



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

பிடிபார்/பி/එන්එල්බී/එස්/01/25/20

මගේ අංකය
உமது இல.
Your No.

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දිනය
திகதி
Date

2026 ජුනි 16 දින

අගමැති

නා. අ. ක. 2

සභාපති

ජාතික ලොතරයි මණ්ඩලය



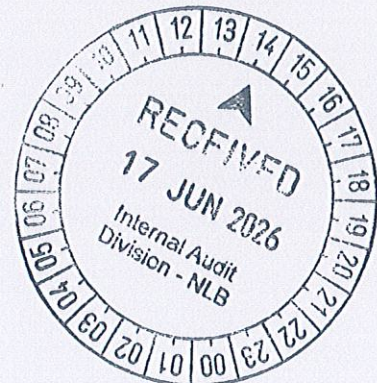
ජාතික ලොතරයි මණ්ඩලයේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳ 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

යථෝක්ත වාර්තාව සහ විගණිත මූල්‍ය ප්‍රකාශන මේ සමඟ එවා ඇත.

එස්.රත්නවීර

නියෝජ්‍ය විගණකාධිපති

විගණකාධිපති වෙනුවට



පිටපත:- ලේකම්, මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය





ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

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මගේ අංකය
எனது இல.
My No.

839407/ජී/එන්එල්බී/එස්එස්/01/25/2025
உமது இல.
Your No.

දිනය
திகதி
Date

2026 ජුනි 15 දින

සභාපති

ජාතික ලොතරැයි මණ්ඩලය

ජාතික ලොතරැයි මණ්ඩලයේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්වගණනය කළ මතය

ජාතික ලොතරැයි මණ්ඩලයේ (“මණ්ඩලය”) 2025 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ විස්තීර්ණ ආදායම් ප්‍රකාශනය, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ සහ 1971 අංක 38 දරන මුදල් පනතේ විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

මාගේ වාර්තාවේ තත්ත්වගණනය කළ මතය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණු වලින් වන බලපෑම හැර, මණ්ඩලයේ මූල්‍ය ප්‍රකාශන තුළින් 2025 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය ක්‍රියාකාරිත්වය හා මුදල් ප්‍රවාහ ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රතිපත්තිවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.



1.2 තත්ත්වගණනය කළ මතය සඳහා පදනම

- (අ) මූල්‍ය ප්‍රකාශන තුළ ඇතුළත් ගිණුම්කරණ ප්‍රතිපත්ති 2.3.1 ප්‍රකාරව ලොකරැසි ආදායමින් වාර්ෂිකව රජයේ එකාබද්ධ අරමුදලට බැර කරන වටිනාකම ඉකුත් වර්ෂය දක්වා මූල්‍ය කාර්යසාධන ප්‍රකාශනයේ විකුණුම් පිරිවැයට ගලපා තිබුණද, සමාලෝචිත වර්ෂයේ සිට එය හිමිකම් වෙනස් වීමේ ප්‍රකාශනයේ රඳවාගත් ඉපැයීම් වලින් අඩුකොට දක්වා තිබුණි. ඒ අනුව සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශනවල දක්වා තිබූ ඉකුත් වර්ෂයේ සංසන්දනාත්මක වටිනාකම් යළි ප්‍රතිස්ථාපනය කොට තිබුණද මූල්‍ය ප්‍රකාශන ඉදිරිපත් කිරීම සම්බන්ධයෙන් වූ ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති අංක 01 හි 40 A, 40 B, හා 41 ඡේදයන් ප්‍රකාරව මූල්‍ය තත්ත්ව ප්‍රකාශනය පිළියෙල කොට අදාළ හෙළිදරව් කිරීම් සිදුකර නොතිබුණි.
- (ආ) සමාලෝචිත වර්ෂය අවසානයට පිරිවැය රු. 274,256,107 ක් වූ මෝටර් රථ 85 ක් 2023 හා 2024 වර්ෂයන්හිදී තක්සේරු කර තිබූ අතර තක්සේරු වාර්තා අනුව ඒවායේ නව තක්සේරු වටිනාකම රු.373,209,900 ක් වුවද මෝටර් රථවල තක්සේරු අගය ඒවායේ සාධාරණ වටිනාකම් ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 16 ට අනුව මූල්‍ය ප්‍රකාශනවල දක්වා නොතිබුණි.
- (ඇ) විදේශ විනිමය අනුපාතයන්හි වෙනස්වීම්වල බලපෑම් සම්බන්ධයෙන් වූ ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිතියේ (ශ්‍රී.ලං.ගි.ප්‍ර - 21) 23 (අ) ඡේදයට අනුව, වාර්තාකරණ කාල සීමාව අවසානයේදී පවතින විනිමය අනුපාතය භාවිතා කරමින් විදේශ විනිමය මූල්‍ය අයිතම පරිවර්තනය කළ යුතු වුවත් ඩොලර් ෆෝවුන් ලොකරැසියෙන් 2022 වර්ෂයේ සිටද කොලම්බු එයාර්පෝට් සුපර් ඩ්‍රෝ ලොකරැසියෙන් 2018 ජනවාරි 21 දින සිට ද අයවිය යුතු පිළිවෙලින් එ.ජ.ඩො. 2,670 ක් හා එ.ජ.ඩො.30,810 ක් සමාලෝචිත වර්ෂය අවසානයට පැවති විනිමය අනුපාත භාවිතා කරමින් පරිවර්තනය කර නොතිබූ අතර ප්‍රමිතියේ 28 වගන්තියට අනුව මූල්‍ය ප්‍රකාශනවල විදේශ විනිමය ලාභය/අලාභයද හඳුනාගෙන නොතිබුණි. ඒ හේතුවෙන් සමාලෝචිත වර්ෂය අවසානයට ණයගැතියන් හා වර්ෂයේ ලාභය රු. 5,392,113 කින් අඩුවෙන් දක්වා තිබුණි.

- (ඇ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති අංක 37 හි 11 ඡේදය ප්‍රකාරව උපචිත වියදම් හා වර්ෂයේ වෙන්කිරීම් වෙන් වෙන්ව හඳුනාගෙන ගිණුම් ගත කළ යුතු වුවද, මණ්ඩලය විසින් සමාලෝචිත වර්ෂයේ දෙසැම්බර් 31 දිනට මූල්‍ය ප්‍රකාශනයන්හි උපචිත වියදම් ලෙස දක්වා තිබුණු රු. 490,351,946 තුළ වෙන්කිරීම්ද අතුලත් විය. තවද, ඒ තුළ ඇතුලත් සමාලෝචිත වර්ෂයට අදාළ රු. 468,765,814 ක උපචිත වියදම් තහවුරු කර ගැනීම සඳහා විගණනය වෙත ඉදිරිපත් කර තිබූ උපචිත වියදම් උපලේඛනය සහ එම වියදම් වර්ගීකරණ උපලේඛනයන් අතර රු. 213,403,768 ක වෙනසක් පැවතුණි.
- (ඉ) දේශීය ආදායම් දෙපාර්තමේන්තුවට ඉදිරිපත් කර තිබූ බදු ප්‍රකාශනයන් අනුව වර්ෂයට අදාළ සමාජ ආරක්ෂණ බද්ද රු. 913,990,895 ක් වුවද, මූල්‍ය ප්‍රකාශනවල එය 916,207,691 ක් ලෙස රු.2,216,796 ක් වැඩියෙන් දක්වා තිබුණි.
- (ඊ) දිනුම් අදිනු ලබන ලොතරැස්පත් (පැයිවි ලොතරැස්පත්) හා සෙවන ලොතරැස්පත් අලෙවි ආදායමට අදාළව සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශන අනුව එකතු කළ අගය මත බදු වටිනාකම හා දේශීය ආදායම් දෙපාර්තමේන්තුවට කාර්තුමය වශයෙන් ඉදිරිපත් කර තිබූ බදු ප්‍රකාශනයන් අනුව එකතු කළ අගය මත බදු වටිනාකම අතර රු. 1,112,759 ක වෙනසක් පැවතුණි.
- (උ) මණ්ඩලය නමින් මෝටර් රථ ප්‍රවාහන දෙපාර්තමේන්තුවේ ලියාපදිංචි කර තිබූ මෝටර් කාර් රථ 05 ක් සහ මෝටර් ලොරි රථ 01 ක් ජාතික ලොතරැස් මණ්ඩලය සතුව නොතිබුණු අතර අදාළ මෝටර් රථවල පිරිවැය තොරතුරු විගණනයට ඉදිරිපත් නොවුණි. එමඟින් මණ්ඩලයේ මූල්‍ය ප්‍රකාශනවලට වූ බලපෑම විගණනයේදී සත්‍යාපනය කර ගත නොහැකි විය.

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ තත්ත්වාගණනය කළ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබාගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මණ්ඩලයේ 2025 වාර්ෂික වාර්තාවේ ඇතුළත් අනෙකුත් තොරතුරු

මෙම විගණන වාර්තාවේ දිනට පසුව මට ලබා දීමට බලාපොරොත්තු වන මණ්ඩලයේ 2025 වාර්ෂික වාර්තාවේ ඇතුළත් කර ඇති නමුත්, මූල්‍ය ප්‍රකාශන සහ ඒ පිළිබඳව වූ මාගේ විගණන වාර්තාවේ ඇතුළත් නොවන තොරතුරු, අනෙකුත් තොරතුරු යන්නෙන් අදහස් වේ. මෙම අනෙකුත් තොරතුරු සඳහා කළමනාකරණය වගකිව යුතුය.

මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් වූ මාගේ මතයෙන් අනෙකුත් තොරතුරු ආවරණය නොකරන අතර මම ඒ පිළිබඳ කිසිදු ආකාරයක සහතිකවීමක් හෝ මතයක් ප්‍රකාශ නොකරමි.

මූල්‍ය ප්‍රකාශන පිළිබඳ මාගේ විගණනයට අදාළව, මාගේ වගකීම වන්නේ ඉහත හඳුනාගත් අනෙකුත් තොරතුරු ලබා ගත හැකි වූ විට කියවීම සහ එසේ කිරීමේදී අනෙකුත් තොරතුරු මූල්‍ය ප්‍රකාශන සමඟ හෝ විගණනයේදී හෝ වෙනත් ආකාරයකින් ලබාගත් මාගේ දැනුම අනුව ප්‍රමාණාත්මක වශයෙන් නොගැලපෙනවාද යන්න සලකා බැලීමයි.

මණ්ඩලයේ 2025 වාර්ෂික වාර්තාව කියවන විට, එහි ප්‍රමාණාත්මක වරදවා දැක්වීම් ඇති බව මම නිගමනය කළහොත්, නිවැරදි කිරීම සඳහා පාලනය කරන පාර්ශවයන් වෙත එම කරුණු සන්නිවේදනය කළ යුතුය. තව දුරටත් නිවැරදි නොකළ වරදවා දැක්වීම් තිබේ නම්, ඒවා ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව ප්‍රකාරව මා විසින් යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලබන වාර්තාවට ඇතුළත් කරනු ඇත.

1.4 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම්

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිතීන්ට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනයන් තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, මණ්ඩලය අඛණ්ඩව පවත්වාගෙන යාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය මණ්ඩලය ඇවර කිරීමට අදහස් කරන්නේ නම් හෝ වෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම් නැවැත්වීමට කටයුතු කරන්නේ නම් හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම් තැබීම හා මණ්ඩලයේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අනාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

මණ්ඩලයේ මූල්‍ය වාර්තාකරණ ක්‍රියාවලිය සම්බන්ධව පරීක්ෂා කිරීමේ වගකීම, පාලනය කරන පාර්ශවයන් විසින් දරනු ලබයි.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16 (1) උප වගන්තිය ප්‍රකාරව, මණ්ඩලයේ වාර්ෂික සහ කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි මණ්ඩලයේ ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වාගෙන යා යුතුය.

1.5 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

සමස්තයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා සහ වැරදි නිසා ඇති වන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සැමවිටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කරගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවිය හැකි අතර, එහි ප්‍රමාණාත්මකභාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසු බවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සහ ඊට අදාළ විගණන සාක්ෂි ලබා ගැනීමට අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වෙනනාන්විත මහභැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මත භැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- මණ්ඩලයේ අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබාගන්නා ලදී.

- භාවිතා කරන ලද ගිණුම්කරණ ප්‍රතිපත්තිවල උචිතභාවය, ගිණුම්කරන ඇස්තමේන්තුවල සාධාරණත්වය සහ කළමනාකරණය විසින් කරන ලද සම්බන්ධිත හෙළිදරව්කිරීම් අගයන ලදී.
- සිද්ධීන් හෝ තත්ත්වයන් හේතුවෙන් මණ්ඩලයේ අඛණ්ඩ පැවැත්ම පිළිබඳ ප්‍රමාණාත්මක අවිනිශ්චිතතාවයක් තිබේද යන්න සම්බන්ධයෙන් ලබාගත් විගණන සාක්ෂි මත පදනම්ව ගිණුම්කරණය සඳහා ආයතනයේ අඛණ්ඩ පැවැත්ම පිළිබඳ පදනම යොදා ගැනීමේ අදාළත්වය තීරණය කරන ලදී. ප්‍රමාණවත් අවිනිශ්චිතතාවයක් ඇති බවට මා නිගමනය කරන්නේ නම් මූල්‍ය ප්‍රකාශනවල ඒ සම්බන්ධයෙන් වූ හෙළිදරව්කිරීම් වලට මාගේ විගණන වාර්තාවේ අවධානය යොමු කළ යුතු අතර, එම හෙළිදරව්කිරීම් ප්‍රමාණවත් නොවන්නේ නම් මාගේ මතය විකරණය කළ යුතුය. මාගේ නිගමනය පදනම් වී ඇත්තේ මාගේ විගණන වාර්තාවේ දිනය දක්වා ලබාගත් විගණන සාක්ෂි මතය. කෙසේ වුවද, අනාගත සිද්ධීන් හෝ තත්ත්වයන් මත මණ්ඩලයේ අඛණ්ඩ පැවැත්ම අවසන් වීමට හැකිය.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව පාලනය කරනු ලබන පාර්ශ්වයන් දැනුවත් කරමි.

2. වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ පහත සඳහන් අවශ්‍යතාවයන් සම්බන්ධයෙන් විශේෂ ප්‍රතිපාදන ඇතුළත්වේ.

2.1.1 මාගේ වාර්තාවේ තත්ත්වාගණනය කළ මතය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණු වලින් වන බලපෑම හැර, 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (අ) වගන්තියේ සඳහන් අවශ්‍යතාවන් අනුව, විගණනය සඳහා අදාළ වන සියලු තොරතුරු සහ පැහැදිලි කිරීම් මා විසින් ලබාගන්නා ලද අතර, මාගේ පරීක්ෂණයෙන් පෙනී යන ආකාරයට නිසි මූල්‍ය වාර්තා මණ්ඩලය පවත්වාගෙන ගොස් තිබුණි.

- 2.1.2 මාගේ වාර්තාවේ තත්ත්වගණනය කළ මතය සඳහා පදනම යන කොටසේ 1.2 (අ) හි දක්වා ඇති නිරීක්ෂණය හැර 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) (iii) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.
- 2.1.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) (iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද නිර්දේශයන් ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත්ව ඇත.
- 2.2. අනුගමනය කරන ලද ක්‍රියාමාර්ග සහ ලබා ගන්නා ලද සාක්ෂි මත හා ප්‍රමාණාත්මක කරුණුවලට සීමා කිරීම තුළ, පහත සඳහන් ප්‍රකාශ කිරීමට තරම් කිසිවක් මාගේ අවධානයට ලක් නොවීය.
- 2.2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඇ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මණ්ඩලයේ පාලක මණ්ඩලයේ යම් සාමාජිකයෙකුට මණ්ඩලය සම්බන්ධවී යම් ගිවිසුමක් සම්බන්ධයෙන් සෘජුව හෝ අන්‍යාකාරයකින් සාමාන්‍ය ව්‍යාපාරික තත්වයෙන් බැහැරව සම්බන්ධයක් ඇති බව.
- 2.2.2 2018 අංක 19 දරන විගණන පනතේ 12 (ඊ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණ හැර යම් අදාල ලිඛිත නීතියකට හෝ මණ්ඩලයේ පාලක මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධාන වලට අනුකූල නොවන ලෙස ක්‍රියාකර ඇති බව.

නීතිරීති / විධානයට යොමුව

අනුකූල නොවීම

(අ) 1971 අංක 38 දරන මුදල් පනතේ 10(5) වගන්තිය හා 1997 අංක 35 දරන මුදල් (සංශෝධිත) පනතින් සංශෝධිත 1963 අංක 11 දරන මුදල් පනතේ 17(2) වගන්තිය

ලොතරැයි ආදායමෙන් පනතේ නිශ්චිතව දක්වා ඇති වියදම් අඩුකළ පසු ඉතිරිය ඒකාබද්ධ අරමුදලට බැර කළ යුතු වුවද, සමාලෝචිත වර්ෂය අවසානයට රඳවාගත් ලාභ එකතුව වූ රු.4,828,882,192 ක් 2025 දෙසැම්බර් 31 දින වන විටත් ඒකාබද්ධ අරමුදලට බැර කර නොතිබුණි.

