

ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம் NATIONAL AUDIT OFFICE



எனது இல். My No.

පිඒඑස්/ඒ/එස්එල්පිඒ/01/2023/1

2024 මැස 28

සභාපනි

ශී ලංකා වරාය අධිකාරිය

ශී ලංකා වරාය අධිකාරියේ සහ එහි පරිපාලින සමාගම්හි 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ ඒකාබද්ධ මූලා පුකාශන සහ වෙනත් මෛත්ක හා නියාමන අවශාතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය පුකාරව විගණකාධිපති වාර්තාව.

මූලා පුකාශන

තත්ත්වාගණනය කළ මතය

ශුී ලංකා වරාය අධිකාරියේ (''අධිකාරිය'') සහ එහි පරිපාලිත සමාගමගි (''සමූහය'') ඒකාබද්ධ මූල<u>හ</u> පුකාශනවල ඇතුළත් 2023 දෙසැම්බර් 31 දිනට. මුලා තත්ත්ව පුකාශනය සහ එදිනෙන් අවසත් වර්ෂය සඳහා වූ විස්තීර්ණ ආදායම් පුකාශනය, නිමිකම් වෙනස්වීමේ පුකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් පුවාහ පුකාශනය සහ පුමාණාත්මක හිණුමකරණ පුතිපත්තිවලට අදාළ කොරතුරු ද ඇතුළත් මූලාා පුකාශනවලට අදාළ සටහන්වලින් සමන්විත 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූලාා පුනාශන, ශුී ලංකා පුජාතාහ් නික සමාජවාදී ජනරජයේ ආණ්ඩුනුම වනවස්ථාවේ | 154 (1) වාාචස්ථාව සමග සංශයා්ජිකව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගුණන පනකේ සහ 1971 අංක 38 දරන මුදල් පනතේ විධිවිධාන පුකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. ආණ්ඩුකුම වාහවස්ථාවේ 154 (6) වාහවස්ථාව පුකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

මායෝ චාර්තාවේ තත්ත්වාහණනය කළ මතය සදහා පදනම කොටසේ විස්තර කර ඇති කරුණු වලින් ටන බලපැම හැර, අධිකාරියේ සහ සමූහයේ මූලා පුකාශන තුළින් 2023 දෙසැම්බර් 31 දිනට මූලා නත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සදහා ඒවායේ මූලාා කියාකාරිත්වය හා මුදල් පුවාහ ශී ලංකා ගිණුමකරණ පුමිතිවලට අනුකූලව සතාා හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.













1.2 මතය සඳහා පදනම

- (අ) මූලා පුකාශන ඉදිරිපත් කිරීම සඳහා වූ සංකල්පනාත්මක රාමුවෙහි 4 වන පරිවඡේදයේ 4.3 සිට 4.6 දක්වා වගන්ති පුකාරව ආයතනයක් විසින් වත්කම හදුනාගැනීමෙදී එම වත්කමවලින් ආයතනයට අනාශත ආර්ථික පුතිලාග ගලා ඒම සිදුවිය යුතු හා එම වත්කම පොත්වලට ගැනීමට හිමිකමක් පැවතිය යුතුය. එසේම, ශ්‍රී ලංකා හිණුමකරණ පුමින අංක 16 හි 7(අ) වන වගන්තිය අනුව දේපළ පිරියන උපකරණ වත්කම ලෙස හඳුනාගැනීමට වත්කම සම්බන්ධ අනාශත ආර්ථික පුතිලාග ආයතනයට ගලා ඒම සිදුවිය යුතු නමුත් වරාය අධිකාරියට අනාශත ආර්ථික පුතිලාග අයගනයට ගලා ඒම සිදුවිය යුතු නමුත් වරාය අධිකාරියට අනාශත ආර්ථික පුතිලාග සහ හිමිකමක් නොමැති රු.මිලියන 947.5 ක් වූ අක්කර 02 ක රේගු දෙපාර්තමෙන්තුවට ගොඩනැගිල්ලක් ඉදිකිරීම සඳහා ලබාදී තිබූ ඉඩම, රු.මිලියන 628.5 ක් වූ අක්කර 2 රුඩ 3 පර්වස් 9.61 ක් වූ නෙළුම කුළුණ ඉදිකිරීම සඳහා පවරාගෙන තිබූ ඉඩම, රු.මිලියන 83.7 ක් වූ අක්කර 01 රු.හි 02 පර්වස් 14.9 ක් වූ ඉඩම නාගරික සංවර්ධන අධිකාරි වෙන පවරාගෙන තිබූ ඉඩම සහ රු.මිලියන 19.8 ක් වටිනා අක්කර 4 රුඩ 3 පර්වස් 3.2 ක් වූ කිඹුලාවල ඉඩමෙහි අධිකාරියට අයත් නොවන කොටසෙහි වටිනාකම වත්කම ලෙස ගිණුමගන කර තිබුණි.
- (ආ) මූලා පුකාශන සඳහා සංකල්පනාත්මක රාමුවෙහි QC 22 වගන්නිය පුකාරව සමාන අයිනම සඳහා සමාන කුම්වේදයක් භාවිතාකළ යුතු වුවද, 2023 වර්ෂය සඳහා ලාභාංශ ආදායම වූ රු.මිලියන 2,058.5 තුළ ආයෝජිත සමාගමක් වන දකුණු ආසියා පිවිසුම් පර්යන්ත සමාගම (SAGT) විසින් ගෙවූ රදවාගැනීමේ බද්ද සහිත දළ ලාභාංශය වූ රු.මිලියන 1,479 ක ආදායම ගිණුම්ගතකර තිබූ අතර පරිපාලිත සමාගමක් වන ජය කන්වෙනර් වර්මිනල්ස් ලිමිඩට් (JCT Ltd) විසින් ගෙවූ ශුද්ධ ලාභාංශය ආදායම ලෙස ශිණුම්ගතකර නිබුණි. ඒ අනුව ලාභාංශ ආදායම රු.මිලියන 221 ඉකින් අධිගණනයට් තිබුණි.
- (ඇ) ශ්‍රී ලංකා මුලා වාර්තාකරණ පුමිත අංක 9 හි 5.1.1 වගන්තිය අනුව වෙළඳ ණයගැතියන් හැර අනෙකුත් මූලා වත්කම සාධාරණ අගයට හඳුනාගත යුතු අතර පුමිතයේ B 5.1.2 A හි b අනුව මුල්වරට හඳුනාගැනීමෙන් පසු ආයතනය විසින් මූලා වත්කම්වල විලම්බිත වෙනස (Deferred difference) ගිණුම්ගත කළ යුතු වුවද, අධිකාරිය විසින් රු.මිලියන 6,299 ක් වූ සේවක ණය සම්බන්ධයෙන් විලම්බිත වෙනස වාර්ෂිකව ගිණුම්වල ගැලපීමකර නොතිබුණි.
- (ඈ) ශුී ලංකා මුලා වාර්කාකරණ පුමිත අංක 9 හි 5.4.1 වගන්තිය අනුව සහ අධිකාරියේ ගිණුම 1 ... ලං පුතිපත්ති 2.6.3 පුකාරව පොලී ආදායම සඵල පොලී අනුපාතයට හඳුනාගත යුතු නමුත් අධිකාරියේ ස්ථාවර තැන්පතු පොලී ආදායම සඵල පොලී අනුපාතය වෙනුවට වෙළඳපොල පොලී අනුපාතයට ගිණුමගත කර තිබුණි.

- (ඉ) ශ්‍රී ලංකා මුලා වාර්තාකරණ පුමිත අංක 10 හි B 92 අනුව සමුහ මුලා ප්‍රකාශන පිළියෙල කිරීම සඳහා මව සමාගම හා එහි පරිපාලිත සමාගම එකම මුලා වාර්තාකරණ දිනයට පවතින මුලා ප්‍රකාශන භාවිතා කළ යුතු අතර B 93 වගන්තිය ප්‍රකාරව මව සමාගමේ මූලා ප්‍රකාශන වාර්තාකරණ දිනට වෙනස්වූ මුලා වාර්තා දිනයකට පරිපාලිත සමාගම විසින් මුලා ප්‍රකාශන පිළියෙල කරයි නම්, වැදගත් ගනුදෙනු හා සිදුවීම (Significant Transaction and events) සඳහා ගැලපීම් කළ ආසන්තතම මුලා ප්‍රකාශන යොදාගන යුතු නමුත් අධිකාරිය විසින් සමූහ මූලා ප්‍රකාශන පිළියෙල කිරීමේදී පරිපාලික සමාගමක් වන මාගම්පුර වරාය කළමනාකරණ සමාගමති (MPMC) ආයෝජන ගිණුමගත කිරීම සඳහා 2022 දෙසැම්බර් 31 දිනට විගණික මූලා ප්‍රකාශන පැවතියද 2022 දෙසැම්බර් 15 දිනට විගණනය නොකළ මූලා ප්‍රකාශන හාචිතාකර තිබුණි.
- (ඊ) ශුී ලංකා හිණුමකරණ පුමිත අංක 01 හි 27 වගත්තියට අනුව අස්ථිත්වයක් මුදල් පුවාහ තොරතුරු හැරෙන්නට එහි මුලා පුකාශන උපවිත පදනම යටතේ පිළියෙල කළ යුතු බව සඳහන් වුවද, අධිකාරියේ හිණුම් පුතිපත්ති අංක 52 අනුව නිශ්කාෂණය කර නොගත් ආනයනික බහාලුම්/ වාහන නිශ්කාෂණය කරගන්නා තෙක් ලැබිය යුතු ආදායමක් සේ හඳුනා තොගන්නා බව සඳහන් වන අතර 2023 වර්ෂය සඳහා පූර්ණ බහාලුම සඳහා ලැබිය යුතු බිම් කුලී ආදායම් ලෙස රු.මිලියන 1,672 ක වටිනාකමක්ද අර්ධ බහාලුම් (වාහන) සඳහා ලැබිය යුතු බීම් කුලිය ආදායම ලෙස රු.මිලියන 1,102 ක වටිනාකමක්ද 2023 මූලා පුකාශන තුළ හෙළිදරව කිරීමක් පමණක් සිදුකර තිබුණි.
- (උ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රම්ත අංක 7 හි 7 වන වගන්තියට අනුව කෙටි කාලීනව පරිතන වන මුදල් සමාන දෑ ආයෝජන යටතේ හඳුනානොගෙන මුදල් හා මුදල් සමාන දෑ යටතේ හඳුනාගත යුතු වුවත් අධිකාරිය විසින් රු.මිලියන 7,102 ක් වටිනා පරිනත කාලය මාස 03 ට අඩු කැන්පතු, අනෙකුත් මූලා වක්කම යටතේ හඳුනාගෙන තිබුණි.
- (ඌ) ශ්‍රී ලංකා ගිණුමකරණ පුමිත අංක 21 හි 16 වන වගන්තිය අනුව මූලා අයිතම (Monetary Items) යනු ස්ථාවරව හඳුනාගත හැකි විදේශ මුදල් ඒකක ගණනක් ලැබීමට හිමිකම් ඇති හා ගෙවීමට බැදීමක් ඇති අයිතම වන අතර එම පුමිතයෙහි 23 (අ) වගන්තිය අනුව එක් එක් වාර්තාකරණ අවසන් දිනට විදේශ මුදල් ඒකකවලින් පවතින මුලා අයිතම අවසන් අනුපාතය (Closing Rate) යටතේ ඉදිරිපත් කිරීමේ මුදල් ඒකකයට පරිවර්තනය කළ යුතුය. එසේම පුමිතයේ 8 වන වගන්තිය අනුව අවසන් අනුපාතය යනු වාර්තාකරණ දිනට පවතින එතැන් විනිමය අනුපාතය (Spot Rate) වේ. නමුත් අධිකාරිය විසින් පවතින එතැන් විනිමය අනුපාතය භාවිතා නොකිරීම හේතුවෙන් වාර්තාකරන දිනට ඌන ගණනය වූ නැව නියෝජිත ණයගැති ඉශ්ෂය රු.මිලියන 45 ක් ද ලැයිස්තුගත නොකළ සමාගමවල ආයෝජන රු.මිලියන 1,141 ක් ද ලැබිය යුතු පුරස්කාරය SAGT සමාගමෙන් රු.මිලියන 2.4 ක් ද හම්බන්තොට ජාතාන්තර

වරාය සමූහය (HIPG) සමාගමෙන් රු.මිලියන 0.94 ක් ද කලම්බු ඉන්ටර්නැෂනල් කන්ටෙනර් ටර්මිනල්ස් ලිම්ටඩ් (CICT) සමාගමෙන් රු.මිලියන 4.3 ක් ද මුදල් හා මුදල් සමාන දැ රු.මිලියන 70 කින් සහ ස්ථාවර කැන්පතු රු.මිලියන 1.319 ක් වූ අතර වාර්තාකරණ දිනට අධිගණනය වූ විදේශ ණය වටිනාකම රු.මිලියන 626 ක් විය.

- (එ) ශුී ලංකා ගිණුමකරණ පුමිත අංක 21 හි 21 වන වගන්තිය අනුව විදේශ මුදල් ඒකකයන් සහිත ගනුදෙනු මුල්වරට හදුනාගැනීමේදී (Initial Recognition) ආයතනය විසින් ගනුදෙනුව සිදුකරන දිනට පැවති එතැන් විනිමය අනුපාතය (Spot rate) භාවිතාකළ යුතු වුවද.
 - i. 2023 වර්ෂය සඳහා CICT සමාගමෙන් සහ SAGT සමාගමෙන් අයවිය යුතු පුරස්කාර ආදායම ශිණුමගත කිරීමේදී එකැන් විනිමය අනුපාත්ය භාවිතා නොකිරීම හේතුවෙන් පුරස්කාර ආදායම පිළිවෙලින් රු.ම්ලියන 91.86 කින් සහ රු.ම්ලියන 42.72 කින් අධිගණනය වී තිබුණි.
 - ii. අධිකාරිය විසින් ආදායම හදුනාගැනීමේදී එතැන් විනිමය අනුපාතය (Spot Rate) හෝ මීලට ගැනුම අනුපාතය (Buying Rate) යොදාගැනීම වෙනුවට, වැඩි අගයක් සහිත විකුණුම අනුපාතය (Selling Rate) යොදාගෙන තිබීම නිසා එම වෙනසට සමාන වටිනාකමකින් අධිකාරියේ ආදායම අධිකක්සේරු වී තිබුණි.
- (ඒ) ශ්‍රී ලංකා ගිණුමකරණ පුමිත අංක 36 හි 14 (ඇ) වගන්ති පුකාරව මෙහෙයුම් ලාහයෙහි සැලකිය යුතු පහලයාමක් වත්කමෙහි හානිකරණය සම්බන්ධව අභාන්තර හැහරීමක් (Indication) වන අතර පරිපාලිත සමාගමක් වන MPMC වර්ෂ 2015 සිට 2022 දක්වා පිළිවෙලින් රු.මිලියන 7,602 ක මෙහෙයුම් අලාභ සහ රු.මිලියන 7,527 ක සංණ ශුද්ධ වත්කම් ලබා තිබූ අතර එය ආයෝජන හානිකරණය සඳහා අභාන්තර තොරතුරු මුලාශයක් වන අතර පුමිත අංක 36 හි 9 වන වගන්තිය පුකාරව ආයතනය විසින් එක් එක් මුලා වාර්තාකරණ දිනයට වත්කම් හානිකරණය තක්සේරු කළ යුතු නමුත් අධිකාරිය විසින් මුලා පුකාශනවල MPMC හි ආයෝජන වටිනාකම රු.මිලියන 75 ක් ලෙස වාර්තාකර තිබුණ ද සමාගම සම්බන්ධව හානිකරණ වෙන්කිරීමක් මුලා පුකාශනවල සිදුකර නොතිබුණි.
- (ඔ) ශී ලංකා හිණුමකරණ පුමිත අංක 38 හි 118 (ආ) වන ඡේදය අනුව සීමිත ඵලදායි ජීව කාලයක් සහිත අස්පාශා වන්කම් කුමක්ෂය කිරීමේ කුම්වේදය මූලා පුකාශන තුළ හෙලිදරවකළ යුතු වුවත් අධිකාරියේ 2023 වර්ෂයේ අවසන් ගිණුමහි 2.5.3 අනුව අස්පාශා වන්කම් එහි ඵලදායි ජීවකාලය තුළ වසර 1 සිට වසර 17 ක් දක්වා වූ වර්ෂ ගණනකින් හෝ සියයට 5.88 සිට සියයට 100 දක්වා වූ පුතිශනයකින් කුමක්ෂය කළ යුතුය යන්න සඳහන් වුවද, කුමක්ෂය කුම්වේදය හෙලිද්රවකර නොකිබුණි.

(ඕ) විගණනය සඳහා සාක්ෂි නොමැති වීම.

මුළු චටිනාකම රු.ම්ලියන 422.6 ක් වන අධිකාරියේ ශාලු චරාය වසාපෘතිය හා පුධාන කාර්යාල ගොඩනැගිල්ල වෙනුවෙන් වැය කරනු ලැබූ නොනිම් වැඩ කුළ අන්තර්ගතව පැවති පිළිවෙලින් රු.ම්ලියන 418 සහ රු.ම්ලියන 4.6 චටිනාකම පෙර චර්ෂයේ ගැලපුම (Prior Year Adjustment) ලෙස ගිණුම්වලින් ඉවත්කර තිබූ නමුත් ඊට අදාල අනුමැතිය ලබාගැනීමට කටයුතුකර නොතිබුණි.

- (ක) නැව නියෝජිත ආයතනයකින් ලැබිය යුතු ශේෂය ලෙස රු.මිලියන 2,204 ක් අධිකාරියේ ගිණුම්වල දක්වා නිබුණ ද නැව නියෝජිත ආයතනයෙන් ලබා දුන් ශේෂ සභාථ අනුව එම වටිනාකම රු.මිලියන 595 ක් විය. ඒ අනුව 2023 දෙසැම්බර් 31 දිනට මූලා පුකාශන සම්භ රු.මිලියන 1,609 ක වෙනසක් පැවතුණ අතර අදාල සමාගම සමග මෙම වෙනසට හේතු සොයාබලා ඊට අදාල සැසඳුම් කර නොකිබුණි.
- (හ) හම්බන්තොට වරාය සංවර්ධන වාාපෘතියේ (අදියර I) විවලා නියෝගය අංක 06 යටතේ හම්බන්තොට සූරියවැව ජාතාන්තර කිකට කීඩාංගණය ඉදිකිරීමට මහජන බැංකුවෙන් ලබාගත් ණය සඳහා පොලී සහ පුාග්ධනය ආපසු ගෙවීමට හා ගෙවීමට අදාළ පුතිපාදන මහා හාණ්ඩාගාරය විසින් අධිකාරීය ඉල්ලා සිටින විට සැපයිය යුතු නමුත් මෙම රු මිලියන 2,798.5 ක මුදල මහා හාණ්ඩාගාරය විසින් ශේෂ සනාථ මගින් තහවුරු කර නොනිබු අතර තවදුරටත් මෙම ශේෂය මහා හාණ්ඩාගාරයේ පොත්පත්වල දක්වා නොතිබුණි. නවද, අධිකාරියේ මූලා පුකාශනවලට අනුව 2023 දෙසැමබර් 31 දිනට ණය ශේෂය රු.මිලියන 2,798.5 ක් සහ බැංකුවෙන් ලැබුණු තහවුරු කිරීම අනුව ණය ශේෂය රු.මිලියන 2,963.1 ක් වූ අතර මුලා පුකාශන අනුව සහ ශේෂ සනාථ අතර රු.මිලියන 164.6 ක වෙනසක් විය.
- (ව) අධිකාරියේ මූලා කාර්යය පරිපාටි සංගුහයේ 9.3.1 වගන්තිය අනුව අධිකාරියට ලැබිය යුතු මුදල් අයකර ගැනීම සම්බන්ධයෙන් සෘජුව හෝ අනියම ලෙස වගකිව යුතු නිලධාරින් ඒවා හිත මුදල් බවට පත්වීමට ඉඩ නොහරින බවට වගබලා ගැනීම සඳහා සෑම සැලකිල්ලක්ම දැක්විය යුතු බව සඳහන් වන අතර 2023 නොවැම්බර් 03 දිනැති අංක මුකෝ/මුහි/කෝ/41/2023 දරන අහාන්තර වකුලේබයේ 9.15 වගන්තියට අනුව ද බදු දී ඇති පරිශු වෙනුවෙන් ලැබිය යුතු බදු මුදල් සහ විදුලි බිල් පුන්පූර්ණයන් නියමිත කාලය තුළ අපුමාදව එකතුකර ගැනීමට කුමවේදයක් අනුගමනය කළ යුතු වේ. එසේ වුවද, 2023 දෙසැම්බර් 31 දිනට මාස 6 ඉක්මවු පරිශු කුලී ණයගැතියන් රු.මිලියන 230.7 ක් වු අතර එය මුළු පරිශු කුලී ණයගැතියන්ගෙන් සියයට 93 ක් විය. තවද, කොළඹ වරායේ 2023 දෙසැම්බර් 31 දිනට පරිශු අංශයේ උපලේඛන අනුව රු.මිලියන 61.71 ක තිහ පරිශු බදුකුලි ශේෂයක් පැවති අතර මුලා පුකාශන අනුව ලැබිය යුතු බදුකුලි ආදායම රු.මිලියන 225.9 ක් විය. ඒ

අනුව මූලා පුකාශන හා පරිශු අංශයේ නොරතුරු අතර රු.ඕලියන 164.19 ක වෙනසක් විය.

