CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES 179,014,268 - 179,014,268 - Proceeds from Sale of Property, Plant & Equipment - 179,014,268 - 179,014,268 - 179,014,268 - - - Investment in Plantation (56,913,261) (24,451,002) (56,913,261) (24,451,002) (56,913,261) (24,309,072) Interest on FD 8,436,454 6,209,436 8,436,454 6,209,436 - | · · · · · · · · · · · · · · · · · · · | (36,991,280) | (9,142,708) | (36,991,280) | (9,142,708) |
| Tax Paid (46,000) (900,567) (46,000) (66,000) Gratuity Paid (13,206,242) (23,122,283) (12,947,242) Interest Paid (26,160,064) (31,739,592) (26,160,064) (31,739,592) Net cash flow from operating activities 175,018,116 (127,227,521) 173,255,055 (114,257,933) CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES Purchase of Non-Current assets (84,126,387) (42,611,665) (84,126,387) (42,611,665) Proceeds from Sale of Property, Plant & Equipment - 179,014,268 - 179,014,268 Investment in Plantation (56,913,261) (24,451,002) (56,913,261) (24,309,072) Interest on FD 8,436,454 6,209,436 8,436,454 6,209,436 Fixed Deposit 28,971,453 26,598,084 - - Net cash flow from / (used in) investing activities (116,273,237) (205,206,551) (116,273,237) (205,206,551) Grant Received 1,483,502 7,052,229 1,483,502 7,052,229 Net cash flow from / (used in) financing activities (71,017,923) (49,325,779) (48,414,333) (58,055,214) | | - | | - | - |
| Gratuity Paid (23,398,768) (13,206,242) (23,122,283) (12,947,242) Interest Paid (26,160,064) (31,739,592) (26,160,064) (31,739,592) Net cash flow from operating activities 175,018,116 (127,227,521) 173,255,055 (114,257,933) CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES Purchase of Non-Current assets (84,126,387) (42,611,665) (84,126,387) (42,611,665) Proceeds from Sale of Property, Plant & Equipment - 179,014,268 - 179,014,268 Investment in Plantation (164,51,002) (56,913,261) (24,451,002) (56,913,261) (24,309,072) Interest on FD 8,436,454 6,209,436 8,436,454 6,209,436 - - Net cash flow from / (used in) investing activities (103,631,740) 144,759,121 (132,603,194) 118,302,967 CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES Bank Loan Obtained 43,771,812 148,829,044 66,375,402 140,099,109 Settlement of Loan and Lease (116,273,237) (205,206,551) (116,273,237) (205,206,551) Grant Received 1,483,502 7,052,229 1,483,502 7,052,229 | Cash generated from operations | 224,622,949 | (81,381,120) | 222,583,403 | (69,505,099) |
| Interest Paid (26,160,064) (31,739,592) (26,160,064) (31,739,592) Net cash flow from operating activities 175,018,116 (127,227,521) 173,255,055 (114,257,933) CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES Purchase of Non-Current assets (84,126,387) (42,611,665) (84,126,387) (42,611,665) Proceeds from Sale of Property, Plant & Equipment - 179,014,268 - 179,014,268 Investment in Plantation (165,913,261) (24,451,002) (56,913,261) (24,309,072) Interest on FD 8,436,454 6,209,436 8,436,454 6,209,436 Fixed Deposit 26,598,084 - - Net cash flow from / (used in) investing activities (103,631,740) 144,759,121 (132,603,194) 118,302,967 CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES Bank Loan Obtained 43,771,812 148,829,044 66,375,402 140,099,109 Settlement of Loan and Lease (116,273,237) (205,206,551) (116,273,237) (205,206,551) Grant Received 1,483,502 7,052,229 1,483,502 7,052,229 Net Increase/(Decrease) In cash and cash equivalent | Tax Paid | (46,000) | (900,567) | (46,000) | (66,000) |
| Net cash flow from operating activities 175,018,116 (127,227,521) 173,255,055 (114,257,933) CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES Purchase of Non-Current assets . | Gratuity Paid | (23,398,768) | (13,206,242) | (23,122,283) | (12,947,242) |
| CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES Purchase of Non-Current assets (84,126,387) (42,611,665) (84,126,387) (42,611,665) Proceeds from Sale of Property, Plant & Equipment - 179,014,268 - 179,014,268 Investment in Plantation (56,913,261) (24,451,002) (56,913,261) (24,309,072) Interest on FD 8,436,454 6,209,436 8,436,454 - - Net cash flow from / (used in) investing activities (103,631,740) 144,759,121 (132,603,194) 118,302,967 CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES Bank Loan Obtained 43,771,812 148,829,044 66,375,402 140,099,109 Settlement of Loan and Lease (116,273,237) (205,206,551) (116,273,237) (205,206,551) Grant Received 1,483,502 7,052,229 1,483,502 7,052,229 Net cash flow from / (used in) financing activities (71,017,923) (49,325,279) (48,414,333) (58,055,214) Net Increase/(Decrease) In cash and cash equivalent 368,462 (31,793,670) (7,762,459) (54,010,167) Cash And Cash Equivalents At The Beginning (109,616,590) (77,822,921) | | | | | |
| Purchase of Non-Current assets (84,126,387) (42,611,665) (84,126,387) (42,611,665) Proceeds from Sale of Property, Plant & Equipment - 179,014,268 - 179,014,268 Investment in Plantation (24,451,002) (56,913,261) (24,309,072) Interest on FD 8,436,454 6,209,436 8,436,454 6,209,436 Fixed Deposit 28,971,453 26,598,084 - - Net cash flow from / (used in) investing activities (103,631,740) 144,759,121 (132,603,194) 118,302,967 CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES Bank Loan Obtained 43,771,812 148,829,044 66,375,402 140,099,109 Settlement of Loan and Lease (116,273,237) (205,206,551) (116,273,237) (205,206,551) Grant Received 1,483,502 7,052,229 1,483,502 7,052,229 Net cash flow from / (used in) financing activities (71,017,923) (49,325,279) (48,414,333) (58,055,214) Net Increase/(Decrease) In cash and cash equivalent 368,462 (31,793,670) (7,762,459) (54,010,167) Cash And Cash Equivalents At The Beginning (109,616,590) (77,822,921) </td <td>Net cash flow from operating activities</td> <td>175,018,116</td> <td>(127,227,521)</td> <td>173,255,055</td> <td>(114,257,933)</td> | Net cash flow from operating activities | 175,018,116 | (127,227,521) | 173,255,055 | (114,257,933) |
| Purchase of Non-Current assets (84,126,387) (42,611,665) (84,126,387) (42,611,665) Proceeds from Sale of Property, Plant & Equipment - 179,014,268 - 179,014,268 Investment in Plantation (24,451,002) (56,913,261) (24,309,072) Interest on FD 8,436,454 6,209,436 8,436,454 6,209,436 Fixed Deposit 28,971,453 26,598,084 - - Net cash flow from / (used in) investing activities (103,631,740) 144,759,121 (132,603,194) 118,302,967 CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES Bank Loan Obtained 43,771,812 148,829,044 66,375,402 140,099,109 Settlement of Loan and Lease (116,273,237) (205,206,551) (116,273,237) (205,206,551) Grant Received 1,483,502 7,052,229 1,483,502 7,052,229 Net cash flow from / (used in) financing activities (71,017,923) (49,325,279) (48,414,333) (58,055,214) Net Increase/(Decrease) In cash and cash equivalent 368,462 (31,793,670) (7,762,459) (54,010,167) Cash And Cash Equivalents At The Beginning (109,616,590) (77,822,921) </td <td>CASH ELOWS EDOM / (USED IN) INVESTING A CTIVITIES</td> <td></td> <td></td> <td></td> <td></td> | CASH ELOWS EDOM / (USED IN) INVESTING A CTIVITIES | | | | |
| Proceeds from Sale of Property, Plant & Equipment - 179,014,268 - 179,014,268 Investment in Plantation (56,913,261) (24,451,002) (56,913,261) (24,309,072) Interest on FD 8,436,454 6,209,436 8,436,454 6,209,436 Fixed Deposit 26,598,084 - - - Net cash flow from / (used in) investing activities (103,631,740) 144,759,121 (132,603,194) 118,302,967 CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES 8 43,771,812 148,829,044 66,375,402 140,099,109 Settlement of Loan and Lease (116,273,237) (205,206,551) (116,273,237) (205,206,551) Grant Received 1,483,502 7,052,229 1,483,502 7,052,229 Net cash flow from / (used in) financing activities (71,017,923) (49,325,279) (48,414,333) (58,055,214) Net Increase/(Decrease) In cash and cash equivalent 368,462 (31,793,670) (7,762,459) (54,010,167) Cash And Cash Equivalents At The Beginning (109,616,590) (77,822,921) (107,691,586) (53,681,418) | | (84 126 387) | (42,611,665) | (84,126,387) | (42,611,665) |
| Investment in Plantation (56,913,261) (24,451,002) (56,913,261) (24,309,072) Interest on FD 8,436,454 6,209,436 8,436,454 6,209,436 Fixed Deposit 28,971,453 26,598,084 - - Net cash flow from / (used in) investing activities (103,631,740) 144,759,121 (132,603,194) 118,302,967 CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES Bank Loan Obtained 43,771,812 148,829,044 66,375,402 140,099,109 Settlement of Loan and Lease (116,273,237) (205,206,551) (116,273,237) (205,206,551) Grant Received 1,483,502 7,052,229 1,483,502 7,052,229 Net cash flow from / (used in) financing activities (71,017,923) (49,325,279) (48,414,333) (58,055,214) Net Increase/(Decrease) In cash and cash equivalent 368,462 (31,793,670) (7,762,459) (54,010,167) Cash And Cash Equivalents At The Beginning (109,616,590) (77,822,921) (107,691,586) (53,681,418) | | (04,120,307) | | (04,120,507) | |
| Interest on FD 8,436,454 6,209,436 8,436,454 6,209,436 Fixed Deposit 28,971,453 26,598,084 - - - Net cash flow from / (used in) investing activities (103,631,740) 144,759,121 (132,603,194) 118,302,967 CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES Bank Loan Obtained 43,771,812 148,829,044 66,375,402 140,099,109 Settlement of Loan and Lease (116,273,237) (205,206,551) (116,273,237) (205,206,551) (205,206,551) Grant Received 1,483,502 7,052,229 1,483,502 7,052,229 1,483,502 7,052,229 Net cash flow from / (used in) financing activities 368,462 (31,793,670) (7,762,459) (54,010,167) Net Increase/(Decrease) In cash and cash equivalent 368,462 (31,793,670) (7,762,459) (54,010,167) Cash And Cash Equivalents At The Beginning 368,462 (31,793,670) (77,62,459) (53,681,418) | | (56,913,261) | | (56,913,261) | |
| Net cash flow from / (used in) investing activities (103,631,740) 144,759,121 (132,603,194) 118,302,967 CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES Bank Loan Obtained 43,771,812 148,829,044 66,375,402 140,099,109 Settlement of Loan and Lease (116,273,237) (205,206,551) (116,273,237) (205,206,551) Grant Received 1,483,502 7,052,229 1,483,502 7,052,229 Net cash flow from / (used in) financing activities (71,017,923) (49,325,279) (48,414,333) (58,055,214) Net Increase/(Decrease) In cash and cash equivalent 368,462 (31,793,670) (7,762,459) (54,010,167) Cash And Cash Equivalents At The Beginning (109,616,590) (77,822,921) (107,691,586) (53,681,418) | Interest on FD | | | | |
| CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES Bank Loan Obtained 43,771,812 148,829,044 66,375,402 140,099,109 Settlement of Loan and Lease (116,273,237) (205,206,551) (116,273,237) (205,206,551) Grant Received 1,483,502 7,052,229 1,483,502 7,052,229 Net cash flow from / (used in) financing activities (71,017,923) (49,325,279) (48,414,333) (58,055,214) Net Increase/(Decrease) In cash and cash equivalent 368,462 (31,793,670) (7,762,459) (54,010,167) Cash And Cash Equivalents At The Beginning (109,616,590) (77,822,921) (107,691,586) (53,681,418) | Fixed Deposit | 28,971,453 | 26,598,084 | - | - |
| Bank Loan Obtained 43,771,812 148,829,044 66,375,402 140,099,109 Settlement of Loan and Lease (116,273,237) (205,206,551) (116,273,237) (205,206,551) Grant Received 1,483,502 7,052,229 1,483,502 7,052,229 Net cash flow from / (used in) financing activities (71,017,923) (49,325,279) (48,414,333) (58,055,214) Net Increase/(Decrease) In cash and cash equivalent 368,462 (31,793,670) (7,762,459) (54,010,167) Cash And Cash Equivalents At The Beginning (109,616,590) (77,822,921) (107,691,586) (53,681,418) | Net cash flow from / (used in) investing activities | (103,631,740) | 144,759,121 | (132,603,194) | 118,302,967 |
| Bank Loan Obtained 43,771,812 148,829,044 66,375,402 140,099,109 Settlement of Loan and Lease (116,273,237) (205,206,551) (116,273,237) (205,206,551) Grant Received 1,483,502 7,052,229 1,483,502 7,052,229 Net cash flow from / (used in) financing activities (71,017,923) (49,325,279) (48,414,333) (58,055,214) Net Increase/(Decrease) In cash and cash equivalent 368,462 (31,793,670) (7,762,459) (54,010,167) Cash And Cash Equivalents At The Beginning (109,616,590) (77,822,921) (107,691,586) (53,681,418) | CACH ELONIC EDOM / (LICED IN ENANONIC A CENTREPO | | | | |
| Settlement of Loan and Lease (116,273,237) (205,206,551) (116,273,237) (205,206,551) Grant Received 1,483,502 7,052,229 1,483,502 7,052,229 Net cash flow from / (used in) financing activities (71,017,923) (49,325,279) (48,414,333) (58,055,214) Net Increase/(Decrease) In cash and cash equivalent 368,462 (31,793,670) (7,762,459) (54,010,167) Cash And Cash Equivalents At The Beginning (109,616,590) (77,822,921) (107,691,586) (53,681,418) | | 10 884 04 C | 140.000.044 | (/ ARE 10* | 140,000,100 |
| Grant Received 1,483,502 7,052,229 1,483,502 7,052,229 Net cash flow from / (used in) financing activities (71,017,923) (49,325,279) (48,414,333) (58,055,214) Net Increase/(Decrease) In cash and cash equivalent 368,462 (31,793,670) (7,762,459) (54,010,167) Cash And Cash Equivalents At The Beginning (109,616,590) (77,822,921) (107,691,586) (53,681,418) | | | | | |
| Net cash flow from / (used in) financing activities (71,017,923) (49,325,279) (48,414,333) (58,055,214) Net Increase/(Decrease) In cash and cash equivalent 368,462 (31,793,670) (7,762,459) (54,010,167) Cash And Cash Equivalents At The Beginning (109,616,590) (77,822,921) (107,691,586) (53,681,418) | | | , | | |
| Net Increase/(Decrease) In cash and cash equivalent 368,462 (31,793,670) (7,762,459) (54,010,167) Cash And Cash Equivalents At The Beginning (109,616,590) (77,822,921) (107,691,586) (53,681,418) | | | | | |
| Cash And Cash Equivalents At The Beginning (109,616,590) (77,822,921) (107,691,586) (53,681,418) | The cash now from / (used in) manening activities | (71,017,723) | (+7,323,217) | (70,414,333) | (30,033,214) |
| | Net Increase/(Decrease) In cash and cash equivalent | 368,462 | (31,793,670) | (7,762,459) | (54,010,167) |
| Cash And Cash Equivalents At The End (109,248,128) (109,616,590) (115,454,045) (107,691,586) | Cash And Cash Equivalents At The Beginning | (109,616,590) | (77,822,921) | (107,691,586) | (53,681,418) |
| | Cash And Cash Equivalents At The End | (109,248,128) | (109,616,590) | (115,454,045) | (107,691,586) |