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|---|---|
| <p>(අ) 1963 අංක 11 දරන මුදල් පනතේ 17 (2) (b) වගන්තිය</p> | <p>පනතේ ප්‍රතිපාදන ප්‍රකාරව අමාත්‍යාංශ ලේකම්ගේ අනුමැතිය ලබා ගැනීමකින් තොරව දිනුම් ඇදීමේ කටයුතුවලට සහභාගිවන නිලධාරීන්ගේ දීමනා අධ්‍යක්ෂ මණ්ඩල අනුමැතිය මත සියයට 29 සිට සියයට 50 පරාසයකින් වැඩි කර ගෙවා තිබුණි.</p> |
| <p>(ඇ) 1963 අංක 11 දරන මුදල් පනතේ 16(4) හා 1997 අංක 35 දරන සංශෝධන පනතේ 4 (4) සහ 5 (4) වගන්ති.</p> | <p>2025 ජනවාරි 01 සිට දෙසැම්බර් 31 දින දක්වා ලොකරැසිපත් 05 ක මාස 06 ක් ඉක්ම වූ හිමිකම් නොපැ විශේෂ මුදල් ත්‍යාග එකතුව රු.117,597,920 ක් මෙම වාර්තාවේ දින වන විටත් ඒකාබද්ධ අරමුදලට බැර කර නොතිබුණි.</p> |
| <p>(ඈ) 2002 අංක 14 දරන එකතුකල අගයමක බදු (සංශෝධන) පනතේ 2 වන වගන්තිය සමඟ කියවියයුතු දේශීය ආදායම් දෙපාර්තමේන්තුව විසින් 2025 දෙසැම්බර් 26 දිනැතිව ප්‍රකාශයට පත්කර තිබූ 2025 වර්ෂය දක්වා වූ සියලු එකතුකල අගයමක බදු සංශෝධන ඇතුළත් ප්‍රකාශනයේ 5(4) වන වගන්තිය</p> | <p>2025 වර්ෂය සඳහා ත්‍යාග සඳහා වෙන්කරන ලද මුළු වටිනාකම වූ රු. 25,210,031,864 සහ සත්‍ය වශයෙන් ගෙවා තිබූ ත්‍යාග වටිනාකම වූ රු.24,879,163,593 අතර වෙනස වූ රු.330,868,271 ක් ප්‍රදානය කරන ලද ත්‍යාග ලෙස වැඩිපුර අඩුකර තිබීම හේතුවෙන් ඒ මත සියයට 18 ක වටිනාකමවූ රු. 50,471,431 ක් අඩුවෙන් එකතු කල අගය මත බදු වටිනාකම ගණනයකර ගෙවා තිබුණි.</p> |
| <p>(ඉ) මුදල් අමාත්‍යාංශයේ 2020 අගෝස්තු 28 දිනැති හා අංක 01/2020 දරන රාජ්‍ය මුදල් චක්‍රලේඛයේ 15(3) වගන්තිය</p> | <p>මණ්ඩලය විසින් සේවක වෛද්‍ය රක්ෂණ අරමුදලක් හා සේවක සුභ සාධක හා සකසුරුවම් අරමුදලක් පවත්වාගෙන ගොස් තිබූ අතර උක්ත චක්‍රලේඛයේ ව්‍යවස්ථාපිත නොවන අරමුදල් සම්බන්ධයෙන් වූ ප්‍රතිපාදන ප්‍රකාරව එකී අරමුදල් අහෝසි කර ඒකාබද්ධ අරමුදලට බැර කිරීම හෝ අදාල පරිදි නීතිගත කිරීම සිදුකර නොතිබුණි.</p> |

- (ඊ) 2021 නොවැම්බර් 16 දිනැති අංක 01/2021 දරන රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුව විසින් නිකුත් කරන ලද රාජ්‍ය ව්‍යවසායන් සඳහා වන මෙහෙයුම් අත් පොතෙහි 3.2 (i) වගන්තිය සමාලෝචිත වර්ෂය තුළ මණ්ඩලයේ සේවයේ නියුතු නිලධාරීන් වෙත වැටුප්, අතිකාල දීමනා, නිවාඩු වැටුප් හැර වෙනත් ප්‍රතිලාභ වර්ග 14 ක් යටතේ එකතුව රු. 416,660,552 ක් අධ්‍යක්ෂ මණ්ඩල අනුමැතිය මත පමණක් ගෙවා තිබුණි.
- (උ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආයතන සංග්‍රහයේ VIII වන පරිච්ඡේදයේ 4.1 වගන්තිය. 2024 අප්‍රේල් 01 සිට 2025 මැයි 31 දින දක්වා කාලය සඳහා මණ්ඩලය විසින් අතිකාල දීමනා හිමි නොවන මාණ්ඩලික ශ්‍රේණියේ නිලධාරීන් 16 දෙනෙකු වෙත රු. 1,750,628 ක අතිකාල දීමනා ගෙවා තිබුණි.
- (ඌ) කළමනාකරණ සේවා දෙපාර්තමේන්තුවේ අධ්‍යක්ෂ ජනරාල්ගේ 2025 පෙබරවාරි 07 දිනැති අංක MFI/11/2/NLB/GEN/4 දරන ලිපිය හා 2018 පෙබරවාරි 12 දිනැති අංක DMS/NLDB/Gen දරන ලිපියෙහි 2.3 වගන්තිය
- (i) එක් දිනක් තුළ දිනුම් ඇදීමේ කටයුතු වෙනුවෙන් සහභාගි කළ හැකි නිලධාරීන් සංඛ්‍යාව උපරිම 20 ක් හෝ ඊට අඩු සංඛ්‍යාවක් විය යුතු වුවත්, එම සීමාව ඉක්මවා දෛනිකව මාසය පුරාම නිලධාරීන් 26 සිට 36 ක දක්වා සංඛ්‍යාවක් ලොතරැයි දිනුම් ඇදීමේ කටයුතු වෙනුවෙන් 2025 මැයි මස සිට දෙසැම්බර් දක්වා සහභාගි කර ගෙවීම් කර තිබීමෙන් අදාළ කාල පරිච්ඡේදය තුළ පමණක් රු. 17,443,500 කින් එම දීමනා ගෙවීම් ඉහළ ගොස් තිබුණි.
- (ii) ලොතරැයි අධීක්ෂණ මණ්ඩලය සඳහා සහභාගිවන මණ්ඩලයේ නිලධාරීන් වෙනුවෙන් අනුමත සීමාවන් ඉක්මවා 2025 මැයි සිට දෙසැම්බර් දක්වා කාල සීමාව වෙනුවෙන් පමණක් රු. 4,476,100 ක් වැඩිපුර ගෙවා තිබුණි.

2.2.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (උ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණ හැර මණ්ඩලයේ බලතල, කර්තව්‍ය සහ කාර්යයන්ට අනුකූල නොවන ලෙස කටයුතු කර ඇති බව.

(අ) 2017 පෙබරවාරි 22 දිනැති අමාත්‍ය මණ්ඩල තීරණ අංක අමප/17/0295/719/026 මගින් වර්තමානයේ මණ්ඩලයේ අරමුණුවලට ගැලපෙන පරිදි නව පනතක් කෙටුම්පත් කිරීමට අනුමැතිය ලබාදී වසර 09 ක් ගත වී තිබුණද, නව පනතක් සකස් කිරීමට මණ්ඩලය මේ දක්වා අපොහොසත් වී තිබුණි.

(ආ) මණ්ඩලයට මේ දක්වා ලබාදී ඇති මුදල් අමාත්‍යාංශය අනුමැතීන්වල ලොතරැයි දිනුම් ඇදීම සඳහා සහභාගිවන අධීක්ෂණ මණ්ඩලයේ නිලධාරීන්ට සහ දිනුම් ඇදීමේ අවස්ථාවට සහභාගිවන අනෙකුත් සියළු කටයුතු අධීක්ෂණය කරන නිලධාරීන්ට ගෙවිය යුතු දීමනා සඳහා අනුමැතීන් ලබා දී තිබුණද, එම දිනුම් ඇදීමේ කටයුතු ක්‍රියාත්මක කිරීම සඳහා සහභාගී කරවන මණ්ඩලයේ අනෙකුත් කාර්ය මණ්ඩල නිලධාරීන් වෙත ගෙවන දෛනික දීමනා වටිනාකම් නිශ්චිතව දක්වා නොතිබුණි. මණ්ඩලයේ අනෙකුත් කාර්ය මණ්ඩලය වෙනුවෙන් 2025 අප්‍රේල් මාසයේදී රු.3,430,000 ක් වැය කර තිබූ අතර 2025 මැයි මස 08 වන දින ගන්නා ලද අධ්‍යක්ෂ මණ්ඩල තීරණය අනුව එම දීමනා වැඩිකර තිබීම හේතුවෙන් 2025 මැයි සහ ජූනි මාස වෙනුවෙන් පිළිවෙලින් රු.5,583,600 ක් සහ රු.5,711,700 ක් ලෙස එම වියදම වැඩි වී තිබුණි.

2.2.4 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඌ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණ හැර මණ්ඩලයේ සම්පත් සකසුරුවම් ලෙස, කාර්යක්ෂම ලෙස සහ ඵලදායී ලෙස කාලසීමාවන් තුළ අදාළ නීතිරීති වලට අනුකූලව ප්‍රසම්පාදනය කර භාවිතා කර නොමැති බව

(අ) මණ්ඩලය විසින් කාර්යාල ගොඩනැගිල්ල ඉදිකිරීමේ අරමුණින් මූල්‍ය ප්‍රකාශනවල රු.1,008,450,000 ක් ලෙස දක්වා තිබූ 2009 වර්ෂයේදී මිලදීගෙන තිබූ පර්වස් 112.5 ක් වන කොළඹ වොක්ෂෝල් මාවතේ පිහිටි ඉඩමේ ගොඩනැගිල්ලක් ඉදිකිරීම සඳහා අවශ්‍ය අනුමැතීන් ලබාගෙන එහි නිර්මාණ සැලසුම් හා අනෙකුත් වියදම් වෙනුවෙන් රු.27,178,359 ක් වැය කර තිබූ අතර මුදල් අමාත්‍යාංශයේ නිර්දේශ මත ගොඩනැගිල්ල ඉදිකිරීම අත් හැර දමා තිබුණි. තවද, මෙම ගොඩනැගිල්ල ඉදිකිරීම වෙනුවෙන් මණ්ඩලය

විසින් ආරම්භ කර තිබූ ගොඩනැගිලි සංචිත අරමුදලින් රු.මිලියන 1,550 ක් 2022 හා 2023 වර්ෂයන්හි මහා භාණ්ඩාගාරය වෙත ලබාදී තිබූ අතර තවදුරටත් පැවති රු.264,594,304 ක ශේෂයද සමාලෝචිත වර්ෂයේදී රඳවා ගත් ඉපයුම් වලට බැරකර තිබුණි. ඒ අනුව, කාර්ය මණ්ඩලය 350 කට අධික සංඛ්‍යාවක් සිටින සහ රටවාහන 50 කට අධික සංඛ්‍යාවක් ඇති මෙම ආයතනයට ස්ථීර ගොඩනැගිල්ලක් නොතිබීම හේතුවෙන් ගොඩනැගිලි කුලී ලෙස මේ වන විට රු. 87,686,550 ක් වාර්ෂිකව වැය කර තිබූ අතර මිලදී ගෙන තිබූ ඉඩම උණ උපයෝජිතව පැවතුණි.

(ආ) මණ්ඩලය සතු වාහනවලින් ට්‍රක් රථ 03 ක්, වෑන් රථ 03 ක් වර්ෂ 03 කට අධික කාලයක සිට ධාවනය කර නොතිබූ අතර ඊට අමතරව භාවිතය ආර්ථික වශයෙන් ඵලදායී නොවන තවත් වාහන 04 ක්ද 2026 අප්‍රේල් 30 දින වන විටත් මණ්ඩලයේ චෝක්ෂෝල් ඉඩමේ එළිමහනේ ගාල් කර තිබුණි. මෙම වාහන අළුත්වැඩියා කර භාවිතයට ගැනීමට හෝ අළුත්වැඩියා කිරීම ආර්ථික වශයෙන් ඵලදායී නොවන්නේ නම් 2015 ජූලි 10 දිනැති අංක 02/2015 දරන රාජ්‍ය මුදල් චක්‍රලේඛයේ 4 (අ) ඡේදයේ II විධිවිධාන අනුව අපහරණය කිරීමට කටයුතු කර නොතිබුණි.

(ඇ) විශේෂ ලොතරැයි දිනුම්වාර 04 කට අදාළව ඇස්තමේන්තුගත ශුද්ධ අලාභය රු.63,809,915 ක් ලෙස හඳුනාගෙන තිබියදීත් මේ පිළිබඳ අධ්‍යක්ෂ මණ්ඩලය අවධානය යොමු කිරීමකින් තොරව විශේෂ දිනුම්වාර 06 ක් ක්‍රියාත්මක කර තිබුණි. ඒ අනුව එම දිනුම්වාර පැවැත්වීමේ ශුද්ධ අලාභය රු. 58,347,433 ක් වී තිබුණු අතර එය මණ්ඩලයේ සංචිත අරමුදල් අඩුවීමටද බලපා තිබුණි.

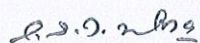
(ඈ) 2016 සිට 2019 වර්ෂ සඳහා නිකුත් කර තිබූ එකතු කල අගය මත බදු තක්සේරු සම්බන්ධයෙන් දේශීය ආදායම් කොමසාරිස් වෙත අභියාචනා කර තිබුණද, 2016 වර්ෂයේ සිට 2023 වර්ෂය දක්වා කාලපරිච්ඡේදයට අදාළව දඩ මුදල් ලෙස රු.2,945,004 ක් සමාලෝචිත වර්ෂය තුළදී ගෙවීමට සිදුව තිබුණි.

3. වෙනත් කරුණු

(අ) මණ්ඩලයේ අභ්‍යන්තර අලෙවි නියෝජිතයන් 13 දෙනෙකු වෙත නිකුත් කර තිබූ වටිනාකම රු. 252,761,470 ක් වූ ක්ෂණික ලොතරැයිපත් සඳහා වූ මුදල් නිරවුල් කිරීමට

2026 ජනවාරි 20 දිනට දින 07 සිට දින 2,420 දක්වා වූ ඉතා දීර්ඝ කාලයක් ගතව තිබීම හේතුවෙන් මණ්ඩලයේ මූල්‍ය වත්කම් වෙනත් බාහිර පාර්ශවයන් භාරයේ පැවතුණි.

- (ආ) 2025 දෙසැම්බර් 31 දිනට පැසිවි ලොතරැයි වලට අදාළ ණයගැතියන් 06 දෙනෙකුගෙන් මණ්ඩලයට ලැබිය යුතුව තිබූ එකතුව රු.11,891,047 ක් මාස 06 සිට වසර 05 ක් අතර කාලයක් හිඟව පවතින අතර ක්ෂණික ලොතරැයිපත් අලෙවිකර තිබූ බාහිර අලෙවි නියෝජිතයන් 10 දෙනෙකුගෙන් සහ කාර්ය මණ්ඩල නියෝජිතයන් දෙදෙනෙකුගෙන් ලැබිය යුතු රු. 6,406,115 ක් වර්ෂ 05 කට වැඩි කාලයක සිට අයවී නොතිබුණි. ඉන් ණයගැතියන් 13 දෙනෙකු සඳහාද බැංකු ඇපකර හෝ වෙනත් සුරක්ෂණයක් ලබාගෙන නොතිබුණි.
- (ඇ) 2018 වර්ෂයේ සිට වෙන්කරන ලද උපචිත වියදම් තුළ ඇතුළත් රු. 21,586,131 ක වෙන්කිරීම් ශේෂයක් හා වසර 10 ඉක්මවූ රු. 6,775,000 ක ටෙන්ඩර් තැන්පතු ශේෂයක් සමාලෝචිත වර්ෂය අවසානය වන විටත් නිරවුල් කිරීමට කටයුතු කර නොතිබුණි.
- (ඈ) ශ්‍රී ලංකාවේ රක්ෂණ කර්මාන්තය තුළ සාමාන්‍යයෙන් සෞඛ්‍ය රක්ෂණාවරණ සඳහා හිමිකම් නොපැමේ ප්‍රසාද දීමනා රක්ෂිතයා වෙත මුදලින් ගෙවීමක් සිදු නොකර ඊළඟ වර්ෂයේ රක්ෂණ සීමාව වැඩි කිරීම පමණක් සිදු කිරීම සාමාන්‍ය ක්‍රමවේදය වුවද ඊට පටහැනිව මණ්ඩලය විසින් පමණක් දායකත්වය දරමින් පවත්වාගෙන යනු ලබන සේවක වෛද්‍ය රක්ෂණ අරමුදල මගින් වර්ෂය තුළ ප්‍රතිලාභ ලබාගෙන නොමැති නිලධාරීන් වෙත හිමිකම් නොපැමේ ප්‍රසාද දීමනා ලෙස රු. 94,379,875 ක් 2014 වර්ෂයේ සිට 2025 වර්ෂ දක්වා කාල සීමාව තුළ ගෙවා තිබුණි.



එල්. එස්. අයි. ජයරත්න

විගණකාධිපති

By Circulation Board Paper No : NLB/BP/BC/05/2026



National Lotteries Board Board Paper

Caption :	Financial Statements for the year ended 31 st December 2025
Previous Reference & Date:	27.02.2026
Division / Unit :	Finance Division

01. Background:

The Board of Directors is responsible for preparing and presenting the Financial Statements of the National Lotteries Board (NLB) in compliance with Sri Lanka Accounting Standards (SLFRS/LKAS) issued by the Institute of Chartered Accountants of Sri Lanka. Accordingly, the financial statements for the year 2025 have been prepared.

The Audit Committee recommended the financial statements, subject to the following amendments on **24th February 2025**.

- I. Contribution to the Consolidated Fund, which is included in the cost of sales, should be adjusted in the Equity schedule.
- II. Effected sales due to Ditwa Cyclone should be adjusted to Turnover by considering these tickets as unsold (return).