- (ජ) හම්බන්තොට වරාය විශාපෘතිය සඳහා ක්ෂේකු රාජකාරී වෙනුවෙන් හා ඉඩම් එළිපෙහෙලි අධ්යයයේදී රු.මිලියන 4.39 මුදලක් ද, ඉඩම් අභිම්වූවන්ට වන්දී ගෙවීම ලෙස ප්රේථයෙන් සඳහා 2015 සහ 2016 වර්ෂයන්හිදී රු.මිලියන 108.77 ක මුදලක් හම්බන්තොට පුාදේශීය ලේකම් කාර්යාලය වෙත ගෙවා තිබුණි. 2021 අජුේල් 30 දින වන විට අදාල වන්දී ගෙවීම පිළිබඳ වාර්තාව අධිකාරිය වෙත ලැබී තිබූ නමුත් වැය කරන ලද රු.මිලියන 113.16 ක මුදල ඉඩම් ලෙස පුාග්ධනිත කර නොතිබුණි.
- (සද) අධිකාරිය විසින් MV Jammi නෞකාව සඳහා ලබාදෙන ලද සේවා සඳහා අයවිය යුතු මුදල් වෙනුවෙන් කොළඹ මහාධිකරණයේ නඩුවක් ගොනු කර නිඩු අතර එහිදී ලද නින්දුව අනුව රු.ම්ලියන 197.09 (ඇ.එ.ජ ඩොලර් 1.945,712) ක මුදලක් අදාල යානුවෙන් අධිකාරිය වෙන ලැබිය යුතුව නිඩුණි. අදාල නෞකාව වෙන්දේසියෙන් ලද මුදල් අධිකරණයේ නැන්සත් කර නිඩුණු බවත් එම මුදල් සඳහා හිමිකම සහිත විවිධ පාර්ගවයන් වෙත අදාල මුදල් පුමාණයන් මුදාහැරීමෙන් පසුව ඉතිරි වූ මුදල වන ඇ.එ.ජ ඩොලර් 692,080 ක මුදල සම සමව බෙදා ගැනීමට පෙන්සමකාර Sri Lanka Shipping Company Limited හා අධිකාරිය 2017 පෙබරවාරි 23 දිනැති අධාක්ෂ මණ්ඩල තීරණයට අනුව එකහතාවයකට පැමිණ නිඩුණි. නවද, මහාධිකරණ රෙජිස්වුාර් විසින් මෙම නඩුවට අදාළ අනිකුත් ලිපිගොනුවලද මෙම යානුාවට අදාළ කිසිඳු මුදලක් තැන්පත් වී නොමැනි බවට පවසා සිටින ලද බව පුධාන නිනි නිලධාරී දන්වා තිබුණි. ඒ අනුව ඉතිරි මුදලෙන් ඇ.එ.ජ ඩොලර් 346,040 හි රුපියල් අගය වූ රු.මිලියන 112.08 ක් ලැබිය යුතු ණයගැනි වටිනාකම ලෙස ගිණුමගත කළ යුතු වුවත් ලැබිය යුතු මුළු මුදල වූ ඇ.එ.ජ ඩොලර් 1.945,712 හි රුපියල් වටිනාකම වූ රු.මිලියන 197.09 ක් ගිණුම වල දක්වා තිබුණි. ඒ අනුව වන්කළු රු.මිලියන 85.01 කින් අධිගණනයට් තිබුණි.
- (ව) 2010 වර්ෂයේදී SAGT සමාගම අාරම්භ කරන අවස්ථාවේදී අයිකාරිය විසින් ලබාදුන් දොඔකර තුනක අගය හුවමාරු කරගැනීම සඳහා රු.මිලියන 141.63 ක වට්නාකමට එම සමාගමෙහි කොටස් අයිකාරිය වෙත ලබාදෙන බවට එකහ වී තිබුණු බව මූලා ප්‍රකාශනවල 12.2 සටහනේ දක්වා තිබුණි. මූලා ප්‍රකාශනවල වෙනක් ලැබිය යුතු දෑ සටතේ දක්වා තිබූ මෙම මුදල හෝ කොටස්වල හිමිකම සමාලෝවිත වර්ෂය අවසන් වන තෙක් අයිකාරිය වෙත ලබා දී නොතිබු අතර අදාල සමාගම විසින් කොටස් සඳහා ගෙවිය යුතු මුදලක් නොමැති බවට ශේෂ සනාථ මගින් ලබා දී තිබුණු අතර අයිකාරිය ඉහත ලැබිය යුතු කොටස් වට්නාකම සදහා හානිකරණ වෙන්කිරීමක් ද සිදුකර නොතිබුණි.
- (ඩ) 2017 අංක 24 දරන දේශීය ආදායම් බදු පනතේ 6(2) වගන්තිය අනුව ආදායම් බදු ගණනයේදී අතුරුයන් . පුාශ්ධන වන්කම් හා වගකීම උපලබිධි කිරීම (Capital asset realization gain) මගින් ඇතිවන ලාභ සලකා බැලිය යුතු අතර බදු පනතේ 7 (2) b වගන්තිය අනුව ආයෝජින වන්කම්

උපලබ්ධිය මගින් ලැබෙන ආදායමද බදු ගණනයේදී සලකා බැලිය යුතු වේ. මෙම ගණනයේදී මෙම වන්කම්වල 2017 සැප්තැමබර් 30 දිනට පැවති වෙළඳපොල මිල පදනම් කරගත යුතු අතර මෙමගින් ආයෝජිත හා පුාග්ධන වත්කම්වලට පුනපාගණන ලාභය මත විලම්බිත බදු වගකීම සඳහා වෙන්කිරීමක් සිදුකළ යුතුය. නමුත් අධිකාරිය විසින් විලම්බිත බදු වගකීම ගණනයේදී තම පුාග්ධන හා ආයෝජිත වත්කම්වලින් පුනපාගණන ලාභ මත වන විලම්බිත බදු වගකීම ගණනය කර ගිණුම්ගත කර නොතිබුණි.

ශී ලංකා විගණන පුමිත වලට (ශී.ලං.වි.පු) අනුකූලව මා විගණනය සිදු කරන ලදි. මෙම විගණන පුමිත යටතේ වූ මාගේ වගකිම, මෙම වාර්තාවේ මූලා පුකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ තත්ත්වාගණනය කළ මතය සඳහා පදනමක් සැපයිම උදෙසා මා විසින් ලබාගෙන ඇති විගණන සාක්ෂි පුමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3. අධිකාරියේ 2023 වාර්ෂික වාර්තාවේ ඇතුළත් අනෙකුත් තොරතුරු

මෙම විගණන වාර්තාවේ දිනට පසුව මට ලබා දීමට බලාපොරොන්තු වන සමූහයේ 2023 වාර්ෂික වාර්තාවේ ඇතුළත් කර ඇති නමුත් මූලා පුකාශත සහ ඒ පිළිබඳව වූ මගේ විගණන වාර්තාවේ ඇතුළත් නොවන නොරතුරු, අනෙකුත් කොරතුරු යන්නෙන් අදහස් වේ. මෙම අනෙකුත් තොරතුරු සඳහා කළමනාකරණය වගකිව යුතුය.

මූලා පුකාශත සම්බන්ධයෙන් වූ මගේ මතයෙන් අනෙකුත් නොරතුරු ආවරණය නොකරන අතර මම ඒ පිළිබඳ කිසිදු ආකාරයක සහතිකවීමක් හෝ මතයක් පුකාශ නොකරමි.

මූලා පුකාශන පිළිබඳ මගේ විගණනයට අදාළව, මගේ වගනීම වන්නේ ඉහත හඳුනාගත් අනෙකුත් තොටතුරු ලබා ගත හැකි වූ විට කියවීම සහ එසේ කිරීමේදී අනෙකුත් තොරතුරු මූලාා පුකාශන සමහ හෝ විගණනයේදී හෝ වෙනත් ආකාරයකින් ලබාගත් මගේ දැනුම අනුව පුමාණාත්මක වශයෙන් නොගැලපෙනවාද යන්න සලකා බැලීමයි.

සමූහයේ 2023 වාර්ෂික වාර්තාව කියවන විට, එහි පුමාණාත්මක වරදවා දැක්වීම 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 ආණ්ඩුකුම වහවස්ථාවේ 154 (6) වහවස්ථාව පුකාරව මා විසින් යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලබන වාර්තාවට ඇතුළත් කරනු ඇත.

1.4. මූලා පුකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම මෙම මූලා පුකාශන ශ්‍රී ලංකා ගිණුම්කරණ පුමිතිවලට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි පුමාණාත්මක සාවදා ප්‍රකාශයන්ගෙන් නොරව මූලා ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශා වන අභාන්තර පාලනයන් තීරණය කිරීම කළමනාකරණයේ වගකීම වේ. මූලා පුකාශන පිළියෙල කිරීමේදී, සමූහය අබණ්ඩව පවත්වාගෙන යාමේ හැකියාව හිරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය සමූහය ඇවර කිරීමට අදහස් කරත්තේ තම හෝ චෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම් නැවැත්වීමට කටයුතු කරන්නේ නම හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම තැබීම හා සමූහයේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අනාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

සමූහයේ මූලා වාර්තාකරණ නිුයාවලිය සම්බන්ධව පරික්ෂා කිරීමේ වගකීම, පාලනය කරන පාර්ශවයන් විසින් දරනු ලබයි.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16 (1) උප වහන්තිය පුකාරව, අධිකාරියේ සහ සමූහයේ වාර්ෂික සහ කාලීන මූලා පුකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම, වියදම, වන්කම හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වාගෙන යා යුතුය.

1.5 මුලාා පුකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

සමස්තයක් ලෙස මූලා පුකාශත, වංචා සහ වැරදි නිසා ඇතිවන පුමාණාත්මක සාවදා පුකාශතයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මටටමේ සහතිකවීමක් වන නමුත්, ශුී ලංකා විගණන පුමිනි පුකාරව විගණනය සිදු කිරීමේදී එය සැමවීටම පුමාණාත්මක සාවදා පුකාශනයන් අනාවරණය කරගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමුහික ලෙස බලපෑම නිසා පුමාණාත්මක සාවදා පුකාශනයන් ඇතිවිය හැකි අතර, එහි පුමාණාත්මක භාවය මෙම මූලා පුකාශන පදනම් ක්රගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රදා පවතී.

- දි ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තිය විනිශ්චය සහ වෘත්තිය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,
 - පුකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූලා පුකාශනවල ඇති විය හැකි පුමාණාත්මක සාවදා පුකාශනයන් ඇතිවීමේ අවදානම හදුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලැසුම් කර ක්රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන පුමාණාත්මක සාවදා පුකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම පුබල වන්නේ ඒවා දුස්සන්ධානයෙන්. වනජ ලේඛන සැකසීමෙන්, වෙතනාන්විත මහභැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභාන්තර පාලනයන් මහ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
 - අභාගන්තර පාලනයේ සඵලදායින්වය පිළිබදව මනයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද,
 අවස්ථාවෝචිතව උචිත විශණන පරිපාටි සැලසුම කිරීම පිණිස අභාගන්තර පාලනය පිළිබදව
 අවබෝධයක් ලබාගන්නා ලදී.

- භාවිතා කරන ලද ගිණුමකරණ පුතිපත්තිවල උවිතභාවය, ගිණුමකරණ ඇස්තමේන්තුවල සාධාරණත්වය සහ කළමනාකරණය විසින් කරන ලද සම්බන්ධිත හෙළිද්රව් කිරීම අගයන ලදී.
- සිද්ධීන් හෝ තත්ත්වයන් හේතුවෙන් සමූහයේ අබණ්ඩ පැවැත්ම පිළිබඳ පුමාණාත්මක අවිනිශ්චිතතාවයක් තිබෙද යන්න සමබන්ධයෙන් ලබාගත් විගණන සාක්ෂි මත පදනම්ව ගිණුමකරණය සඳහා ආයතනයේ අබණ්ඩ පැවැත්ම පිළිබඳ පදනම් යොදා ගැනීමේ අදාලත්වය තීරණය කරන ලදී. පුමාණවත් අවිනිශ්චිතතාවයක් ඇති බවට මා නිගමනය කරන්නේ නම් මූලා පුකාශනවල ඒ සමබත්ධයෙන් වූ හෙළිදරවකිරීම වලට මාගේ විගණන වාර්තාවේ අවධානය යොමු කළ යුතු අතර, එම හෙළිදරවකිරීම පුමාණවත් නොවන්නේ නම මාගේ මතය විකරණය කළ යුතුය. කෙසේ වුවද, අනාගත සිද්ධීන් හෝ තත්ත්වයන් මත අබණ්ඩ පැවැත්ම අවසන් වීමට හැකිය.
- මූලා ප්‍රකාශනවල වනුහය හා අන්තර්ගනය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම ඇතුළත් මූලා ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.
- ඒකාබද්ධ මූලා පුකාශන පිළිබඳ මතයක් පුකාශ කිරීම සඳහා සමූහය තුළ ඇති ආයතන හෝ ව්‍යාපාර ක්‍රියාකාරකම්වල මූලා තොරකුරු සම්බන්ධයෙන් පුමාණවත් සුදුසු විශණන සාක්ෂි ලබා ගන්නා ලදි. සමූහ විශණනයේ මෙහෙයවීම, අධීක්ෂණය සහ කාර්ය සාධනය සඳහා මා විශකිව යුතුය. මගේ විශණන මනය සඳහා මම සම්පූර්ණයෙන්ම විශකිව යුතුය.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම, පුධාන අභාගන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව පාලනය කරනු ලබන පාර්ගවයන් දැනුවත් කරමි.

- 2. වෙනත් නෛතික හා නියාමන අවශානා පිළිබඳ වාර්තාව
 - 2.1. 2018 අංක 19 දරන ජාතික විගණන පනතේ පහත සඳහන් අවශානාවයන් සමබන්ධයෙන් විශේෂ පුනිපාදන ඇතුළත් වේ.
- 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) වගත්තියේ සඳහන් අවශානාවන් අනුව, විගණනය සඳහා අවශා සියලු කොරතුරු සහ පැහැදිලි කිරීම මා විසින් ලබාගන්නා ලද අතර, මාගේ පරීක්ෂණයෙන් පෙනි යන ආකාරයට නිසි මූලා වාර්තා අධිකාරීය පවත්වාගෙන ගොස් නිබුණි.
- 2.1.2. 2018 අංක 19 දරන ජාතික විගණන පනුතේ 6 (1) (ආ) (iii) වගන්තියේ සඳහන් අවශානාවය අනුව අධිකාරියේ මුලා පුකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.

- 2.1.3. 2018 අංකු 19 දුරන ජාතික විගණන පනතේ 6 (i) (අ) (iv) වගන්තියේ සඳහන් අවශානාවය අනුව ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද අංක 1.2~(එ)(ii),~(f x),~(f xz),~(f 0),~2.3~(f g) යන ඡේද සඳහා වූ නිර්දේශ හැර අනෙකුත් නිර්දේශයන් ඉදිරිපත් කරන ලද මුලා පුකාශනවල ඇතුළත්ව ඇත.
- 2.2. අනුගමනය කරන ලද කිුයාමාර්ග සහ ලබා ගන්නා ලද සාක්ෂි මත හා පුමාණාන්මක කරුණවලට සීමා කිරීම තුළ, පහත සදහන් පුකාශ කිරීමට තරම් කිසිවක් මාගේ අවධානයට ලක් නොවීය.
- 2.2.1. 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඇ) වගුන්තියේ සඳහන් අවශානාවය අනුව අධිකාරියේ පාලන මණ්ඩලයේ යම් සාමාජිකයෙකුට අධිකාරිය සම්බන්ධවී යම් ගිව්සුමක් සම්බන්ධයෙන් සෘජුව හෝ අනාාාකාරයකින් සාමානා ව්යාපාරික තත්ත්වයෙන් බැහැරව සම්බන්ධයක් ඇති බව.
- 2.2.2. 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඊ) වගන්තියේ සඳහන් අවශානාවය අනුව පහත සදහන් නිරීක්ෂණ හැර යම අදාල ලිබින නීතියකට හෝ අධිකාරියේ පාලක මණ්ඩලය වීසින් නිකුත් කරන ලද වෙනුත් පොදු හෝ විශේෂ විධානවලට අනුකුල නොවන ලෙස කිුයා කර ඇති බව.

නීති රීති/ විධානයට යොමුව

නිරීක්ෂණය

- 10/2003 වකුලේබය
- (අ) මුදල් රෙගුලාසි අංක 1646 සහ ගමන් පිළිබඳ මාසික සාරාංශය වාහන භාර නිලධාරීන් විසින් රිරිරු අපේ මී ලංකා වරාය අධිකාරියේ වාර්තා ඉදිරිපත් කරනු ලබන මාසයට පසු වීළහ මාසයේ 15 $f \in \mathbb{R}^{2}$ 2003 අපේල් 25 දිනැති අංක වැනි දිනට පුථමයෙන් 268 (අ) වැනි පොදු ආකෘති පනුයේ ලියන ලද ගමන් පිළිබඳ මාසික සාරාංශයේ මුල් පිටපතද සමග ඒ ඒ මාසයේ දෛනික ධාවන සටහන්, විගණකාධිපති වෙත ඉදිරිපත් කළයුතු වුවත් එසේ සිදුකර නොතිබුණි.
- පනතෙහි 39 වන වගන්තිය
- (ආ) 1979 අංක 51 දරන ශී ලංකා ''අධිකාරියේ යම මාර්ගස්ථ මඩුවල තබන ලද බඩු කිසිවක්, ඒවා වෙල්ලාදිර්වල වරායවල් පිළිබඳ අධිකාරිය ඒ මඩුවල තබන ලද වේලාවේ සිට දින 21 ක කාලයක් තුළ මඩුවලින් ඒවා ඉවත්කර නොගන්නා ලද අවස්ථාවක ඒ වන තුරුත් ඒ මඩුවල තිබෙන ඒ බඩු සියල්ලම හෝ එකි බඩු අතුරින් යම කිසිවක් හෝ ඒ කාලය ඉකුත් වූ විට 40 වන වගන්තියේ විධිවිධානවලට භානියක් නොමැතිව අධිකාරිය විසින් පුසිද්ධ වෙන්දේසියේ විකුණනු ලැබිය හැකිය." ගාස්තු නිදහස්

කාලසීමාව ඉක්මවා දින 2825 සිට දින 6922 දක්වා වූ කාල පරාසයක් වරාය පරිශුය තුළ පැවති බහාලුම 08 ක අන්තර්ගත ගාණ්ඩ∕ දවා කුමක්ද යන්න හදුනාගැනීමට නොහැකිවී නිබුණු අතර දීර්ස කාලයක් ගනවී ඇතන් එම බහාලම සම්බන්ධයෙන් පනතෙහි 39 වන වගන්තිය පුකාරව අධිකාරිය කටයුතු කර නොතිබුණි.

(ඇ) 2007 අංක 07 දරන සමාගම l(අ)(ආ)(ඇ) ඡේද

සමාගමේ මුලා පකාශන ශේෂ පතු දිනට අදාළව සම්පූර්ණ කර පනතේ 150 වගන්තිය යටතේ ඇති බවත් මුලා පුකාශන පනතේ නියමයන්ට අනුව සහතික කර ඇති බවත් අධාන්ෂ මණ්ඩලය වෙනුවෙන් සමාගමේ අධායක්ෂවරයන් දෙදෙනෙකු විසින් දින යොදා අත්සන් කර ඇති බවට හෝ සමාගමෙහි ඇත්තේ එක් අධ්යක්ෂවරයෙකු පමණක් 🏢 නම් ඒ අධාාක්ෂවරයා විසින් දින යොදා අත්සන් යොදා නිඛ්ය යුතු නමුත් අධිකාරියේ මුලා පුකාශනවල වාර්තාකර ඇති පරිපාලිත සමාගමක් වන ලංකා ගෑස් ටර්මිනල් සමාගම 2018 වර්ෂයේ සිට 2023 වර්ෂය දක්වා විගණනය සඳහා ඉදිරිපත්කළ මූලා පුකාශන අධාක්ෂකවරුන්ගේ අත්සන් රහිත, පනත පුකාරව සහතික කළ මුලා පුකාශන නොවුණි. තවද, මෙහෙයුම් කටයුතු සිදු නොවන බවට මූලා පුකාශනවල හෙලිදරවකර තිබු අතර විගණන කම්ටුව මගින් එම සමාගම ඇවර කිරීමට යෝගා පියවර ගැනීමට යෝජනාකර තිබුණද, 2023 වර්ෂය අවසාන දින වන විටත් ඒ සම්බන්ධව අධිකාරිය කටයුතුකර නොතිබුණි.

- (ඇ) 2009 අපේල් 16 දිනැති අංක සේවා ස්ථානයක සිටින සේවක සංඛ්යාව ගැන නොසලකා 09/2009 දරන රාජා සියළුම නිලධාරීන් විසින් කාර්යාලයට පැමිණීම හා පිටවීම පරිපාලන 19 දිනැති අංක 03/2017 දරන වකුලේ බය
 - වකුලේඛයෙහි 3 සම්බන්ධයෙන් සනාථ කිරීම සදහා ඇගිළි සලකුණු යන්නු ් ්්් වන වගන්නිය, 2009 ජුනි 17 භාවිතා කර වාර්තා කබා ගැනීමට පියවර ගතයුකු වුවත් ඔලවීල් $\ell > \infty$ දිනැති අංක 09/2009 (1) දරන සහ කන්කසන්තුරය වරායන්වල ඇගිළි සලකුණු යන්තු $\mathbb{Z}^{3/2}$ වකුලේබය හා 2017 අපේල් (Finger Scaner Machine) ස්ථාපිතකර තොතිබුණි.
- 2021 නොවැම්බර් 16 දිනැති (g) පිඊඩී/01/2021 දරන අංක රාජා වාසාපාර වකුලේබය

සමග නිකුත් කර ඇති රාජා වාහපාර සඳහා වූ සංස්ථාපිත යහපාලන මාර්ගෝපදේශය

(i) වගන්තිය අංක 2.2.5 සහ 2023 සැප්තැම්බර් 27 දිනැති අංක 01/2021 (ii) දරන රාජාර වාහාපාර වකලේබයේ වගන්නි අංක 2 හා 3

පරිපාලික සමාගම සඳහා මව් සමාගමේ අධ්යක්ෂක මණ්ඩලය අනුමත කරන ලද පරිපාලිත සමාගම පුතිපත්තියක් (Board approved subsidiary policy) සකස් කර ඒ අනුව කටයුතු කළ යනු වුවත් අධිකාරිය සතු පරිපාලින සමාගම සඳහා එවැනි පුතිපත්තියක් සකස් කර නොතිබුණු අතර මව සමාගම තම අධික්ෂණයට පරිපාලින සමාගම්වල කාර්යයසාධනය කුමලවදයක් සකස්කර තිබිය යුතු වුවද, එලෙස සිදුකර තොතිබුණි.