The Note annexed form an internal part of these Consolidated Financial statements.

NATIONAL LIVESTOCK DEVELOPMENT BOARD AND ITS SUBSIDIARY NOTES TO THE FINANCIAL STATEMENTS

| | | Gro | սթ | NLI |)B |
|-----|--|-----------------|-----------------|-----------------|-----------------|
| Yea | r Ended 31 st December | 2020 | 2019 | 2020 | 2019 |
| | | Rs. | Rs. | Rs. | Rs. |
| 1 | REVENUE | | | | |
| | Sales - Major Project | 2,991,871,730 | 2,295,295,959 | 2,936,636,279 | 2,241,174,115 |
| | Sales - Miscellaneous Project | | | | |
| | -Milk Project | 165,776,225 | 219,082,481 | 165,776,225 | 219,082,481 |
| | -Franchise | 1,279,452 | 2,034,785 | 1,279,452 | 2,034,785 |
| | -Delite | 41,100,119 | 59,248,993 | 41,100,119 | 59,248,993 |
| | -Sales Center | 77,276,282 | 88,677,039 | 75,004,286 | 86,057,337 |
| | -HO -Milk Shop | 12,752,179 | - | 12,752,179 | - |
| | | 3,290,055,986 | 2,664,339,257 | 3,232,548,539 | 2,607,597,711 |
| 2 | FAIR VALUE OF BIOLOGICAL ASSETS | | | | |
| | Gains arising from changes in fair value less costs to sell of | | | | |
| | dairy livestock | 45,695,479 | (42,095,720) | 45,695,479 | (42,095,720) |
| | | 45,695,479 | (42,095,720) | 45,695,479 | (42,095,720) |
| | | | | | |
| 3 | COST OF SALES | | | | |
| | Cost of Sales - Major Project | (2,051,647,987) | (1,873,732,227) | (2,004,286,946) | (1,821,663,297) |
| | Cost of Sales - Miscellaneous Project | | | | |
| | -Milk Project | (115,153,257) | (151,506,987) | (115,153,257) | (151,506,987) |
| | -Franchise | (869,862) | (1,519,213) | (869,862) | (1,519,213) |
| | -Delite | (30,849,465) | (49,505,107) | (30,849,465) | (49,505,107) |
| | -Sales Center | (70,032,860) | (77,037,069) | (68,036,871) | (74,317,618) |
| | -HO- Milk Shop | (11,956,004) | - | (11,956,004) | - |
| | | (2,280,509,435) | (2,153,300,603) | (2,231,152,404) | (2,098,512,221) |
| 4 | OTHER INCOME | | | | |
| | Income on Investment Property | 1,363,821 | 1,363,821 | 1,363,821 | 1,363,821 |
| | Interest on staff Loans | 1,601,473 | 1,957,630 | 1,601,473 | 1,957,630 |
| | Interest on Deposits | 11,673,490 | 13,057,804 | 9,959,292 | 9,989,664 |
| | Income on Mini Projects | 7,817,334 | 10,351,012 | 6,980,334 | 9,516,012 |
| | Land Compensation/Asset Disposal | - | 180,496,363.72 | - | 178,084,364 |
| | Exchange Gain | - | 46,147,978.03 | - | 46,147,978 |
| | Other Income | 30,749,588 | 37,401,279 | 30,361,959 | 34,790,195 |
| | | 53,205,707 | 290,775,887 | 50,266,879 | 281,849,663 |
| 5 | GOVERNMENT GRANTS | | | | |
| - | Swine Project | _ | 11,508,250 | _ | 11,508,250 |
| | Capital Grant Amotization | 647,617.04 | 358,786 | 647,617 | 358,786 |
| | Ridiyagama Project | - | - | - | - |
| | Bio Gas Unit | _ | _ | _ | - |
| | | 647.617 | 11.867.036 | 647.617 | 11,867,036 |
| | | 0.7,017 | 11,007,000 | 5.7,517 | 11,007,000 |