02. Current Situation

Accordingly, the above-mentioned amendments were made. The Financial Statements for the year 2025 include the following components:

- I. Income Statement
- II. Statement of Financial Position
- III. Statement of Changes in Equity
- IV. Cash Flow Statement
- V. Significant Accounting Policies and Notes to the Financial Statements
- VI. Segmental Analysis

02.1. Key Financial Highlights

Item	2025 (Rs. Million)	2024 (Rs. Million)	Change
Gross Turnover	48,313.1	37,983.2	+27.2%
Profit Before Tax	8,177.3	6,203.4	+31.8%
Profit After Tax	7,796.4	6,014.4	+29.6%

02.2. Segmental Performance

- I. **Lottery Operations:** Rs. 7,467 million (Profit before tax) and Rs. 7,299 million (Profit after tax).
- II. **Investment Operations:** Rs. 710 million (Profit before tax) and Rs. 497 million (Profit after tax).

TRUE COPY

Jayamali 27/02/2026

M. G. L. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya N. W. : Madalige Mawatha
Colombo 10

By Circulation Board Paper No : NLB/BP/BC/05/2026



Caption :	Financial Statements for the year ended 31 st December 2025
Previous Reference & Date:	27.02.2026
Division / Unit :	Finance Division

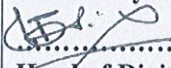
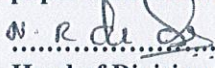
03. Recommendation/ Justification:

Recommended for approval of the financial statements for the year 2025.

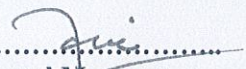
04. Expected Approval:

The board's approval is sought for the financial statements for the year 2025.

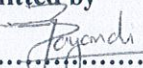
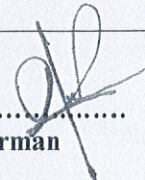
05.

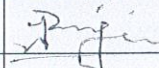
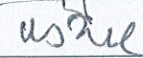
Proposed by:	We hereby submit the board paper with recommendations for further steps.		
			27/02/2026
Head of Division / Unit	Head of Division / Unit		
T.D.R Prabodani	N.Roshani De Silva		
(Chief Financial Officer)	(A.G.M. -Finance)		Date

06.

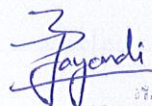
Recommend / Not Recommend.	
	27/02/2026
.....	
General Manager	Date
A. M. Arif	

07.

Submitted by	Seen
	
.....	
AGM (Legal/Board Secretary)	Chairman
27/02/2026	2026/02/27
Date	Date

Name	Agreed	Not Agreed	Signature
Chairman - M.D.C.A Perera	Yes	—	
Director - C. Gamage	Yes	—	
Director - Ranjith Nanayakkara	Yes	—	vide email dated 27/02/2026
Director - M.P.D.Priyani Pathirana	Yes	—	
Director/ Treasury representative – M.A.S.H Perera	Yes	—	

TRUE COPY

 27/02/2026

J. W. D. Jayandi
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya M. V. L. Foundation Margue



FINANCIAL STATEMENTS
OF
NATIONAL LOTTERIES BOARD
FOR THE YEAR ENDED

31ST DECEMBER 2025

TRUE COPY

Jayamali 27/02/2026

H. G.B. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshanjaya N. W. J. Mudalica Mawatha

NATIONAL LOTTERIES BOARD			
INCOME STATEMENT			
For the year ended 31st December			
	Note	2025 Rs.	2024 Rs.
Gross Turnover	03	48,313,146,560	37,983,206,760
Less : Indirect Taxes			
Value Added Tax (VAT)		2,079,646,459	1,658,592,022
Social Security Contribution Levy (SSCL)		916,207,691	719,239,399
Net Turnover		45,317,292,410	35,605,375,339
Less : Cost of Sales	04	35,443,799,421	28,051,068,349
Gross Profit		9,873,492,989	7,554,306,990
Add : Other Income	05	782,248,216	940,154,953
		10,655,741,206	8,494,461,943
Less : Expenses			
Sales, Marketing & Distribution Expenses	06	1,298,872,011	1,159,387,795
Administrative Expenses	07	1,146,885,187	1,128,174,614
Finance and Other Expenses	08	32,701,986	3,454,692
Profit before Tax		8,177,282,021	6,203,444,842
Less : Income Tax Expense	09	380,906,062	189,065,042
PROFIT FOR THE YEAR		7,796,375,959	6,014,379,800
The accounting policies and notes from 01 to 32 form an integral part of the financial statements.			

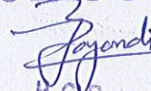
TRUE COPY

Jayanali 22/02/2026

Jayanali
 LB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager & Secretary to the Board
 National Lotteries Board
 No. 32 Decheniyawala, Kudalige Mawatha.

NATIONAL LOTTERIES BOARD			
STATEMENT OF COMPREHENSIVE INCOME			
For the year ended 31st December			
	Note	2025 Rs.	2024 Rs.
Profit for the Year		7,796,375,959	6,014,379,800
Other Comprehensive Income not to be reclassified to profit or loss in subsequent periods (net of tax)			
Actuarial Gain / (Loss) on Defined Benefit Plans		(14,662,812)	(7,876,533)
Deferred Tax Reversal / (Expense) on Actuarial Gain / Loss		4,398,844	2,362,960
TOTAL COMPREHENSIVE INCOME FOR THE YEAR NET OF TAX		7,786,111,991	6,008,866,228

TRUE COPY



27/02/2026

H. G. B. Jayamali
 LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Deshamanya N. W. J. Madeline Mawatha

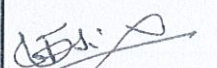
NATIONAL LOTTERIES BOARD

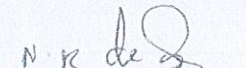
STATEMENT OF FINANCIAL POSITION

As at 31st December

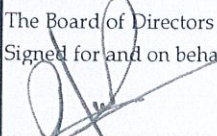
	Note	2025 Rs.	2024 Rs.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	10	1,268,319,689	1,326,750,107
Investment Property	11	44,253,917	46,739,417
Intangible Assets	12	494,791	684,792
Staff Loans	15-02	117,348,324	99,382,279
Total Non Current Assets		1,430,416,721	1,473,556,595
Current Assets			
Inventories	17	46,530,098	44,907,912
Trade Receivables	18	54,640,014	135,795,532
Other Current Assets	19	175,254,515	252,566,174
Short Term Investments	20	666,467,442	462,977,820
Cash & Cash Equivalents	21	9,400,645,608	8,681,052,763
Total Current Assets		10,343,537,677	9,577,300,200
TOTAL ASSETS		11,773,954,400	11,050,856,795
EQUITY & LIABILITIES			
Equity			
Retained Earnings	22	4,828,882,191	4,040,535,811
Other Components of Equity	23	2,808,137,402	2,732,864,507
Total Equity		7,637,019,594	6,773,400,318
Non-Current Liabilities			
Retirement Benefit Obligation	24	122,423,873	97,383,455
Deferred Tax Liability	14	161,409,672	159,570,577
Total Non Current Liabilities		283,833,545	256,954,032
Current Liabilities			
Trade & Other Payables	25	3,516,367,778	3,737,565,067
Current Tax Payables	26	336,733,482	282,937,376
Total Current Liabilities		3,853,101,261	4,020,502,445
TOTAL LIABILITIES		4,136,934,806	4,277,456,477
TOTAL EQUITY & LIABILITIES		11,773,954,400	11,050,856,795

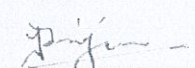
These Financial Statements are in compliance with the Sri Lanka Accounting Standards (LKAS & SLFRS) issued by the Institute of Chartered Accountants of Sri Lanka and the requirement of the Finance Act No. 11 of 1963 with amendments thereto in the Finance (Amendment) Act, No. 35 of 1997 and Finance (Amendment) Act, No. 22 of 1998 and the Finance Act, No. 38 of 1971.


T D R Prabodani
Chief Financial Officer


Nandika Roshani de Silva
AGM - Finance

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.
Signed for and on behalf of the Board,

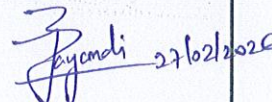

M. D. C. A. Perera
Chairman


M. P. D. P. Pathirana
Director

Colombo
27.02.2026

The accounting policies and notes from 01 to 32 form an integral part of the financial statements.

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H. G. B. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya N.W. J. Mudalige Mawatha,
Colombo 01

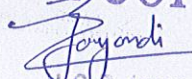
NATIONAL LOTTERIES BOARD

STATEMENT OF CHANGES IN EQUITY

For the year ended 31st December

	Accumulated Treasury Fund Rs.	Revaluation Reserve Rs.	Building Reserve Rs.	Prizes Reserve Rs.	Retained Earnings Rs.	Total Rs.
Balance as at 01st January 2024	21,263,101	681,389,491	264,594,304	1,764,370,578	3,603,093,600	6,334,711,075
Prizes Reserve utilised	-	-	-	1,563,152	(1,563,152)	-
Writeoff Disposal Property, Plant & Equipment Revaluation Gain	-	(316,118)	-	-	316,118	-
Prizes Reserve old balance corrections and transfers	-	-	-	-	-	-
Special Levy Transfer to General Treasury	-	-	-	-	(1,060,000,000)	(1,060,000,000)
Consolidated Fund Transferd to General Treasury	-	-	-	-	(4,510,176,987)	(4,510,176,987)
Revaluation on Land and Building	-	-	-	-	-	-
Deferred tax on Revaluation gain on Land and Buildings	-	-	-	-	-	-
Actuarial Losses on defined benefit plans	-	-	-	-	(7,876,533)	(7,876,533)
Deferred tax attributable to Actuarial Losses on defined benefit plans	-	-	-	-	2,362,960	2,362,960
Profit for the Year	-	-	-	-	6,014,379,800	6,014,379,800
Balance as at 31st December 2024	21,263,101	681,073,373	264,594,304	1,765,933,730	4,040,535,805	6,773,400,314
Prizes Reserve utilised	-	-	-	313,460,057	(313,460,057)	-
Prizes Reserve old balance corrections and transfers	-	-	-	26,407,142	-	26,407,142
Writeoff Disposal Property, Plant & Equipment Revaluation Gain	-	-	-	-	-	-
Consolidated Fund Transferd to General Treasury	-	-	-	-	(5,698,899,860)	(5,698,899,860)
Special Levy Transfer to General Treasury	-	-	-	-	(1,250,000,000)	(1,250,000,000)
Building Reserve Fund Transferd to Retained Earnings	-	-	(264,594,304)	-	264,594,304	-
Actuarial Gains on defined benefit plans	-	-	-	-	(14,662,812)	(14,662,812)
Deferred tax attributable to Actuarial Gains on defined benefit plans	-	-	-	-	4,398,844	4,398,844
Profit for the Year	-	-	-	-	7,796,375,959	7,796,375,959
Balance as at 31st December 2025	21,263,101	681,073,373	-	2,105,800,928	4,828,882,192	7,637,019,594

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H. G. S. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Dashamarya N. W. J. Mudalige Mawatha,
Colombo 01

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NATIONAL LOTTERIES BOARD

STATEMENT OF CASH FLOWS

For the year ended 31st December

LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Deshananya M. W. J. Mudaliwa Mawatha

	2025 Rs.	2024 Rs.
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Taxation	8,177,282,021	6,203,444,842
Adjustments For		
Depreciation	65,068,102	27,572,840
Amortization	2,675,500	2,560,708
Defined Benefit Plan Cost	18,301,689	17,156,070
(Profit) / Loss on Disposal of Property, Plant & Equipment	(61,750)	(483,269)
Exchange (Gains) / Loss	(3,584)	6,004
Bad Debt Provision / (Over provision reversal)	(5,779,115)	(901,639)
Other Income - Balances written back	(45,441,857)	(216,972,325)
Old balances correction and written off	65,411	212,113
Income from Circuit Bungalows & Hiring of Board Vehicles	(821,967)	(705,204)
Interest Income	(710,217,016)	(715,227,589)
Operating Profit before Working Capital Changes	7,501,067,434	5,316,662,552
Changes in Working Capital		
(Increase)/Decrease in Inventories	(1,839,186)	13,110,275
(Increase)/Decrease in Trade Receivables	86,934,632	113,881,837
(Increase)/Decrease in Other Current Assets	48,719,787	(92,646,674)
Increase/(Decrease) in VAT and SSCL Payables	(13,722,473)	90,640,039
Increase/(Decrease) in Prizes Obligations	(10,801,225)	(223,212,509)
Increase/(Decrease) in Government Contribution (Special Levy) Payables	30,813,125	75,605,523
Increase/(Decrease) in Trade & Other Payables	(169,360,190)	500,140,605
	7,471,811,905	5,794,181,649
Income Tax Paid	(278,623,084)	(79,380,272)
Defined Benefit Plan Cost Paid	(7,924,083)	(8,810,834)
NET CASH FLOW FROM OPERATING ACTIVITIES	7,185,264,738	5,705,990,543
CASH FLOW FROM INVESTING ACTIVITIES		
Additions to P.P.E, Investment Property, Intangible Assets & Work-in Progress	(6,425,434)	(266,229,089)
Proceeds from Disposal of Property, Plant & Equipment	66,500	970,381
Short Term Investments	(222,112,209)	(50,747,156)
Income from Circuit Bungalows & Hiring of Board Vehicles	821,967	705,204
Staff Loans Granted	(89,026,756)	(65,007,784)
Staff Loans Recovered	71,060,711	66,598,313
Interest Received	728,839,603	728,405,237
NET CASH FLOW FROM INVESTING ACTIVITIES	483,224,383	414,695,106
CASH FLOW FROM FINANCING ACTIVITIES		
Consolidated Fund transferred to General Treasury by Retained Earnings	(5,698,899,860)	(4,510,176,987)
Special Levy transferred to General Treasury by Retained Earnings	(1,250,000,000)	(1,060,000,000)
NET CASH FLOW FROM FINANCING ACTIVITIES	(6,948,899,860)	(5,570,176,987)
Net Increase / (Decrease) in Cash & Cash Equivalent	719,589,261	550,508,661
Cash & Cash Equivalent at the beginning of the Year (Note)	8,681,056,347	8,130,544,100
CASH & CASH EQUIVALENT AT THE END OF THE YEAR	9,400,645,608	8,681,052,761
Note to the Cash Flow Statement		
CASH & CASH EQUIVALENT		
Short Term Deposits	9,115,188,912	8,386,932,808
Cash in Hand & at Bank	285,456,695	294,119,955
NET CASH & CASH EQUIVALENT AT THE END OF THE YEAR	9,400,645,608	8,681,052,763
Note : Cash & Cash Equivalent at the beginning of the Year	8,681,052,763	8,130,550,104
Add : Exchange Gains / (Loss)	3,584	(6,004)
Cash & Cash Equivalent at the beginning of the Year	8,681,056,347	8,130,544,100

NATIONAL LOTTERIES BOARD
NOTES TO THE FINANCIAL STATEMENTS

1. CORPORATE INFORMATION

1.1 REPORTING ENTITY

National Lotteries Board (the "Board") was established after abolishing Hospital Lotteries, under the Finance Act No.11 of 1963. Certain sections of the above Act were repealed and amended in 1997 under the Finance (amendment) Act, No. 35 of 1997, and Finance (amendment) Act, No.22 of 1998.

It is a Semi-governmental Institution under the purview of the Ministry of Finance.

The Registered Office and the principal place of business of the Board is located at No.32, Deshamanya N. W. J. Mudalige Mawatha, Colombo 01.

1.2 PRINCIPAL ACTIVITIES AND NATURE OF OPERATIONS

The main purpose of establishing the National Lotteries Board is to conduct national lotteries to raise funds for the Government.

1.3 FINANCIAL PERIOD

The financial period of the Board represents twelve months from 01st January 2025 to 31st December 2025.

1.4 RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Board of Directors is responsible for the preparation and presentation of the Financial Statements of the Board following Sri Lanka Accounting Standards (SLFRS/LKAS) issued by the Institute of Chartered Accountants of Sri Lanka.

These Financial Statements include the following components:

- A Statement of Comprehensive Income provides information on the financial performance for the year under review.
- A Statement of Financial Position provides information on the financial position of the Board at the year-end.
- A Statement of Changes in Equity depicts all changes in funds during the year under review by the Board.
- A Statement of Cash Flows provides information to the users, on the ability of the Board to generate cash and cash equivalents and the need to utilize those cash flows and
- Notes to the Financial Statements comprising accounting policies and other explanatory information.

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Jayamali 27/02/2026

H. G. B. Jayamali
 LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Deshamanya N. W. J. Mudalige Mawatha,

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NATIONAL LOTTERIES BOARD

NOTES TO THE FINANCIAL STATEMENTS

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 27/02/2026
 H. G. B. Jayamali
 LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Deshamanya N. M. J. Mudalige Mawatha

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 GENERAL ACCOUNTING POLICIES

2.1.1 Basis of Preparation.

These financial statements presented in Sri Lankan Rupees have been prepared on an accrual basis under the historical cost basis and on a fair value basis where applicable following Sri Lanka Accounting Standards (SLFRS & LKAS) laid down by the Institute of Chartered Accountants of Sri Lanka. The Financial Statements for the year ended 31st December 2025 were authorized for issue by the Board of Directors on 27th February 2026.

2.1.2 Statement of Compliance.

The Statement of Financial Position, Statement of Comprehensive Income, Changes in Equity and Cash Flows, together with Notes to Financial Statement of the Board as at 31st December 2025 and for the year then ended have been prepared in compliance with the Sri Lanka Accounting Standards (LKAS & SLFRS) issued by the Institute of Chartered Accountants of Sri Lanka and the requirement of the Finance Act No. 11 of 1963 with amendments to it in the Finance (Amendment) Act, No. 35 of 1997 and Finance (Amendment) Act, No. 22 of 1998 and the Finance Act, No. 38 of 1971.