(ii) වගන්නි අංක 4.3

අවදානම කම්වූව අවම වශයෙන් විධායක නොවන අධාා සංකාවරු තිදෙනෙකු. (03) නියෝජනය කළයුතු අතර ලෙතුමාසිකව කමිටුව රැස්විය යුතු වුවද, 2023 මාර්තු 30 දිනැනි අධාාක මණ්ඩල ලේකම විසින් සපයන ලද තොරතුරු අනුව 2022 පෙබරවාරි 25 දින පත්කරන ලද අවදානම කම්වුවෙහි දැනට සාමාජිකයන් දෙදෙනෙකුගෙන් (02) පමණක් සමන්විත වී තිබු අතර අවසනම් කම්ටුව නෛමාසිකව රැස් වී නොතිබුණි.

- (3) 2006 **ರ**ಚ⊛ಡೆ පුසම්පාදන මාර්ගෝපදේශ සංගුහය 8.10.2 වගන්තිය
- (i) කොන්නුන්තුවේ වටිනාකම ශුී ලංකා රුපියල් 250,000 ව 🗥 😿 වැඩි නම කොන්තුාන්තුව පුදානය කිරීම වැඩි වශයෙන් නැදුමුණු 🖘 අලෙවි වන එක් ජාතික පුවත්පතක ද ජාතික පුසම්පාදන නියෝජාායතන වෙබ් අඩවියේද රජයේ ගැසට් පතුයේද පලකිරීම අනිවාර්ය ලෙස දැක්වූවද ඇස්තමෙන්තුගත පිරිවැය රු.මිලියන 40,273.67 (වැට රහිත) ක් වූ East Container Terminal Phase II Civil Works කොන්තුාන්තුව Acess – CHEC JV හට පුදානය කිරීම සම්බන්ධයෙන් එසේ කටයුතු කර නොතිබුණි.
- (ii) 2021 ජූලි 07 වන දින පැවති අමාතා මණ්ඩලය විසින් පත් 🗨 (P 🖙) කරන ලද පුසම්පාදන කම්ටුවේ රැස්වීම් වාර්තාවේ 2.7 _{ලකු වල}් වූ දෙ වගන්තිය අනුව ලංසු තැබීමේ කාලය සති 02 කින් දීර්ස කිරීමට කිරණය කිරීම සහ ඒ අනුව නව දිනය ලෙස ලංසු අවසන් කිරීම 2012 ජූලි 14 ලෙස තීරණය කර තිබූ අතර 2021 ජුනි 16 වන දින පැවති පුසමපාදන කමිටු රැස්වීම

වාර්තාවේ 2.3 වගන්තිය අනුව ලංසු අවසන් කිරීම 2021 ජූලි 14 දින ලෙසත්, ලංසු ලේඛන නිකුත් කිරීමේ කාලය 2021 ජූලි 12 වන දින දක්වා කල්දම්න බවටත් තීරණය කර නිබුණි. 2021 ජුනි 07 සහ 2021 ජුනි 16 රැස්වීම වාර්තාවල පිළිචෙලින් 2.8 සහ 2.4 වගන්ති අනුව මෙම කාලය වෙනස් කිරීම පිළිබදව ශ්‍රී ලංකා වරාය අධිකාරියේ වෙබ් අඩවියේ සහ විදේශ දුක මණ්ඩලවල දැන්වීම පල කිරීමට කටයුතු කර නොතිබුණි.

- (උ) 2023 නොවැම්බර් 03 දිනැනි සියළුම කොට්ඨාශ හා අංශ පුධානින් විසින් ලබාගත් අංක අන්තිකාරම මුදල් අදාල වර්ෂය අවසානයට පෙර නිරවුල් කළ මුකෝ/මුශි/කෝ/41/2023 යුතු වුවද, 2023 දෙසැම්බර් 31 දිනට අධිකාවියේ විවිධ දරන ශී ලංකා වරාය කොට්ඨාශ විසින් අවස්ථා 35 ක දී ලබාගෙන නිබුණු රු.ම්ලියන අධිකාවියේ අභාන්තර 627.66 ක් වූ අන්තිකාරම ශේෂයක් ගිණුම් අංක 142341 වකුලේබයේ 2.12 වගන්හිය (FA0001) යටතේ පැවති අතර එම ශේෂය 2023 දෙසැම්බර් 31 දිනට පියවා නොනීබුණි.
- 2.2.3 2018 අංක 19 දරන ජාතික විගණන පනතෝ 12 (උ) වගන්තියේ සඳහන් අවශානාවය අනුව, අධ්කාරියේ බලනල, කර්තවා සහ කාර්යයන්ට අනුකූල නොවන ලෙස කටයුතු කර ඇති බව.
- 2.2.4 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඌ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව, අධිකාරියේ සම්පන් සකසුරුවම් ලෙස, කාර්යක්ෂම් ලෙස සහ එලදායි ලෙස කාලසීමාවන් තුළ සහ අදාළ නීකිරීතිවලට අනුකූලව පුසම්පාදනය කර භාවිතා කර නොමැති බව.

2.3. වෙනත් කරුණු

- (අ) විශාල නැව් මෙහෙයවීමෙන් ලැබෙන තරහකාරී වාසිය වරාය අධිකාරිය වෙත අන්පත්කර ලෙස ගැනීමේ අරමුණින් ජය බහාලුම් පර්යන්තයේ (JCT) හි දිග මීටර් 120 කින් දිර්ස කිරීමට සහ ලෙස නැව්නොට සකස් කිරීම සදහා රු.ම්ලියන 5,035.30 (VAT රහිත) ක් වූ JCT-V වාාාපෘතියට 2017 ජූලි මාසයේදී අමාතා මණ්ඩල අනුමැතිය ලබාදී තිබූ අතර එය ගිවිසුම සුකාරව 2022 ජූලි 22 දින අවසන් කිරීමට නියමිතව තිබුණ ද ඒ සඳහා 2023 දෙසැමබර් 31 දක්වා නවත් අමතර කාල දිගුවක් ලබාදී තිබූ අතර එහි 2023 දෙසැමබර් 31 දිනට භෞතික පුගතිය සියයට 82.6 ක් විය.
- (ආ) 2023 දෙසැම්බර් 31 දිනට අධිකාරියේ ණය කාලසීමාව ඉක්මවු මුළු නැව් නියෝජිත ණයගැනි ලක්වය. ශේෂය රු.ම්ලියන 1,791 ක් විය. එය මුළු නැව් නියෝජිත ණයගැනි ශේෂයෙන් සියයට 41 ක් විය.

- (අෑ) නැව නියෝජිතයින් විසින් කලින් ගෙවන ලද අත්තිකාරම පියවීමෙන් පසු, 2023 දෙසැමබර් 31 දියාගේ දිනට ඉතිරිව පැවති ශේෂය රු.මිලියන 913.49 ක් වූ අතර එයින් රු.මිලියන 232.50 ක් මාස 06 සිට වර්ෂ 5 ඉක්මවා තිබුණු නමුත් නිරවුල් කිරීමට කටයුතු කර නොතිබුණි. තවද, එම නැව නියෝජිතයින් විසින් ඉන්වොයිස් චටිනාකමට වඩා වැඩියෙන් ගෙවන ලද රු.ම්ලියන 2,407 ක් නැව නියෝජිත බැර ශේෂ (Shipping Agent Credit Balances) ලෙස මූලා පුකාශන තුළ දක්වා තිබුණි. 2023 දෙසැමබර් 31 දිනට එයින් රු.ම්ලියන 388 ක්, මාස 06 සිට වර්ෂ 5 ක කාල පරාසයක් දක්වා නිරවුල් කර නොතිබුණි.
- (අෑ) 2023 දෙසැම්බර් 31 දිනට ණයගැනියන්ගෙන් අයවිය යුතු ශේෂ සම්බන්ධයෙන් නඩු කටයුතු අාරම්භ කර ඇති (Under Litigation) නැව නියෝජිත ණයගැනි වටිනාකම රු.මිලියන 439 ක් වූ අතර එයින් කොළඹ වරායට අදාල රු.මිලියන 406 ක ශේෂය සඳහා ණයගැනියන් 13 දෙනෙකු (Marshal of Admiralty High Court ඇතුළුව) මූලය කොට්ඨාශය මගින් දක්වා නිබුණ ද එම වටිනාකම තුළ වූ රු.මිලියන 65 ක ණයගැනියන් 6 දෙනෙකු සම්බන්ධයෙන් නඩු පවරා ඇති බවට නීති කොට්ඨාශය මගින් විගණනය වෙත සනාථ කර නොනිබුණි. තවද අධිකාරියේ 2023 දෙසැම්බර් 31 දිනට වසර 5 ඉක්ම වූ නැව නියෝජිත ණයගැනි ශේෂය රු.මිලියන 369 ක් වූ අතර එයින් රු.මිලියන 358 ක් නීති කටයුතු සඳහා යොමු කළ ණයගැනියන් වූව ද රු.මිලියන 12 ක් සඳහා නීති කටයුතු ආරම්භ කර නොනිබුණි.
 - (ඉ) අධිකාරිය විසින් දීර්ඝ කාලීනව මුදල් අයකරගෙන නොතිබූ රු.මිලියන 42.25 ක වටිනාකමකින් ලදා දැන්ව නියෝජිත ණයගැනියන් 2 ක් සම්බන්ධයෙන් පවරන ලද නඩු කටයුතු වල නියෝග අධිකාරියට පක්ෂව නින්දු කර ඇති බව නීති කොට්ඨාශය විසින් විශණනය වෙත දන්වා තිබුණි. කෙසේ වුවද, නියෝග දිනයේ සිට දීර්ඝ කාලයක් ගත වී නිබුණ ද එම නීන්දු ක්රියාත්මක කර අයකර ගැනීමට කටයුතු කර නොතිබුණි.
 - (ඊ) අධිකාරිය විසින් දීර්ඝ කාලීනව මුදල් අයකරගෙන නොතිබූ රු.ම්ලියන 5.2 ක චටිනාකමකින් ලෙස දෙස යුත් නැව නියෝජිත හා පරිශු කුලි ණයගැනියන් 4 ක් සම්බන්ධයෙන් පවරන ලද නඩු දැන්නේ කටයුතුවල නින්දුව අධිකාරියට පක්ෂව ලැබී තිබුණ ද ණයගැතියන්ගේ නිවැරදි ලිපිනයන් ලෙස නොමැති වීම හේතුවෙන් අදාල මුදල් අයකර ගැනීමේ ඉදිරි පියවර ගෙන නොතිබුණ අතර අධිකාරියට අයවිය යුතු වරාය ගාස්තු රු.ම්ලියන 6.7 ක මුදල අයකර ගැනීම සඳහා පුද්ගලික ආයතනයකට වීරුද්ධව නඩුවක් ගොනුකර තිබුණ ද වගඋත්තරකරුගේ නිවැරදි ලිපිනය නොමැතිව නොතීසි භාරදීමට නොහැකි වී තිබුණි.
 - (උ) 2023 දෙසැම්බර් 31 දිනට ආරවුල් සහිත ණයගැනියන් (dispute debtors) රු.ම්ලියන 53 ක් සහ , මුලු නැවත විසඳිම සඳහා (re-dispute) යොමු කළ ණයගැනියන් රු.ම්ලියන 25 ක් පැවතුණි. ඉහත ආරවුල් සහිත ණයගැනි ශේෂ තුළ මාස හයක්, වර්ෂයක් හා වර්ෂ 1 ත් 5 ත් අතර කාල පරිවඡේද

තුළ නොවිසඳුණු ශේෂ පිළිවෙළින් රු.මිලියන 18.8 ක්, රු.මිලියන 29.5 ක් හා රු.මිලියන 4.6 ක් වී තිබුණි. නැවත විසඳීම සඳහා යොමු කළ ණයගැති ශේෂ තුළ මාස හයක් හා වර්ෂයක් අතර කාල පරිවඡේද තුළ නොවිසඳුණු ශේෂ පිළිවෙලින් රු.මිලියන 22.23 සහ රු.මිලියන 2.4 ක් වී තිබුණි.

- (ඌ) පරිශු කුලි ණයගැනි ශේෂය තුළ පවත්තා පුද්ගලික ආයතනයකට අදාල ණයගැනි ශේෂය කල්බදු ගිවිසුම "දෙපාර්ශවය විසින්ම ගිවිසුම කොන්දේසි කඩකිරීම" මත 2022 පෙබරවාරි 25 දිනැති PAM/42/2022 අධායක්ෂ මණ්ඩල තිරණයට අනුව අවලංගු කර නිබුණු අතර 2022 නොවැම්බර් 30 දිනැති PAM/237/2022 අධායක්ෂ මණ්ඩල තිරණයට අනුව අවලංගු කරන ලද කල්බදු ගිවිසුම නැවත කියාත්මක කිරීමට අධිකාරිය විසින් කටයුතු කර නිබුණි. එසේ වුවද, 2023 දෙසැම්බර් 31 දිනට එම ණයගැනියාගෙන් ලැබිය යුතු රු.මිලියන 77 ක ශේෂය අයකරගැනිමට කටයුතු කර නොනිබුණු අතර එම ශේෂය තුළ මාස 06-12 අතර රු.මිලියන 11 ක් හා වර්ෂ 01 ඉක්මවූ වටිනාකම රු.මිලියන 66 ක් ව පැවතුණි. තවද මෙම ශේෂය කපාහැරීමට තිරණය කර නිබුණි.
- (එ) කොළඹ 10 විජෙවර්ධන මාවනේ සන්නිවේදන කුලුණ ඉදිකරන ස්ථානය අසල ඇති ඉඩම ශි ලංකා විදුලි සංදේශ නියාමන කොමිනේ සභාව වෙත ලබාදීම වෙනුවෙන් 2023 දෙසැමබර් 31 දිනට ලැබිය යුතු ශේෂය වන රු.මිලියන 37.9 තුළ වර්ෂයක් හා වර්ෂ 1 ත් 5 ත් අතර කාල පරිව්ඡේද තුළ නිරවුල් නොවූ ශේෂ පිළිවෙලින් රු.මිලියන 8.2 ක්, රු.මිලියන 29.7 ක් පැවතුණි. අධිකාරිය විසින් අදාල ආයනනය වෙත දැනුවත් කිරීම කර තිබුණ ද, විශණිත දින වන විටත් මෙම මුදල් අයකර ගැනීමට අධිකාරිය අපොහොසක් වී තිබුණු අතර අධිකාරිය සහ ශි ලංකා විදුලි සංදේශ නියාමන කොමිෂන් සභාව යන ආයතන දෙකු කල්බදු හිටිසුමකට එළඹ නොතිබුණි.
- (ඒ) අධිකාරියේ මිලදී ගැනීම වෙනුවෙන් විවිධ අවස්ථාවලදී සැපයුම්කරුවන් වෙන ගෙවූ රු.මිලියන 179.12 ක් වූ අත්තිකාරම ශේෂයක් පැවති අතර එම ශේෂය තුළ 2004 වර්ෂයේ සිට 2008 වර්ෂය දක්වා කාලය තුළ ගෙවීම් කරන ලද රු.මිලියන 1.5 ක ශේෂයක් ද, මාස 2 ඉක්මඩූ රු.මිලියන 160.6 ක් සහ වසර ඉක්මඩූ රු.මිලියන 4.3 ක ශේෂයක් ද 2023 දෙසැම්බර් 31 දිනව නොපියවා පැවතුණි.
- (ඔ) අධිකාරිය විසින් බාහිර පාර්ශවයන් සඳහා ආහාර සහ තේ සැපයීම වෙනුවෙන් අධිකාරිය වෙන ලැබිය යුතු රු.ම්ලියන 5.06 ක ශේෂයක් 2023 දෙසැමබර් 31 දින වන විට නොපියවා පැවතුණි. නවද, එම ශේෂය තුළ වසර 5කට වැඩි කාලයක් නිරවුල් නොවී පැවති ශේෂය රු.611,847 ක ශේෂයක් ද, වසර 2 ඉක්මවූ රු.244,768 ක ශේෂයක් ද, වසර 1 ඉක්මවූ රු.ම්ලියන 1.4 ක ශේෂයක් ද පැවතුණි.

- (ඕ) කන්කසන්තුරය වරායට අයන් රු.ම්ලියන 72 ක් වූ අක්කර 16 ක භුම් පුමාණය සඳහා මෙතෙක් අතර අදාල භූමිය සම්බන්ධයෙන් හිමිකමක් අධිකාරියට අදියාර්ය මාත් නොතිබුණි.
- (ක) 2023 දෙසැම්බර් 31 දින වන විට බදු කාලසීමාව අවසන්ව නිබූ පර්වස් 31.67 ක් වන බදු ගිවිසුම ද්රයේ යන ගෙන්න කර නොතිබුණි.
- (ග) අධිකාරිය සතුව පවතින අක්කර 03 රුඩ 03 පර්වස් 24.47 ක පුමාණයක් සහිත ඉඩම කැබලි 08 ි ලක් ෙි ක් කල්බදු ගැනුම්කරු සමග බදු ගිවිසුමක් රහිතව ආයෝජන දේපල ලෙස ගිණුම්ගත කර තිබුණි.
- (ව) අධිකාරිය විසින් බදු දීමට හෝ වෙනුන් එලදායි කාර්යයකට යොදාගැනීමට අපේක්ෂිත වුවත්. ලැන් යන්න රු.මිලියන 2,997 ක් වටිනා අක්කර 29 රුඩි 03 පර්වස් 9.39 ක් වන ඉඩම කැබලි 05 ක් මෙතෙක් අපේක්ෂිත අරමුණට යොදා නොගෙන පැවතුණි.
- (ජ) උතුරු නැගෙනහිර පිවිසුම කලාප සංකල්පය සාක්ෂාත් කර ගැනීමේ අරමුණින් කන්කසන්තුවේ ුල්ලා වරාය පුනිසංස්කරණය කිරීම සඳහා ශී ලංකා රජය ඉන්දියානු එක්සිම බැංකුව සමහ ඇ.එ.ජ ඩොලර් මිලියන 45.27 ක ණය මුදලක් ලබා ගැනීමට ගිවිසුම ගත වී තිබුණි. නමුත් එම ණය මුදල පුමාණවත් නොවේ යැයි පුරෝකථනය කර ඇ.එ.ජ ඩොලර් මිලියන 16.23 ක අතිරේක මුදලක් සමහ ඇ.එ.ජ ඩොලර් මිලියන 61.5 ක් දක්වා එම ණය මුදල ඉහළ නංවා ගැනීමට අමාතා මණ්ඩල අනුමැතිය ලබාගෙන ඇතත් ඉන්දියානු රජය එය අනුමත කර නොතිබුණි. එබැවිත් වරායෙහි ඉදිකිරීම් කටයුතු මෙනෙක් ආරම්භ කර නොතිබුණි. එසේම ණය මුදලින් ඇ.එ.ජ ඩොලර් මිලියන 0.905 (ඇ.එ.ජ ඩොලර් 905,194.38) ක් පමණක් වැයකර තිබුණු අතර ලබා නොගත් ණය සඳහා කැපකිරීමේ ගාස්තු (Commitment charges) ලෙස ඇ.එ.ජ ඩොලර් 32,048.73 (රු.මිලියන 9.2) ක මුදලක් සහ ණය පොළිය ලෙස ඇ.එ.ජ ඩොලර් 37,042.48 (රු.මිලියන 11.14) ක මුදලක් ද අනාර්ථක ව්යදමක් වී තිබුණි.
- (සූ) 2022 අංක 14 දරන අධිහාර බද්ද පනතේ 2 (1) (අ) වගන්නිය අනුව, 2017 අංක 24 දරන දේශිය ලදායේ ආදායම පනතේ විධිවිධාන පුකාරව ගණනය කරනු ලබන, 2020 අපේල් මස 1 වන දිනෙන් අාරම්භ වන තක්සේරු වර්ෂය සදහා, බදු අයකළ හැකි ආදායම රු.ම්ලියන 2000 ක් ඉක්මවනු ලබන නනි පුද්ගලයන්ගේ, හවුල් වසාපාර හෝ සමාගමක, බදු අය කළ හැකි ආදායම මත සියයට විසිපහක පුමාණයකින් අයකරනු ලැබිය යුතුය. 2020/21 වර්ෂයේ අධිකාරියේ බදු අයකළ හැකි ආදායම වන රු.ම්ලියන 4,787.77 මත ගණනය කළවිට අධිභාර බද්ද රු.ම්ලියන 1,196.94 වුවද, අධිකාරිය රු.ම්ලියන 1,952.2 ක් අධිභාර බදු ලෙස ගෙවා නිබුණි. නවද මෙලෙස වැඩිපුර ගෙවු රු.ම්ලියන 755.33 ක මුදල 2022 අංක 14 දරන අධිභාර බද්ද පනතේ 5 (1) වගන්තිය පුකාරව නැවන අයකර ගැනීමට කටයුතු කර නොනිබුණි.