NATIONAL LIVESTOCK DEVELOPMENT BOARD AND ITS SUBSIDIARY NOTES TO THE FINANCIAL STATEMENTS

| | | Gro | uD | NLD | В |
|----------|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Yea | r Ended 31 st December | 2020 | 2019 | 2020 | 2019 |
| 6 | OPERATING EXPENSES | Rs. | Rs. | Rs. | Rs. |
| 61 | Distribution Expense | | | | |
| 0.1 | Advertisement expense | (53,725) | (8,300) | - | - |
| | Brokerage Expenses | (2,256,972) | (1,702,254) | (2,256,972) | (1,702,254) |
| | Bad Debtor under Provision | (11,618,853) | (8,398,303) | (11,618,853) | (8,398,303) |
| | Milk Project | (8,411,944) | (1,368,799) | (8,411,944) | (1,368,799) |
| | UHT Project | (2,844,145) | (2,994,076) | (2,844,145) | (2,994,076) |
| | Sales Center | (489,073) | (787,178) | (489,073) | (787,178) |
| | HO- Milk Shop | (153,735) | - | (153,735) | - |
| | Other distribution expense | (259,202) | (258,674) | - | - |
| | | (26,087,649) | (15,517,584) | (25,774,722) | (15,250,610) |
| 62 | Administration Expenses | | | | |
| 0.2 | Administration & General of Farms | (825,306,450) | (702 217 027) | (805 427 452) | (770 208 227) |
| | Head Office | (129,295,376) | (793,217,927) (134,153,660) | (805,427,452) (129,295,376) | (770,308,327) (134,153,660) |
| | Milk Project | (55,724,420) | (64,544,314) | (129,295,370) (55,724,420) | (134,135,000) (64,544,314) |
| | Franchaise Project | (33,724,420) (9,000) | (04,544,514) (9,000) | (9,000) | (9,000) |
| | Sales Centers | (6,947,993) | (7,715,743) | (6,947,993) | (7,715,743) |
| | Interest on Gratuity | (23,349,919) | (23,606,746) | (23,349,919) | (23,606,746) |
| | UHT Project | (7,085,492) | (6,588,065) | (7,085,492) | (6,588,065) |
| | HO- Milk Shop | (2,901,953) | - | (2,901,953) | - |
| | | (1,050,620,602) | (1,029,835,456) | (1,030,741,604) | (1,006,925,855) |
| | | | <u> </u> | | <u> </u> |
| 6.3 | Other Expense | | | | |
| | Expenditure on Mini Projects of Farm | (4,073,024) | (3,848,728) | (4,073,024) | (3,848,728) |
| | Other Expenses of farms | (12,425,860) | (13,956,534) | (12,425,860) | (13,956,534) |
| | | (16,498,884) | (17,805,262) | (16,498,884) | (17,805,262) |
| | | | | | |
| 7 | FINANCE COST | | | | |
| | Interest on Overdraft | (9,012,777) | (8,273,289) | (8,795,536) | (7,521,369) |
| | Leasing Interest | (561,800) | (1,155,222) | (561,800) | (1,155,222) |
| | Interest on Bank Loans | (18,513,192) | (25,354,448) | (16,400,343) | (22,675,868) |
| | Interest on Welard Loan | - | - | - | - |
| | Interest on Gratuity Finance Charges | - (424,866) | (387,133) | - (402,384) | (387,133) |
| | Finance Charges | (28,512,635) | (35,170,091) | (26,160,064) | (31,739,592) |
| | | | | | <u> </u> |
| 8 | TAX EXPENSES | | | | |
| | The major components of tax expense: | | | | |
| 8.1 | Current Income Tax | - | 998,245 | | |
| | Current Income Tax Charge | | | | |
| 8.2 | Semi Luxury Tax | | | | |
| | Semi Luxury Tax Charge | 46,000 | 66,000 | 46,000 | 66,000 |
| | | | | | |
| 8.3 | Deferred Tax | | | | |
| | Deferred Taxation Charge/(Reversal) | - | - | - | - |
| | | | | | |
| 8.4 | Economic Service Charge | | | | |
| 8.4 | - | 12,188,900 | 15,905,835 | 12,188,900 | 15,905,835 |
| 8.4 | Economic Service Charge Writeoff | <u>12,188,900</u> 12,234,900 | <u>15,905,835</u> 16,970,080 | <u>12,188,900</u> 12,234,900 | <u>15,905,835</u> 15,971,835 |
| 8.4 | - | | , , | | |
| 8.4 9 | Economic Service Charge Writeoff | | , , | | |
| | Economic Service Charge Writeoff Tax Expense Reported in the Statement of Profit or Loss Share of profit/(loss) of associates -27.0716% | | , , | | |
| 9 | Economic Service Charge Writeoff Tax Expense Reported in the Statement of Profit or Loss Share of profit/(loss) of associates -27.0716% | 12,234,900 (26,389,879) | 16,970,080 (26,389,879) | | |
| 9 | Economic Service Charge Writeoff Tax Expense Reported in the Statement of Profit or Loss Share of profit/(loss) of associates -27.0716% Profit/(loss) after Taxtation of associate | 12,234,900 | 16,970,080 | | |
| 9 | Economic Service Charge Writeoff Tax Expense Reported in the Statement of Profit or Loss Share of profit/(loss) of associates -27.0716% Profit/(loss) after Taxtation of associate Share of loss of associate | 12,234,900 (26,389,879) | 16,970,080 (26,389,879) | | |

NATIONAL LIVESTOCK DEVELOPMENT BOARD AND ITS SUBSIDIARY NOTES TO THE FINANCIAL STATEMENTS

9 PROPERTY, PLANT AND EQUIPMENT

9.1 PROPERTY, PLANT AND EQUIPMENT - Group

| | | | | Freeh | old | | | | Leasehold | | |
|---------------------------------|-------------|---------------|----------------------|---------------------|---------------------|--------------------|-------------------------|----------------|-------------------|-----------------------------|-----------------|
| | Land | Buildings | Plant & Machinery | Estate Equipment | Office Equipment | Other Equipment | Furniture & Fittings | Motor Vehicles | Motor Vehicles | Capital Work in Progress | Total |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| At Cost or Valuation | | | | | | | | | | | |
| Balance as at 01st January 2020 | 368,053,324 | 1,846,150,641 | 681,492,034 | 939,956,151 | 44,433,454 | 4,197,600 | 25,475,346 | 278,469,719 | 83,092,749 | 34,080,006 | 4,305,401,023 |
| Additions | - | 53,399,061 | 33,523,019 | 6,753,219 | 1,407,704 | - | 410,969 | 19,073,312 | - | 3,639,096 | 118,206,379 |
| Disposals | - | - | - | - | - | - | - | - | - | - | - |
| Adjustments | - | - | - | - | | | | 49,372,858 | (49,372,858) | (34,080,006) | (34,080,006) |
| Balance as at 31 December 2020 | 368,053,324 | 1,899,549,701 | 715,015,052 | 946,709,370 | 45,841,158 | 4,197,600 | 25,886,316 | 346,915,889 | 33,719,891 | 3,639,096 | 4,389,527,396 |
| Accumulated Depreciation | | | | | | | | | | | |
| Balance as at 01st January 2020 | - | (680,344,383) | (328,534,684) | (237,980,635) | (40,778,911) | (3,713,021) | (20,634,281) | (187,685,478) | (39,882,048) | - | (1,539,553,440) |
| Depreciation | - | (83,379,702) | (64,738,532) | (45,245,883) | (1,968,574) | (144,719) | (1,471,375) | (30,507,086) | (3,371,989) | - | (230,827,861) |
| Disposals | - | - | - | - | - | - | - | - | - | - | - |
| Adjustments | - | - | - | - | - | - | - | (28,063,462) | 28,063,462 | - | - |
| Balance as at 31 December 2020 | - | (763,724,085) | (393,273,216) | (283,226,517) | (42,747,485) | (3,857,740) | (22,105,656) | (246,256,026) | (15,190,575) | - | (1,770,381,300) |
| As at 01 January 2020 | 368,053,324 | 1,165,806,258 | 352,957,350 | 701,975,516 | 3,654,543 | 484,579 | 4,841,065 | 90,784,241 | 43,210,701 | 34,080,006 | 2,765,847,583 |
| As at 31 December 2020 | 368,053,324 | 1,135,825,616 | 321,741,837 | 663,482,853 | 3,093,672 | 339,860 | 3,780,659 | 100,659,863 | 18,529,316 | 3,639,096 | 2,619,146,095 |

- During the year 2020, the Group acquired Property, Plant and Equipment to the aggregate value of Rs.Rs.118,206,379 (2019 - Rs.71,637,919 /-).

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9.2 PROPERTY, PLANT AND EQUIPMENT - NLDB