2.1.3 Going Concern.

The Directors are confident of the Board's ability to continue as a going concern and they do not intend either to liquidate or to cease trading. The Management is satisfied that they have the resources to continue in business for the foreseeable future. Furthermore, the Management is not aware of any material uncertainties that may cast significant doubt upon the Board's ability to continue as a going concern. Therefore, the financial statements continue to be prepared on the going-concern basis.

2.1.4 Comparative Information.

The accounting policies have been consistently applied by the Board and are consistent with those of the previous year. The previous year's figures and phrases have been rearranged and reclassified wherever necessary to conform to the current year's presentation. The Accounting Policies have been consistently applied by the Board with those of the previous financial year following LKAS 01 - Presentation of Financial Statements.

2.1.5 Foreign Currency Transaction.

All foreign exchange transactions are converted to Sri Lanka Rupees, which is the reporting currency, at the rate of exchange (spot exchange rate) prevailing at the time the transactions were affected. Foreign exchange gains and losses resulting from the settlement of such transactions and the re-measurement of monetary items at year-end exchange rates are recognized in profit or loss. Monetary assets and liabilities denominated in foreign currencies are translated to Sri Lankan Rupee equivalents using the spot foreign exchange rates at the year's end, the resulting gains or losses are accounted for in the Statement of Income.

NATIONAL LOTTERIES BOARD
NOTES TO THE FINANCIAL STATEMENTS

2.1.6 Basis of Measurement.

The Financial Statements have been prepared under the historical cost conversion, except for the following material items in the Statement of Financial Position,

- Financial instruments at fair value through profit or loss are measured at fair value
- Liability for defined benefit obligations is recognized as the present value of the defined benefit obligation plus unrecognized actuarial gains, less unrecognized past service cost, and unrecognized actuarial losses.
- Financial assets available for sales are measured at fair value

No adjustments are being made for inflationary factors affecting the Financial Statements.

The financial statements, except for information on cash flows have been prepared following the accrual basis of accounting.

2.1.7 Functional and Presentation Currency.

The financial statements of the Board are presented in Sri Lankan Rupees, which is the Board's functional currency. All the financial information presented in Rupees has been rounded to the nearest Rupees unless stated otherwise.

2.1.8 Materiality and Aggregation.

Each material class of similar items is presented cumulatively in the Financial Statements. Items of dissimilar nature or function are presented separately unless they are immaterial as permitted by the Sri Lanka Accounting Standard-LKAS 01 on 'Presentation of Financial Statements'.

Financial assets and financial liabilities are offset and the net amount reported in the Statement of Financial Position, only when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or to realize the assets and settle the liability simultaneously. Income and expenses are not offset in the statement of comprehensive income unless required or permitted by any accounting standard or interpretation, and as specifically disclosed in the accounting policies.

2.1.9 Significant Accounting Judgments, Estimates and Assumptions

a) Judgments.

In the process of applying the Accounting Policies, Management has made the following judgments, apart from those involving estimations, which have the most significant effect on the amounts recognized in the financial statements.

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Jayandi 27/02/2026
H. G. B. Jayamali
 LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Deshamanya M. W. J. Muddala Mawatha
 Colombo 10

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Jayandi 27/02/2026

H. G. B. Jayamali

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NATIONAL LOTTERIES BOARD
NOTES TO THE FINANCIAL STATEMENTS

LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Deshamanya Mawatha, Madalana Mawatha

Estimates and Assumptions.

The preparation of the Board's financial statements requires management to make judgments, estimates, and assumptions that affect the reported amounts of revenue, expenses, assets, and liabilities and the disclosure of contingent liabilities at the reporting date. The key assumptions concerning the future and other key sources of estimation uncertainty at the date of financial position, that have a significant risk of causing material adjustments to the carrying amounts of assets and liabilities within the next financial year, have been considered.

2.2 ASSETS

Assets & Bases of Other Valuations

The accounting policies set out below have been applied consistently to all periods presented in these Financial Statements unless otherwise indicated.

2.2.1. Property, Plant & Equipment

Basis of Recognition

Property, Plant, and Equipment are recognized if it is probable that future economic benefits associated with the asset will flow to the Board and the cost of the asset can be reliably measured.

All items of property, plant, and equipment are initially recorded at cost. Where items of Property, Plant, and Equipment are subsequently revalued, the entire class of such assets is revalued.

Basis of Measurement

a) Cost.

Property, Plant, and Equipment are stated at cost less accumulated depreciation and any accumulated impairment loss. Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the assets to a working condition for their intended use, the costs of dismantling and removing the items and restoring the site on which they are located, and capitalized borrowing costs for long-term construction projects if the recognition criteria are met.

When significant parts of Plant and Equipment are required to be replaced at intervals, the Board derecognizes the replaced part and recognizes the new part with its own associated useful life and depreciation. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in the Statement of Income as incurred. The present value of the expected cost¹⁰ of decommissioning of the asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

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 27/02/2026

H. G. B. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya N. W. J. Mudalige Mawatha,
Colombo 01.

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NATIONAL LOTTERIES BOARD
NOTES TO THE FINANCIAL STATEMENTS

b) Revaluation.

Assets are measured at fair value less accumulated depreciation on the assets and impairment losses recognized after the date of the revaluation. Valuations are performed with sufficient frequency to ensure that the fair value of a revalued asset does not differ materially from its carrying amount.

Any revaluation surplus is recognized in Other Comprehensive Income and accumulated in equity in the asset revaluation reserve, except to the extent that it reverses a revaluation decrease of the same asset previously recognized in the Other Comprehensive Income, in which case the increase is recognized in the Other Comprehensive Income. A revaluation deficit is recognized in the Other Comprehensive Income, except to the extent that it offsets an existing surplus on the same assets recognized in the asset's revaluation reserve.

An annual transfer from the asset revaluation reserve to retained earnings is made for the difference between depreciation based on the revalued carrying amount of the assets and depreciation based on the asset's original cost. Additionally, accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset, and the net amount is restated to the revalued amount of the asset. Upon disposal, any revaluation reserve relating to the particular asset being sold is transferred to retained earnings.

All items of Property, Plant, and Equipment are initially recorded at cost. Where items of Property, Plant, and Equipment are subsequently revalued, the entire class of such assets is revalued wherever feasible.

Land, buildings, motor vehicles, computers & accessories, office equipment, furniture & fittings of the Board are subsequently carried at fair value, based on periodic valuations by the Government Valuer for the Department of Valuation or internally appointed committee as per the Assets Management circular no. 04/2018. The recent valuation has been completed in 2023.

c) Depreciation.

Depreciation is based on the cost of an asset less its residual value. Significant components of individual assets are assessed and if a component has a useful life that is different from the remainder of that asset, that component is depreciated separately.

Provision for depreciation is calculated by using the straight-line method on the cost or valuation of all Property, Plant, and Equipment other than freehold land, to write off such amounts over the estimated useful lives of such assets.

Depreciation of an asset begins when it is available for use and ceases at the earlier of the date that the asset is classified as held for sale and the date that the asset is de-recognized. The asset's residual values, useful lives, and methods of depreciation are reviewed at the end of each reporting period and adjusted only if required.

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Jayendri 27/02/2026
H. G. B. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya Mawatha, Colombo 10, Sri Lanka

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NATIONAL LOTTERIES BOARD
NOTES TO THE FINANCIAL STATEMENTS

As per the depreciation policy of the National Lotteries Board, an asset is depreciated in the month of purchase and depreciation will not be calculated in the month of disposal or end of useful lives.

The principal annual rates used for this purpose, which are consistent with those of the preceding years are,

	Per annum %
Freehold Buildings	05
Draw Barrels, Lottery Equipment	20
Motor Vehicles	25
Furniture and Fittings	10
Computers	25
Air Conditioners, General & Office Equipment	20
Promotional Equipment	33.33

d) Subsequent Cost.

The cost of replacing part of an item of Property, Plant & Equipment is recognized in the carrying amount of the item. If it is probable that the future economic benefits embodied within the part will flow to the Board and its cost can be measured reliably. The carrying amount of those parts that are replaced is derecognized under the de-recognition policy given below. The costs of the day-to-day servicing of Property, Plant & Equipment are recognized in the Statement of Income as incurred.

e) De-recognition.

An item of Property, Plant, and Equipment and any significant part initially recognized is de-recognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Income when the asset is de-recognized.

The assets' residual values, useful lives, and methods of depreciation are reviewed at each financial year end and adjusted prospectively to the financial statements, to increase the relevance and reliability of the information provided in financial statements for decision makers if appropriate.

f) Restoration Costs.

Expenditure incurred on repairs or maintenance of Property, Plant, and Equipment to restore or maintain the future economic benefits expected from the originally assessed standard of performance is recognized as an expense when incurred.

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H. G. B. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya N. W. J. Mudalige Mawatha,
Colombo 6

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NATIONAL LOTTERIES BOARD
NOTES TO THE FINANCIAL STATEMENTS

2.2.2 Capital Work in Progress.

Capital work in progress is transferred to the respective asset accounts at the time of the first utilization of the asset. The cost of capital work-in-progress is the cost of purchase or construction together with any related expenses thereon.

Expenditure incurred on capital work-in-progress for a permanent nature or to increase the earning capacity of the business has been treated as capital expenditure.

Capital work-in-progress is transferred to the respective asset accounts at the time of first utilization or at the time the asset is commissioned.

2.2.3 Intangible Assets.

Computer Software

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses. The intangible asset is an identifiable non-monetary asset without physical substance held for use in the production or supply of goods or services, for rental, or administrative purposes.

The useful lives of intangible assets are assessed as either finite or indefinite. Intangible assets with finite lives are amortized over their useful economic lives and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Intangible assets have been amortized at the rate of 25% per annum. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for by changing the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on intangible assets with finite lives is recognized in the income statement in the expense category consistent with the function of the intangible assets.

An intangible asset is recognized if it is probable that future economic benefits that are attributable to the assets will flow to the entity and the cost of the assets can be measured reliably under LKAS 38 - 'Intangible Assets'.

Gains or losses arising from the derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of comprehensive income when the asset is derecognized.

NATIONAL LOTTERIES BOARD
NOTES TO THE FINANCIAL STATEMENTS

2.2.4 Leased Assets.

Leasing

Assets acquired by way of a lease are measured at an amount equal to the lower of their fair value or the present value of minimum lease payments at the inception less accumulated depreciation and accumulated impairment losses.

The corresponding principal amount payable to the lessor is shown as a liability. The finance charges allocated to future periods are separately disclosed in the notes.

The interest element of the rental obligation applicable to each financial year is charged to the statement of comprehensive income throughout the lease to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

The cost of improvements to or on leased property is capitalized, and depreciated over the unexpired period of the lease or the estimated useful lives of the improvements, whichever is shorter.

Any excess of sales proceeds over the carrying amount of assets in respect of a sale and leaseback transaction is deferred and amortized over the lease term.

Short-Term Leases and Leases of Low-Value Assets

The Board has elected not to recognize Right-of-Use Assets and Lease Liabilities for leases of low-value assets and short-term leases. The Board recognizes the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

2.2.5 Investment property.

Investment property of the Board includes Anuradhapura Circuit Bungalow & Mannar Circuit Bungalow.

a) Basis of Recognition.

Investment Property is Property held either to earn rental income for capital appreciation or for both, but not for sale in the ordinary course of business, use in the production or supply of goods or services, or for administrative purposes.

b) Basis of Measurement.

Investment Property is recognized when and only when it is probable that the future economic benefits associated with the item will flow to the group and the cost of the investment property can be measured reliably. Investment property, comprising freehold land and buildings, is property held for long-term rental for capital appreciation or both is not occupied substantially for the supply of goods or services or administration, and is not intended for sale in the ordinary course of business.

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H. G. B. Jayarathne 27/02/2026

H. G. B. Jayarathne
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya N. W. J. Mudalige Mawatha,
Colombo 08

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NATIONAL LOTTERIES BOARD
NOTES TO THE FINANCIAL STATEMENTS

Investment property is initially and subsequently measured at its cost including related transaction costs and is therefore carried at cost less accumulated depreciation and any accumulated impairment losses.

The Board used the Cost Model to measure the Investment Property as per the LKAS 40. At the revaluation, revaluated amount is considered as cost.

c) De-recognition.

Investment properties are de-recognized when disposed, of or permanently withdrawn from use because no future economic benefits are expected. Any gain or loss on retirement or disposal is recognized in the Statement of Comprehensive Income in the year of retirement or disposal.

d) Subsequent Transfers to/from Investment Property.

Transfers are made to investment property when, and only when, there is a change in use, evidenced by the end of owner-occupation, the commencement of an operating lease to another party, or completion of construction or development with a sale view.

2.2.6 Impairment of Non-Financial Assets.

The Board assesses at each reporting date whether there is an indication that an asset may be impaired. If such indication exists or when annual impairment testing for an asset is required the Board estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use and determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects the current market assessment of the time value of money and the risk specific to the asset. These calculations are corroborated by valuation multiples, quoted share prices, or other available fair value indicators.

Impairment losses of continuing operations are recognized in the statement of comprehensive income in those expense categories consistent with the function of the impaired asset, except for property previously revalued where the revaluation was taken to equity. In this case, the impairment is also recognized in equity up to the amount of any previous revaluation.

For assets excluding goodwill, an assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such an indication exists, the Board estimates the recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognized. If that is the case the carrying amount of the asset is increased to its recoverable amount.

That increased amount cannot "exceed" the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of comprehensive income unless the asset is carried at a revalued amount, in which case the reversal is treated as a revaluation increase.

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Jayandi 27/02/2026
H. G. B. Jayamali

LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya N. W. J. Mudalige Mawatha,
Colombo 08

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NATIONAL LOTTERIES BOARD NOTES TO THE FINANCIAL STATEMENTS

2.2.7 Non-Current Assets held for Sale.

Non-current assets are classified as assets held for sale when their carrying amount is to be recovered principally through a sales transaction and a sale is considered highly probable. They are stated at the lower of carrying amount and fair value less cost to sell.

Non-current assets and disposal groups are classified as held for sale only when the sale is highly probable and the asset or disposal group is available for immediate sale in its present condition. Property, Plant and Equipment, and intangible assets once classified as held for sale are not depreciated or amortized.

2.2.8 Financial Assets.

SLFRS 9 - Financial Instrument: classification and measurement

SLFRS 9, issued in 2014, replaces the guidance in LKAS 39 Financial Instruments: Recognition and Measurement. SLFRS 9 includes revised guidance on the classification and measurement of financial instruments, including a new expected credit loss model for calculating impairment on financial assets, and the new general hedge accounting requirements. It also carries forward the guidance on the recognition and de-recognition of financial instruments from LKAS 39.

The Board classifies its financial assets into one of the categories discussed below, depending on the purpose for which the asset was acquired. The Board's accounting policy for each category is as follows:

(a) Trade Receivables.

These assets are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to district dealers (e.g. trade receivables) but also incorporate other types of contractual monetary assets. They are initially recognized at fair value plus transaction costs that are directly attributable to their acquisition or issue.

(b) Other Current Assets.

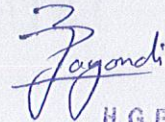
Trade and other receivables are initially measured at cost.

(c) Provision for Bad Debts

A provision for bad debts on unsecured trade debtors is made as provision of debtors after eliminating the value of bank guarantees obtained against individual debtor balances based on the below-age analysis,

Debtor Period	Percentage (%)
Active Debtors	
0 - 3 months	- No Provision
4 - 6 months	- 2.5 %
7 - 12 months	- 5%
Over 12 months	- 10%
Inactive Debtors	
Debtors under legal case and	- 100%
Other dispute	

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NATIONAL LOTTERIES BOARD
NOTES TO THE FINANCIAL STATEMENTS

H. G. B. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya N. W. J. Mudalige Mawatha
Colombo 02

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2.2.9 Inventories.

Inventories are measured at cost only as there is no net realizable value (NRV) due to the short life cycle of the product, after making due allowances for obsolete and slow-moving items. As the lottery ticket stocks are fast-moving, there is no requirement to identify NRV. Net realizable value is the price at which inventories can be sold in the ordinary course of business less the estimated cost of completion and estimated cost necessary to make the sale

The stock of prizes which includes gold items, motor vehicles, and other prizes are valued at cost as there is no sale value for them – only the cost incurred. All such stocks are offered as prizes at any time in the future but not sold in an arms-length transaction.

The cost incurred in bringing inventories to its present location and condition is accounted for as the cost of inventory.

2.2.10 Cash and Cash equivalents

Cash and cash equivalents are defined as cash in hand and demand deposits. This includes cash in hand, deposits held at calls with banks, and other short-term highly liquid investments with original maturities of three months or less and for the statement of cash flows.

The cash flow statements are reported based on the indirect method.

2.2.11 SLFRS 13 Fair Value Measurement

SLFRS 13 requires assets and liabilities that are measured at fair value on a recurring and non-recurring basis together with the valuation techniques adopted.

2.3 EQUITY, LIABILITIES & PROVISIONS

2.3.1 Equity

Accumulated Treasury Fund

This represents the initial capital introduced by the General Treasury.

Revaluation Reserve

Revaluation Reserve represents net of revaluation gain on revaluation of Property, Plant and Equipment carried out by the Chief Government Valuer or internally appointed committee as per the Assets Management circular no. 04/2018.

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H. G. B. Jayamali 27/02/2026

H. G. B. Jayamali
 LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Deshamanya M. M. J. Madalane Mawatha
 Colombo 10

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NATIONAL LOTTERIES BOARD

NOTES TO THE FINANCIAL STATEMENTS

Prizes Reserve Fund

Prizes Reserves Fund is maintained to offer super prizes and special draw prizes of the lotteries conducted by the Board.

Retained Earnings

This represents the accumulated net surplus after taxation from the operations.