- (ව) 2023 දෙසැම්බර් 31 දිනට පූර්ව වර්ෂවලට අදාලව ලද අනෙකුත් පර්යන්තයන් ද ඇතුලුව කරනය් ද නිරවුල් නොකරන ලද මුළු වෙන්දේසි ආදායම රු.මිලියන 189.42 ක් විය. එම ශේෂය තුළ ුණුද්ධ වෙනත් පර්යන්ත සහ ආයතනවලට ගෙවීමෙන් පසු අධිකාරියේ ආදායම් ලෙස හඳුනාගත යුතු වර්ෂ 2 ඉක්ම වූ වෙන්දේසි විකුණුම් මුදල් ලැබීම රු.මිලියන 83.86 ක් වී තිබුණි.
- (ඩ) නිකුණාමලය වරායේ අඑන්වැඩියා කර භාවිතයට ගැනීම ආර්ථිකමය වශයෙන් එලදායි වන ලදායි කිරීමකින් තොරව දීර්ඝ කාලයක් තිස්සේ භාවිතයෙන් ඉවත්කර තිබූ අතර ගිනි නිවීමේ උපකරණයන් ද වරාය පරිශුයේ නිශ්කායීව පැවතුණි. මෙම වත්කම් ස්ථාවර වත්කම රෙජිස්ටරයේ ඇතුළත්ව නොතිබුණි.
- (ණ) නිකුණාමලය වරායේ ඉඩම්වල 2017 වර්ෂයේ සිට 2022 වර්ෂය දක්වා අනවසර පදිංචිකරුවන්ට ් ලදුර එරෙහිව 2023 ජූලි 10 දින වන විට පවරන ලද නඩු සංඛාාව 147 ක් වූ අතර කාලව්ඡේදය තුළ ඉවත් වූ පදිංචිකරුවන් ගණන 110 ක් විය. එසේම, ඉදිරියේදී නඩු පැවරීමට යෝජිත පිරිස 46 ක් වූ අතර අධිකරණයේ ඉවත්කිරීම නියෝග ලබාදී තිබියදී ඉවත් නොවූ පිරිස 36 ක් ද විය. තවද, නිකුණාමලය වරායට අයත් හෙක්ටයාර් 1,871 ක් වූ විශාල ඉඩම කට්ටි 04 ක් ආර්ථිකමය වශයෙන් භාවිතයට නොගෙන පැවතුණි.
- (න) 2019 දෙසැම්බර් 04 වන දින නෞකාවක් කොළඹ වරායේ ජය බහාලුම් පර්යන්තයෙහි ගැටීම නිසා සිදුවූ අනතුර හේතුවෙන් ජය බහාලුම් පර්යන්තයේ ජල වාරකය (Caisson), වේග වළක්වනය (Fenders), වරාය වේදිකා බිත්තිය (Quay wall) යනාදියට හානි සිදුවී තිබුණි. එම හානිය රු.මීලියන 315.90 ක් ලෙස ඇස්තමේන්තුකර තිබුණි. එසේම ඉහත හානිය වෙනුවෙන් රු.මීලියන 384.42 ක මුදලක් 2019 දෙසැම්බර් 30 දින අධිකාරිය වෙන ලැබී තිබුණ ද වේග වළක්වනය හැර අනෙකුත් අළුත්වැඩියා කිරීමේ කටයුතු මෙනෙක් සිදුකර නොතිබුණි.

ඩබ්ලිව්.පී.සී. ව්කුමරත්ත

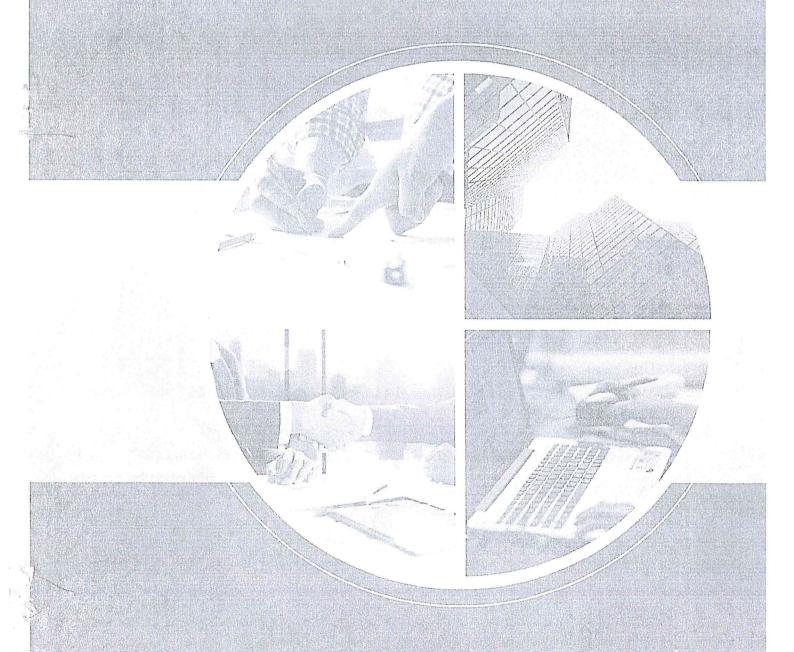
විගණකාධිපති



Sri Lanka Ports Authority

2023

FINANCIAL STATEMENTS





SRI LANKA PORTS AUTHORITY

HEAD OFFICE

PORT OF COLOMBO

No.19, Chaithya Road, P.O.Box 595, Colombo 01. Tel.: 2421201-5, 2421231-7, 2432736-7 Telegrams "Portslanka" E-mail –webmaster@slpa.lk Web-www.slpa.lk

PORT OF GALLE

Closenberg Jetty, Magalle, Galle. Tel.: 091-2232213, 2234936, 2232138

PORT OF TRINCOMALEE

Inner Harbour Road, Trincomalee. Tel.: 026-2233600

Bankers

Bank of Ceylon, People's Bank, Hatton National Bank, Standard Chartered Bank, Bank of China, Sampath Bank, Commercial Bank

Auditors

The Auditor General, National Audit Office, No.306/72, Polduwa Road, Battaramulla, Sri Lanka

Directors Responsibility for Financial Reporting

Under section (12) & (13.6) of the Finance Act No 38 of 1971, Directors of the Authority have responsibility for ensuring that the Sri Lanka Ports Authority keeps proper books of accounts of all the transactions and prepare Financial statements that give a true and fair view of the state of affairs and of the profit /loss for the year.

Accordingly, the Directors have directed the Authority to maintain proper books of accounts and reviewed the financial reporting system at their regular meetings and through the Audit Committee.

In preparing the financial statements exhibited in this booklet, Directors have considered adopting appropriate Accounting Policies on a consistent basis and supporting by reasonable and prudent judgments and estimates.

The Directors have taken such steps as are reasonably open to them to safeguard the assets of the Authority and to prevent and detect frauds and other irregularities. In this respect the Directors have instituted an effective and comprehensive system of internal controls comprising of internal check, internal audit and financial and other controls required to carry out the business of Sri Lanka Ports Authority in an orderly manner to safeguard its assets and secure as far as practicable the accuracy and reliability of our records.

By order of the Board

Shehara Y. Nawaratne Secretary to the Board

Statutory Compliance Statement

The statuses of compliance on statutory requirements are detailed below.

1. Employees Provident Fund - Authority & Employee contributions

The Sri Lanka Ports Authority contribution of 15% and the employee contribution of 10% on all permanent employees are to be remitted to the Department of Labor before the last date of the succeeding month.

All monies deducted from employees and the respective Authority contribution for employees has been remitted on or before the stipulated date.

2. Employees Trust Fund

The Authority's monthly contribution of 3% has been remitted on or before the stipulated date.

3. Income Tax

Income tax payments in relation to income earned have been made quarterly on the due dates whenever there is a taxable income, in terms of Section 90 of the Inland Revenue Act No. 24 of 2017.

4. The Annual Return

Annual Return in respect of Income Tax of the Authority has been filed annually with the Department of Inland Revenue up to year ending 31 December 2022. These have been completed and handed over on or before 30th November immediately succeeding the year of assessment.

5. Annual Reporting

Annual Budget, Accounts & Annual Report have been submitted to the Parliament of Sri Lanka, General Treasury & Ministry.

6. Social Security Contribution Levy (SSCL)

The Authority has paid SSCL on the liable turnover at the rate of 2.5% and has been remitted on or before the stipulated date.

THE AUTHORITY AND ITS FUNCTIONS

Sri Lanka Ports Authority was established by the Sri Lanka Ports Authority Act. No.51 of 1979 on 1st August 1979 and subsequently amended by Act Nos.7 and 35 of 1984.

Section 6 (1) of the Sri Lanka Ports Authority Act defines its objectives and duties as follows.

- To provide in any specified port, efficient and regular services for stevedoring, lighter age, shipping and transshipping, landing and warehousing, of dry and wet cargo and cargo bulk, for wharf age, the supply of water, fuel and electricity to vessels, for handling petroleum, petroleum products and lubricating oils to and from vessels and between bunkers and depots, for pilotage and mooring of vessels, for diving and underwater ship repairs and any other services incidental thereto;
- * To provide in any specified port, efficient and regular tally and protective services;
- To Regulation and control of navigation within the limits of and the approaches to the ports;
- To Maintenance of Port installations and promotion of the use, improvement and development of the specified ports;
- To Co-ordination and regulation of all activities within any specified port excluding the functions of the Customs Department,
- To Establishment and maintenance on and off the coast of Sri Lanka of such lights and other means for the guidance and protection of vessels as are necessary for navigation in and out of the specified ports;
- * To Performing such other duties as are imposed on the Ports Authority by the Act;
- To Conduct the business of the Ports Authority in such manner and to make in accordance with this Act such charges for services rendered by the Authority as will secure that the revenue of the Authority is not less than sufficient for meeting the charges which are proper to be made to the revenue of the Authority, to replace assets, make new investments and to establish and maintain an adequate general reserve; and
- To Endeavour to manage the specified ports and each of them as self-supporting enterprise in accordance with the provisions of the Act.

	Board of D	rirectors of Sri Lanka Ports Au	thority from 01.01.2023-3	31.12.2023
No	Designation	Name	Date of Appointment	Date of Resignation
1	Chairman	Mr. Keith D. Bernard	25.10.2022	-
2	Vice Chairman	Mr. G.U.K Algewattage	08.06.2022	-
3	Managing Director	Mr. Susantha Abeysiriwardana	18.01.2023	29.05.2023
4	Managing Director	Mr. Prabath J. Malavige	29.05.2023	-
5	Director	Mr. P.A.S Athula kumara	02.03.2022	-
6	Director	Mr. P.B.S.C Nonis	27.07.2022	-
7	Director Director	Mrs. N.A.A.P.S Nissanka	31.12.2019	_
8	Director	Mr. J.R.U De Silva	31.12.2019	-
9	Director	Dr. Ajith Mendis	08.06.2022	-
10	Director	Mr. Neil Rajakaruna Hewathanthri	30.11.2022	1-
11	Director	K.N. Kumari Somaratne	27.10.2023	-

SRI LANKA PORTS AUTHORITY OPERATIONAL HIGHLIGHT					
FOR THE YEAR ENDED 31 DECEMBER				SLPA	
	COLOMBO	TRINCOMALEE	GALLE	2023	2022
NUMBER OF SHIPS CALLED (NO) Cargo Ships Other Ships Other Vessels	4,102 149 675 4,926	66 36 57 159	7 16 47 70	4,175 201 779 5,155	3,634 116 787 4,537
TROUGHPUT CONTAINER TEU'S (SLPA) Transhipment Domestic Re-Stowing TOTAL TEU'S	1,729,272 208,383 27,476 1,965,131			1,729,272 208,383 27,476 1,965,131	1,633,176 256,318 36,401 1,925,895
CONTAINER TEU'S (SAGT) Transhipment Domestic Re-Stawing TOTAL TEU'S	1,528,824 193,092 41,947 1,763,863			1,528,824 195,092 41,947 1,763,863	1,481,563 229,711 40,962 1,752,236
CONTAINER TEU's (CICT) Transhipmen Domestic Re-Stowing TOTAL TEU's	2,496,151 588,531 136,236 3,220,918	-		2,496,151 588,531 136,236 3,220,918	2,520,946 544,201 118,906 3,184,053
CONTAINER TEU'S (PORT OF COLOMBO) Transhipment Demestic Re-Stawing TOTAL TEU'S	5,754,247 990,006 205,659 6,949,912			5,754,247 990,006 205,659 6,949,912	5,635,685 1,030,230 196,269 6,862,184
Conventional M/T Liquid M/T	1,385,845 4,884,677 6,270,522	1,656,777 356,681 2,013,458	839 - 839	3,043,461 5,241,358 8,284,819	3,628,205 4,711,145 8,339,350
(M/F) - SLPA Containerised Cargo Conventional Cargo Liquid TOTAL (M/F)	27,986,968 1,385,845 4,884,677 34,257,490	1,656,777 356,681 2,013,458	859 - 839	27,986,968 5,043,461 5,241,358 36,271,787	25,472,397 3,628,205 4,711,145 33,811,747
(MFT) - SAGT Comainerised Cargo Conventional Cargo Liquid	22,812,891	:	-	22,812,391	22,731,145
TOTAL (NIT) (MIT) - CICT Containerised Cargo Conventional Cargo Liquid	42,603,207			42,603,207 - - - - - - 	41,716,844 - - - 41,716,844
(M/T) - PORT OF COLOMBO Containerised Cargo Conventional Cargo Liquid TOTAL (M/T)	93,403,666 1,385,845 4,884,677 99,673,588	1,656,777 356,681	839 - 839	93,403,066 3,043,464 5,241,358 101,687,885	89,920,386 3,628,205 4,711,145 98,259,736
GROSS TONNAGE HANDLED (SLPA) Containerised Cargo Conventional Cargo Others TOTAL TONNAGE	53,336,457 3,675,109 4,326,981 61,338,547) 1,584,635 994,802	69,963 135,998 205,961	53,336,457 5,329,707 5,457,781 64,123,945	37,609,828 6,659,859 2,257,669 46,527,356
GROSS TONNAGE HANDLED (SAGT) Containerised Cargo Conventional Cargo Others	42,211,651 7,960			42,211,652 7,966	37,518,020 38,255
TOTAL TONNAGE GROSS TONNAGE HANDLED (CICT) Containerised Cargo	42,219,618 107,793,098			42,219,618 107,793,096	37,556,275 85,626,667
Conventional Cargo Others TOTAL TONNAGE	107,793,09	· ·		107,793,096	85,626,667
GROSS TONNAGE HANDLED (PORT OF COLOMBO) Containerised Cargo Concentional Cargo Others TOTAL TONNAGE	205,341,20 5,685,07 4,326,98 211,351,26	5 5 1,584,635 1 994,802	69,963 133,998 205,961	203,341,305 5,537,673 5,437,781 214,136,659	160,754,515 6,698,114 2,257,669 169,710,298
PERSONNEL. Number of Employees	7,43	13 341	176	8,050	8,516

Figures in brackett indicates deductions.
Notes to the Financial Statements continued on page 46

SRI LANKA PORTS AUTHORITY		Group		SLP/	spressed in Sri Lankan Rupees
STATEMENT OF FINANCIAL POSITION AS AT JI DECEMBER		2023	2022	2023	2022
	Note				
ASSETS					
Non-Current Assets					
Property, Plant & Equipment	3	272,206,026,515	251,722,424,190	272,101,264,181	251,628,153,51
Leased Hold Asset	3.2	58,485,470	69,817,698	58,485,470	69,817,69
Intangible Assets	4	2,712,694,354	2,254,637,127	2,711,978,772	2,254,347,12
Investment Properties	5	211,887,505,020	212,988,096,316	211,887,505,020	212,988,096,31
Investment in Subsidiaries	6	100	100	76,000,100	76,000,10
Investment in Associates	7	36,064,616,616	36,704,849,252	39,196,120,030	39,196,120,03
Financial Assets at FVOCI	8	76,967,867,376	67,584,339,272	76,967,867,376	67,584,339,27
Amount Due From State Mortgage Bank	9	30,935,829	40,989,023	30,935,829	40,989,02
Receivable From General Treasury - People's Bank Loan	10	2,469,286,799	2,798,525,037	2,469,286,799	2,798,525,03
Total Non-Current Assets		602,397,418,079	574,163,678,016	605,499,443,577	576,636,388,11
Current Assets					
Inventories	11	4,714,197,478	3,852,522,843	4,690,776,969	3,835,437,41
Trade and Other Receivables	12	11,143,686,756	24,290,264,650	11,089,582,269	24,211,151,59
Deposits and Advances	13	6,791,524,461	5,595,918,027	6,791,524,461	5,592,446,09
Prepaid Expenses		420,349,211	464,420,859	382,218,103	464,420,85
Employee Loans	14	6,350,831,267	5,974,510,352	6,299,116,124	5,921,234,53
Other Financial Assets	15	99,862,854,798	106,709,911,411	99,298,516,607	106,311,782,74
Cash and Cash Equivalents Property, Plant & Equipment-MPMC ltd	16	7,548,896,141	10,796,863,639	5,455,045,292	8,716,996,50
Total Current Assets	17	205,575	205,575		-
TOTAL ASSETS		136,832,545,687 739,229,963,766	157,684,617,355	134,006,779,825	155,053,469,74
TOTAL AGGETS		739,229,903,700	731,848,295,371	739,506,223,402	731,689,857,86
EQUITY & LIABICITIES					
Equity Capital Employed	18	7 501 770 705	7 501 770 705	7 (0) 370 70	T 10 25 20
Capital Reserve	18	7,591,379,785	7,591,379,785	7,591,379,785	7,591,379,78
Other Reserves	20	113,405,856,806	111,886,831,306	113,405,856,806	111,886,831,30
Deferred Income	21	1,125,903	1,125,903	1,125,903	1,125,90
Loan Redemption Reserve	22	171,123,863,103 4,613,549,887	168,535,618,224 4,613,549,887	171,123,863,104 4,613,549,887	168,535,618,22
Revaluation Reserve	23	73,286,013,685	74,101,416,216	73,286,013,685	4,613,549,88 74,101,416,21
Financial Assets at FVOCI Reserve		62,485,451,394	57,575,791,084	62,485,451,392	57,575,791,08
Retained Earnings		139,535,760,394	119,758,773,835	149,499,051,579	129,304,299,93
Total Equity		572,043,000,959	544,064,486,242	582,006,292,141	553,610,012.33
Non-Current Liabilities					
Borrowings - Government of Sri Lanka	24.1	63,279,672,079	78,885,991,365	63,279,672,079	78,885,991,36
Borrowings - Financial Institutions	25.1	2,543,183,809	2,883,723,647		
Finance lease obligation	25.4.1	9,578,903	24,102,515	2,469,286,799	2,798,525,03
Government Grants	26	29,605,920,226	24,102,515	9,578,902 29,605,920,226	20,593,85
Deferred Tax Liabilities	27	18,968,574,917	11,978,071,085	18,963,101,296	27,219,591,15 11,971,566,80
Retirement Benefits Obligation	28	9,163,118,739	12,517,383,603	9,143,102,861	12,498,171,43
Total Non-Current Liabilities	7,55	123,570,048,673	133,508,863,370	123,470,662,162	133,394,439,64
Current Liabilities					
Supply of Goods and services and other creditors	29	4,077,185,148	3,719,561,731	4,249,855,218	3,883,020,37
Borrowings - Government of Sri Lanka	24.2	7,821,252,838	8,924,559,413	7,821,252,838	8,924,559,41
Borrowings - Financial Institutions	25.2	9,928,025,014	13,211,585,585	329,238,237	3,612,798,80
Finance lease obligation	25.4.1				
Deposits and Advances Received	30	13,685,710	13,816,872	10,455,933	9,076,83
Current Tax Payable		8,383,707,728	4,037,7-16,434	8,322,901,251	3,987,746,43
Provisions and Accrued Expenses	31	4,571,765,783	11,607,087,654	4,499,868,578	11,529,589,53
Fatal Current Liabilities	32	8,821,291,912	12,760,588,068	8,795,697,044	12,738,614,47

The Accounting policies on pages 10 to 23 and Notes to the Financial Statements on Pages 24 to 55 form an integral part of these Financial Statements. These Financial Statements give a true and fair view of the state of affairs of the Authority as at 31/12/2023

G.N. Jayanage Director Finance

Total Current Liabilities
TOTAL EQUITY & LIABILITIES

The Board of Directors is responsible for the preparation and presentation of these Financial Statements in accordance with Sri Lanka Accounting Standards. These Financial Spatements were approved by the Board of Directors and signed on their behalf,

8,821,291,912 43,616,914,133

739,229,963,766

12,760,588,068 54,274,945,759

731,848,295,371

8,795,697,044 34,029,269,099

Keith D. Bemard CHAIRMAN

Prabath J-Malavige MANAGING DIRECTOR

P.A.S Athula Kumara BOARD MEMBER

12,738,614,472 44,685,405,876 731,689,857,861

Date : 38 .. February 2024 Figures in brackets indicate deductions.

	page	7
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SRI LANKA PORTS AUTHORITY				(Expressed	in Sri Lankan Rupees)
		Group			SLPA
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECI	EMBER Note	2023	2022	2023	2022
Revenue	33	63,261,171,026	68,696,429,000	63,261,171,026	68,696,429,000
Direct Expenses	34	(34,302,380,190)	(30,909,453,234)	(34,088,857,992)	(30,721,474,450)
Gross Profit	_	28,958,790,836	37,786,975,766	29,172,313,034	37,974,954,550
Other Operating Income	35	19,931,202,832	22,526,441,373	19,950,893,933	22,546,087,410
Administrative Expenses	36	(12,333,754,728)	(12,547,164,857)	(12,793,557,424)	(13,024,281,140)
Operating Profit	_	36,556,238,940	47,766,252,281	36,329,649,543	47,496,760,820
Net Finance (Cost)/ Income	37	5,444,475,435	5,256,201,096	5,334,763,397	5,626,382,580
Foreign Exchange Gain/(Loss)		(1,305,169,821)	417,071,690	(1,305,169,821)	3,902,646,784
Share of Profit of Associates	7	(636,412,108)	(765,632,157)	-	-
Profit Before Tax	_	40,059,132,445	52,673,892,911	40,359,243,118	57,025,790,184
Contribution to Consolidated fund	54	(8,673,689,650)	(1,015,000,000)	(8,673,689,650)	(000,000,000)
Income Tax Expenses	38	(5,674,060,695)	(13,337,098,475)	(5,564,711,200)	(13,261,098,236)
Differed Tax Expenses	27	(6,179,745,921)	(449,012,109)	(6,180,776,580)	(445,496,390)
Profit for the Year	=	19,531,636,180	37,872,782,327	19,940,065,689	42,319,195,558
Attributable to - Equity holders of the Parent		19,531,636,180	37,872,782,327	19,940,065,689	42,319,195,558
Other Comprehensive Income					
Profit for the Year		19,531,636,180	37,872,782,327	19,940,065,689	42,319,195,558
Remeasurement of retirement benefit obligation	28.2	4,932,092,247	(5,010,014,736)	4,930,562,602	(5,004,613,077)
Share of Other Comprehensive Income of Equity account investess	7	(3,820,529.23)	764,237	*	÷
Change in Value of Financial Assets at FVOCI on Listed Investments	8,1	(18,582,623)	(44,598,296)	(18,582,623)	(44,598,296)
Change in Value of Financial Assets at FVOCI on Unlisted Investments Total Other Comprehensive Income for the Year	8.2	4,928,242,933 9,837,932,027	29,974,129,748 24,920,280,953	4,928,242,933 9,840,222,911	29,974,129,748 24,924,918,375
Total Comprehensive Income for the year		29,369,568,206	62,793,063,280	29,780,288,600	67,244,113,933
Attributable to - Equity holders of the Parent		29,369,568,206	62,793,063,280	29,780,288,600	67,244,113,933

Figures in brackets indicate deductions.