| | | | | Freeh | old | | | | Leasehold | | |
|---------------------------------|-------------|---------------|----------------------|---------------------|---------------------|-------------------------|---------------|----------------|-------------------|-----------------------------|-----------------|
| | Land | Buildings | Plant & Machinery | Estate Equipment | Office Equipment | Furniture & Fittings | Structures | Motor Vehicles | Motor Vehicles | Capital Work in Progress | Total |
| | Rs. | Rs. | Rs. | Rs. | | Rs. | Rs. | Rs. | Rs. | Rs. | |
| At Cost or Valuation | | | | | | | | | | | |
| Balance as at 01st January 2020 | 331,053,324 | 278,522,025 | 652,648,388 | 939,956,151 | 39,457,067 | 18,856,456 | 1,501,323,690 | 257,842,329 | 83,092,749 | 34,080,005 | 4,136,832,183 |
| Additions | - | 20,436,360 | 33,523,019 | 6,753,219 | 1,407,704 | 410,969 | 32,962,701 | 19,073,312 | - | 3,639,096 | 118,206,380 |
| Disposals | - | - | - | - | - | - | - | - | - | (34,080,005) | (34,080,005) |
| Adjustments | | | | | | | | 49,372,858 | (49,372,858) | | - |
| Balance as at 31 December 2020 | 331,053,324 | 298,958,385 | 686,171,406 | 946,709,370 | 40,864,771 | 19,267,426 | 1,534,286,391 | 326,288,499 | 33,719,891 | 3,639,096 | 4,220,958,558 |
| | | | | | | | | | | | |
| Accumulated Depreciation | | (122,422,070) | (201.470.220) | (222.000.625) | (25.025.15.0) | (14,005,505) | (500 601 000) | (1.67.647.060) | (20.002.040) | | (1.451.057.500) |
| Balance as at 01st January 2020 | - | (133,422,969) | (301,479,230) | (237,980,635) | (35,927,176) | (14,085,585) | (520,631,993) | (167,647,868) | (39,882,048) | | (1,451,057,503) |
| Depreciation | - | (13,276,420) | (64,096,126) | (45,245,883) | (1,952,694) | (1,459,818) | (68,893,720) | (29,917,306) | (3,371,989) | - | (228,213,957) |
| Disposals | - | - | - | - | - | - | - | - | - | - | - |
| Adjustments | - | | - | | - | - | - | (28,063,462) | 28,063,462 | - | - |
| Balance as at 31 December 2020 | | (146,699,389) | (365,575,356) | (283,226,517) | (37,879,870) | (15,545,403) | (589,525,713) | (225,628,636) | (15,190,575) | | (1,679,271,460) |
| As at 01 January 2020 | 331,053,324 | 145,099,056 | 351,169,158 | 701,975,516 | 3,529,891 | 4,770,871 | 980,691,697 | 90,194,461 | 43,210,701 | 34,080,005 | 2,685,774,680 |
| As at 31 December 2020 | 331,053,324 | 152,258,997 | 320,596,050 | 663,482,853 | 2,984,900 | 3,722,023 | 944,760,678 | 100,659,863 | 18,529,316 | 3,639,096 | 2,541,687,098 |

- During the year 2020, the NLDB acquired Property, Plant and Equipment to the aggregate value of Rs.118,206,380 (2019 - Rs.71,637,919 /-).