The relevant percentages of proceeds from the sales of lotteries which shall be allocated to the consolidated fund as stipulated in the rules made by the NLB in terms of the provisions of the Finance Act No.11 of 1963 and approved by the Ministry of Finance are not considered as cost of sale and it shown in the statement of changes in equity.

2.3.2 Liabilities.

Liabilities classified under current liabilities in the Statement of Financial Position are those expected to fall due within one year from the balance sheet date. All known liabilities have been accounted for in preparing the financial statements.

Trade creditors and other payables are stated in their book values.

2.3.3 Provisions, Contingent Assets, and Contingent Liabilities.

Trade and Other Payables.

Provisions are recognized when the Board has a present obligation (legal & constructive) as a result of a past event, where it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

2.3.4 Income Tax Expense

Income tax expenses comprise current and deferred tax. Income tax expense is recognized directly in the statement of profit or loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

Current Tax

The provision for Income Tax is based on the elements of income and expenditure as reported in the financial statements and computed under the provisions of the Inland Revenue Act No.24 of 2017 and subsequent amendments thereto.

Deferred Tax

Deferred tax is provided using the liability method on temporary differences at the Balance Sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred tax assets and liabilities are recognized for all temporary differences. Deferred tax assets are recognized for all deductible temporary differences, carry-forward of unused tax credits, and

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H. G. B. Jayamali
LLB (Hons.) University of Peradeniya

Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya N. W. J. Mudalige Mawatha
Colombo 6

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NATIONAL LOTTERIES BOARD
NOTES TO THE FINANCIAL STATEMENTS

unused tax losses, to the extent that taxable profit will probably be available against which the deductible temporary differences, and the carry-forward of unused tax credits and unused losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax assets to be utilized.

Unrecognized deferred tax assets are reassessed at each Statement of Financial Position date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realized or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted at the date of the Statement of Financial Position.

2.4 EMPLOYEE BENEFITS

2.4.1. Short-term Employee Benefits

Salaries, Incentive, Travelling Allowance, Annual Bonus, Medical, Uniform Allowance, Draw Allowance, Risk Allowance, Overtime, and provision of meals.

2.4.2. Long-term Employee Benefits

Housing Loan and Distress Loan

2.4.3. Retirement Benefit Obligations

a). Defined Contribution Plans - EPF & ETF

All employees who are eligible for Employees Provident Fund (EPF) contributions and Employee Trust Fund (ETF) contributions are covered by relevant contribution funds in line with respective statutes and regulations. Contributions to defined contribution plans are recognized as expenditures in the Income Statement. Employee contribution for EPF is 10% whereas the Board provides 15% of the salary. The Board contributes 3% of the salary of each employee to the Employees' Trust Fund.

b). Defined Benefit Plan - Gratuity

Gratuity is a defined benefit plan. To meet this liability, a provision is carried forward in the Statement of Financial Position. The provision is made based on an actuarial valuation as recommended by the Sri Lanka Accounting Standards considering the Projected Unit Credit (PUC) method and the premium for the period is charged as an expense to the Income Statement. The actuarial valuation is carried out by a professionally qualified valuer and the Board expects to carry out actuarial valuation every year.

The fund is not externally funded.

However, as per the Payment of Gratuity Act No. 12 of 1983, the liability arises only upon the completion of five years of continuous service.

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H. G. B. Jayamali

22/02/2026

H. G. B. Jayamali
 LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Deshamanya N. W. J. Mudalige Mawatha,
 Colombo 0

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NATIONAL LOTTERIES BOARD

NOTES TO THE FINANCIAL STATEMENTS

2.5 INCOME STATEMENT

2.5.1 Revenue Recognition

The lottery business of the National Lotteries Board does not require contracts with customers as it is general sales.

a) SLFRS 15 - Revenue from contracts with customers

SLFRS 15 establishes a comprehensive framework for determining whether, and how much and when revenue is recognized. It replaces existing revenue recognition guidance, including LKAS 18 Revenue, LKAS 11 Construction Contracts, and IFRIC 13 Customer Loyalty Programmes. Revenue of passive lotteries is recognized at the date of draw and revenue of instant lotteries is recognized at the date of invoice.

b) Interest.

Interest income is recognized using the effective interest method which is accrued on a time basis.

c) Others.

Other income is recognized on an accrual basis.

2.5.2 Expenditure Recognition.

Expenses are recognized in the income statement based on a direct association between the cost incurred and the earnings of specific items of income. All the expenditure incurred in the running of the business and in maintaining the Property, Plant, and Equipment in a state of efficiency has been charged to income in arriving at the profit for the year.

2.5.3 Payments made to Government Contribution (Special Levy)

In terms of Section 9 (2) (f) of the Finance Act, No. 38 of 1971, payments made to the Government Consolidated fund (Special Levy) or payments made to the government as may be determined from time to time, by the Minister of Finance have not been charged against revenue in determining the net profit or loss of the Board.

2.6 GENERAL

2.6.1 Events Occurring after the Reporting Date.

Sx The materiality of the events occurring after the reporting date has been considered and appropriate adjustments to or disclosure have been made in the financial statements where necessary.

2.6.2 Comparative Figures

Where necessary, comparative figures have been reclassified to conform to the current year's presentation.

Jayandi 27/02/2026
H.G.B. J.
LLB (Hons.) Univers

H. G. B. Jayamaha
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya N. W. J. Mudalige Mawatha,
Colombo 6.

NATIONAL LOTTERIES BOARD
NOTES TO THE FINANCIAL STATEMENTS

2.6.3 Loans and Receivables

- **Housing Loan** – Basic salary of 7 years (up to a maximum of Rs. 3,000,000/-) and recoverable before the age of 55 years. The interest rate applicable before 2023 was 4% and revised for loans up to Rs. 500,000 - 3%, Rs. 500,001- Rs. 1,000,000 – 6%, and the balance amount - 7%.
The Board has adopted the fair value concept under SLFRS 9, Financial Instruments for Housing Loans given to staff.
- **Distress Loan** – Basic salary of 10 months (up to a maximum of Rs. 400,000/-). Interest rate 4.2%. Recoverable in 60 monthly instalments.

2.6.4 Commitments and Contingencies

Contingent liabilities are possible obligations whose existence will be confirmed only by uncertain future events or present obligations where the transfer of economic benefits is not probable or cannot be reliably measured. Capital commitment and contingent liabilities of the Board are disclosed in the respective notes to the Financial Statements.

2.6.5 Forfeited Prizes

The prizes are forfeited after six months from the date of the respective draw and this is remitted to the Consolidated Fund quarterly. Customer promotional prizes that expire six months after the draw date are retained with the Board for reuse in future draws.

2.6.6 Distribution of Funds

With the approval of the Ministry of Finance and Planning, the Board increased the price of a ticket from Rs. 10.00 to Rs. 20.00 with effect from 02nd September 2008 and from Rs.20 to Rs.40 effective from 06th July 2023. Agency Commission too was increased from 15% to 17.5% in 2008 accordingly. Further, on the 01st of July 2019, the Agency Commission was increased again from 17.5% to 18.75%.

(a) Distributions of income for passive lotteries are as follows:

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H. G. B. Jayamali 23/02/2026

H. G. B. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Dashamanya N. W. J. Mudalige Mawatha,
Colombo 04

NATIONAL LOTTERIES BOARD
NOTES TO THE FINANCIAL STATEMENTS

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(b) Distribution of income for Scratch Lotteries.

	Sevana Rs. 50/-	Sevana Rs. 40/-	Samurdhi Rs. 50/-	Samurdhi Rs. 40/-
Prizes	53%	53%	53%	53%
Agent Commission	18.75%	18.75%	18.75%	18.75%
Dealer Commission	1.25%	1.25%	1.25%	1.25%
Government Contribution	10.00%	10.00%	10.00%	10.00%
Board	17.00%	17.00%	17.00%	17.00%
Total	100.00%	100.00%	100.00%	100.00%

(c) Government Contributions remitted to the relevant Ministries through the Consolidated Fund is given below;

Passive Lotteries	Percentage	Consolidated Fund / Ministries
Mahajana Sampatha	16.5%	Consolidated Fund
Govisetha	10%	Consolidated Fund - Ministry of Agriculture
Mega Power	10%	Consolidated Fund
Dhana Nidhanaya	10%	Consolidated Fund
Handahana (Monday, Tuesday and Wednesday)	10%	Consolidated Fund - Ranawiru Sewa Authority
Handahana (Thursday, Friday, Saturday and Sunday)	10%	Consolidated Fund - Ministry of Sports & Ministry of Social Services
Ada Sampatha	10%	Consolidated Fund
Lucky 7 / NLB Jaya (Monday, Tuesday and Thursday)	10%	Consolidated Fund
Lucky 7 / NLB Jaya (Wednesday)	10%	Consolidated Fund - Heath Development Fund
Lucky 7 / NLB Jaya (Saturday and Sunday)	10%	Consolidated Fund - Shrama Vasana Fund
Lucky 7 / NLB Jaya (Friday)	10%	The National Kidney Fund
Suba Dawasak	10%	Consolidated Fund
Instant Lotteries		
Sevana	10%	Consolidated Fund - Ministry of Housing
Samurdhi	10%	Consolidated Fund - Samurdhi and Youth Affairs

NATIONAL LOTTERIES BOARD
NOTES TO THE FINANCIAL STATEMENTS

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2.6.7 Accounting for Prizes

The Board has maintained a Prize Reserve Fund Account to credit prize money not won in a particular draw to accumulate such prize money to award prizes in subsequent draws as stipulated in laws viz. section 5(1) of Finance (Amendment) Act No. 35 of 1997 and section 7(2) of Finance (Amendment) Act No.22 of 1998.

2.6.8 E- Lottery

Passive Lotteries are sold through SMS in addition to normal dealer channels.

2.6.9 Accounting Policies, Changes in Accounting Estimates and Errors.

The following amended standards are not expected to have a significant impact on the Board's financial statements.

SLFRS 03 – Business Combination (Definition of a Business)

SLFRS 17 - Insurance Contracts

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H. G. B. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya N. M. J. Mudalige Mawatha,
Colombo 06

NATIONAL LOTTERIES BOARD			
NOTES TO THE INCOME STATEMENT			
For the year ended 31st December			
	Note	2025 Rs.	2024 Rs.
Note 03 - Turnover - VAT Inclusive			
Mahajana Sampatha		13,347,415,440	10,951,635,560
Govisetha		6,603,124,840	5,657,611,280
Mega Power		5,470,312,000	5,234,800,920
Dana Nidanaya		3,881,228,920	3,253,052,480
Handahana		5,831,624,840	5,497,416,080
Lucky 7		191,823,520	2,275,921,680
Ada Sampatha		7,185,550,680	4,782,718,760
NLB Jaya		3,527,279,040	-
Suba Dawasak		1,722,025,280	-
Samurdhi		79,734,000	52,058,000
Sevana - Scratch		473,028,000	277,992,000
		48,313,146,560	37,983,206,760
Note 04 - Cost of Sales			
Tickets Printing Charges	04-01	902,006,516	836,737,406
Agency Commission	04-02	9,058,714,660	7,121,851,268
Main Agency Commission	04-03	603,914,652	474,790,085
Prizes	04-04	24,879,163,593	19,617,689,592
		35,443,799,421	28,051,068,349
Note 04-01 - Tickets Printing Charges			
Opening Stock as at 1st January			
Passive Lottery		12,611,286	6,899,988
Sevana Lottery		3,369,988	5,431,530
Samurdhi Lottery		-	2,967,306
		15,981,274	15,298,824
Add : Purchase of Tickets during the year		907,792,239	837,419,855
		923,773,513	852,718,679
Less : Closing Stock as at 31st December			
Passive Lottery		14,344,011	12,611,286
Sevana Lottery		6,948,990	3,369,988
Samurdhi Lottery		473,995	-
		21,766,997	15,981,274
		902,006,516	836,737,406

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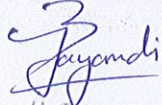
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H. S. B. Jayamali

LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths,
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Deshanaya, M. V. Road, Colombo 10

NATIONAL LOTTERIES BOARD		24	
NOTES TO THE INCOME STATEMENT			
For the year ended 31st December			
	Note	2025 Rs.	2024 Rs.
<u>Note 04-02 - Agency Commission</u>			
Mahajana Sampatha		2,502,640,395	2,053,431,668
Govisetha		1,238,085,908	1,060,802,115
Mega Power		1,025,683,500	981,525,173
Dana Nidanaya		727,730,423	609,947,340
Handahana		1,093,429,658	1,030,765,515
Lucky 7		35,966,910	426,735,315
Ada Sampatha		1,347,290,753	896,759,768
NLB Jaya		661,364,820	-
Suba Dawasak		322,879,740	-
Samurdhi		14,950,105	9,760,875
Sevana - Scratch		88,692,450	52,123,500
		9,058,714,660	7,121,851,268
<u>Note 04-03 - Main Agency Commission</u>			
Mahajana Sampatha		166,842,693	136,818,093
Govisetha		82,539,061	70,721,350
Mega Power		68,378,900	65,399,046
Dana Nidanaya		48,515,362	40,676,804
Handahana		72,895,311	68,705,113
Lucky 7		2,397,794	28,560,070
Ada Sampatha		89,819,384	59,783,985
NLB Jaya		44,090,988	-
Suba Dawasak		21,525,316	-
Samurdhi		996,695	650,725
Sevana - Scratch		5,913,150	3,474,900
		603,914,652	474,790,085

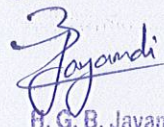
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 22/02/2026

H. G. B. Jayamali
 LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Deshemanya N. W. J. Muddilige Mawatha,
 Colombo 10.

NATIONAL LOTTERIES BOARD			
NOTES TO THE INCOME STATEMENT			
For the year ended 31st December			
	Note	2025 Rs.	2024 Rs.
<u>Note 04-04 - Prizes</u>			
Mahajana Sampatha		6,466,955,024	5,277,943,509
Govisetha		3,169,717,790	2,811,063,183
Mega Power		2,611,647,732	2,543,205,480
Dana Nidanaya		1,966,994,963	1,654,825,230
Handahana		3,102,484,156	3,054,906,960
Lucky 7		109,730,007	1,329,912,450
Ada Sampatha		4,197,780,807	2,770,906,280
NLB Jaya		1,959,494,193	-
Suba Dawasak		1,001,384,481	-
Samurdhi		42,259,680	27,590,740
Sevana - Scratch		250,714,740	147,335,760
		24,879,163,593	19,617,689,592

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H. G. B. Jayamali
 LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Deshamanya N. W. J. Mudalige Mawatha,
 Colombo 01

NATIONAL LOTTERIES BOARD			
NOTES TO THE INCOME STATEMENT			
For the year ended 31st December			
	Note	2025 Rs.	2024 Rs.
Note 05 - Other Income			
Interest Income	05-01	710,217,016	715,227,589
Sundry Income	05-02	72,031,200	224,927,364
		782,248,216	940,154,953
Note 05-01 - Interest Income			
Interest on Fixed Deposits - Short Term Investment		361,062,853	236,974,901
Interest on Call Deposits - Short Term Investment		13,008,352	70,086,438
Interest on Treasury Bills		323,488,919	396,862,145
Interest on Laptops for Staff		-	25,510
Interest on Saving Accounts		707	736
Interest on Staff Loans		2,222,875	1,851,390
Interest on Staff Motor Bike Loans		658,884	567,553
Interest on Housing Loans		9,773,715	8,857,833
Interest on Foreign Currency Deposits (CASD/NAL)		711	1,083
		710,217,016	715,227,589
Note 05-02 - Sundry Income			
Non Refundable Tender Deposits		948,390	810,870
Income from Circuit Bungalows		821,967	705,204
Penalty on Service Charges		2,005,918	318,913
Fines (Others)		15,876,920	2,460,737
Sundry Income		-	1,096,441
Other Income and old balances written back		45,441,857	216,972,325
Bad Debt Over Provision		5,779,115	901,639
Suppliers, Dealers & Agents Registration Fee		1,016,950	1,177,966
Profit on Disposal of Assets & etc.		61,750	483,269
Rent Recov. from Chair. Bangalow		78,333	-
		72,031,200	224,927,364

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Jayamali 27/02/2026
H. G. B. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Dashamanya N. W. J. Mudalige Mawatha,
Colombo 06

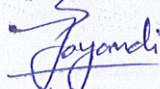
NATIONAL LOTTERIES BOARD

NOTES TO THE INCOME STATEMENT

For the year ended 31st December

	Note	2025 Rs.	2024 Rs.
Note 06 - Sales, Marketing & Distribution Expenses			
Distribution Costs	06-01	373,280,613	371,694,229
Marketing & Sales Promotion Expenses	06-02	905,322,155	756,053,030
Communication Expenses	06-03	20,269,243	31,640,535
		1,298,872,011	1,159,387,795
Note 06-01 - Distribution Expenses			
Motor Vehicles - Fuel (50%)		13,799,487	15,723,848
Motor Vehicles - Repairs (50%)		13,577,693	16,452,652
Motor Vehicles - Insurance (50%)		737,405	685,621
Motor Vehicles - Revenue License (50%)		226,873	540,702
Motor Vehicles - Tires and Tubes (50%)		918,823	1,972,954
Motor Vehicles - Maintenance & Others (50%)		3,137,566	3,606,880
Motor Vehicles - Depreciation (50%)		483,248	480,988
Tickets Transport Charges		33,898,760	37,438,432
Agent Relief Exp. / Cost of Returned Tickets		2,084,403	120,615
Dealers & Agents Training & Conference		8,878,138	687,238
Scholarships to Agents' Children		1,566,500	1,455,500
Agent & Seller Medical & Insurance Expenses		15,712,500	15,961,000
Agent Additional Sales Promotional Expenses		274,678,517	271,855,746
Agent Appreciation Token for Prize Winners		3,173,000	4,161,000
Agent's & Sellers Welfare		407,700	551,055
		373,280,613	371,694,229
Note 06-02 - Marketing & Sales Promotion Expenses			
Production & Telecasting		611,305,817	499,124,600
Publication of Lottery Results		40,381,962	36,884,615
Brand Promotional Advertising		221,697,894	131,734,197
Corporate Advertising		16,767,100	20,527,965
CSR - Corporate Social Responsibility		10,902,727	8,046,400
BTL Advertising Exp		-	5,000,000
Sales Booth ect. to Agents		4,266,656	54,735,254
		905,322,155	756,053,030
Note 06-03 - Communication Expenses			
Postage and Telegrams (60%)		167,340	482,699
Telephone, Faxes and Internet (60%)		2,478,948	11,247,343
Printing and Stationery (60%)		17,229,925	19,381,331
Press Notices (60%)		393,030	529,162
		20,269,243	31,640,535