The Accounting policies on pages 10 to 23 and Notes to the Financial Statements on Pages 24 to 55 form an integral part of these Financial Statements.

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	Capital	Capital	Office Reserve	Differed Income	Luan Redemption Reserve	Revaluation Reserve	Financial Assets at FVOCI Reserve	Retained Earnings (at debit)	Total
Gruup	discount of the state of the st								
Balance as at 01 January, 2022 Prier year adjustment -2021	7,591,379,785	711,289,024	1,125,903	166,448,063,988	4,613,549,587	74,451,820,964	17,646,159,631	83,571,990,373	365,045,479,556 1,952,277,548
1.1. The management is charged makes the curebarre for Act No. 14 of 2022								(1.952,277,548)	(1.952.277.548)
Adjustment tot suterings has been mines are suremined and the same Adjusted belance as at 1st January 2022	7,591,379,785	721,289,024	1,125,903	166,448,063,988	4,613.549,887	74,451,810,964	27,646,159,612	83,571,990,373	365,045,479,556
Profit for the Year	The same of the sa							7.52.782.75	755,587,578,75
Surchapte Tax Paid						(\$15.715,921)	٠	(120,717,09)	(0.4.11.07)
Adjustment on Revaluation Surplus change A appoint of Other commedimers because								764,237	764,257
Lands Thiren to SLPA Books		111,165,542,282						3.194,412,609	5,194,412,609
Prior year adjustment (Note 45) from severepent of refrequent benefit obligation								(5.010.014,736)	(5,010,014,736)
Upfront Fee paid by CICT- Amerization				(103,554,286)					(1058,207)
Amortization on Lump Sum Premium Laughts Tenninal Ltd				(000,000,01)					(10,300,000)
Amortization of Lump Sum Premium Pisturency Company of Structure, Amortization of Lump Sum Premium Tokiyo Coment Company (Lauka)PLC				(51,626,840)					(05,826,830)
Amerization of Leaschold rights-HPS			v	(981,799,130)					(981,799,150)
Amortization of Lonschold rights-ii PG				4.050,000,000					000,000,000,0
Amendization of Upitont fees paid by CWIT				(96,428,571)		(619 987 933)			(215,087,933)
Deffered Tax adjustment on revaluation reserve				(6.900,000)			000 002		(0,000,000,0)
Adjustinent on listed Investment						(605 600 5)	(067.670,-+)	005,999,5	(22-13-12-12-1
Motor Launch James Jansen Writeoff -Trinco						(maria core)	19.974,129,745		29,974,129,748
Adjustment on Unifisted Investment	7,591,379,785	111,886,831,306	1,125,903	168,535,618,224	4,613,549,887	74,101,416,216	57,575,791,034	119.758.773.835	544,064,486,239
Prefit for the Year								(3,750,000)	(5,750,009)
Dividends Paid						(189,898,4)		1,598,681	
Adjustment on Revaluation Supplus- Colombo						(42,938)		45,938	005 300 613 1
Adjustment on restandant actions.		1,519,025,500						(9,5,01,529)	(5,820,529)
Share of Associate of Other comprehensive Income								(4.683,815,957)	(4,683,815,957)
Print year adjustment (Note 45)								4,932,092,247	4,952,092,247
Reincassignmen of Tenteneni Jonean Songanon Trakan Fer and by CICT's Apportization				(103,534,286)					(658,207)
Amoraization on Lumo Sum Prencium Laughs Tenninal Ltd				(658,307)					(10,300,000)
Amenization of Lung Sum Premium Distilleries company of Sri Lanka	è			(10.300,000)					(31,626,840)
Amertization of Lung Sum Premium Tokiyo Cunent Company (Lanka)PLC				(731,198,730)					(057,198,750)
Amentization of Leasehold rights-HIPS				(981,799,130)					(051,799,130)
Amerization of Leasehold rights-(4PG)				(115,714,286)		110 000 0101			(116,737,911)
Deffered Tax adjustment on revalention reserve				(000 000 9)		(117,10,10)			(6,930,000)
Lunp Sum Premium NFCI. Penna Port Storage				(0.500,000)			(18,382,623)		(18,582,623)
Adjustment on listed investment							4,918,141,933		1,928,212,939
Adjustment on Unitated Investment Turns sures according exercised from SACLIIL				1,611,830,000					(41,963,641)
Amenization of prominen of SACLIR.		200 2-0-01 501	100 211 1	F01 138 FT1 (7)	1,613,549,887	73,286.013,685	62,185,451,394	139,535,760,394	572,043,000.959
Balance as at 31 December 2023	7,51,51,51,55	000000000011			The second secon	And the second s			

Capital Capital	itai		Office	Differed	Loan Redemption	Revaluation	Financial Assets	Retained	Total
Employed	Res	Reserve	Reserve	lacome	Reserve	Reserve	at FVOCI Reserve	Earnings (at debit)	
7,591,379,785		721,289,024	1,125,903	166,148,063,990	4,613,549,587	74,451,820,964	27,646,259,632	88.659,988.029 1,952,277,548	370.133,477,211
7,591,379,785		721,289,024	1,125,903	166,448,063,990	1,613,549,887	74.451,810,964	27,646,259,632	(1,952,277,548) 88,659,988,029	112,772,252)
	Ξ	282,212,265,1111				(129,517,515)		53,19,195,558 129,517,515 5,194,412,609 (5,004,613,077)	42,319,195,558
				(103,334,286) (505,203) (10,300,000)					(103,534,286) (658,207) (10,500,000)
				(058,828,18) (067,891,187) (061,897,180) (061,997,180) (178,851,89)					(178,826,840) (178,1198,730) (178,139) (178,824) (178,824)
				(000'006'9)		(215,087,933)	(44.598,296)	100 000 v	(215,087,933) (6,909,000) (24,598,290)
						(5,999,300)	29,974,129,748	000,999,5	29,974,129,748
1.591,379,785	=	111.836,831,306	1,125,903	168.535,618,124	1,611,549,887	74,101,416,216	21,575,77,082	122,504,232,501	
						(1898.681)		99,840,865,4 1,395,485,4 1,595,485	689'990'0r6'61
		1,519,025,500						(4,680,321,263)	1,519,025,500 (4,680,521,265) 4,930,362,662
				(103,55,55,601) (505,858) (000,005,01)					(985,453,01) (585,267) (101,800,000)
				(31,626,840) (751,198,730) (981,799,130) (115,714,236)		(116,757,018)			(31,626,820) (087,198,730) (981,799,130) (115,714,286)
				000'005'9)			(18,582,623) 4,928,242,829,4		(0,500,000) (18,522(2) (18,522(2) (19,522(2) (19,500)
			200 200	(11,905,641)	1 611 530 487	71 386 013.685	62,485,451,392	149,499,051,579	582,606,292,143

SIG LANKA PORTS AUTHORITY				n Sre Lankan Rapees)
	2023	2022	SLPA 2023	2022
STATEMENT OF CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023	2025	2022	2023	2022
Profit Before Tax	40,059,132,445	52,673,892,911	40,359,243,118	57,025,790,184
I Company of the				
Adjustments for Share of Profit of Associate (Net of Dividends)	636,412,108	765,632,157		
Deprecation	5,195,258,664	4,100,467,503	5,185,345,212	4,086,737,806
	(284,170,248)	995,285,957	(284,170,248)	995,285,957
Bad and Doubtfull Debt	107,172,731	96,908,908	101,664,291	96,908,908
Amotisation of Intangible Assets		11,927,418	11,332,228	11,927,418
Amotisation of Lease Hold Assets	11,332,228		2,575,006,789	2,040,176,515
Gratuity Charge for the Year and related costs	2,579,382,371	2,042,720,546	(541,672,803)	(9,169,753)
previous year-Revenue	(544,967,436)	(9,169,753)	177,645,002	65,255,212
previous year -Expenditure	177,645,002	65,255,212		(6,268,528,124)
Dividend Income	(2,058,502,929)	(6,268,528,124)	(2,058,502,929)	(8,119,641,864)
Interest Income	(9,731,341,456)	(8,295,759,550)	(9,609,094,946)	
Interest Expenses	4,230,428,518	2,946,633,798	4,217,894,046	2,400,347,952
Amotisation of Government Grants	(443,653,710)	(308,037,817)	(443,653,710)	(308,037,817)
Net Exchange unrealised Gain/ Loss	(10,257,631,848)	46,976,894,176	(10,257,631,848)	42,919,113,839
Upfront fees by CICT	(103,534,286)	(103,534,286)	(103,534,286)	(103,534,286)
Provition for claims	(1,070,000,428)	(256,614,516)	(1,070,000,428)	(256,614,516)
Amortised during the year Laughs terminal Ltd	(658,207)	(658,207)	(658,207)	(658,207)
Amortised during the year Distilleries company of Sri Lanka	(10,300,000)	(10,300,000)	(10,300,000)	(10,300,000)
Amortised of lease hold rights -HIPG/HPS	(1,712,997,860)	(1,712,997,860)	(1,712,997,860)	(1,712,997,860)
Lum Sum Premium NFCL Penna Port Storage	(6,900,000)	(6,900,000)	(6,900,000)	(6,900,000)
Amortised during the year Tokiyo Cement Company (Lanka)PLC	(31,626,840)	(31,626,840)	(31,626,840)	(31,626,840)
Amortised during the year CWIT	(115,714,286)	(96,428,571)	(115,714,286)	(96,428,571)
Lump Sum Premium - SALCHL	(41,903,641)	-	(41,903,641)	12 12
NBV Retairment	5,125,728		5,125,728	19
Profit on Disposals of Fixed Assets	(15,672,223)	8,706,661	(15,672,223)	8,706,661
Operating Profit Before Working Capital Changes	26,572,314,398	93,583,769,721	26,329,222,159	92,725,812,612
Changes in working Capital				
Inventories	(861,674,634)	(738,980,804)	(855,339,550)	(736,623,118)
Trade Receivables	3,938,614,148	(6,526,447,180)	3,938,614,148	(6,524,434,467)
Deposits and Advances	(1,221,017,606)	(4,013,424,506)	(1,199,078,370)	(3,953,552,246)
Prepaid Expenses	82,202,756	(252,945,135)	82,202,756	(252,945,135)
Employee Loans / Others	(377,881,594)	(1,188,835,154)	(377,881,594)	(1,188,835,154)
Supply of Goods and services and other creditors	381,294,761	2,458,419,083	366,834,847	2,401,401,313
Deposits and Advances Received	4,335,154,816	1,941,016,349	4,335,154,816	1,941,016,349
Provisions and Accrued Expenses	(2,872,917,000)	2,688,943,267	(2,872,917,000)	2,689,473,903
Cash Generated from Operations	29,976,090,045	87,951,515,642	29,746,812,213	87,101,314,059
1	(4.020.420.510)	(1.001.597.331)	// 02/ 00/ 2/2	(1 107 (14 248)
Interest Paid	(4,039,439,719)	(1,201,577,331)	(4,026,905,247)	(1,187,544,268)
Dividend paid		(15,000,000)		-
Contribution to consolidated fund	(2,910,329,993)	(1,000,000,000)	(2,910,329,993)	(1,000,000,000)
Lease Installments Paid	(14,654,776)	(13,144,185)	(9,635,860)	(8,713,127)
Gratuity Paid	(1,001,554,988)	(958, 193, 747)	(999,512,757)	(957,329,817)
Taxes Paid	(7,409,013,459)	(4,865,374,776)	(7,294,918,768)	(4,846,391,619)
Net Cash from Operating Activities	14,601,097,110	79,898,225,603	14,505,509,587	79,101,335,227
Cash Flows from Investing Activities	(0.5(),000,55()	() 1 10 200 225)	(2.534.130.154)	(1.12/.020.216)
Acquisition of Property, Plant and Equipment	(2,561,990,556)	(1,142,798,335)	(2,536,179,154)	(1,136,039,715)
Proceeds from Disposal of Fixed Assets	15,672,223	40,872,683	15,672,223	40,872,683
Capital Work-in-Progress	(25,249,322,968)	(38,973,434,459)	(25,249,322,968)	(38,973,434,459)
Acquisition of Intangible Assets	(559,823,636)	(1,612,761,214)	(559,295,936)	(1,612,461,214)
Acquisition of Investment Property	(5,204,585)	(275,415)	(5,204,585)	(275,415)
Dividend Received	2,058,502,929	6,268,528,124	2,058,502,929	6,268,528,124
Loan Received	-	67,609,919	-	55,185,112
Interest Received	8,135,593,833	8,295,746,226	8,013,347,323	8,119,641,864
Lumpsum premium received by SALHL	4,611,880,000	**	4,611,880,000	-
Grant received	3,260,231,211	•	3,260,231,211	÷
Up front fee received by CWIT	~	4,050,000,000	W.	4,050,000,000
investment made during the year SALHL	(1,762,634,046)		(1,762,634,046)	E .
investment made during the year CWIT	(2,711,233,748)	(2,030,907,908)	(2,711,233,748)	(2,030,907,908)
Amount Due From State Mortgage Bank	10,053,194	12,937,446	10,053,194	12,937,446
Net Proceeds from Other Financial Assets	6,847,056,613	(50,551,175,436)	7,013,266,134	(50,369,859,460)
Net Cash from (used in) investing activities	(7,911,219,535)	(75,575,658,368)	(7,840,917,422)	(75,575,812,941)
	* * **	12		
Cash Flows from Financing Activities				
Repayment of Borrowings to Government of Sri Lanka	(6,970,833,269)	(6,665,443,302)	(6,970,833,269)	(6,665,443,302)
Repayment of Borrowings to Financial Institution	(2,967,011,803)	(3,562,120,839)	(2,955,710,113)	(3,550,819,149)
Net Cash From (used in) Financing Activities	(9,937,845,072)	(10,227,564,140)	(9,926,543,382)	(10,216,262,450)
Net Changes in Cash & Cash Equivalents	(3,247,967,497)	(5,904,996,908)	(3,261,951,217)	(6,690,740,164)
Carl B and Fanishants at Danissis a film con-	10 706 063 630	16 701 960 547	8 716 006 500	15 407 736 670
Cash & cash Equivalents at Beginning of the year	10,796,863,639	16,701,860,547	8,716,996,509	15,407,736,670
Cash & Cash Equivalents at End of the Year (Note 16)	7,548,896,141	10,796,863,639	5,455,045,292	8,716,996,509

SRI LANKA PORTS AUTHORITY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 CORPORATE INFORMATION

LI GENERAL.

Sri Lanka Ports Authority was established by the Sri Lanka Ports Authority Act No. 51 of 1979 on 01st August 1979 and subsequently amended by Act Nos. 7 & 35 of 1984.

1.2 PRINCIPAL ACTIVITIES AND NATURE OF OPERATIONS

Provision of efficient and regular services for stevedoring shipping, and transshipping, landing and warehousing; wharfage, the supply of water, fuel and electricity to vessel for handling petroleum, petroleum products and lubricating oils to and from vessels and between bunkers and depots for pilotage and mooring of vessels for diving and underwater ship repairs and any other services included thereto.

1.3 FINANCIAL YEAR

The Authority's financial reporting period ends on 31st December.

1.4 REGISTERED OFFICE

Registered office of the Authority is at No. 19, Chaitiya Road, Colombo 01, P.O. Box 595.

1.5 NUMBER OF EMPLOYEES

The number of employees of the Authority as at 31 December 2023 was 8,050 (2022 - 8,516)

1.6 DATE OF AUTHORIZATION FOR ISSUE

The financial statements of the Authority for the year ended 31 December 2023 were authorized for issue in accordance with a resolution of the Board of Directors dated 21st February 2024.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1.1 Basis of Preparation

The consolidated financial statements of the Group & Separate financial statement of the Authority have been prepared in accordance with Sri Lanka Accounting Standards (SLFRSs). The consolidated Financial Statements have been prepared accrual basis under the historical cost convention, except for Financial Instruments designated as Fair Value Through Other Comprehensive Income (FVOCI) which are measured at fair value. The preparation of financial statements, in conformity with Sri Lanka Accounting Standards (SLFRSs), requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the group's accounting policies.

2.1.2 Consolidated Financial Statements

The Consolidated Financial Statements of the Group for the year ended 31 December 2023 Comprises of Sri Lanka Ports Authority ('the Company') and all its Subsidiaries whose Financial Statements have been consolidated therein.

2.1.3 Components of Financial Statements

The Financial Statements include the following components:

- Statement of Profit or Loss and Statement of Comprehensive Income Providing the information on the financial performance of the Group and the SLPA for the year under review.
- Statement of Financial Position providing the information on the financial position of the Group and the SLPA as at the year end.
- Statement of Changes in Equity depicting all changes in shareholders' funds during the year under review of the Group and the SLPA.
- Statement of Cash Flows providing the information to the users, the amount of cash and cash equivalents inflows to and outflows from the Group and the SLPA.
- Notes to the Financial Statements comprising Significant Accounting Policies and other explanatory information.

2.2 Going Concern

The SLPA has prepared the financial statements for the year ended 31 December 2023 on the basis that it will continue to operate as a going concern. In determining the basis of preparing the financial statements for the year ended 31 December 2023, based on available information, the management has assessed the prevailing macroeconomic conditions and its effect on the Group companies and the appropriateness of the use of the going concern basis. It is the view of the management that there are no material uncertainties that may cast significant doubt on the SLPA's ability to continue to operate as a going concern. The management has formed judgment that the Company, has adequate resources to continue in operational existence for the foreseeable future driven by the continuous operationalization of risk mitigation initiatives and monitoring of business continuity and response plans at SLPA.

In determining the above, significant management judgment, estimates and assumptions, the impact of the macroeconomic uncertainties, including exchange rate volatilities, supply chain disruptions, foreign exchange market limitations and interest rate volatilities have been considered as of the reporting date and specific considerations have been disclosed under the notes, as relevant. Financial Statements are prepared based on the "Going Concern Concept".

2.3 Consolidation

2.3.1 Subsidiary

Subsidiary is an entity over which the group has the power to govern the financial and operating policies generally accompanying a shareholding of more than one half of the voting rights. Subsidiary is fully consolidated from the date on which control is transferred to the group. It is excluded from consolidation from the date that control ceases.

The group applies the acquisition method to account for business combinations. The consideration transferred to the subsidiary forms fair values of the assets transferred and the liabilities incurred to form the subsidiary. The group does not recognize any non-controlling interest in acquire as the subsidiary is wholly-owned by the Authority.

Inter-entity transactions, balances, income and expenses on transactions between group entities are eliminated. Profits and losses resulting from Inter-entity transactions that are recognized in assets are also eliminated. Accounting policies of subsidiary have been changed where necessary to ensure consistency with the policies adopted by the group.

2.3.2 Associate

Associate is an entity over which the group has significant influence but not control, generally accompanying a shareholding directly or indirectly 20 per cent or more of the voting rights. The Group's investment in associate is accounted for using the equity method of accounting. The SLPA's investment in associate is accounted for using the Cost method of accounting. Under the equity method, the investment is initially recognized at cost, and the carrying amount is increased or decreased to recognize the group's share of the profit or loss of the investce after the date of acquisition.

The group's share of post-acquisition profit or loss is recognized in the statement of comprehensive income and its share of post-acquisition movements in the investee's other comprehensive income is recognized in other comprehensive income with a corresponding adjustment to the carrying amount of the investment.

The group determines at each reporting date whether there is any objective evidence that the investment in the associate is impaired. If this is the case, the group calculates the amount of impairment as the difference between the recoverable amount of the associate and its carrying value and recognizes the amount adjacent to 'share of profit/ (loss) of associates in the statement of comprehensive income.

2.4 Foreign Currency Translation

2.4.1 Functional and Presentation Currency

Transaction and balances included in the financial statements of each of the group's entities are measured using the currency of the primary economic environment in which the entity operates. The consolidated Financial Statements are presented in Sri Lanka Rupees (LKR), which is the group's presentation currency.

2.4.2 Transactions and Balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of comprehensive income.

Translation differences related to changes in amortized cost are recognized in the statement of comprehensive income.

2.5 Property, Plant and Equipment

- 2.5.1 Cost laying in the working progress Accounts will be capitalized once the work completion certificated issued by the relevant department.
- 2.5.2 Property, plant and equipment are initially recognized at cost including any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the Group's management.

Property, Plant and equipment are stated at deemed cost less accumulated depreciation and any accumulated impairment losses. Other property, plant and equipment are subsequently measured at cost less accumulated depreciation and any accumulated impairment losses.

Subsequent costs are included in the asset's carrying amount or recognized as a an asset, only when it is probable that future economic benefits associated with the item will flow to the group and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

Land is not depreciated, depreciation on other assets is calculated using the straight-line method to allocate their cost or deemed cost over their estimated useful lives, as follows.