| Au or 5 | INAL LIMINIOC K DEVELOPMENT S TO THE FINANCIAL STATEMENT | | INDUKY | | |
|--|---|--|--|---|---|
| 20 1 | 11 ¹⁰ December | 5 Gru 2020 Rr | 2019 | 2020 Rs. | 2019 Po |
| | LEASEHOLD PROPERTY | | Rs. 6.452.016 | Rs. | Rs. |
| | LEASEHOLD PROPERTY Induce as at 1° January Amortization for the Year Induce as at 31° December | (85.354) 6.275.245 | 6363632 | | |
| | The Sri Latka Positry Development Co Randicipperos, Lanewila for 99 years for | mpany (Private) Limito en National Livestock I | d obtained the freeho Development Board I | id right to a land y the agreement d | itumed in Inted 01st October |
| | BOLOGICAL ASSETS | | | | , |
| | Group | Balance as at 01.01.2020 | Expenditure incurred during the year 53,781,372 | Amount Charged 10 PL | Balance as at 31.12.2020 |
| | Geomet under planting new planting Parare establishnese expenditure Cochere planting expenditure Robber planting expenditure Other planting expenditure | \$09,302,979 20,663,098 1,847,488 30,403,142 2,574,119 | 3,14,130 | (4,276,185) (12,149,581) - | \$53,948,166 8,511,517 1,547,488 33,517,272 |
| | Other planting expenditure | 2.574.119 864.788.826 | 17.758 | (16.425.766) | 2,591,877 995,276,321 |
| | NLDB | Balance as at 01.01.2020 | Expenditure incurred during the year 53,781,372 | Amount Charged 30 PL | Balance as at 31.12.2020 |
| | Cocoust under planting new planting Parture establishment expenditure Cashew planting expenditure Rabber planting expenditure Other planting expenditure | \$07,067,195 20,661,098 1,847,488 30,403,142 2,361,355 | | (4,276,185) (12,149,581) | \$56,572,383 8,511,517 1,547,488 33,517,273 |
| | Rabber planing expenditure Other planing expenditure | 30,403,142 2,361,355 862,340,279 | 3,114,130 17,758 56,913,261 | (16.425.766) | 2,379,113 992,827,773 |
| 11.2 | Unoteck - Capital -Cardo Battalo | 443,658,638 | 420.964.071 | 441.791.040 | 420.964.071 |
| | - Carto Marrialo Goans Pege - Sheap - Sheap - Sheabhins - Dacko - Lapare - Brocher | 443,050,630 13,689,600 15,602,155 83,381,575 205,779 | 420,964,071 14,051,700 14,001,150 90,934,093 299,195 | 441,791,940 13,689,600 15,602,155 50,543,685 205,779 | 420,964,071 14,031,700 14,101,150 87,196,820 299,195 |
| | -Rabbins -Ducks -Lapors | 265,779 | 299,195 | 205,779 | 299,195 |
| | -Broker -Others -Imported Cattle 10% Deduction | 228,000 \$63,475,589 (141,531,677) 1,275,497,545 | 13,135,727 23,067,702 582,868 965,013,234 (150,501,344) | 220,000 \$63,478,509 (141,531,077) 1,274,400,365 | - 13,135,727 23,067,702 582,868 965,013,234 (150,160,617 |
| | | | 1391298756 | 1.274.490.365 | 1.388.231.850 |
| | Unestede - Tradine Conto Buthalo Goant - Anto - Oucles - | 3,072,902 9,686,950 912,089 427 | 3,190,166 6.273,360 858,171 427 | 3,072,902 9,686,950 912,089 427 | 3,190,166 6,273,360 858,171 427 |
| | -Quills -Ducks -Tarkey | | | | |
| | -Layars -Brodur -Others 10% Deduction | 23,521,638 55,173,197 128,048 (1,275,985) 91,219,266 | 5,234,768 22,951,866 | 23,521,638 55,173,197 128,948 (1,275,985) 91,219,266 | 5,234,768 22,951,866 |
| | | (1,275,965) 91,219,266 | (946,353) 37,562,406 | (1,275,985) 91,219,266 | (946,353 37,542,406 |
| 11.2 | Movement of Biological Asset Liso Induce as at 00st January Addition Disposal Usersitand Profit Induce as at 31st December | 1,425,561,162 434,009,149 (450,390,576) | 1,994,825,422 253,118,524 (463,331,291) | 1,425,794,256 413,756,161 (450,390,876) | 1,994,825,422 254,972,807 (864,364,083 |
| | Unrailized Profit Relates as at 31st December | (142,507,062) (142,507,062) 1,369,717,111 | (172,079,264) 1.425,361,162 | (141,531,977) (141,531,977) 1,365,619,631 | (150,160,617 (150,160,617 1.425.794.254 33 |
| | INVESTMENTS IN SUBSIDIARY & | ID ASSOCIATE | | | 4.10 |
| 6 ad 3 | INTERMENT IN SUBSIDIARIES | | Sharsholding % | 2828 Rs. | 2019 Br. |
| | | ty (Put) Lad | | 149,123,327 | 149,123,327 |
| | The Board has inversed Ro. 15,905,130. Development Co Lat which was a 51% of has been transforred to National Lisenso 100ms Therearther the NLDR's holding it Lanka Positry Development Company u 11 ⁴⁴ Therearcher | te in non - quoted inne- quity state. The equity s ck Development Board n the coverses '- 14*** | ments in Sri Laska male 49% of Libyan (NLDB) on 07 May | utya Agricultural Foreiga Investme 2014 for a consid mongy has done | & Livestock ns: Company of Liby textion of een chanced as Sci |
| | | | - new nature of the C 2014. This investment rep 2010 | mpany has also b t has been accourt 2020 | een changed as Sri ned for under the cos 4.100 2019 |
| | 11 ¹¹ December INVENTMENT IN ASSOCIATES Mahaweli Livertock Enterprises Limite | 2020 Rs. 1 (7.495.621) | 2019 Rt. (5.023,846) | 2929 Rs. 693,090 | 2019 Bs. 600.000 |
| | | (7,495,621) for 600,000 shares in | (5,823,846) Mahasa Ii Liwaxov 4 | 690,000 | 600,000 and on 12th Assess |
| | NLDB invested a sum of Rx. 600,000- 2016 with the intention of acquiring exp therefore treated as an investment in nor This investment is initially recorded at a 18 to December 2020. It is the view of th Enterprise (pst) Ltd it has no "significant investment is not an "Investment in Asso | ity shares in it. This ins ociate. ost. Therefore, this ins | ostneet falls betwee ostneet is treated u | a 20% - 50% (27 der cost method : | h interest) and discounting as at |
| | 31st December 2020 It is the view of th Enterprise (pst) Ltd it has no "significan investment is not an "Investment in Asso | e top management that t t influence" in the said clate" in terms of \$1.19 | this entity although i investee. Therefore i 85.27 on Consolidat | an investor in Mi is the opinion of ion of Financial S | hanneli Livornock 'the centry that this tatements. |
| | The financial year of the Associate ends 31" December each year. Due to this is following manner:- | on 31 st March every ye compatibility, the fina | ear as against that o noial results of the A | | dity which ends on considered in the |
| | following manner- | Gra | | | a na |
| w at 3 | 1" December | 2020 Rs. | 2019 Bi- | 2020 Rs. | 2019 Ri- |
| | INVENTORIES Cocont Copra Sandry Produce Stock Geoure Expenditure - Breeder Geoure Expenditure - Layer Fond mock Oher General Stocks At Farms & Ho | 113,689,285 37,667,133 4,651,075 | 135,250,228 22,490,303 12,241,294 | 113,689,205 37,697,133 | 135,250,229 |
| | Grower Expenditure - Breeder Grower Expenditure - Layer Feed stock Other General Stocks At Farms & Ho | 4,651,075 - 357,528 | 12,241,294 - 283,263 154,110,147 | | |
| | | | 124.775.218 | 149,833,158 201,129,476 | 149,795,506 307,536,039 |
| - | TRADE AND OTHER RECEIVABLE Trade & Other Doboos Less: Provision For Bad & Doubd'al Do Saff Dobos Economic Service Charges Initial Research Dopt. VATReceivable | 218,274,363 (82,682,126) 36.611 | 177,201,953 (70,463,273) 32,730,745 | 218,124,519 (82,082,126) 30,033,296 | 177,052,105 (70,463,277 |