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H. C. B. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya N. W. J. Mudalige Mawatha,
Colombo 03

NATIONAL LOTTERIES BOARD		28	
NOTES TO THE INCOME STATEMENT			
For the year ended 31st December			
	Note	2025 Rs.	2024 Rs.
<u>Note 07 - Administrative Expenses</u>			
Personnel Emoluments	07-01	728,630,130	717,325,811
Establishment Expenses	07-02	196,362,949	163,081,305
Other Administrative Expenses	07-03	221,892,108	247,767,499
		1,146,885,187	1,128,174,614
<u>Note 07-01 - Personnel Emoluments</u>			
Staff Salaries	24	273,331,391	250,605,815
Staff Overtime		34,694,779	34,922,638
Duty Allowance		846,750	1,527,288
Staff EPF		40,523,382	34,350,534
Staff ETF		8,104,576	6,870,107
Staff Pension		593,575	238,159
Staff Annual Bonus		8,180,240	30,000,000
Leave Encashment		8,016,346	7,492,149
Risk Allowance		1,212,000	1,132,200
Staff Welfare		10,938,202	42,924,147
Staff Uniforms		8,308,266	8,465,748
Defined Benefit Plan Cost		18,301,689	17,156,070
Welfare & Thrift Fund		3,721,656	9,601,684
Allowances to Chairman and Board Members		2,290,000	1,473,333
Production Incentive		193,224,876	143,866,396
Ex-gratia Payments		45,316,471	39,747,832
Staff & Board Members Traveling, Subsistence & Special Allowance		42,737,795	41,703,310
Target based employee motivation benefits		19,771,688	35,816,328
Duty Allowance for Van Sales - Staff		192,000	4,708,000
Gift to Staff		3,213,840	-
Employee benefit on Housing loan		5,110,609	4,724,072
		728,630,130	717,325,811
<u>Note 07-02 - Establishment Expenses</u>			
Rent		87,686,550	87,686,550
Rates & Taxes		224,305	30,270
Electricity		18,248,019	21,252,250
Water		1,423,395	1,431,514
Cleaning and Maintenance		12,517,209	10,898,447
Building - Repairs		19,310	38,720
Maintenance other than Vehicles		5,088,458	8,592,908
Repairs other than Vehicles		3,090,373	3,287,757
Insurance Other than Vehicles		1,205,935	599,912
Depreciation Other than Vehicles		64,101,606	26,610,865
Amortization of Investment Property		2,485,500	2,485,500
Amortization of Intangible Assets		190,000	75,208
Partition and Office Modifications		82,290	91,405
		196,362,949	163,081,305

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H. G. B. Jayamali
LL.B (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya N. W. J. Mudalige Mawatha,
Colombo 01.

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Jayandi 27/02/2026
H. G. B. Jayanali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya N. W. J. Mudalige Mawatha,
Colombo 04

NLB/PP/BC/05/2026

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NATIONAL LOTTERIES BOARD			
NOTES TO THE INCOME STATEMENT			
For the year ended 31st December			
	Note	2025 Rs.	2024 Rs.
Note 07-03 - Other Administrative Expenses			
External Audit Fee		2,773,000	2,700,000
Legal Fee		5,382,639	10,098,470
Over Seas Travel		-	456,363
Newspapers and Periodicals		-	250,000
Renewal Fee - Inter. Lottery Association		2,070,676	1,653,345
Motor Vehicles - Fuel (50%)		13,799,487	15,723,848
Motor Vehicles - Repairs (50%)		13,577,693	16,452,652
Motor Vehicles - Insurance (50%)		737,405	685,621
Motor Vehicles - Revenue License (50%)		226,873	540,702
Motor Vehicles - Tires and Tubes (50%)		918,823	1,972,954
Motor Vehicles - Maintenance & Others (50%)		3,137,566	3,606,880
Motor Vehicles - Depreciation (50%)		483,248	480,988
Non Consumable Items		1,208,298	1,631,696
Consumable Items		2,496,365	1,591,916
Incidental & General Expenses		3,314,268	3,599,832
Scrutiny of Prize Winning Tickets		192,680	164,430
Expenses at Board Meetings		378,369	273,585
Training and Seminar Fee		6,133,412	1,074,819
Circuit Bungalow Repair & Maintenance		1,698,603	380,852
Consultancy & Professional Charges		3,239,569	1,909,123
Prizes Validation Charges		17,390,915	14,247,734
Medical Expenses - Staff		75,000,000	99,650,000
Staff Accidental Insurance & Compansation		2,100,000	2,000,000
Vehicle Hire Charges		9,832,081	9,886,500
Software Maintenance		17,356,449	12,512,847
Refreshments Board of Directors		146,363	224,455
Fees to Tender Board Members		-	407,500
Sweep Audit Fee		24,784,500	22,496,700
Postage and Telegrams (40%)		111,560	321,799
Telephone, Faxes and Internet (40%)		1,652,632	7,498,229
Printing and Stationery (40%)		11,486,617	12,920,887
Press Notices (40%)		262,020	352,775
		221,892,108	247,767,499
Note 08 - Finance and Other Expenses			
Bank Charges		3,190,120	3,236,575
Old balances correction and written off		65,411	212,113
Input VAT Disallowed Expenses		26,505,036	-
Penalty of VAT Assessment		2,945,004	-
Exchange Loss		(3,584)	6,004
		32,701,986	3,454,692
Note 09 - Income Tax			
Current year Income Tax		379,788,684	127,122,510
Previous year Income Tax - under provision		(5,120,561)	54,188,242
Deferred Tax Expense / (Reversal)		6,237,938	7,754,291
Income Tax Expense	09-01	380,906,062	189,065,042

NATIONAL LOTTERIES BOARD

NOTES TO THE INCOME STATEMENT

For the year ended 31st December

	2025 Rs.	2024 Rs.
Note 09-01 - Reconciliation between Tax Expenses and Accounting Profit		
A reconciliation between tax expense and the product of accounting profit multiplied by the statutory tax rate is as follows;		
Income Tax		
Profit before Tax	8,177,282,021	6,203,444,842
Non Business Income - Interest Income	(710,217,016)	(715,227,589)
Aggregate Allowable Expense	(24,984,629,627)	(19,894,566,028)
Aggregate Disallowable Expenses	25,022,409,747	19,685,039,871
Statutory Income from Business	7,504,845,124	5,278,691,096
Non Business Income - Interest Income	710,217,016	715,227,589
Total Assesable Income	8,215,062,140	5,993,918,684
Less: Qualifying payments	(6,949,099,860)	(5,570,176,987)
Total Taxable Income	1,265,962,280	423,741,697
Income Tax charge at		
Current year Income Tax @ 30%	379,788,684	127,122,509
Previous year Income Tax -corrections and adjustments		
Under provision for the year ended 2020/2021	-	54,188,242
Over provision for the year ended 2024/2025	(5,120,561)	-
	(5,120,561)	54,188,242
Deferred Tax Expense		
Temporary Differences on		
Property, Plant & Equipment	133,538,603	102,370,907
Provision for Bad Debts	(20,408,240)	(20,411,278)
Provision for Gratuity	(122,423,873)	(97,383,455)
	(9,293,510)	(15,423,825)
Deferred Tax Asset @ 30%	(2,788,053)	(4,627,148)
Deferred Tax Asset at the beginning of the year	(4,627,148)	(10,018,479)
Deferred Tax (Reversal) / Expense	1,839,095	5,391,331
Deferred Tax Reversal / (Expense) on actuarial gain/loss	4,398,844	2,362,960
Deferred Tax Reversal	6,237,938	7,754,291
Income Tax Expense	380,906,062	188,794,550
Note : Income Tax Rate applicable for 2025 was 30% (2024: 30%).		
Deferred tax has been calculated at the rate of 30% which is the future tax rate applicable to the Board and substantially enacted as of the year end.		

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H.G.B. Jayamali

LLB (Hons.) University of Peradeniya

Attorney-at-Law, Notary Public,

Company Secretary & Commissioner for Oaths

Assistant General Manager-Legal & Secretary to the Board

National Lotteries Board

No. 32, Deshamanya N. W. J. Mudalige Mawatha,

Colombo 01.

NATIONAL LOTTERIES BOARD

NOTES TO THE STATEMENT OF FINANCIAL POSITION

As at 31st December

Note 10 - Property, Plant & Equipment - Free Hold

	Land Rs.	Buildings Rs.	Motor Vehicles Rs.	Computers & Accessories Rs.	Office Equipment Rs.	Draw Barrels Rs.	Furniture & Fittings Rs.	Promotional Equipment Rs.	2025 Total Rs.	2024 Total Rs.
Cost or Revalued Amount										
Balance Beginning of the Year	1,008,450,000	50,965,000	274,753,109	147,880,980	63,596,352	421,659,149	40,005,928	13,389,940	2,020,700,459	1,758,064,472
Revaluation	-	-	-	-	-	-	-	-	-	-
Additions during the Year	-	-	217,000	1,635,710	2,543,352	-	2,246,372	-	6,642,434	265,469,089
Disposal during the Year	-	-	-	(159,900)	(285,000)	-	-	-	(444,900)	(2,833,102)
Balance end of the Year	1,008,450,000	50,965,000	274,970,109	149,356,791	65,854,704	421,659,149	42,252,300	13,389,940	2,026,897,992	2,020,700,459
Depreciation										
Balance Beginning of the Year	-	3,183,854	273,316,099	140,731,604	54,967,381	175,914,329	32,447,144	13,389,940	693,950,351	668,723,501
Revaluation adjustment	-	-	-	-	-	-	-	-	-	-
Depreciation for the Year	-	2,348,250	966,496	4,603,443	3,231,004	51,735,752	1,983,157	-	65,068,102	27,572,840
Depreciation on Disposal	-	-	-	(159,900)	(280,250)	-	-	-	(440,150)	(2,345,990)
Balance End of the Year	-	5,732,104	274,282,595	145,175,147	57,918,135	227,650,081	34,430,301	13,389,940	758,578,303	693,950,351
Carrying amount as at 31.12.2025	1,008,450,000	45,232,896	687,514	4,181,644	7,936,569	194,009,068.45	7,821,999	-	1,268,319,689	
Carrying amount as at 31.12.2024	1,008,450,000	47,781,146	1,437,010	7,149,376	8,628,971	245,744,820	7,558,784	-		1,326,750,107
Rate of Depreciation	-	05%	25%	25%	20%	20%	10%	33.33%		

Land - Vauxhall Street

Building - Narahenpita Chairman's Bungalow & Vauxhall Building

Fair Value Measurement

As per the valuation carried out in 2023 by the Government Valuer for the Department of Valuation, the assets were valued on an open market value for existing use basis.

Assets

Freehold Land & Building

Valuation Technique

Market Comparable method

This method considers the selling price of a similar property within a reasonably recent period of time in determining the fair value of property being revalued. This involves evaluation of recent active market prices of similar assets, making appropriate adjustments for difference in size, nature & location of the property.

Significant unobservable inputs

Price per perch of land.

Sensitivity of the input to the fair value

Estimated fair value would increase (decrease) if; - Price per perch increases (decreases).

Property, Plant & Equipment - Free Hold Property

Land and Buildings carried at revalued amount

Location	Last Revalued Date	Extent	Cost/Revalued Amount as at 31.12.2022 Rs.	Carrying Amount Rs. Before Revaluation	Revaluation Amount Rs. 2023	Revaluation Surplus/(loss) Rs. 2023	Carrying Amount Rs. 31.12.2025	Carrying Amount Rs. 31.12.2024
Land - Vauxhall Street No. 55/57, Vauxhall Street, Colombo 02	01.09.2023	112.05 P	500,000,000	500,000,000	1,008,450,000	508,450,000	1,008,450,000	1,008,450,000
Chairmans Bungalow - Narahenpita D 8/1/2, Manegala Path, Mannin Town, Colombo 02	01.12.2023	0.1415 Ha	9,900,000	4,991,250	17,000,000	12,008,750	15,229,167	16,079,167
WareHouse at Vauxhall Street Stores No. 55/57, Vauxhall Street, Colombo 02	01.09.2023		12,240,000	6,783,000	33,650,000	26,867,000	29,724,167	31,406,667
Anuradhapura Regional Office No. 352, 1st lane, Harischandra Mawatha, Anuradhapura	01.10.2023		1,191,320	896,103	315,000	(581,103)	279,563	295,313
			523,331,320	512,670,353	1,059,415,000	546,744,647	1,053,682,897	1,056,231,146

Board Property, Plant and Equipment with a cost of Rs. 654,926,997.29 (2024 - Rs. 638,426,325) have been fully depreciated and continue to be in use by the Board.

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H. G. B. Jayamali
LL.B (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Dashamarya N. W. J. Madalhe Mawatha
Colombo 02

NATIONAL LOTTERIES BOARD

NOTES TO THE STATEMENT OF FINANCIAL POSITION

As at 31st December

Note 11 - Investment Property - Lease hold

Circuit Bungalows - Anuradhapura & Mannar

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H. G. B. Jayamali

H. G. B. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya N. W. J. Mudalige Mawatha,
Colombo 04

27/12/2026

Buildings - Lease Hold	2025 Rs.	2024 Rs.
Cost or Revalued Amount		
Balance Beginning of the Year	49,710,000	49,710,000
Additions during the Year	-	-
Revaluation	-	-
Balance end of the Year	49,710,000	49,710,000
Accumulated Amortization		
Balance Beginning of the Year	2,970,583	485,083
Revaluation adjustment	-	-
Amortisation for the Year	2,485,500	2,485,500
Balance end of the Year	5,456,083	2,970,583
Carrying amount as at 31.12.2025	44,253,917	
Carrying amount as at 31.12.2024		46,739,417

Fair Value Measurement

As per the valuation carried out in 2023 by the Government Valuer for Department of Valuation, the assets were valued on an open market value for existing use basis.

Assets

Investment
Property

Valuation Technique

Market Comparable method.

This method considers the selling price of a similar property within a reasonably recent period of time in determining the fair value of property being revalued. This involves evaluation of recent active market prices of similar assets, making appropriate adjustments for difference in size, nature & location of the property.

Significant unobservable
inputs

Price per perch of land.

Investment Property

Location	Last Revalued Date	Extent	Cost Amount as at 31.12.2022	W.D.V. Amount as at Revaluation Date	Revaluation Amount as at Revaluation Date	Revaluation Surplus 2023	W.D.V. Amount as at 31.12.2024	W.D.V. Amount as at 31.12.2025
Anuradhapura Circuit Bungalow 1 st Lane. Harischandra	01.10.2023	1R 18.52	16,030,000	-	17,000,000	17,000,000	15,937,500	15,087,500
Mannar Circuit Bungalow Jubilee Road, Murungan	01.11.2023	0.2683 Ha	34,500,000	22,825,017	32,710,000	9,884,983	30,801,917	29,166,417
			50,530,000	22,825,017	49,710,000	26,884,983	46,739,417	44,253,917

Carrying amount has been adjusted for amortization for investment property.