Assets Category Operational Buildings & Structures	02-115 Years	Rates 0.86% -50%
Floating Equipments Handling Equipments Plant and Machinery Office and Welfare Buildings Computer Hardware Motor Vehicle Electrical and Electronic Equipment	01-22 Years 02-23 Years 01-25 Years 02-73 Years 01-15 Years 01-15 Years 1-12 Years	4.5% - 100% 4% - 50% 5% -100% 1.36% - 50% 6.6% - 100% 5.5% -100% 8.33% -100%
Furniture and Office Equipment Staff Quarters & other Buildings Other Assets	1-15 Years 13-43 Years 1-20 Years	6.6% -100% 2.32% -7.69% 5% -100%

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

The policy of Work-In-Progress is "Cost laying in the working progress Accounts will be capitalized once the work completion certificate was issued by the relevant department".

2.5.3 Intangible Assets

Acquired computer software and operating systems are capitalized on the basis of the costs incurred to acquire and bring to use the specific software and systems. Intangible assets acquired subsequently are stated at cost less accumulated amortization and accumulated impairment losses. These costs are amortized over their estimated useful lives, as follows:

Computer Software

1 – 17 Years

5.88% - 100%

Costs associated with maintaining computer software programs are recognized as an expense as incurred.

2.5.4 Investment Properties

Investment property held to earn rentals is measured initially at its cost.

Investment properties were carried at revalued amount in the statement of financial position prepared in accordance with SLAS prior to 31 December 2011. The Authority has considered revalued amounts of the Investment properties as deemed cost at the date of the revaluation as the sale values of Investment properties were broadly comparable to fair value. Accordingly, the Investment properties are stated at deemed cost less accumulated depreciation and amounts arising any accumulated impairment losses. Other Investment properties are subsequently measured at cost less accumulated depreciation and any accumulated impairment losses.

Land is not depreciated, depreciation on buildings is calculated using the straight-line method to allocate their cost or deemed cost over their estimated useful lives, as follows:

Investment Properties

05-100 Years

11% - 20%

2.5.5 Asset review Policy

According to the para 51 of the Sri Lanka Accounting Standard LKAS 16, (Property, Plant & Equipment), "The residual value & the useful life of an asset shall be reviewed at least at each Financial year-end. Accordingly SLPA review the useful life and residual value of fully depreciated fixed assets. SLPA shall estimate the remaining useful life of fully depreciated assets and shall reinstate the cost and accumulated depreciation at amounts which would have been reflected in the balance sheet on the date of reinstatement had the entity measured depreciation from date of acquisition of the assets based on the total useful life including the estimated remaining useful life and adjust the difference under equity."

2.5.6 Lease Hold Assets

In accordance with SLFRS 16 Leases, at the inception of a contract, SLPA assess whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Only if the terms and conditions of the contract are changed SLPA reassess whether a contract is, or contains, a lease.

SLPA & the Group as a Lessee

At the commencement date of a lease arrangement, SLPA recognize a right-of-use asset and a lease liability. Right of use Asset is initially measured at cost which comprise the amount of the initial measurement of the lease liability, any lease payments made at or before the commencement date, less any lease incentives received, any initial direct costs incurred by the lessee and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease, unless those costs are incurred to produce inventories.

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, SLPA use its' incremental borrowing rate.

Subsequent measurement of the right-of-use asset and Lease Liability

SLPA measure the right-of-use asset applying cost model which is measured by Asset's Cost less any accumulated depreciation as per LKAS 16 Property, Plant and Equipment and any accumulated impairment losses as per LKAS 36 Impairment of Assets and any adjustments for re-measurement of the lease liability.

SLPA measure the lease liability subsequently by, increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount to reflect any reassessment or lease modifications specified in, or to reflect revised in-substance fixed lease payments.

SLPA & the Group as a Lessor

SLPA classify at the inception of the contract a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset, unless the lease agreement is classified as an Operating Lease. Such a classification is depends on the substance of the transaction rather than the form of the contract. Only if there is a Lease modification the lease classification is reassessed subsequently.

Finance Leases

At the commencement date, SLPA recognize assets held under a finance lease in its statement of financial position and present them as a receivable at an amount equal to the net investment in the lease. The interest rate implicit in the lease is used to measure the net investment in the lease.

Subsequently, SLPA recognize finance income over the lease term, based on a pattern reflecting a constant periodic rate of return on the SLPA's net investment in the lease.

SLPA aims to allocate finance income over the lease term on a systematic and rational basis and applied the lease payments relating to the period against the gross investment in the lease to reduce both the principal and the unearned finance income. SLPA applies the derecognition and impairment requirements in SLFRS 9 to the net investment in the lease.

These costs are amortized over their estimated useful lives, as follows:

Leased Hold Motor Vehicle

08-15 Years

6.66%-12%

Operating Leases

SLPA recognize lease payments from operating leases as income on straight-line basis or another systematic basis where if that basis is more representative of the pattern in which benefit from the use of the underlying asset is diminished. Any costs, including depreciation, incurred in earning the lease income is recognized as an expense. Any initial direct costs incurred in obtaining an operating Lease is added to the carrying amount of the underlying asset and recognize those costs as an expense over the lease term on the same basis as the lease income.

The depreciation policy for depreciable underlying assets subject to operating leases is consistent with the SLPA's normal depreciation policy for similar assets. Depreciation is calculated in accordance with LKAS 16 and applies LKAS 36 to determine whether an underlying asset subject to an operating lease is impaired and to account for any impairment loss identified.

2.5.7 Impairment of Non-Financial Assets

At each end of reporting period, the Group reviews the carrying amounts of its property, plant and equipment, investment properties and intangible assets to determine whether there is any indication that those assets have impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Group determines the cash-generating unit and estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognized immediately in the statement of comprehensive income.

2.6 Financial Assets

2.6.1 Financial Asset classification

The SLPA and the Group classify its financial assets in the following measurement categories.

- Financial Assets measured at Amortized Cost,
- Financial Assets measured at Fair Value through Other Comprehensive Income (FVOCI)
- Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)

The classification depends on the SLPA and the Group's business model for managing the financial assets and the contractual terms of the cash flows.

Financial assets measured at fair value, gains and losses will either be recorded in Statement of Comprehensive Income or OCI. For investments in equity instruments that are not held for trading, this will depend on whether the SLPA and the Group have made an irrevocable election at the time of initial recognition to account for the equity investment at Fair Value Through Other Comprehensive Income (FVOCI). The Entity and the Group reclassify Financial Assets when and only when its business model for managing those assets changes.

2.6.2 Recognition and initial measurement

At Initial Recognition, SLPA & Group measure a financial asset at its fair value plus, in the case of financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset. Transaction costs of financial assets carried at FVTPL are expensed in comprehensive income.

2.6.3 Subsequent Measurement

Investment in Debt instruments

Subsequent measurement of debt instruments depends on the group's business model for managing the asset and the eash flow characteristics of the asset. There are three measurement categories into which debt instruments are classified:

Amortised cost:

Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at Amortised cost. Interest income from these financial assets is included in finance income using the effective interest rate method. Any gain or loss arising on derecognition is recognized directly in Statement of comprehensive income and presented in other income/(losses) together with foreign exchange gains and losses.

FVOCI:

Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at FVOCI. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest income and foreign exchange gains and losses which are recognised in comprehensive income. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to comprehensive income and recognised in other income/ (losses). Interest income from these financial assets included in finance income using the effective interest rate method. Foreign exchange gains and losses are presented in other gains/ (losses) and impairment expenses are presented as separate line item in comprehensive income.

EVTPL:

Assets that do not meet the criteria for amortised cost or FVOCI are measured at FVTPL. A gain or loss on a debt investment that is subsequently measured at FVTPL is recognised in comprehensive income and presented net within other gains/ (losses) in the period in which it arises.

Investment in Equity instruments

The SLPA and the Group subsequently measure all equity investments at fair value. Where the Group's management has elected to present fair value gains and losses on equity investments in OCI, there is no subsequent reclassification of fair value gains and losses to comprehensive income following the derecognition of the investment.

Dividends from such investments continue to be recognised in comprehensive income as other income when the group's right to receive payments is established. Changes in the fair value of financial assets at FVTPL are recognized in other gains/(losses) in the statement of comprehensive income as applicable.

Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

2.6.4 Impairment

The SLPA and Group assess the expected credit loss associated with its debt instruments carried at amortised cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables, the SLPA apply the simplified approach permitted by SLFRS 9, 'Financial Instruments', which requires expected lifetime losses to be recognized from initial recognition of the receivables. The expected loss rates are based on the payment profiles of customers and the corresponding historical credit losses experienced. The historical loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the customers to settle the receivables. (Varies with management Decisions)

Derecognition

SLPA derecognize a financial assets when, and only when;

- The contractual rights to the cash flows from the financial asset expire, or
- It transfers the financial asset and the transfer qualifies for derecognition

Fair Valuation

As per the SLFRS 13, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either: in the principal market for the asset or liability; or in the absence of a principal market, in the most advantageous market for the asset or liability.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

SLPA and the Group use valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs. For that following mentioned inputs are used;

SRI LANKA PORTS AUTHORITY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Level 1 Inputs: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2 Inputs: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 Inputs: Unobservable inputs for the asset or liability.

Assets measured at Fair Value

Asset Category	Note No in Financial Position	Value as at 2023,12,31	Level 01	Lev el 02	Level 03
Financial Assets at Fair Value through OCI					
Listed Investments					
Colombo Dockyard PLC	8.1	110,402,646	110,402,646	-	
Unlisted Investments					
Colombo International Container Terminal Ltd	8.2	14,532,400,732	-	-	14,532,400,732
South Asia Gateway Terminals Limited (SAGT)	8.2	3,555,074,222	-	-	3,555,074,222
Hambantota International Port Group (Private)Ltd.	8.2	52,363,280,963			52,363,280,963
Lauka Coal Company (Pvt) Ltd	8.2	11,950,000			11,950,000
Colombo West International Terminal (Pvi) Ltd.	8.2	4,616,470,105			4,616,470,105
South Asia Commercial & Logistics Hub Limited	8.2	1,778,288,708			1,778,288,708
		76,967,867,376	110,402,646	-	76,857,464,730

2.7 Inventories

Inventories are measured at the lower of cost and net realizable value. Cost is determined using the first-in, first-out (F1FO) method. Inventories comprise of spare parts and consumables for vessels and cargo handling equipments and fuel and lubricants. Inventories are for consumption not for re-sale.

2.8 Trade and other receivables

Trade receivables are amounts due from customers for services performed in the ordinary course of business. Collection is expected in the normal operating cycle of the business and they are classified as current assets. Trade receivables are recognized initially at their transaction price unless they contain significant financing components, when they are recognized at fair value.

The SLPA hold the trade receivables with the objective to collect the contractual eash flows and therefore measures them subsequently at amortised cost using the effective interest method.

Other receivables generally arise from transactions outside the usual operating activities of the SLPA.

In accordance with SLFRS 9, the SLPA applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on the Trade Receivables.

n

Simplified Approach

The SLPA follows 'simplified approach' for recognition of impairment loss allowance on Trade receivables. The application of simplified approach does not require the SLPA to track changes in credit risk. Rather, it recognizes impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

As a practical expedient, the SLPA uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analyzed. On that basis, the SLPA estimates provision on trade receivables at the reporting date. Impairment loss allowance charges (or reversal) recognized during the period is recognized as income/ expense.

	Basis	
1. Sri Lanka Forces	Up to 12 Months	-No
Provisions	After 12 Months	-50%
2. Government Institution Provisions	Up to 12 Months	-No
After 12 Months		-100%
3. Shipping Agents-Under Litigations		-100%
Shipping Agents-Suspended and Non-Operating		-100%
Shipping Agents with Significant Amounts (More than one Millie Provisions	on) Up to 12 Months	-No
TOVISIONS	After 12 Months	-50%

2.9 Cash and Cash Equivalents

In the consolidated statement of cash flows, cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

2.10 Capital Employed

Capital represents that all movable and immovable properties including money in the funds and all debts, liabilities and obligations in connection with or appertaining to such properties transferred and vested to Sri Lanka Ports Authority from Colombo Port commission, Port Cargo Corporation and Port Tally and Protective Services Corporation.

2.11 Financial Liabilities

The group classifies financial liabilities into other financial liabilities. The Group's other financial liabilities include borrowings, trade and other payables. The other financial liabilities are recognized initially at fair value minus any directly attributable transaction costs. Subsequent to initial recognition, these financial liabilities are measured at amortized cost using the effective interest method. The group derecognizes a financial liability when its contractual obligations are discharged, cancelled or expired.

2.12 Trade and Other Payables

Trade and other payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade and other payables are classified as current liabilities as in the normal operating cycle of the business.

SRI LANKA PORTS AUTHORITY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Trade and other payables are recognized initially at fair value, which is the transaction price and subsequently measured at the original invoice amount as they are expected to be paid within a short period, such that the time value of money is not significant.

2.13 Borrowings

The Group's borrowings include ports development loans borrowed from the Government of Sri Lanka and financial institutions. Borrowings are recognized initially at fair value, net of transaction costs incurred. Borrowings are subsequently carried at amortized cost using the effective interest method. Floating rate borrowings are measured in each subsequent period at amortized cost using floating interest rate (effective interest rate) prevailing at the end of the reporting period.

Loan arrangement fee, structuring fee, processing fee and management paid on the establishment of borrowing facilities are recognized as transaction costs of the borrowings.

Foreign exchange gains and losses arising from measurement of carrying value of loans at amortized cost at each reporting period end are recognized in the statement of comprehensive income.

2.14 Borrowing Cost

Borrowing costs directly attributable to acquisition, construction of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use.

All other borrowing costs are recognized in the statement of comprehensive income in the period in which they are incurred.

2.15 Government Grants

Grants from the government including non-monetary grants are recognized at their fair value where there is a reasonable assurance that the grant will be received and the group will comply with all attached conditions.

Government grants relating to costs are deferred and recognized in the statement of comprehensive income over the period necessary to match them with the costs that they are intended to compensate.

Government grants relating to property, plant and equipment are included in noncurrent liabilities as deferred government grants and are recognized in the statement of comprehensive income on a straight- line basis over the expected lives of the related assets.

Non-monetary grants are measured at fair value of the non-monetary asset and account for both grant and asset at the fair value.

2.16 Current and Deferred Tax

The tax expense for the period comprises current and deferred tax. Tax is recognized in the statement of comprehensive income statement, except to the extent that it relates to items recognized in other comprehensive income. In this case, the tax is also recognized in other comprehensive income.

The current income tax charge is calculated on the basis of the tax laws enacted at the reporting period end applicable for the Authority its subsidiaries operate and generate taxable income. Management establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred tax is recognized on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred tax is determined using tax rates that have been enacted at the reporting period end date and are expected to apply when the related deferred tax asset is realized or the deferred income tax liability is settled.

Deferred tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority.

2.17 Employee Benefits

The group has both defined benefit and defined contribution plans.

a) Defined Contribution plan

A defined contribution plan is a post-employment benefit plan under which the group pays fixed contributions into a separate entity. The group has no legal or constructive obligations to pay further contributions. The contributions are recognized as employee benefit expense when they are due.

The group contributes 15% on gross emoluments of employee to Employee Provident Fund (EPF) and 3% on gross emoluments of employee to Employee Trust Fund (ETF).

b) Defined benefit plan

The group obligation in respect of defined benefit plans is the present value of the defined benefit obligation at the end of the reporting period. The defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future benefit that employee have earned in return for their services in the current and prior period.

Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the statement of comprehensive income in the period in which they arise. The retirement benefit obligation is not externally funded.

c) Short-term employee benefit

Short-term employee benefit obligations are measured on an undiscounted amount expected to be paid for related services provided by the employee.

2.18 Provisions and Contingent Liabilities

Provisions for volume rebates, legal claim and other expenses are recognized when the Group has a present legal or constructive obligation as a result of a past event, it is probable that an outflow of economic resources will be required from the Group and amounts can be estimated reliably.

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation.

All contingent liabilities are disclosed as a note to the financial statements unless the possibility of an outflow of resources is remote.

2.19 Revenue From contract with Customers

SLPA account a Contract with a Customer when meets the criteria set out in SLFRS 15.

At contract inception, Group and SLPA assess the goods or services promised in a contract with a customer and shall identify a performance obligation each promise to transfer to the customer either:

- (a) A good or service (or a bundle of goods or services) that is distinct; or
- (b) A series of distinct goods or services that are substantially the same and that have the same pattern of transfer to the customer

SLPA recognize revenue when (or as) the entity satisfies a performance obligation by transferring a promised good or service (ie.an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset.

When the control of goods & service is transferred over time, and therefore satisfied a performance obligation and recognize revenue overtime.

When a performance obligation is not satisfied over time, SLPA satisfied the performance obligation at a point in time.

Measurement of Revenue

A Performance Obligation is satisfied, SLPA recognize as Revenue the amount of the Transaction Price that is allocated to that Performance Obligation. It is considered the terms of the contract and its customary business practices to determine the transaction price. The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties. When determining the transaction price, Group and SLPA consider the effects of all of the following:

- Variable consideration
- Constraining estimates of variable consideration
- The existence of a significant financing component in the contract
- Non-cash consideration
- Consideration payable to a customer

The Group applies the revenue recognition criteria set out below to each identifiable major types of services rendered.

a) Landing and Delivery Services

The group renders services such as loading, discharging cargo and stores renting in respect of import and export cargo operations. For these sales of services, revenue is recognized in the period in which the services are rendered based on completion of job or transaction and assessed on the basis of the actual services rendered.

b) Navigation and Related Services

Revenue from light dues, entering dues and over-hour dues and pilotage are recognized at the point in which dues become receivable, which is the point of vessel arrival. Revenue arises from navigation and related services is recognized in the period in which the services are rendered based on completion of job or transaction and assessed on the basis of the actual services rendered.

c) Stevedoring Services

Revenue from stevedoring services in respect of container operation and conventional cargo operation is recognized in the period in which the services are rendered based on completion of job or transaction and assessed on the basis of the actual services rendered.

Interest income

Interest income is recognized using the effective interest method. When a loan granted or a receivable is impaired, the SLPA reduce the carrying amount to its recoverable amount, being the estimated future cash flow discounted at the original effective interest rate of the instrument, and continue unwinding the discount as interest income. Interest income on impaired loan and receivables are recognized using the original effective interest rate. Interest income on bank balances and bank deposits are recognized on accrual basis.

Rental Income

Rental income receivable under operating leases is recognized on a straight-line basis over the term of the lease, except for contingent rental income which is recognized when it arises. The lease term is the fixed period of the lease together with any further term for which the tenant has the option to continue the lease, where, at the inception of the lease, the Directors are reasonably certain that the tenant will exercise that option. Premiums received to terminate leases are recognized in the Statement of Comprehensive Income when they arise.

Dividend income

Dividend income is recognized when the right to receive payment is established, when it is probable that the economic benefits associated with the dividend will flow to the entity and amount of the dividend can be measured reliably.

Royalty Income

Royalty income is recognized on an accrual basis in accordance with the substances of the relevant agreement and when it is probable that the economic benefits associated with the royalty income will flow to the entity and amount of the revenue can be measured reliably.

Gains and Losses on Disposal of Property Plant and Equipment

Not gains and losses on the disposal of property, plant & equipment have been accounted for in the statement of comprehensive income, having deducted from proceeds on disposal, the carrying amount of the assets and related selling expenses.

2.20 Expenses

All expenditure incurred in the running of the operation has been charged to income in arriving at the profit for the reporting period.

2.21 Events Occurring after the Reporting Period

All material events after the reporting period have been considered and where appropriate adjustments or disclosures have been made in the respective notes to the financial statements.

2.22 Commitments

All material commitments at the reporting period end have been identified and disclosed in the notes to the financial statements.

2.23 Significant Accounting Estimates and Judgments

When preparing the financial statements, management undertakes a number of judgments, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Accounting Policies, Changes in Accounting Estimates and Errors

SLPA has applied SLFRS 15, SLFRS 09 and SLFRS 16 for the first time in the Financial Statements for the year ended 31.12.2023. Nature and the change in accounting policies due to adoption of new SLFRS are explained below.

SLPA have adopted SLFRS 15 changes retrospectively as per the transitional guidelines. Accordingly; the cumulative effect of initial application as an adjustment to the opening balance of retained earnings (or other component of equity, as appropriate) of the annual reporting period that includes the date of initial application. Under this transition method, SLPA has elected to apply this Standard retrospectively only to contracts that are not completed contracts at the date of initial application.

The SLPA has applied the standard, SLFRS 09 retrospectively in accordance with LKAS 08 Accounting Policies, Changes in Accounting Estimates and Errors, except as specified in SLFRS 09 Transition provisions. The Classification and measurement requirement as per SLFRS 09 did not have a significant impact to SLPA and the Group balances. Accordingly it has continued to measure the financial instruments measured at Fair Value under the LKAS 39 in SLFRS 09 also. The changes in Financial Instrument classification can be depicted as below.

- Investment in Government Securities and Deposits, which was previously measured at Held to Maturity is classified and measured at Amortized Cost.
- Debt Instruments classified at Held to Maturity are classified and measured at Amortized Cost.
- Trade Receivables and other receivable which was previously measured as Loans and Receivable are now classified and measured at Amortized Cost.

- Equity investments in Listed and Unlisted companies previously classified as Available for Sale are classified and measured at Fair Value through Other Comprehensive Income.
- Equity investments in Listed and Unlisted companies previously classified as Available for Sale are classified and measured at Fair Value through Other Comprehensive Income.
- 2.23.1 The following are significant judgments in applying the accounting policies that have most significant effect on the financial statements.

(a) Recognition of Deferred Tax Assets

The extent to which deferred tax assets can be recognized is based on an assessment of the probability of the future taxable income against which the deferred tax assets can be utilized.

- 2.23.2 Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below:
 - (a) Useful life time of Depreciable Assets

 Management reviews its estimate of the useful life time of depreciable assets at each reporting date, based on the expected economic utility of the assets. Uncertainties in these estimates relate

to technical obsolescence that may change the utility of certain software and IT equipment.