| | Economic Service Charges Inland Revenue Dept. VATReceivable | 15 218,274,363 218,274,363 36,033,265 25,853,341 2,257,460 11,116,671 20,70,703 | 177,201,953 (70,463,273) 32,730,362 35,000,046 2,265,710 14,160,666 | (\$2,0\$2,126) 30,033,286 25,853,341 2,257,460 9,197,321 | 177,052,105 (70,663,277 32,730,361 35,000,046 2,265,710 12,241,916 |
| s . | ADVANCENDEPOSITS & PREPAYS | 265.452.383 BENTS | 190,995,464 | 201301799 | 188.826.865 |
| | Refundable Deposit Deposit Pro-Peyments | 2,056,095 7,547,826 9,633,924 | 2,362,866 | 1,587,548 7,547,826 9,135,174 | 2,264,116 |
| | | 5000.924 | 14495-01 | | 9,471,041 |
| | | | | | 33 |
| 16 | OTHER CURRENT ASSETS Receivables from SLPDC Receivables from NLDB Mahawii Recetables Other Receivable | 3,155,318 3,368,760 4,184,415 68,671,393 | 2,044,818 5,215,029 4,184,415 | 3,155,318 | 2,044,818 |
| | | 4,184,415 68,671,393 79,319,886 | 4,184,415 50,100,680 61,544,942 | 4,184,415 67,657,411 74,997,144 | 4,194,415 47,956,507 54,195,746 |
| 17 : | SHORT TERM INVESTMENT Fixed Deposits at Peoples Bank Fixed Deposits at Bank Of Ceylon | | 126,111,940 | | |
| | | 125,614,130 | 29.516.212 | 128,614,130 598,455 | 126,111,940 |
| | | 125,614,130 598,455 129,212,585 | 29.516.212 155.628.153 | 128,614,130 598,455 129,212,585 | 126,111,946 544,755 126,656,695 |
| 8 1 | CASH AND CASH EQUIVALENT Favoarable Balances Bask Balances Savings Account | 129,212,585 | 155.628.153 | | 5,377,955 |
| 8 1 | CASH AND CASH EQUIVALENT Favoarable Balances Bask Balances Savings Account | 125,614,136 595,455 126,212,585 126,212,585 126,217 116,397 4,756,287 52,533 (1,147,259) | 29.516212 155.626.153 5.827,477 5.6,397 4.305917 61,725 (2856531) (2856531) | 128,614,130 598,455 129,212,585 6,628,593 6,397 4,723,092 82,668 (1,147,269) 1,147,2491 | 5,377,955 |
| 8.1 | | 126-312-885 126-312-885 116-307 4.786-287 82-333 (1.167-289) 16-699-339 125,747,467 | 155.628.153 | 6,628,593 6,397 4,723,092 82,668 (1,147,269) 19,293,422 125,747,467 | 5,377,955 |
| 8.1 | CASH AND CASH EQUIVALENT Freeerable Balances Back Balances Storiga Acoust Cash In Hand Songo In Hand Cash Io Thumit Undersearable Balances Back Owerland | 129,212,585 | 5,827,477 55,997 4,305,917 61,725 (2,856,531) 7,994,985 117,611,575 | | 5,377,953 6,397 4,022,223 59,725 (2,056,531 7,499,749 |
| 18 18 18 2 18 2 | CASH AND CASH EQUIVALINT Freerark Educators Bartis Educators Statiga K-count Coalta Hand Sanaya Hand Casho Hanan Lidawarahla Balances Band Ownhard I ⁴ December INTERNT BEARING LOANS & BO | 126212385 126212385 126212385 126307 4,756,267 1263767,677 1263767,677 1263767,777 1263767,777 1263767,777 1263767,777 1263767,777 1263767,777 1263777 1263777 12637777 1263777777777777777777777777777777777777 | 55.424.153 5.427,477 5.5297 4.305,917 6.1,725 (2.466,531) 7.394,045 117,411,575 117,411,575 | 6,628,593 6,397 4,723,092 82,668 (1,147,269) 10,293,422 125,747,467 125,747,467 | 5,377,955 5,377,955 6,907 4,022,223 99,725 (2,056,257 7,009,765 115,101,853 115,100,853 115,100,853 115,100,853 115,100,853 115,100,853 115,100,853 115,100,853 115,100,853 115,100,853 115,100,853 115,100,855 |
| 18 18 18 2 18 2 | CASH AND CASH EQUIVALINT Freerark Educators Bartis Educators Statiga K-count Coalta Hand Sanaya Hand Casho Hanan Lidawarahla Balances Band Ownhard I ⁴ December INTERNT BEARING LOANS & BO | 126212385 126212385 126212385 126307 4,756,267 1263767,677 1263767,677 1263767,777 1263767,777 1263767,777 1263767,777 1263767,777 1263767,777 1263777 1263777 12637777 1263777777777777777777777777777777777777 | 55.628.153 5.827,477 5.6,297 4.055917 61,725 (2.666.531) 7.994.085 117,611.575 117,611.575 117,611.575 2019 Be | 6,628,593 6,397 4,723,092 82,668 (1,147,269) 10,293,422 125,747,467 125,747,467 | 126656.09 5,377,955 6,390 4,022,222 59,725 12,265,531 7,400,769 115,101,253 115,102,153 115,102 11 |
| 8 81 82 9 91 | COM AND CASH EQUIVALENT Franzahle Educates Balt Educates Cacità Balta Cacità Balta Sangha Education Cacità Balta Cacità Etanà Cacità Etanà Cacità Etanà Hall Constant Il December Internet EtaRENG LOANS & BIO Legy Teng Lang Franzo Tiana Etan Franzo Tian Franzo Tian | 126-112.565 126-112.565 116-397 116-397 116-397 125-747.467 125-747.4777 125-747.477 125-747.477 125 | 155.628.153 5.827.477 56.397 4.055.017 61.225 (2.866.531) 177.41.575 177.41.575 177.41.575 197.41.575 197.41.575 199. 2019 20.217.706 92.217.707 92 | 6,628,593 6,297 4,723,092 8,2688 (1,147,269) 19,293,422 125,747,467 125,747,467 28,28 8,5 | 12465.070 5.377,655 6.397 99,725 (2066.317) 7.697.76 115,101,555 115,001,555 115,001,555 115,001,555 115,001,555 115,001,555 0,002 0,00 |
| 8 8.1 8.2 9 9.1 | CARL AND CASH EQUIVALENT France Area for an String Account Salas hard Cashis Tani a Cashis Cashi Tani a Cashis Cashis Tani a Cashis Cas | 126-112.565 126-112.565 116-397 116-397 116-397 125-747.467 125-747.4777 125-747.477 125-747.477 125 | 55.628.153 5.827,477 5.6,297 4.055917 61,725 (2.666.531) 7.994.085 117,611.575 117,611.575 117,611.575 2019 Be | 6,628,593 6,297 4,723,092 8,2688 (1,147,269) 19,293,422 125,747,467 125,747,467 28,28 8,5 | 12465.070 5.377,655 6.397 99,725 (2066.317) 7.697.76 115,101,555 115,001,555 115,001,555 115,001,555 115,001,555 115,001,555 0,002 0,00 |
| 18 18.1 18.2 19.1 19.1 | CNH AND CASH EQCIVALISY The Table of the Comparison of the Compari | 12511248 12661371 12661371 12637 478537 12537 12537447 12537447 12537447 12537447 12537447 12537447 12537447 12537447 12537447 12537447 12537447 1254747 1254747 1254747 1254747 1255777 1255777 125577 12557777 12557777 12557777 12557777 12557777 125577777 125577777 125577777 125577777 125577777777777777777777777777777777777 | 155.624.153 5.627,477 5.5,59 | 6,628,593 6,397 4723,092 82,666 (1,147,309) 18,293,422 125,747,467 125,5747,477 125,5747,577 125,5747,577 125,5777,577 125,5777,5777,5777,5777,5777,57777,5777,5777,5777,57777,57777,57777,57777,57777,57777,57777,57777,57777,57777,57777,57777,57777,57777,57777,57777,577777,57777,577777,57777,577777,57777,577777,577777,5777777 | 124656.09 5.377,055 6.397 4.022.237 9.022 2.005.031 115503.057 115503.057 115503.057 0.0212.7000 0.0212.7000 0.0212.7000 0.0212.7000 0.00 |
| 18 18.1 18.2 19.1 19.1 | CNH AND CASH EQCIVALISY The Table of the Comparison of the Compari | 12511238 12643,371 114,397 4782,373 1447,397 1447,397 1447,397 1457,07,407 1557,07,407 1557,07,407 1557,007 6,312,798 6,312,798 1264,5967 1264,5967 1264,5577 1264,5567 1264,5567 1264,5567 1264,5577 1264,5567 1264,55777 1264,55777 1264,5777 1264,5777 1264,5777 1264,5777 | 155.624.153 5.827,477 56,397 4.955,917 64,723 (2665,511) 7.984,665 117,411,275 117,411,275 117,411,275 117,411,275 117,411,275 0,212,700 0,212,700 0,212,700 1,353,350 1,453,350 1,453,350 1,453,350 1,453,350 1,453,350 1,453,350 1,453,350 1,453,350 1,453,350 1,453,350 1,453,457 1,453,457 1,453,457 1,453,457 1,454,457 1,45 | 6,628,593 6,397 4723,092 82,268 16,253,422 125,747,467 125,747,467 22528 Bc 65,212,700 54,877,357 | 124656.09 5.377,055 6.397 4.022.237 9.022 2.005.031 115503.057 115503.057 115503.057 0.0212.7000 0.0212.7000 0.0212.7000 0.0212.7000 0.00 |