Note 12 - Intangible Assets

Computer Software	2025 Rs.	2024 Rs.
Cost		
Balance Beginning of the Year	91,358,131	90,598,131
Additions during the Year	-	760,000
Balance end of the Year	91,358,131	91,358,131
Accumulated Amortization		
Balance Beginning of the Year	90,673,339	90,598,131
Amortisation for the Year	190,000	75,208
Balance end of the Year	90,863,340	90,673,339
Carrying amount as at 31.12.2025	494,791.22	
Carrying amount as at 31.12.2024		684,791.54

NATIONAL LOTTERIES BOARD

NOTES TO THE STATEMENT OF FINANCIAL POSITION

As at 31st December

	Note	2025 Rs.	2024 Rs.
Note 13 - Capital Work in Progress			
Capital Work in Progress - Building		27,178,359	27,178,359
Less: Provision for impairment - Capital work in Progress		(27,178,359)	(27,178,359)
		-	-
Note 14 - Deferred Tax Assets / (Liability)			
Balance at the beginning of the year		(159,570,577)	(154,179,246)
Current year Deferred Taxation benefit Obligation		(6,237,938)	(7,754,291)
		4,398,844	2,362,960
Balance at the end of the year		(161,409,672)	(159,570,577)
Movement in Deferred Tax Assets / (Liability)			
Balance at the beginning of the year		(159,570,577)	(154,179,246)
Recognised in profit / (loss)	9	(6,237,938)	(7,754,291)
Recognised in other comprehensive income on Actuarial Gain		4,398,844	2,362,960
Balance at the end of the year		(161,409,672)	(159,570,577)
Composition of Deferred Tax Assets / (Liability)			
Deferred tax assets attributable to:			
Defined benefit obligations		36,727,162	29,215,037
Provision for Bad debts		6,122,472	6,123,383
Accelerated depreciation for tax purposes on property, plant & Equipment		(40,061,581)	(30,711,272)
Revaluation surplus of Land and Buildings		(164,197,725)	(164,197,725)
Net deferred tax assets / (liability)		(161,409,672)	(159,570,577)
Note 15 - Staff Loans			
Distress Loans		76,459,760	47,284,036
Housing Loans		68,245,582	72,563,542
		144,705,342	119,847,578
Note 15-01 Loans receivables within one year			
Distress Loans		22,236,080	15,217,972
Housing Loans		5,120,937	5,247,327
	19-03	27,357,018	20,465,299
Note 15-02 Loans receivables after one year			
Distress Loans		54,223,679	32,066,064
Housing Loans		63,124,645	67,316,215
		117,348,324	99,382,279
Note 16 - Long Term Investments			
Fixed Deposits (matured after 12 months)		-	-
		-	-
Note 17 - Inventories			
Printed Tickets Stocks	17-01	21,766,997	15,981,274
Prizes Stocks	17-02	13,012,797	18,367,381
Consumable Stocks	17-03	11,750,304	10,559,258
		46,530,098	44,907,912
Note 17-01 - Printed Tickets Stocks			
Tickets - Passive		14,344,011	12,611,286
Tickets - Sevana - Scratch		6,948,990	3,369,988
Tickets - Samurdhi - Scratch		473,995	-
		21,766,997	15,981,274
Note 17-02 - Prizes Stocks			
Prizes Stock - Sevana		3,980	3,980
Prize Car & Other Items Stocks		5,348,017	6,662,314
Promotional Items Stocks		5,032,252	9,072,538
Promotional Event Items		2,628,548	2,628,548
		13,012,797	18,367,381
Note 17-03 - Consumable Stocks			
Paper & Stationery		8,995,656	9,004,955
Gold Stock & Advertising Materials		1,858,185	539,985
Tyres & Tubes Stocks		32,298	32,298
Non Consumable Items		694,666	829,417
Consumable Items		169,499	152,603
		11,750,304	10,559,258

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H. G. B. Jayamali
 LL.B (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Deshamanya N. W. J. Mudalige Mawatha,
 Colombo 02

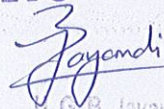
NATIONAL LOTTERIES BOARD

NOTES TO THE STATEMENT OF FINANCIAL POSITION

As at 31st December

	Note	2025 Rs.	2024 Rs.
Note 18 - Trade Receivables			
Trade Debtors		69,269,139	156,206,809
Less : Provision for Doubtful Debts		(14,629,125)	(20,411,278)
		54,640,014	135,795,532
Note 19 - Other Current Assets			
Other Debtors	19-01	2,294,582	82,415,401
Accounts Receivables	19-02	3,879,893	1,541,203
Staff Loans	19-03	34,981,758	31,740,874
Deposits & Prepayments	19-04	134,098,282	136,868,696
		175,254,515	252,566,174
Note 19-01 Other Debtors			
Advances to Staff		351,725	12,603
Advances to Outsiders		136,159	79,401,003
Recovery of Computer & Accessories to Agents		92,336	92,336
Recovery of Sales Booth to Agents		134,708	2,628,208
Recovery of Bicycles to Agents		61,450	281,250
Receivable From NLB Employees		1,518,203	-
		2,294,582	82,415,401

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 No. 32, Deshamanya M.W. Madeline Mawatha

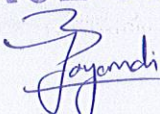
NATIONAL LOTTERIES BOARD

NOTES TO THE STATEMENT OF FINANCIAL POSITION

As at 31st December

	Note	2025 Rs.	2024 Rs.
Note 19-02 - Accounts Receivables			
Sundry Income Receivable		3,879,893	1,541,203
		3,879,893	1,541,203
Note 19-03 - Staff Loans			
Festival Advance		163,077	110,577
Distress Loans	15-01	22,236,080	15,217,972
Motor Bike Loans		7,461,664	11,164,998
Housing Loans	15-01	5,120,937	5,247,327
		34,981,758	31,740,874
Note 19-04 - Deposits & Prepayments			
Staff Security Deposits - Peoples Bank		2,500	2,500
Staff Security Deposits - NSB		13,400	13,400
Postal Franking Machine Deposits		23,060	66,610
General Deposits -Building and others		27,927,093	28,023,010
Prepaid (deferred) expenses for employee Benifits		31,565,131	33,954,118
Payments in Advance		11,237,923	11,479,882
Rent Paid in Advance		63,329,175	63,329,175
		134,098,282	136,868,696

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H. G. B. Jayamali
 LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Deshamanya M. W. J. Muraliga Mawatha.

NATIONAL LOTTERIES BOARD				36
NOTES TO THE STATEMENT OF FINANCIAL POSITION				
As at 31st December				
	Note	2025 Rs.	2024 Rs.	
Note 20 - Short Term Investments				
Fixed Deposits (matured within 03 to 12 months)		666,467,442	462,977,820	
		666,467,442	462,977,820	
Note 21 - Cash & Cash Equivalent				
Cash in Hand and at Bank	21-01	285,456,695	294,119,955	
Short Term Deposits	21-02	9,115,188,912	8,386,932,808	
		9,400,645,608	8,681,052,763	
Note 21-01 - Cash in Hand & at Bank				
Cashier Imprest Account - Staff Payments		500,000	487,644	
Petty Cash Imprest - Territory Managers		254,437	254,437	
Petty Cash Imprest - A'pura Circuit Bungalow		20,000	20,000	
Petty Cash Imprest - Mannar Bungalow		15,000	15,000	
Petty Cash Imprest - Chairman's Division		20,000	20,000	
Cash in Hand		809,437	797,081	
People's Bank Collection A/C 100110000356 - Control		610,366	1,304,603	
People's Bank Collection A/C 100102536865 - Samurdhi		3,042,371	2,750,086	
People's Bank Collection A/C 100102536870 - Sevana		4,908,048	8,594,113	
People's Bank Collection A/C 100120004151 - Special Scratch		-	157,265	
People's Bank Collection A/C 100192536861 - MS		73,636,752	61,094,005	
People's Bank Collection A/C 100132536864 - GS		(1,634,952)	29,403,005	
People's Bank Collection A/C 100250007633 - Special Passive		50,000	50,000	
People's Bank Collection A/C 100170004200 - MP		33,241,668	29,836,478	
People's Bank Collection A/C 100194230335 / 100170007864 - Special		50,000	50,000	
People's Bank Collection A/C 100170007736 - DN		27,567,201	26,088,995	
People's Bank Collection A/C 100110009267 - HH		29,259,363	28,380,335	
People's Bank Collection A/C - 100190009923 - Lucky 7		57,136	15,214,803	
People's Bank Collection A/C 100110010157 - Ada Sampatha		32,140,188	38,536,344	
People's Bank Collection A/C 100272536871 - NLB Java		25,844,341	50,000	
People's Bank Collection A/C 100362536871 - Suba Dawasak		21,758,945	-	
People's Bank Collection A/C - Mega Million		50,000	50,000	
Sampath Bank Collection A/C 17560000537 - Control		370,000	100,000	
Bank of Ceylon Bank Collection A/C 81693845 - Control		8,439,797	20,301,260	
People's Bank Collection A/C 796402110230649 - CASD		33,778	31,419	
People's Bank Collection A/C 796402100020166 - DF		27,759	25,823	
People's Bank Board Expenditure A/C 100182536871		24,855,492	30,557,024	
People's Bank Board Reserve A/C 100162536872		57,520	93,418	
People's Bank Consolidated Fund A/C 100122536874		55,143	117,596	
People's Bank Digital Lottery Collection A/C 100180009278		50,000	46,500	
People's Bank Digital Lottery Prize A/C 100180009279		-	46,500	
Card Sales Collection		50,000	50,000	
People's Bank Asarana Sarana A/C 100424230200		-	264,134	
People's Bank Debit Card A/C 1001 500 08893		100,000	100,000	
Saving Accounts - PB (Safe Deposit of Locker)		26,341	29,169	
Cash at Bank		284,647,259	293,322,874	
Cash in Hand & at Bank		285,456,695	294,119,955	
Note 21-02 - Short Term Deposits				
Fixed Deposits (matured within 03 months)		5,439,216,001	4,324,797,608	
Treasury Repo Deposits		3,642,938,161	4,022,128,898	
Call Deposits		33,034,751	40,006,301	
		9,115,188,912	8,386,932,808	

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H. G. B. Jayamali
 LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Dashedmaraya N. W. J. Mudalige Mawatha
 Colombo 03

NATIONAL LOTTERIES BOARD

NOTES TO THE STATEMENT OF FINANCIAL POSITION

As at 31st December

	Note	2025 Rs.	2024 Rs.
Note 22 - Retained Earnings			
Balance at the beginning of the year		4,040,535,811	3,603,093,604
Profit for the Year		7,796,375,959	6,014,379,800
		11,836,911,772	9,617,473,406
Net change in Prizes Reserve		(313,460,057)	(1,563,152)
Less : Special Levy transferred to General Treasury by Retained Earnings		(1,250,000,000)	(1,060,000,000)
Less : Cosolidated Fund transferred to General Treasury		(5,698,899,860)	(4,510,176,987)
Add: Writeoff Disposal Property, Plant & Equipment Revaluation Gain		-	316,118
Add: Building Reserve Fund		264,594,305	-
Less: Actuarial Gain / (Loss) on defined benefit plans		(14,662,812)	(7,876,533)
benefit Obligation		4,398,844	2,362,960
Balance at the end of the year		4,828,882,191	4,040,535,811
Note 23 - Other Components of Equity			
Accumulated Treasury Fund		21,263,101	21,263,101
Revaluation Reserve	23-01	681,073,373	681,073,373
Building Reserve	23-02	-	264,594,305
Prizes Reserve	23-03	2,105,800,928	1,765,933,728
Balance at the end of the year		2,808,137,402	2,732,864,507
Note 23-01 - Revaluation Reserve			
Balance at the beginning of the year		681,073,373	681,389,491
Add: Writeoff Disposal Property, Plant & Equipment Revaluation Gain		-	(316,118)
Balance at the end of the year		681,073,373	681,073,373
Note 23-02 - Building Reserve			
Balance at the beginning of the year		264,594,305	264,594,305
Transfer to Retained Earnings		(264,594,305)	-
Balance at the end of the year		-	264,594,305
Note 23-03 - Prizes Reserve			
Balance at the beginning of the year		1,765,933,728	1,764,370,577
Add : Net Change in Prizes Reserves		313,460,057	1,563,152
Add : Balances corrections and trasfers		26,407,142	-
Balance at the end of the year as analysed below		2,105,800,928	1,765,933,729
Prizes Reserve - Mahajana Sampatha		795,705,777	652,873,161
Prizes Reserve - Govisetha		262,285,570	256,098,148
Prizes Reserve - Mega Power		451,043,662	327,535,454
Prizes Reserve - Dana Nidanaya		135,033,396	200,226,188
Prizes Reserve - Lucky 7		-	117,045,372
Prize Reserve - Ada Sampatha		27,629,189	3,070,601
Prize Reserve - NLB Jaya		203,316,774	-
Prize Reserve - Suba Dawasak		33,424,748	-
Prizes Reserve - Handahana		197,361,812	209,084,804
Balance at the end of the year		2,105,800,928	1,765,933,728

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H. G. B. Jayamali

22/02/2026

H. G. B. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya N. W. J. Mudalige Mawatha,
Colombo 01.

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NATIONAL LOTTERIES BOARD			
NOTES TO THE STATEMENT OF FINANCIAL POSITION			
As at 31st December			
	Note	2025 Rs.	2024 Rs.
Note 24 - Retirement benefit Obligation			
Balance at the beginning of the year		97,383,455	81,161,686
Interest Cost		10,276,355	10,551,019
Past and Current Service Costs		8,025,334	6,605,051
Charge to Income Statement		18,301,689	17,156,070
Actuarial (Gain) / Loss included in Other Comprehensive Income		14,662,812	7,876,533
		32,964,501	25,032,603
Paid / Payable for during the year		(7,924,083)	(8,810,834)
Balance at the end of the year		122,423,873	97,383,455
Principal Actuarial Assumptions			
An actuarial valuation was carried out as at 31st December 2025 by UNITS Actuaries & Consultants, a firm of professional actuaries. Principal Actuarial Assumptions are as follows;			
Rate of discount		10.50%	11.00%
Salary escalation rate		8.00%	10.00%
Retirement Age in years		60	60
Staff Turnover		3.00%	3.00%
Disability Rate		10% of Mortality table	
Mortality Table		IALM 2006-08 Mortality Table	
Sensitivity Analysis			
A one percentage change at the reporting date to one of the actuarial assumptions would have the following effects to defined benefit obligation.			
Variable	2025		2024
	Increase	Decrease	Increase
Discount Rate	+1%	-1%	+1%
Sensitivity level			-1%
Impact on defined benefit obligation Rs.	111,170,311	135,469,231	88,500,472
			107,689,735
Salary Escalation Rate	Increase	Decrease	Increase
Sensitivity level	+1%	-1%	+1%
Impact on defined benefit obligation Rs.	135,751,606	110,753,316	107,957,839
			88,140,979
Distribution of Present Value of Defined Benefit Obligation in future years are as follows.		2025 Rs.	2024 Rs.
Within the next 12 months		6,545,911	5,086,751
Between 2 to 5 years		27,093,996	23,861,934
After 5 years		88,783,966	68,434,769
		122,423,873	97,383,454
The Weighted Average duration of Defined Benefit Obligation in years		15.20	10.80

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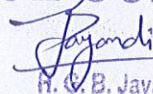
Jayandi

27/02/2026

H. G. B. Jayamali
 LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Deshamanya N. W. J. Mudalige Mawatha,
 Colombo 05.

NATIONAL LOTTERIES BOARD				39
NOTES TO THE STATEMENT OF FINANCIAL POSITION				
As at 31st December				
	Note	2025 Rs.	2024 Rs.	
Note 25 - Trade & Other Payables				
Payable to Government Contribution (Special Levy)	25-01	472,850,647	442,037,522	
Sweep Collection in Advance	25-02	408,229,725	336,415,125	
Prizes Obligations	25-03	1,865,431,702	1,902,640,070	
Trade & Other Creditors	25-04	279,503,758	283,300,753	
Accrued Expenses	25-05	490,351,946	773,171,598	
		3,516,367,778	3,737,565,067	
Note 25-01 - Payable to Government Contribution (Special Levy)				
Contribution to the Consolidated Fund				
Mahajana Sampatha		191,999,999	178,524,522	
Govisetha		55,222,804	51,226,404	
Mega Power		43,681,120	51,298,552	
Dhana Nidhanaya		34,541,800	28,745,104	
Lucky 7		-	18,819,736	
Samurdhi		376,400	-	
Sevana - Scratch		4,555,400	4,175,600	
Handahana		45,957,272	48,680,008	
Ada Sampatha		39,528,200	60,567,596	
NLB Jaya		21,309,420	-	
Suba Dawasak		35,678,232	-	
		472,850,647	442,037,522	
Note 25-02 - Sweep Collection in Advance				
Mahajana Sampatha		115,038,375	92,552,325	
Govisetha		54,257,025	46,882,050	
Lucky 7		-	19,484,700	
Mega Power		43,688,100	43,656,000	
Ada Sampatha		51,424,200	57,985,440	
Dhana Nidhanaya		35,245,800	28,713,450	
Handahana		45,662,250	47,122,800	
NLB Jaya		28,657,275	18,360.00	
Suba Dawasak		34,256,700	-	
		408,229,725	336,415,125	

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 22/02/2026

H. C. B. Jayamali
 LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Dashanapaya Road, Colombo 05

NATIONAL LOTTERIES BOARD

NOTES TO THE STATEMENT OF FINANCIAL POSITION

As at 31st December

	Note	2025 Rs.	2024 Rs.
Note 25-03 - Prizes Obligations			
Prizes Payable - Passive Lotteries	25-03-01	1,728,774,457	1,781,845,404
Provision for Prizes - Scratch Lotteries	25-03-02	136,657,246	120,794,666
		1,865,431,702	1,902,640,070
Note 25-03-01 - Prizes Payables			
Mahajana Sampatha		351,293,432	320,792,600
Govisetha		307,367,361	229,749,193
Jayawiru		1,000,000	1,000,000
Mega Power		341,931,564	645,173,410
Lucky 7		-	86,249,896
Dana Nidanaya		202,186,611	185,846,079
Handahana		168,818,298	159,179,466
ADA Sampatha		158,608,893	153,854,760
NLB Jaya		91,885,438	-
Suba Dawasak		105,682,861	-
		1,728,774,457	1,781,845,404
Note 25-03-02 - Provision for Prizes			
Samurdhi - Scratch		15,691,773	12,469,393
Sevana - Scratch		120,965,472	108,325,272
		136,657,246	120,794,666

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H. G. B. Jayaram
 LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Dashedamaya Road, Colombo 10