(b) Defined benefit plan

The present value of the defined benefit plan obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions are used in determining the net cost and obligation for defined benefit plan including the discount rate. Any changes in these assumptions will impact the carrying amount of defined benefit obligation.

3	Property,	Plant &	Equipmen
3	Property,	Plant &	Equipmen

				Re_Class	
	As At	Additions	(Disposals)	/Adjustment	As At
Group	01 January 2023				31 December 2023
3.1 At Cost		- ,			
Land	117,266,033,792	20,102,218	(90,296)	(20.301,949,647)	96,984,096,068
Operational Buildings & Structures	114,382,811,987	1,773.747,479	(16,300,000)	20,058,679,316	136,198,938,782
Floating Equipment	7,550,011,189	1,499,256,925			9.049,268,114
Handling Equipment	27,779,988,818	174,624,443	(34,896,145)		27,919,717,116
Plant & Machinery	1,038,431,120	217.360,523	(41,206,539)	(18,985,000)	1,195,600,104
Office & Welfare Buildings	1,026,423,320	431,533,781			1,457,957,100
Staff Quarters and Other Buildings	454,737,739	6,400,978	(90,000)		461,048,717
Computer Hardware	576,275,382	201,744,441	(462,230)	3,330,000	780,887,593
Electric & Electronic Equipment	2,740,279,857	500,768,507	(1.879, 366)		3,239,168,998
Office Furniture & Equipment	223,868,785	22,491,119	(1,573,778)	(3,387,960)	241,398,167
Motor Vehicles	979,715,530	286,221,180	(7,060,957)	18,985,000	1,277,860,753
Other Assets	526,282,643	35.549.703	(76,500)		561,755,846
· · · · · · · · · · · · · · · · · · ·	274,544,860,162	5,169,801,297	(103,635,810)	(243,328,291)	279,367,697,358

3.1.1 Depreciation	As At 01 January 2023	Charge for the Year	(Disposals)	Re_Class /Adjustment	As At 31 December 2023
Operational Buildings & Structures	34.390 145.503	1,793,524,655	(11,398,590)	6,878,685,997	43,050,957,565
Floating Equipment	7.068.725.272	302,025,019		(1,314,686,797)	6,056,063,495
Handling Equipment	17,608,581,329	1.265,690,070	(34,861,248)	(1,313,338,959)	17,526,071,192
Plant & Machinery	729,558,807	88,025,129	(41, 165, 337)	57,390,602	833,809,201
Office & Welfare Buildings	404,724,914	70,412,191		5,676,671	480,813,776
Staff Quarters and Other Buildings	284,313,696	16,915,343	(89,910)	(5,458,787)	295,680,343
Computer Hardware	411,029,139	72,228,994	(437,555)	3,356,107	486,176,686
Electric & Electronic Equipment	2,370,913,612	131,480,224	(1,882,909)	79,989,947	2,580,500,874
Office Furniture & Equipment	173,326,552	18,735,074	(1.571.631)	(3.080, 367)	187,409,628
Motor Vehicles	837,474,730	67.114,422	(7.034.057)	(64,403,871)	833,151,224
Other Assets	426,429,488	25,449,780	(76,424)		451,802,845
	64,705,223,043	3,851,600,901	(98,517,660)	4,324,130,543	72,782,436,827

2 Net Carrying Values		As At 31 December 2023	As At 31 December 2022
Property, Plant & Equipment			
Land		96,984,096,068	117,266,033,792
Operational Buildings & Structures		93,147,981.217	79,992,666,484
Floating Equipment		2,993,204,619	481,285,917
Handling Equipment		10,393,645,925	10,171,407,489
Plant & Machinery		361,790,903	308,872,313
Office & Welfare Buildings		977,143,325	621,698,406
Staff Quarters and Other Buildings		165,368,375	170,424,043
Computer Hardware		294,710,908	165,246,243
Electric & Electronic Equipment		658,668,124	369,366,245
Office Furniture & Equipment		53,988,538	50,542,234
Motor Vehicles		444,709,529	142,240,799
Other Assets		109,953,001	99,853,154
		206,585,260,530	209,839,637,119
Capital Work-in-Progress	(Note 3.3)	65,507,364,120	41.381.934.801
		272,092,624,650	251,221,571,920
		As At	As At
ար		31 December 2023	31 December 2022
perty Plant Equipment Clearing accounts		113,401,865	500,852,270
		113,401,865	500,852,270
		272,206,026,515	251,722,424,19

- 1. Clearing Account comprises of Land Rs. 113,159,199.33 . Electrical & Electronics Rs.49.436.11 Furniture & Office Equipment Rs.193,230.00
- 2. Rs. 65,062.022.07worth of asset are used in religious places
 3. As per the asset register the total cost of the fully depreciated assets still in use as at 31,12,2023 is Rs.32,263,644,209.01

4. Inter Port Asset Transfers details are as follows.

Asset Category	Colombo	Trinco	Galle
Land	(3,000,000,00)		3,000,000,00
Floating Equipment	(53,000,000)	53,000,000	
Handling Equipment	4,700,000	(4.700,000)	
Computer Hardware	(2,054,987)	353,700	1.701.287
Office Furniture & Equipment	(18,745)		18,745
Motor Vehicles	(1.864.433)	1,864,433	
Total	(55,238,165)	50,518,133	4,720,032

5 Operational Building Structure. Office welfare Building. Staff Quarters & Other Buildings addition comprise of Rs. 1,083,705,500., Rs.431,656,035,00 & Rs.3,500,000.00 (Purchased cost) worth of Buildings were capitalized during the year as per the decression taken by committee appointed to reconcile Asset Register with Board of Survey. The adjustments were made retrospectively as per LKAS 08, Accounting Policies, Changes in Accounting Estimates & Errors. The Value of the Buildings were decided by Asset Updation Committee comprising officers of relevant subject areas.

6.Asset Reclassification details are as follows

Current Category	Reclassified to	Amount Rs.
Plant & Machinery	Motor vehicle	18,985,000
Land	Operation Building & Structure	20,049,269,315
	Investment Property Land	260,945,331
Investment Property Land	Operation Building & Structure	9,410,000
	Land	8.265,000
Furniture & Office Equipment	Computer Hardware	3,330,000

Figures in brackets indicates deductions.

Notes to the Financial Statements continued on page 25

Property, Plant & Equipment

			Re_Class			
	As At	Additions	(Disposals)	/Adjustment	As At	
SLPA	01 January 2023		*		31 December 2023	
3.1 Cost						
11	117,266,033,792	20,102,218	(90,296)	(20,301,949,647)	96,984,096,068	
Land Operational Buildings & Structures	114.380.201.693	1.773.747.479	(16,300,000)	20,058,679,316	136,196,328,488	
Floating Equipment	7.550.011.189	1,499,256,925		(=)	9,049,268,114	
Handling Equipment	27,779,988,818	174,624,443	(34,896,145)		27,919,717,116	
Plant & Machinery	960,887,209	206,808,779	(41,206,539)	(18,985,000)	1,107,504,449	
Office & Welfare Buildings	1,026,423,320	431,533,781	100		1,457,957,100	
Staff Quarters and Other Buildings	454,737,739	6,400,978	(90,000)	•	461,048,717	
Computer Hardware	569,591,235	199,718,141	(462,230)	3,330,000	772,177,146	
Electrical & Electronic Equipment	2,740,279,857	500,768,507	(1,879,366)	•	3,239,168,998	
Office Furniture & Equipment	206,065,918	9,257,761	(1,573,778)	(3,387,960)	210,361,941	
Motor Vehicles	917,552,101	286,221,180	(7,060,957)	18,985,000	1,215,697,324	
Other Assets	526,282,643	35,549,703	(76.500)		561,755,846	
	274,378,055,515	5,143,989,895	(103,635,810)	(243,328,291)	279,175,081,307	

Depreciation	As At 01 January 2023	Charge for the Year	(Disposals)	Re_Class /Adjustment	As At 31 December 2023
Operational Buildings & Structures	34,390,145,503	1,793,475,786	(11,398,590)	6,878,685,997	43,050,908,696
Floating Equipment	7,068,725,272	302,025,019		(1,314,686,797)	6,056,063,495
Handling Equipment	17,608,581,329	1,265,690,070	(34,861,248)	(1,313,338,959)	17,526,071,192
Plant & Machinery	700,396,085	80,999,148	(41,165,337)	57,390,602	797,620,498
Office & Welfare Buildings	404,724,914	70,412,191		5,676,671	480,813,776
Staff Quarters and Other Buildings	284,313,696	16,915,343	(89,910)	(5.458,787)	295,680,343
Computer Hardware	405,860,385	71,248,193	(437,555)	3,356,107	480,027,130
Electrical & Electronic Equipment	2,370,913,612	131,480,224	(1.882,909)	79,989,947	2,580,500,874
Office Furniture & Equipment	162,256,976	15,676,572	(1.571,631)	(3.080.367)	173,281,551
Motor Vehicles	810,341,812	62,908,828	(7,034,057)	(64,403,871)	801,812,711
Other Assets	426,429,488	25,449,780	(76,424)	*	451,802,845
	64,632,689,074	3,836,281,154	(98,517,660)	4,324,130,543	72,694,583,110

3.1.2 Net Carrying Values		As At 31 December 2023	As At 31 December 2022
Property, Plant & Equipment	2. 15.15.1.2.15.15.1	WARRENGE CONTROL OF THE CONTROL OF T	
Land		96,984,096,068	117,266,033,792
Operational Buildings & Structures		93,145,419,791	79,990,056,190
Floating Equipment		2,993,204,619	481,285,917
Handling Equipment		10,393,645,925	10,171,407,489
Plant & Machinery		309,883,950	260,491,124
Office & Welfare Buildings		977,143,324	621,698,406
Staff Quarters and Other Buildings		165,368,375	170,424,043
Computer Hardware		292,150,016	163,730,850
Electric & Electronic Equipment		658,668,124	369,366,245
Office Furniture & Equipment		37,080,391	43,808,942
Motor Vehicles		413,884,613	107,210,289
Other Assets		109,953,001	99,853,154
		206,480,498,196	209,745,366,440
Capital Work-in-Progress	(Note 3.3)	65,507,364,120	41,381,934,801
	,	271,987,862,316	251,127,301,242
		As At	As At
LPA		31 December 2023	31 December 2022
Property Plant Equipment Clearing accounts		113,401,865	500,852,270
		113,401,865	500,852,270
		272,101,264,181	251,628,153,512

^{1.} Clearing Account comprises of Land Rs. 113.159,199.33. Electrical & Electronics Rs.49,436.11 Furniture & Office Equipment Rs.193,230,00 2. Rs. 65,062,022,07 worth of asset are used in religious places 3. As per the asset register the total cost of the fully depreciated assets still in use as at 31.12,2023 is Rs.32,263,644,209,01

4. Inter Port Asset Transfers details are as follows.

Asset Category	Colombo	Trinco	Galle
Land	(3,000,000)	2	3,000,000
Floating Equipment	(53,000,000)	53,000,000	
Handling Equipment	4,700,000	(4,700,000)	-
Computer Hardware	(2,054,987)	353,700	1,701,287
Office Furniture & Equipment	(18,745)	•	18,745
Motor Vehicles	(1,864,433)	1.864.433	-
Total	(55,238,165)	50,518,133	4,720,032

5. Operational Biulding Structure Office welfare Building , Staff Quarters & Other Buildings addition comprise of Rs. 1,083,705,500 , Rs.431,656,035.00 & Rs.3,500,000,000 (Purchased cost) worth of Buildings were capitalized during the year as per the decission taken by committee appointed to reconcile Asset Register with Board of Survey. The adjustments were made retrospectively as per LKAS 08, Accounting Policies. Changes in Accounting Estimates & Errors. The Value of the Buildings were decided by Asset Updation Committee comprising officers of relevant subject areas.

6.Asset Reclassification details are as follows

Current Category	Reclassified to	Amount Rs.	
Plant & Machinery	Motor Vchicles	18,985,000	
Land	Operational Buildings &		
	Structures	20,049,269,315	
	Investment Property Land	260,945,331	
Investment Property Land	Operational Buildings &		
	Structures	9,410,000	
	Land	\$ 8,265,000	
Furniture & Office Equipment	Computer Hardware	3,330,000	

Stody	3.2 Leased Hold Asset Group /SLPA	As At 01 January 2023	Additions	(Disposals)	As At 31 December 2023
Depreciation 26,130,459 11.332,228 37.462,687 As At As At 31 December 2023 31 December 2022					
31 December 2023 31 December 2022	Depreciation		11,332,228		37,462,687
				As At	As At
				31 December 2023	31 December 2022
Net Carrying Value 58,485,470 69,817,698	Net Carrying Value			58,485,470	69,817,698

Net Carrying Value

Above represent the assets obtained under finance lease for the period of Five Years, Figures in brackets indicates deductions,

Notes to the Financial Statements continued on page 26

0

3.3 Capital Work-in-Progress		SLPA				Group			
	As AI	Incurred	Transferred	As At	18.28	Incurred	Transferred	Y2 V1	
Group/SLPA	01 January 2023	Ouring the Year		31 December 2023	01 January 2023	During the Year		31 December 2023	
Colomba Port Development	483,901,295	679,658,691	564,215,364	500/744/055	483,901,295	679,658,091	564,215,364	599,344,022	
JCT V Project	2,401,530,025	2,351,954,598		4,753,514,623	2,401,530,025	2,351,984,598		4,753,514,623	
Development & Rehabilitation of KKS port	105,066,406	151,487,825	28,774,756	227,779,478	105,066,406	151,437,528	23,774,756	227,779,478	
Galle Pen	60,459,401	19,481,488	40,758,221	39,182,663	60,459,401	19,481,433	40,758,221	39,182,668	
Galle Development Project (Note 51)	418,028,351		413,028,351		418,028,351		418,028,351	•	
Trinconalee Pon	173,551,832	127,548,187	66,056,960	235,033,058	173,551,832	127,548,187	66,066,960	235,033,058	
Port City Development	2,92-1,107			2,924,107	2,924,107			2,924,107	
Porelasing of Capital Assets (Local)	2,416,050		1,457,000	949,050	2,416,050	*	1,467,000	949,050	
Head Office Building	4,582,998		4,582,998		4,582,998		4,582,998	*	
Development of East Container Terromal	6,510,719,484	9,694,072,199		16,204,791,683	6,510,719,484	9,694,072,199		16,204,791,683	
Development of Operation Building - BCY		176,111,215		176,111,215	•	176,111,215		176,111,215	
Development of Handling Equipment- ECT	31,218,754,851	10,630,997,718		41,849,752,569	31,218,754,851	10,630,997,713		41,849,752,569	
Work shop complex from Grant received (Note 60)	and and and and	1,417,981,646		1,417,931,646		1,417,981,646		1,417,931,646	
work and compass that the received from the	41,381,934,801	25,249,312,970	1,123,893,650	65,507,364,120	41,381,934,800	25,249,322,970	1,123,893,650	65,507,364,110	

The policy of Work- In - Progress is "Cost laying in the working progress Accounts will be capitalized once the work completion certificate issued by the relevant department" disclosed under the 2.5.1 of Notes to Financial Statements.

4 Intengible Assets	As Al	Additions /	(Disposals)	Adjustments	٨٤٨١
Group	01 January 2023				31 December 2023
4.1 At Cast					
Computer Software	1,982,928,378	18,831,271			2,021,759,649
Total	1,982,928,378	38,831,271			1,011,759,649
t	A5 A1	Charge for the			As Al
	01 January 2023	Year			M December 2023
4.2 Americation	A STATE OF THE STA				
Computer Software	1,244,417,175	101.755.468			1,346,173,581
Total	1,244,417,173	101,756,408			1,346,173,581
4.3 Net Carrying Values				As A1	As A1
				M December 202	31 December 2022
Computer Software.				675,586,068	238.511.205
Intangible Assets Clearing AC				1,037,168,286 2,712,694,354	1,516,125,922
f Intangible Assets				LUR M. Lauren and Terras	
SLPA	As At 01 January 2023	Additions	(Disposats)	Adjustments	As At 31 December 2023
4.1 At Cost					
Comparer Suftware	1.982.628.378	38,313,571			2.020,941,949
Total	1,982,628,378	38,313,571			2,026,941,949
	AS A1 01 January 2023	Charge for the Year			As At M Occomber 2023
4.2 Amerikation Computer Software	1,244,407,173	101,664,291	÷		1,346,071,464
Total	1,244,407,173	101,664,391	-		1,346,071,464
4.3 Net Carrying Values	A Company of the Comp			As At 31 December 20	As At E. 31 December 2022
Computer Software	3			674,870,485	738,221,205
Intangible Assets Clearing AC				2,037,108,286	1,516,125,922
				2,711,978,773	2,254,347,127

Intangible Asset clearing Account includes advance payment amount Rs.1,948,243,407,44 done to Terminal Management System for ECT

5

nvestment Properties Cut Group/Authority	As At 01 January 2023	Transferred/ Reclassified	Additions	(Dispusals)	As A1 31 December 2023
5.1 At Cost Land Duildings	88,053,461,782 143,670,004,237	243,270,331	5,480,000	(2.153.333)	86,296,732,113 143,673,330,904
Total	231,723,466,019	243,270,331	5,480,000	(2,153,333)	231,970,063,017
	As AC 01 January 2023	Transferred/ Reclassified	Charge for the Year	(Dispusais)	As At 31 December 2023
5.1.1 Depreciation Buildings	18,735,645,117		1,349,064,058	(2,131,180)	20,082,557,996
Total	18,735,645,117		1,349,064,058	(2,151,180)	20,082,557,996
			-	As Al 31 December 2023	As A1 M December 202
5.1.2 Net Carrying Values	M	de campa en la comita de la compania		88,296,732,113	88,053,461,783
Land Buildings				123,590,772,908	124,934,359,120
nimongs				211,887,505,020	212,987,810,903
Investment Property Clearing Account					275,415
- Control of the cont				211,837,505,020	212,988,096,310

Rs. 5,480,000 (Cost) werth of Buildings were recognized as Investment Property to hooks of SLPA. The adjustments were made retrospectively as per LKAS 03 -Accounting Policies, Changes in Accounting Estimates & Errors. The Value of the Buildings were decided by Asset Updation Committee comprising officers of relevant subject areas.

			Cir	aup	SLPA	
nvestment in Subsidiaries			2023	2022	2023	2022
Unlisted	No of Shares	% of Holding				
ava Container Terminals Limited	100,000	100%		**	000,000,1	1,000,000
Magampura Port Management Company (Note 17)	7,500,000	100%		¥	75,000,000	75,000,000
anka Gas Terminal (Pvt) Ltd	T	100%	100	100	100	76 000 100
The state of the s			100	100	76,000,100	76,000,100

Since Lanka Gas Terminal (Pvt) Ltd is a non operating company SLPA will take action to remove it from the accounts after following the due procedure.