| 8 81 82 9 91 | CNH AND CASH EQCIVALISY The Table of the Comparison of the Compari | 125.11.03 126.41,71 146.597 4758.297 125.07.00 125.07.00 125.07.00 125.07.00 5.07.00 5.07.00 126.05.72.07 126.05.75.75 126.05.75.75 126.05.75.75 126.05.75.75 126.05.75.75 126.05.75.75 126.05.75.75.75 126.05.75.75.75 126.05.75.75.75.75 126.05.75.75.75.75.75.75.75.75.75.75.75.75.75 | 155.624.153 5.927.477 6.5397 6.1225 6.1225 17.644.0551 7.644.0551 7.7644.055 17.7414.052 9.00 9.212,700 9.2122 | 6,628,593 6,397 4,723,992 8,268 8,268 10,255,442 10,255,442 12,557,447 2,255 8, 65,212,700 5,487,7,357 1,25,099,057 1,25,057,057 1,25,057,057 1,25,057,057 1,25,057,057 1,25,057,057 1,25,057,057 1,25,07 1,25,07 1,25 | 124656.099 5.377.0556.09 6.422.223 9.725 9.725 9.725 145.193.357 145.193.357 145.193.357 145.193.357 145.193.357 145.193.357 145.193.357 145.193.351 145.142.766 145.142 145.14 145.142 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.1 |
| 8 81 82 9 91 | CNH AND CASH EQCIVALISY The Table of the Comparison of the Compari | 12511248 12661371 12661371 12637 478537 12537 12537447 12537447 12537447 12537447 12537447 12537447 12537447 12537447 12537447 12537447 12537447 1254747 1254747 1254747 1254747 1255777 1255777 125577 12557777 12557777 12557777 12557777 12557777 125577777 125577777 125577777 125577777 125577777777777777777777777777777777777 | 155.624.153 5.627,477 5.5,59 | 6,628,593 6,397 4723,092 82,666 (1,147,309) 18,293,422 125,747,467 125,5747,477 125,5747,577 125,5747,577 125,5777,577 125,5777,5777,5777,5777,5777,57777,5777,5777,5777,57777,57777,57777,57777,57777,57777,57777,57777,57777,57777,57777,57777,57777,57777,57777,57777,577777,57777,577777,57777,577777,57777,577777,577777,5777777 | 124656.099 5.377.0556.09 6.422.223 9.725 9.725 9.725 145.193.357 145.193.357 145.193.357 145.193.357 145.193.357 145.193.357 145.193.357 145.193.351 145.142.766 145.142 145.14 145.142 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.14 145.1 |
| 8 81 82 9 91 | CARL AND CASH EQUIVALENT France Area for an String Account Salas hard Cash S Itani Cash S Itani | 12511103 12661,171 116,97 47%,27 125,17,47 145,97 125,17,47 | 155.624.153 5.927.477 6.5397 6.1225 6.1225 17.644.0551 7.644.0551 7.7644.055 17.7414.052 9.00 9.212,700 9.2122 | 4.428.593 4.397 4.397 4.397 4.397 4.397 4.397 4.397 4.397 4.172 | 134654.02 4.377,9554.02 4.9727 4.9727 4.9 |
| 18 18.1 18.2 19.1 19.1 | CNH AND CASH EQCIVALISY The Table of the Comparison of the Compari | 12511103 12661,171 116,97 47%,27 125,17,47 145,97 125,17,47 | 155.624.153 5.927.477 6.5397 6.1225 6.1225 17.644.0551 7.644.0551 7.7644.055 17.7414.052 9.00 9.212,700 9.2122 | 4.428.593 4.397 4.397 4.397 4.397 4.397 4.397 4.397 4.397 4.172 | 134654.09 4.072.23 4.072.23 4.072.23 4.072.23 115.249.25 115.249.25 115.249.25 115.249.25 105.12.20 09.237.10 8.0 09.237.20 09.237.10 105.142.76 09.237.10 105.142.76 105.145.76 105.145.76 105.145.76 105.145.76 105.145.76 105.145.76 105.145.76 105 |
| 18. 1 18. 2 18. 2 19. 3 19. 3 19. 3 19. 3 | NON ON OUR OF AUGUST Market South S | 12511103 12661,171 116,97 47%,27 125,17,47 145,97 125,17,47 | 155.624.153 5.927.477 6.5397 6.1225 6.1225 17.644.0551 7.644.0551 7.7644.055 17.7414.052 9.00 9.212,700 9.2122 | 4.428.593 4.397 4.397 4.397 4.397 4.397 4.397 4.397 4.397 4.172 | 134654.09 4.072.23 4.072.23 4.072.23 4.072.23 115.249.25 115.249.25 115.249.25 115.249.25 105.12.20 09.237.10 8.0 09.237.20 09.237.10 105.142.76 09.237.10 105.142.76 105.145.76 105.145.76 105.145.76 105.145.76 105.145.76 105.145.76 105.145.76 105 |
| 8 2 1 8 2 1 9 1 9 2 1 9 2 1 | NON ON OUR OF AUGUST Market South S | 12511242 12511242 1261217 126127 126127 125127 12512742 1251274 | 155.624.153 5.672,477 4.65251 5.672,477 4.65251 6.723 5.72 5.72 5.72 5.72 5.72 5.72 5.72 5.72 | 4.62.050 4.73.05 4.73.06 4.73.06 4.73.06 4.73.07 4.73.07 4.73.07 4.73.07 4.73.07 4.437.27 4.437.27 10.079.07 4.437.27 10.079.07 4.437.27 10.079.07 4.437.27 10.079.07 4.437.27 10.079.079.07 10.079.07 10.079.079.07 10.07 | 134694699 4,577,655 4,577,655 4,577,655 4,577,655 4,577,655 4,577,655 1,578,577 6,577,655 4,577,757 1,577,575 4,577,757 1,577,575 1,575 1,5755 1,5755 1,5755 1,5755 1,5755 1,5755 1,5755 1 |
| 8 2 1 8 2 1 9 1 9 2 1 9 2 1 | NON ON OUR OF AUGUST Market South S | 12511242 12511242 1261217 126127 126127 125127 12512742 1251274 | 155.624.153 5.672,477 4.65251 5.672,477 4.65251 6.723 5.72 5.72 5.72 5.72 5.72 5.72 5.72 5.72 | 4.62.050 4.73.05 4.73.06 4.73.06 4.73.06 4.73.07 4.73.07 4.73.07 4.73.07 4.73.07 4.437.27 4.437.27 10.079.07 4.437.27 10.079.07 4.437.27 10.079.07 4.437.27 10.079.07 4.437.27 10.079.079.07 10.079.07 10.079.079.07 10.07 | 134694699 4,577,655 4,577,655 4,577,655 4,577,655 4,577,655 4,577,655 1,578,577 6,577,655 4,577,757 1,577,575 4,577,757 1,577,575 1,575 1,5755 1,5755 1,5755 1,5755 1,5755 1,5755 1,5755 1 |
| 18.2 19.2 19.3 19.3 | NOUNDED TO SUBJECT OF | 11211242 124173 144.075 144.075 144.025 144 | 1422111 542271 54277 143617 142617 124417 | 4.52,073 2.070 | 14466000 0000000000000000000000000000000 |
| 8 | NOUNDED TO SUBJECT OF | 11211242 124173 144.075 144.075 144.025 144 | 1422111 542271 54277 143617 142617 124417 | 4.52,073 2.070 | 14466000 0000000000000000000000000000000 |
| 18.2 19.2 19.3 19.3 | Sense of the sense | 112202. 112 | 1422110 52274 52774 2507 2004 2 | 4.52.593 1.02.59 1. | 14466000 0000000000000000000000000000000 |
| 18.1 18.1 19.1 19.1 19.3 19.5 | CHINENESS CONTRACTS CONTRA | 1012000 1012000 1012 | 1422110 52274 52774 2507 2004 2 | 4.52,073 2.070 | 14466000 0000000000000000000000000000000 |
| 18.1 18.1 19.1 19.1 19.3 19.5 | CHINENESS CONTRACTS CONTRA | 1012000 1012000 1012 | 142210 142210 14221 14221 1422 1422 142 142 142 142 142 14 1 | 4.2200 4.200 4.200 1 | 14466000 0000000000000000000000000000000 |
| 18 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | CHURCH CARACTERS IN CARACTERS I | International Control of Con | 143214 43224 4327 437 437 437 437 437 437 437 43 | 4.2200 4.200 4.200 1 | 14466000 0000000000000000000000000000000 |
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| | | International Control of Contrel of Control of Control of Control of Control of Control of Con | 132100 332107 33 | 432303 43230 1427304 1427304 1427404 1427404 1427404 142474 1424744 142474 1424744 1424744 1424744 1424744 1424744 1424744 | 11111111111111111111111111111111111111 |
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| | | | 1432107 1432107 1432107 143107 <td< td=""><td></td><td>11111111111111111111111111111111111111</td></td<> | | 11111111111111111111111111111111111111 |
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NATIONAL LIVESTOCK DEVELOPMENT BOARD AND ITS SUBSIDIARY DISCLOSURES OF INTERCOMPANY TRANSACTIONS