NATIONAL LOTTERIES BOARD

NOTES TO THE STATEMENT OF FINANCIAL POSITION

As at 31st December

	Note	2025 Rs.	2024 Rs.
Note 25-04 - Trade & Other Creditors			
Sundry Creditors		160,285	160,285
Advance Received from Agents-Sales Booth		675,900	476,900
Refundable Tender Deposits		7,799,644	7,865,590
Staff Security Deposits		15,900	15,900
Stamp Duty - Retention		61,700	52,475
Retention from District Dealer Service Charges		790,875	1,956,677
Withholding Tax		58,287,508	27,089,057
Retention Others		424,706	202,677
Asarana Sarana Control Account		-	4,261,616
Retention of Prizes Validation Charges		114,783	554,197
Unclaimed Incentive, Bonus & Encashment Leave		3,974,707	1,686,101
Collection Cash Book Control Account - People's Bank		28,610,366	120,304,603
Collection Cash Book Control Account - Sampath Bank		906,590	100,000
Collection Cash Book Control Account - Bank of Ceylon		142,903,207	110,301,260
PAYE Tax		1,717,747	3,393,010
Sweep Creditors		33,059,839	4,880,406
		279,503,758	283,300,753
Note 25-5 - Accrued Expenses			
Staff Allowances & Staff Payments		77,919,425	113,231,081
Medical Expenses - Staff		25,000,000	-
Electricity, Water & Telephone		1,681,899	2,799,682
Repair & Cleaning & Maintenance of Buildings		3,661,352	2,244,311
Fixed Assets & Stocks		15,182,311	96,109,980
Printing & Stationery & Press Notice/Software Maintainance		6,887,054	769,687
Vehicles-Fuel & Repairs & Maintenance		9,382,808	13,151,951
Consultancy & Profesional Charges/Leagal Charges		2,455,124	1,132,200
Prizes Validation Charges/Main Agency Commission		33,480,403	28,051,456
Transport Charges - Tickets/Vehicle Hire Charges		10,073,617	11,069,595
Advertising Expenses		105,455,702	96,982,194
Sales Booth to Agents & Maintenance Charges		2,831,366	3,851,150
Other Expenses - Additional Sales Promotion, Agent Relief, Agent Incentive etc.		24,038,506	31,791,576
Printing Charges - Tickets		162,094,331	359,456,634
External & Sweep Audit Fee/Incidental Genaral/Consumable Items		10,208,047	12,530,100
		490,351,946	773,171,598
Note 26 - Current Tax Payables			
VAT Payables	26-01	141,464,841	151,508,992
VAT Payable - Previous periods		-	8,638,749
Social Security Contribution Levy (SSCL) Payables		75,127,780	70,167,353
Income Tax Payables	26-02	120,140,860	52,622,282
		336,733,482	282,937,376
Note 26-01 VAT			
VAT Payable		142,592,002	151,527,391
Less : VAT Recoverable		(1,127,161)	(18,399)
		141,464,841	151,508,992
Note 26-02 Income Tax Payables			
Balance at the begning of the year		52,622,282	(33,578,372)
Provision for Taxation		379,788,684	127,122,510
Previous year under provision		(5,120,561)	54,188,242
Income Tax paid		(278,623,084)	(79,380,272)
Set off Advance Income Tax		(28,526,461)	(15,729,825)
		120,140,860	52,622,282

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Jayamali 27/02/2026
H. G. B. Jayamali

LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya N. V. C. Mawatha
Colombo

NATIONAL LOTTERIES BOARD

NOTES TO THE STATEMENT OF FINANCIAL STATEMENTS

27. Related Party Disclosures

The Board carried out transactions in the ordinary course of its business with parties who are defined as related parties in LKAS 24 - Related Party Disclosures. The details of which are given below.

27.1 Key Management Personnel

According to Sri Lanka Accounting Standard 24 - Related Party Disclosures, the Key Management Personnel (KMP) are those having authority and responsibility for planning, directing, and controlling the activities of the entity. Accordingly, the Directors of the Board and the Chairman/CEO have been classified as KMP of the Board directly or indirectly.

27.1.1 Transaction with key management personnel (KMP)

	2025	2024
	Rs.	Rs.
Short Term Benefits	8,429,648	3,671,932

28. Financial Assets and Financial Liabilities - Accounting Classification and Fair Values

28.1 Fair Value of Financial Instruments Carried at Amotised Cost

Following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. It does not include the fair value information for financial assets and financial liabilities not measured at the fair value if the carrying amount is a reasonable approximation of fair value.

	Carrying Amount	Carrying Amount
As at 31 December,	2025	2024
	Rs.	Rs.
Financial Assets not Measured at Fair Value		
Trade Receivables	54,640,014	135,795,532
Staff Receivables	34,981,758	31,740,874
Other Current Assets	6,174,475	83,956,604
Short Term Investments	666,467,442	462,977,820
Cash and Cash Equivalents	9,400,645,608	8,681,052,763
	<u>10,162,909,297</u>	<u>9,395,523,592</u>
Financial Liabilities		
Financial Liabilities not Measured at Fair Value		
Trade Payables	279,503,758	283,300,753
Prizes Payables	1,865,431,702	1,902,640,070
	<u>2,144,935,460</u>	<u>2,185,940,822</u>

28.2 Classes of financial instruments that are not carried at fair value and of which carrying amounts are a reasonable approximation of fair value,

This includes trade, staff and other receivables, short term investments, cash and cash equivalents, trade and other payables.

The carrying amounts of these financial assets and liabilities are a reasonable approximation of fair values due to their short term nature.

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H. G. B. Jayamali
22/02/2026

H. G. B. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Qashamanye M. W. J. Madalana Mawatha,
Colombo 04.

TRUE COPY

 27/02/2026
 H. G. B. Jayamaha
 LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Deshamanya N. M. J. Madalane Mawatha
 Colombo 10, Sri Lanka

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NATIONAL LOTTERIES BOARD

NOTES TO THE STATEMENT OF FINANCIAL STATEMENTS

29. Financial Instruments - Risk Management

Overview

The Board has exposure to the following risks from its use of financial instruments:

1. Credit risk
2. Liquidity risk
3. Market risk
4. Operational risk.

This note presents information about the Board's exposure to each of the above risks, the Board's objectives, policies and processes for measuring and managing risk, and the Board's management of capital. Further quantitative disclosures are included throughout this financial statement.

Risk Management Framework

The Board of Directors has overall responsibility for the establishment and oversight of the Board's risk management framework. The Board is responsible for developing and monitoring the Board's risk management policies.

The Board's risk management policies are established to identify and analyze the risks faced by the Board's, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Board's activities. The Board, through its training and management standards and procedures, aims to develop a disciplined and constructive control environment in which all employees understand their roles and obligations.

29.1 Credit Risk

Credit risk is the risk of financial loss to the Board if a customer or counterparty to a financial instrument fails to meet its contractual obligations,

and arises from its' operating activities principally from the Board's receivables from customers and investment securities and cash at bank.

29.1.1 Trade and Other Receivables

The Board's exposure to credit risk is influenced mainly by the individual characteristics of each customer. The Board has established a credit policy under which each customer is analyzed individually for creditworthiness, before the Board's standard payment and delivery terms and conditions are offered. Credit limits and credit periods are established for each customer at the time of entering into agreements and these are timely reviewed.

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:

As at 31 December,	Carrying Value	
	2025 Rs.	2024 Rs.
Trade Receivables	54,640,014	135,795,532
Staff Receivables	34,981,758	31,740,874
Other Current Assets	6,174,475	83,956,604
Short Term Investments	666,467,442	462,977,820
Cash at Bank	9,399,836,171	8,680,255,682
	<u>10,162,099,860</u>	<u>9,394,726,512</u>

Age analysis of trade receivables after provision for impairment

As at 31 December 2025,

	Past due but not impaired				Impaired	Gross trade receivables
	Less than 30 days	31 - 90 days	90 - 365 days	More than 365 days		
Trade receivables	43,235,680	2,505,937	3,940,397	4,958,048	14,629,125	69,269,189
	<u>43,235,680</u>	<u>2,505,937</u>	<u>3,940,397</u>	<u>4,958,048</u>	<u>14,629,125</u>	<u>69,269,189</u>

As at 31 December 2024,

	Past due but not impaired				Impaired	Gross trade receivables
	Less than 30 days	31 - 90 days	90 - 365 days	More than 365 days		
Trade receivables	105,248,248	17,266,477	11,964,062	1,316,744	20,411,276	156,206,809
	<u>105,248,248</u>	<u>17,266,477</u>	<u>11,964,062</u>	<u>1,316,744</u>	<u>20,411,276</u>	<u>156,206,809</u>

All individually significant receivables are individually assessed for impairment by considering objective evidence.

NATIONAL LOTTERIES BOARD

NOTES TO THE STATEMENT OF FINANCIAL STATEMENTS

29.2 Liquidity Risk

Liquidity risk refers to the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Cash flow forecasting is done by the Board on a regular basis. The finance division monitors rolling forecasts of the Board's liquidity requirements to ensure it has sufficient cash to meet operational needs.

29.3 Market Risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and security prices will affect the Board's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

29.4 Operational risk

Operational risk is the risk of direct or indirect loss arising from a wide variety of causes associated with the Board's processes, personnel, technology and infrastructure, and from external factors other than credit, market and liquidity risks such as those arising from legal and regulatory requirements and generally accepted standards of corporate behavior. Operational risks arise from all of the Board's operations.

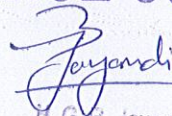
Compliance with Board standards is supported by a programme of periodic reviews undertaken by Internal Audit. The results of Internal Audit reviews are discussed with the Audit Committee and the relevant divisions to which they relate, with summaries submitted to the Board of Directors and senior management. The responsibility is supported by the development of overall Board standards for the management of operational risk in the following areas.

- requirements for appropriate segregation of duties, including the independent authorization of transactions
- requirements for the reconciliation and monitoring of transactions
- compliance with regulatory and other legal requirements
- documentation of controls and procedures
- requirements for the periodic assessment of operational risks faced, and the adequacy of controls and procedures to address the risks identified
- requirements for the reporting of operational losses and proposed remedial action
- development of contingency plans
- training and professional development
- ethical and business standards
- risk mitigation, including insurance when this is effective.

29.5 Capital Management

The Primary Objective of the Board's capital management is to ensure that it maintains a strong financial position and healthy capital ratios in order to support its business.

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H. G. B. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Dashedanaya, Colombo 10, Sri Lanka
011 261 1111

NATIONAL LOTTERIES BOARD
NOTES TO THE STATEMENT OF FINANCIAL POSITION

30. Capital Commitments and Contingencies

The Department of Inland Revenue has issued an assessment in respect of the Income Tax filed, by disallowing the amount given to the Consolidated fund, for the year of assessment 2016/2017 amounting to an additional tax value of Rs. 946,462,661/- and a penalty of Rs. 397,514,318/-. Tax Appeal Commission has determined the case in favor of NLB and the Department of Inland Revenue disagreed with the decision and filed a case in the Court of Appeal. The said case is hearing in the court of appeal.

The Department of Inland Revenue has issued an assessment in respect of Income Tax filed, by disallowing the amount given to the Consolidated fund, for the year of assessment 2017/2018, amounting to an additional tax value of Rs. 839,397,821/- and a penalty of Rs. 421,865,677/-. The Tax Appeal Commission has determined the case in favour of National Lotteries Board.

The Department of Inland Revenue has issued an assessment in respect of Income Tax filed, disallowing the amount allocated to the Consolidated fund, for the year of assessment 2020/2021. This has resulted in an additional tax liability of Rs. 92,115,271/- and a penalty with interest amounting to Rs. 55,729,739/-. The Board has appealed to the Commissioner General of Inland Revenue against the assessment, and the decision is pending.

However, in accordance with the Cabinet Decision dated 22.05.2018, the Cabinet instructed that legal action should not be initiated between line ministry institutions, suggesting instead that the matters be resolved through discussion. Accordingly, the IRD and NLB have agreed to discuss and settle these three matters, and those discussions have commenced.

The Department of Inland Revenue has issued notices of assessments to the Board for the years 2016, 2017, 2018, and 2019, for Value Added Tax (VAT). The Board has appealed against these assessments to Commissioner General of Inland Revenue.

Estimated amount of the contracts remaining to be executed on capital commitments not provided for (net of advance) is zero.

A Case has been filed by a former employee, claiming Rs. 500 Mn. as compensation in the District Court Kandy and the case is hearing. The said amount is payable if the Judgment is entered against the National Lotteries board.

In an action filed by a former employee at the Labour Tribunal of Borella, the order was granted against the National Lotteries Board with a Rs. 1,279,437.86 deposit. The National Lotteries Board appealed to the Supreme Court, and the case is pending. If the final judgment is entered against the NLB, it may be required to pay Rs. 1,279,437.86, along with additional amounts ordered by the Court.

Four former freelance presenters have filed four cases before the Labour Tribunal of Borella seeking compensation for termination of their services. No specific amount claimed, and the amount determined by the Labour Tribunal will have to be paid if the order is entered against the National Lotteries Board.

A former employee has filed an appeal in the High Court of Colombo seeking either reinstatement or compensation for termination. No specific amount claimed, and the amount determined by the Courts will have to be paid if the judgment is entered against the National Lotteries Board.

Apart from the above, there were no significant contingent liabilities and capital commitments as at the reporting period end that would require adjustments to/or disclosure in the financial statements.

31. Events after the Reporting Period End

There were no significant events after the balance sheet date which require adjustments to or disclosures in the financial statements

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H. G. B. Jayarathna
 LLB (Hons.) University of Peradeniya
 Attorney-at-Law, Notary Public,
 Company Secretary & Commissioner for Oaths
 Assistant General Manager-Legal & Secretary to the Board
 National Lotteries Board
 No. 32, Deshamanya M. V. I. Margalana Margatha,
 Colombo 10.

NATIONAL LOTTERIES BOARD
NOTES TO THE STATEMENT OF FINANCIAL POSITION

32. Other Notes

32.01 One employee of the Board has misappropriated an approximate amount of Rs. 4,736,005/- during the year 2020 and investigation is being carried out by Criminal Investigation Department of Sri Lanka Police. Hence, this misappropriated amount has not been adjusted in this Financial Statements.

32.02 Forfeited prizes always represent two financial years and payments were made as follows;

	2025 Rs.	2024 Rs.
1 st Quarter (Draw held during 3 rd Quarter of previous year)	202,859,020	194,292,630
2 nd Quarter (Draw held during 4 th Quarter of previous year)	202,581,780	227,796,800
3 rd Quarter (Draw held during 1 st Quarter of current year)	227,357,644	175,199,240
4 th Quarter (Draw held during 2 nd Quarter of current year)	216,358,880	187,226,860
	849,157,324	784,515,530

32.03 Value Added Tax (VAT) rate for 2024 and 2025 was 18%.

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H. C. B. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya M. M. J. Jayasinghe Kumbura

NATIONAL LOTTERIES BOARD

NOTES TO THE INCOME STATEMENT

SEGMENTAL ANALYSIS

	2025 Rs.			2024 Rs.		
	Lottery Operation	Investment Operation	Total	Lottery Operation	Investment Operation	Total
Gross Turnover	48,313,146,560	-	48,313,146,560	37,983,206,760	-	37,983,206,760
<u>Less : Indirect Taxes</u>						
Value Added Tax (VAT)	2,079,646,459	-	2,079,646,459	1,658,592,022	-	1,658,592,022
Social Security Contribution Levy (SSCL)	916,207,691	-	916,207,691	719,239,399	-	719,239,399
Net Turnover	45,317,292,410	-	45,317,292,410	35,605,375,339	-	35,605,375,339
Less : Cost of Sales	35,443,799,421	-	35,443,799,421	28,051,068,349	-	28,051,068,349
Gross Profit	9,873,492,989	-	9,873,492,989	7,554,306,990	-	7,554,306,990
<u>Add : Other Income</u>						
Interest Income	-	710,217,016	710,217,016	-	715,227,589	715,227,589
Other Income	72,031,200	-	72,031,200	224,927,364	-	224,927,364
	9,945,524,190	710,217,016	10,655,741,206	7,779,234,354	715,227,589	8,494,461,943
<u>Less : Expenses</u>						
Sales, Marketing & Distribution Cost	1,298,872,011	-	1,298,872,011	1,159,387,795	-	1,159,387,795
Administrative Expenses	1,146,885,187	-	1,146,885,187	1,128,174,614	-	1,128,174,614
Financial Cost	32,701,986	-	32,701,986	3,454,692	-	3,454,692
	2,478,459,185	-	2,478,459,185	2,291,017,101	-	2,291,017,101
Profit before Tax	7,467,065,005	710,217,016	8,177,282,021	5,488,217,253	715,227,589	6,203,444,842
Less : Income Tax	167,840,957	213,065,105	380,906,062	(25,503,234)	214,568,277	189,065,042
Profit / (Loss) after Tax	7,299,224,048	497,151,911	7,796,375,959	5,513,720,486	500,659,312	6,014,379,799

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H. G. B. Jayamali 22/02/2026

H. G. B. Jayamali
LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya Mawatha, Malwana, Colombo 05



NLB|BP|BC|05|2026

Surenika Athauda <surenikaathauda@gmail.com>

By Circulation BP - Financial Statement (Finance Division)

2 messages

Surenika Athauda <surenikaathauda@gmail.com>

27 February 2026 at 22:07

To: nanayakkararanjith@yahoo.com

Cc: agmlegal@nlb.lk

Dear Sir,

I am sending herewith a By Circulation Board Paper for your approval Please.

Thank you.

A. A. S. Athauda
Management Assistant
(Legal Division)

**By Circulation BP - Financial Statement (Finance Division).pdf**
2341K**ranjith Nanayakkara** <nanayakkararanjith@yahoo.com>

27 February 2026 at 13:03

Reply-To: ranjith Nanayakkara <nanayakkararanjith@yahoo.com>

To: surenikaathauda@gmail.com

Board Secretary

NLB

Dear Board Secretary

I approved the Financial Statement of the NLB which by circulation from you.

Thanks

N S M P Ranjith

Director

NLB

Yahoo Mail: Search, organise, conquer

[Quoted text hidden]

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27/02/2026

H. G. B. Jayamali

LLB (Hons.) University of Peradeniya
Attorney-at-Law, Notary Public,
Company Secretary & Commissioner for Oaths
Assistant General Manager-Legal & Secretary to the Board
National Lotteries Board
No. 32, Deshamanya M. M. J. Mudalige Mawatha,