| No | Nature of Transaction | Name of the Entity | 2020 Rs. | 2019 Rs. |
|----|--------------------------|-----------------------|-------------|-------------|
| 01 | Investment in subsidiary | NLDB | 149,123,327 | 149,123,327 |

The Board has invested Rs. 15,995,170.61 in non - quoted investments in Sri Lanka Libya Agricultural & Livestock Development Co Ltd which was a 51% equity state. The equity stake 49% of Libyan Foreign Investments Company of Libya has been transferred to National Livestock Development Board (NLDB) on 07 May 2014 for a consideration of Rs. 140Mn.Thereafter the NLDB's holding in the company is 100%. The name of the Company has also been changed as Sri Lanka Poultry Development Company with effect from 03 July 2014.This investment has been accounted for under the cost method of accounting.

| 02 | Advance paid to NLDB | SLPDC | 140,000,000 | 140,000,000 |
|----|----------------------|-------|-------------|-------------|
|----|----------------------|-------|-------------|-------------|

This represent the advance paid to the NLDB. This money could be set off against future profits generated by SLPD. Subsequent adjustment will be made in the NLDB Books of accounts to set off the advance received, based on dividends

03 Receivable and Payable

| Receivable from NLDB | SLPDC | 3,308,760 | 5,071,910 |
|-----------------------|-------|-----------|-----------|
| Receivable from SLPDC | NLDB | 3,155,318 | 2,044,818 |