Investment in Associates		Group		SLPA	V.
investment in Associates		2023	2022	2023	2022
Unlisted					
Sri Lanka Port Management &				40.007.0	(0.020
Consultancy Services Ltd	(Note 7.1.1)	82,558,801	82,510,123	40,030	40,030
Hamboothota International Port Serv	rices				211 107 0011 0110
Lid	(Note 7, 1, 2)	35,982,057,815	36,622,339,130	39,196,080,000	39,196,080,000
		36,064,616,616	36,704,849,252	39,196,120,030	.19,196,120,0.10
7.1 Movement of Investments in	Associate Companies				
7.1.1 Sri Lanka Port Manag	gement & Consultancy Services Ltd				10.010
Balance at 01 January		82,510,123	79,915,509	40,030	40,030
Share of Net Results of Assoc		957,270	2,848,115	(a)	
Share of Other Comprehensiv	re Income of Equity account Investees	(908,592)	(265,501)		
Dividends Received					10.027
Balance at 31 December		82,558,801	82,510,123	40,030	40,030
7.1.2 Hambanthota Interna	tional Port Services Ltd				
Balance at 01 January		36,622,339,130	37,389,791,663	39,196,080,000	39,196,080,000
Share of Net Results of Association	eintes	(637,369,378)	(768,480,272)	*	•
Share of Other Comprehensiv	ve Income of Equity account Investees	(2,911,937.59)	1.027,738.1-1		
Dividends Received		•			
Balance at 31 December		35,982,057,815	36,622,339,130	39,196,080,000	.19,196,080,000
Total of SLPMCS & HIPS					0 0 0 00 000 00
Balance at 01 January		36,704,849,252	37,469,717,172	39,196,120,030	39,196,120,03
Share of Net Results of Asso	cintes	(636,412,108)	(765,632,157)	•	
Share of Other Commehensis	ve Income of Equity account Investees	(3,820,529,23)	764,237.11		
Dividends Received		-			
Balance at M December		36,064,616,615	36,704,849,252	39,196,120,030	39,196,126,03

7.2 Summary of Financial Results of Associate, and its aggregated assets and liabilities

Sri Lanka Port Management & Consultancy Services Ltd

	No. of Shares	% of Holding	Assets	Liabilities	Revenue	Net Profit	Impact of Other Comprehensive Income
	180, 01 3113165	/# Of Holding					
At 31 December 2023	4,003	19.97%	318,104,400	153,430,403	117,730,229	2,394,971	(2,273,184)
At 31 December 2022	4,003	39,97%	262,670,344	85,453,642	121,004,986	7,125,632	(659,247)
Hambauthota Int	ernational Port Se	rvices Ltd					Impact of Other
			Assets	Liabilities	Revenue	Net Profit	Comprehensive Income
At 31 December 2023	3,919,608,000	42%	183,238,640,025	522,193,702	1,562,092,742	(1.517,546,139)	(6,933,185)
At 31 December 2022	000,806,919,0	42%	208.344,181,693	318,878,203	1,448,254,202	(1,829,714,933)	2,446,996

Categories of Financial Assets and Financial Liabilities
The carrying amounts of financial assets and financial liabilities in each category are as follows:

Financial Assets

Group	Fair Value Throu	igh OCI	Amortised C		
Group	2023	2022	2023	2022	
Listed Investments Unlisted Investments	110,402,646 76,857,464,730	128,985,269 67,455,354,003			
Investment in Quoted Debentures			11,143,686,756	24,290,264,650	
Trade and Other Receivables			6,791,524,461	5,595,918,027	
Deposits and Advances			6,350,831,267	5,974,510,352	
Employee Loans			99,862,854,798	106,709,911,411	
Investment in Government Securities & Fixed			7,548,896,141	10,796,863,639	
Cash and Cash Equivalents Total	76,967,867,376	67,584,339,272	131,697,793,423	153,367,468,080	
Total	10,507,007,070				
Authority					
Listed Investments	110,402,646	128,985,269			
Unlisted Investments	76,857,464,730	67,455,354,003			
Investment in Quoted Debentures					
Trade and Other Receivables			11,089,582,269	24,211,151,596	
Deposits and Advances			6,791,524,461	5,592,446,093	
Employee Loans			6,299,116,124	5,921,234,530	
Investment in Government Securities & Fixed			99,298,516,607	106,311,782,741	
Cash and Cash Equivalents			5,455,045,292	8,716,996,509	
Total	76,967,867,376	67,584,339,272	128,933,784,753	150,753,611,469	
Financial Liabilities measured at Amortised Cost	Group	A THE RESIDENCE OF THE PARTY OF	SLPA		
	2023	2022	2023	2022	
Other Financial Liabilities					
Non-Current Borrowings					
Government of Sri Lanka	63.279,672,079	78,885,991,365	63.279,672,079	78,885,991,365	
Financial Institution	2,543,183,809	2,883,723,647	2,469,286,799	2,798,525,037	
Finance Lease Obligation	9,578,903	24,102,515	9,578,902	20,593,856	
Current Borrowings					
Government of Sri Lanka	7,821,252,838	8,924,559,413	7,821,252,838	8,924,559,413	
Financial Institution	9,928,025,014	13.211,585,585	329,238,237	3,612,798,808	
Finance Lease Obligation	13,685,710	13,816,872	10,455,933	9,076,839	
Trade and Other Creditors	4,077,185,148	3,719,561,731	4,249,855,218	3,883,020,370	
Deposits and Advances Received	8,383,707,728	4,037,746,434	8,322,901,251	3,987,746,434	
Total	96,056,291,229	111,701,087,563	86,492,241,256	1(12,122,312,122	

Figures in brackets indicates deductions. Notes to the Financial Statements continued on page 29 SIU LANKA PORTS AUTHORITY NOTES TO THE FINANCIAL STATEMENTS

FORTHE YEAR ENDED M DECEMBER

(Expressed in Sri Lankan Rupees) Group / SLPA 2023 1022

8 Financial Assets at FVOCI

Listed Investments Unlisted Investments (Note 8,1) (Nnte 8.2)

128,985,269 67,455,354,003 67,584,339,272 110,402,646 76,857,464,730 76,967,867,376

5.1 Listed Investment (Colombo Dackyard PLC)

Balance at 01 January Net Gains / (Losses) Transfer to AFS Reserve

128,985,269 173,583,568 (44,598,296) (18,582,623) 110,402,646 128,985,269

Balance at 31 December

8.2 Unlisted Investments

As per the SLERS 49 being adjusting of unlisted investment to represent the fair value the to the unavailability of Active market Data for Unlisted Investments, Fair Value of SAGT, CWIT lay been decised using the available information from Audited Financial Statements for the year ended J.L.O.S.2023, HIPG from the draft Financial Statement of an M.L.2.2023 and for GICT, Lanks Cost. & using the available information from Audited Financial Statements for the year 2022 does to non-submission of Audited Financial Statements of year 2023 Accordingly Fair value of Investment in SAGT, CWIT, CICT, JHPC & Lanks Cost. Statements of the asset statements of year 2023 Accordingly Fair value of Investment in SAGT, CWIT, CICT, JHPC & Lanks Cost. In such as TRE Statement of the statement of the particular company & there are no climater nature listed companies also, It is difficult to use Disorded valuation method. & free cost flow particular introduction to the unavailability of Cost of Equity (Required Rate of Return)

Senth Asta Commercial & Legistics Hub is not yet stated at operation. Hence US Sunvestment value is converted in to year end US S Onying rate value & taken at fair value (since there is, no base to calculate fair value)

The Exchange rate used for the valuation of HIPG.SAGT.CICT & SACLIT is 1 USD = LKR AD,18 (2022, 1 USD=LKR M0,4081)

Unlisted investment's are USD investments other than Lanka Coal Company.

Fair value of the USD investment are given below in USD terms

Colombia Internationa Comainer Terminals (Pvt) Ltd South Axia Gate Way Terminal Limited Handardotta International Fort Group Ltd Colombia West International Terminal Ltd South Asia Commercial & Logistics Hub

Group/SLPA 2022 10,313,907 5,879,412 165,305,791 6,617,618 2023 23 45,530,424 11,138,148 164,055,646 14,463,532 5,571,429 240,759,179 188,116,728

hair value of Colombo West International Terminal Ltd investment, already that increased the forthenew investment incide mixing the year

Group / SLPA

Data Card Company 1,950		No al Shares	2023	2622
Columba International Contains Termoni List \$4,23,400,25 \$4,13,400,25 \$4,	Lanks Ceal Congrues	200,006	11,950,000	10,696,928
Colorabe West International Terminal Lind	Celon Lo International Consiner Terminal Ltd South Axian Gateway Terminels Limited (SAGT)	56,827,288	3,555,074,221	2,118,987,527
Solid Acts Commercial & Legistric Hale				
Balance at III January (CICT 1,005.55.44.720				LASAS AND AND
Balance at 11 January (CICT 10,015,154,167 10,015	Scian Arta Connected A Logistics from			67,455,354,002
Ref Cain / LLosces Transfer to FVDC1 18.518.54.00 20.24.02.55.0 20.24.				
Dalance at 10 December 1531340733 2717-115-58 Dalance at 10 January (AGT) 1216-15-79				
Dalance at 01 Johnstry (SAGT) 211,939,531 213,058,691 1,316,586,691		-		2.022,623,266
Self-Gaint / Lossen Transfer to PVDC1 L36(886,69) 3,006,808,831 Balance at 01 Demany (HPG) 59,571,516,677 12,13387,527 Capital Gaint-test on investment (2,214,85,114) 36,644,671,529 Balance at 01 Demany (Lossen transfer to PVDC1 (2,214,85,114) 36,644,671,529 Balance at 01 Demany (Lossen transfer to PVDC1 (2,214,85,114) 36,644,671,529 Balance at 01 Demany (Lossen transfer to PVDC1 (1,066,62) 116,666,628 Balance at 01 Demany (Lossen transfer to PVDC1 (1,056,60) 10,666,028 Balance at 01 Demany (CWT) (1,058,60) 10,666,028 Balance at 01 Demany (CWT) (2,00),071,908 2,000,907,908 Balance at 01 Demany (CWT) (2,00),071,908 2,000,907,908 Balance at 01 Demany (SACLI) (Butance at M. December			MANAGEMENT AND COMMENTS
Dalance at 31 December 355573,117 216386,327 130386,317 1303				
Dalance at 01 January (HIFG) 59,571,546,077 21,912,448,248 Capital Gain/Less on investment Capital			1,436,086,694	
Capital Gainet on universitient Capital Ca	transfer of a transfer of the second	***	A SAME OF THE EAST AND THE SAME OF THE PARTY AND A PARTY OF THE PARTY	
Net Gains / Lossey Transfer to PVOC1 (7.214/265,1141) 2.643407187 Balance at Bi Lamary (Losse on investment) 16.696.208 16,696.208 Capital Gain/Losse in investment 1.253.007 1.253.007 Net Gain / Losses Transfer to PVOC1 2.000,007.008 10.096.208 Balance at Bi Lamary (CWIT) 2.000,007.008 2.000,007.008 Net Gain / Losses Transfer to PVOC1 2.000,007.008 2.000,007.008 Net Gain / Losses Transfer to PVOC1 1.762,644.008 7.000,007.008 Balance at Bi Damary (SACLII) 1.762,644.008 7.000,007.008 Investment mode during the year 1.762,644.008 7.000,007.008 Net Gain / Losses Transfer to PVOC1 1.5654.602 7.000,007.008 Net Gains / Losses Transfer to AFS Reserve (CICT, SAGT, HIFG, Lanka tool, CWIT & SACLII) 1.700,004.008 7.700,004.008 Net Gains / Losses) Transfer to AFS Reserve - CICT 1.006,006.004 1.006,006.004 7.000,006.004 Net Gains / Losses) Transfer to AFS Reserve - CICT 1.200,008.005 1.200,008.005 1.200,008.005 Net Gains / Losses) Transfer to AFS Reserve - CICT 1.200,008.005 1.200,008.005 1.200,008.005			59,577,546,077	32,932,848,248
Dalance at 91 January (Luxis on investment 16,096,028 10,096,028 10,096,028 12,233,072 1 1,233,072 1 1,233,072 1 1,233,072 1 1,233,072 1 1,233,072 1,233,073 1,233,0	Net Gains / (Losses) Transfer to FVOCI			26,644,697,829
Capital Gaint/Less on incentment Capital Gaint/	Balance at M Oceaniser		51,363,280,962	59,577,546,977
Net Gains / (Losses) Transfer to AFS Reserve (CICT, SAGT, HIPG, Lanka toal, CWTT & SACLIB) Net Gains / (Losses) Transfer to AFS Reserve - CICT Losses (Const.) (Losses) Transfer to AFS Reserve - Lanka toal CWTT & SACLIB Net Gains / (Losses) Transfer to AFS Reserve - Lanka toal CWTT & SACLIB Net Gains / (Losses) Transfer to AFS Reserve - Lanka toal CWTT & SACLIB Net Gains / (Losses) Transfer to AFS Reserve - Lanka toal CWTT & SACLIB Net Gains / (Losses) Transfer to AFS Reserve - Lanka toal CWTT & SACLIB Net Gains / (Losses) Transfer to AFS Reserve - CICT Losses			10,696,928	10,696,928
Italiance at M December 10.096,918 10.			1.253 (12)	:
Investment made during the year 2,711,235,738 2,000,007,908 Ner Gains / (Losser) Transfer to SPOC1 2,25,71,551 1,25,609,708 1,25,71,551 1,25,609,708 1,25,71,551 1,25,609,708 1,25,609,708 1,25,609,708 1,25,609,708 1,25,609,708 1,25,609,708 1,25,609,708 1,25,609,708 1,25,609,708 1,25,609,708 1,25,609,708 1,25,609,708 1,25,609,708 1,25,609,708 1,25,609,708 1,25,609,708 1,25,609,708 1,25,609,709,709,709,709,709,709,709,709,709,7			11.050.000	10,696,928
Investment made during the year 2,311,235,748 2,000,00,008 1,005,615,151 1,005,609,748 1,005,615 1,005,609,748	Balance at 91 January CCWT1		2.030.907.908	
Balance at 31 December 3565,190,168 23,00079786 1,702,644,016 1,702,644,016 1,702,644,016 1,702,644,016 1,702,644,016 1,702,644,016 1,702,644,016 1,702,644,016 1,702,644,018 1,702,			2,711,233,748	2,020,905,908
Bahase at 01 January (SACL31) 1,761,644,846 1,761,644,846 - 1,761,644,846 - 1,761,644,846 - 1,761,644,846 - 1,761,644,846 - 1,761,644,846 - 1,761,644,846 - 1,761,644,846 - 1,761,644,846 - 1,761,644,846 - 1,761,644,846 - 1,761,644,846 -			(125,671,551)	TE INTERVIOR
1,56,54,944 1,56,54,662	Batance at M. December	***	4,016,770,108	2,0,10,907,918
Net Game / (Losses) Transfer to AFS Reserve (CICT, SAGT, HIPG, Lanka coal, CWIT & SACLII) Net Gains / (Losses) Transfer to AFS Reserve (CICT, SAGT, HIPG, Lanka coal, CWIT & SACLII) Net Gains / (Losses) Transfer to AFS Reserve - CICT 10.815.185.169 2.022,623,266 Net Gains / (Losses) Transfer to AFS Reserve - CICT 10.815.185.169 2.022,623,266 Net Gains / (Losses) Transfer to AFS Reserve - SAGT 1.006.896,654 1.006.896,654 Net Gains / (Losses) Transfer to AFS Reserve - Intraction of AFS Reserve - Intraction				•
Ret Gains / (Losser) Transfer to AFS Reserve (CICT, SAGT, HIPG, Lanka tool, CWFF & SACLIS)				•
Net Gains I (Losses) Transfer to AFS Reserve - CRCT 10.815,185,169 2.022,623,266 Net Gains I (Losses) Transfer to AFS Reserve - SAGT 1,206,806,654 1,206,806,654 Net Gains I (Losses) Transfer to AFS Reserve - IHPG 17,214,265,1143 26,644,097,829 Net Gains I (Losses) Transfer to AFS Reserve - CWIT (125,075,551) - Net Gains I (Losses) Transfer to AFS Reserve - SACLII 15,654,662 -		-	1,778,288,708	*
Net Gains I (Losses) Transfer to AFS Reserve - CRCT 10.815,185,169 2.922,623,266 Net Gains I (Losses) Transfer to AFS Reserve - SAGT 1.206,806,644 1.206,806,644 Net Gains I (Losses) Transfer to AFS Reserve - Integer 26.644,097,829 26.644,097,829 Net Gains I (Losses) Transfer to AFS Reserve - Integer to AFS Reserve - CWIT (128,071,551) - Net Gains I (Losses) Transfer to AFS Reserve - SACLH 15,654,662 -		•		
Net Gains I (Losses) Transfer to AFS Reserve - CRCT 10.815,185,169 2.022,623,266 Net Gains I (Losses) Transfer to AFS Reserve - SAGT 1,206,806,654 1,206,806,654 Net Gains I (Losses) Transfer to AFS Reserve - IHPG 17,214,265,1143 26,644,097,829 Net Gains I (Losses) Transfer to AFS Reserve - CWIT (125,075,551) - Net Gains I (Losses) Transfer to AFS Reserve - SACLII 15,654,662 -				
Net Gains / (Losses) Transfer to AFS Reserve - \$AGT 1,006,809,654 Net Gains / (Losses) Transfer to AFS Reserve - Integer 17,214,265,114) 26,644,097,829 Net Gains / (Losses) Transfer to AFS Reserve - Integer 1,255,0072 . Net Gains / (Losses) Transfer to AFS Reserve - CWIT 105,691,662 . Not Gains / (Losses) Transfer to AFS Reserve - SACLII 15,691,662 .	Net Gains / (Lusses) Tennsfer to AFS Reserve (CUCT, SAGT, IIII C, Lanka toai , CWiT & SACLII)			
Net Gaus / (Lasses) Transfer to AFS Reserve - HIPG 17.214.265.114) 26.644.697.829 Net Gaus / (Losses) Transfer to AFS Reserve - India cod 1.250.072 . Net Gaus / (Losses) Transfer to AFS Reserve - CWIT 125.691.551) - Net Gaus / (Losses) Transfer to AFS Reserve - SACLII 15.654.662 -	Net Gains / (Losses) Transfer to AFS Reserve - CICT		10,815,185,169	2,022,623,266
Net Gains / (Losses) Transfer to AFS Reserve - lanks cost 1,253,072 Net Gains / (Losses) Transfer to AFS Reserve - CWIT (125,671,551) Net Gains / (Losses) Transfer to AFS Reserve - SACLII 15,654,662	Net Gaines' (Losses) Transfer to AFS Reserve - \$AGT		1,436,086,694	1,305,898,554
Net Gains / (Lesses) Transfer to AFS Reserve - CWIT (125,671,551) Net Gains / (Lesses) Transfer to AFS Reserve - CWIT 15,651,662	Net Game / (Losses) Transfer to AFS Reserve -HPG		(7,214,265,114)	26,644,697,829
Na Guiss / Lossest Transfer to AFS Reserve -SACLH 15,654,662	Net Gates / (Losses) Transfer to AFS Reserve slanka coal		1,253,672	
	Net Gains I (Lesses) Transfer to AFS Reserve -CWIT		(125,671,551)	
	Net Gauss / (Losses) Transfer to AFS Reserve-SACLIA			20102411701318

Figures in brackets indicates deductions.
Notes to the Financial Statements continued on page 30

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

9 Amount Due from State Mortgage Bank
The balance represents the amount transferred to State Mortgage and Investment Bank to grant bousing loan to SLPA employees less recoveries of principal re-payments

Opening Balance Transferred during the year Closing Balance

Group/SLPA					
2023	2022				
40,989,023	53,926,469				
(10,053,194)	(12,937,446)				
30,935,829	40,989,023				

10 Receivable From General Treasury - PB Loan

As per the Cabinent Decision dated 05.12.2017 General Treasury has to provide provisions in respect of the repayment and servicing of interest and capital to SLPA for the loan obtained to settle the ICC arbitration (0.21959/CYK/PTA) between 1.China Harhour Engineering Company Ltd 2.Sinohydro Corporation Vs. SLPA - Construction of Sooriyawewa International Cricket Statium at Hambanthota under variation order no .6 of Hamabanthota Port Development Project (Phase 1). Hence this will not have any impact on Statement of Comprehensive Income of the SLPA since secretary to the Treasury has given an undertaking to provide required budgetory Provision. This is in addition to the note no. 39 in Page No. 38

11 Inventories	Group	SLPA		
	2023	2022	2023	2022
Goods in Stock	4,620,821,803	3,769,832,222	4,620,821,803	3,769,832,222
Stock in Hand - Admiralty Kitchen	18,381,774	28,049,906	18,381,774	28,049,906
Sawmill - New Beira	8,390,869	8,033,606	8,390,869	8,033,606
Stock in Medical Stores	3,854,276	1,995,148	3,854,276	1,995,148
Inventry Material Overhead Value	(100,674)	(98,258)	(100,674)	(98,258)
Inventry receiving clearing accounts	39,428,922	27,624,794	39,428,922	27,624,794
Inter Lock Blocking	3,025,969	3,025,969		
Cursher - Chips	3,989,926	3,989,926		
Fire Foam	1,770,000	1,770,000	3€	
Fuel Stock	3,589,334	3,589,334	2	
Others	11,045,280	4,710,196		
	4,714,197,478	3,852,522,843	4,690,776,969	3,835,437,419
Less: Provision for impairment of inventories	-			-
	4,714,197,478	3,852,522,843	4,690,776,969	3,835,437,419

In SLPA provision to write-down has not been made for slow moving stocks as the inventories are usable.

12 Trade and Other Receivables	Group	Group		
	2023	2022	2023	2022 Re stated
Trade Receivable	4,480,667,243	7,606,698,155	4,477,077,364	7,603,108,276
Provision for Impairment	(697,928,158)	(1,524,649,597)	(695,532,079)	(1.522.253,518)
SECTION AND ADMINISTRATION OF THE PROPERTY OF	3,782,739,084	6,082,048,558	3,781,545,284	6,080,854,758
Other Receivable	A STATE OF THE PARTY OF THE PAR			
Shipping Agents Dispute	77,589,755	240,162,446	77,589,755	240,162,446
Agent Revenue	1,664,037,895	1,831,813,431	1,664,037,895	1,831,813,431
Consignce Receivables	•	2,312,438		2,312,438
Other Receivable (Note 12.1)	3,483,691,245	10.295,905,682	3,438,267,764	10,225,473,634
Income Tax Receivable (Note 12.3)	2,126,744,447	5,829,137,764	2,119,257,241	5,821,650,558
Other Tax Receivable	8,884,330	8,884,330	8,884,330	8,884,330
	7,360,947,671	18,208,216,093	7,308,036,984	18,130,296,838
Trade and Other Receivables	11,143,686,756	24,290,264,650	11,089,582,269	24,211,151,596

As at 31 December 2023, the Authority's trade receivables amounts to Rs.3.641,731,409 (2022:Rs 5,769,994,456) were past due but not impaired. These relate to a number of significant customers including reviewed for impairment and for whom there are no reliable evidence for recovery in the reporting year. The age analysis of these trade receivables is as follows:

Ageing of Trade Receivable		Group		SLPA	
	. 80	2023	2022	2023	2022
Up to 6 Months		3,467,720,363	5,578,859,458	3,467,720,363	5,578,859,458
6 t0 12 Months		174,011,046	191,134,998	174,011,046	191,134,998
		3,641,731,409	5,769,994,456	3,641,731,409	5,769,994,456

Trade receivables have been reviewed for impairment. Certain trade receivables are found to be impaired and provision for impairment has been made on the basis as stated in note 2.7. The impaired trade receivables are mostly due from Government institutions and the shipping agents who are under litigation

The Details of Provision for Impairment of the Trade Receivables,	Group		SLPA	
CONTROL CONTRO	2023	2022	2023	2022
Trade Receivable	249,072,318	968,509,089	246,676,239	966,113,010
Shipping Agents Under Litigation	437,300,529	496,935,489	437,300,529	496,935,489
Government Institutions	1,550,118	1,354,140	1,550,118	1,354,140
Suspended Agents	10,005,192	57,850,879	10,005,192	57,850,879
Total	697,928,158 •	1,524,649,597	695,532,079	1,522,253,518
12.1 Other Receivable				
Royalty_SAGT	163,388,812	173,728,060	163,388,812	173,728,060
Royalty_CICT	293,257,214	2,307,533,110	293,257,214	2,307,533,110
Royalty_Testa Bakery	235,750	*	235,750	<u>#</u>
Lease Rent-SAGT	86,763,151	97,443,824	86,763,151	97.443,824
Receivable Revenue HIPG	63,838,828	37,174,828	63,838,828	37,174,828
Receivables from the Ministry	436,958	436,958	436,958	436,958
Receivable revenue - Galle Face Green	3,368,988	7	3,368,988	
Receivable From SACLHL	1,282,168,260	-0	1,282,168,260	-
Supply of Fuel to Ministry	7,762,726	88,796,737	7,762,726	88,796,737
Meals & Tea Supplied to Outside Parties	5,061,222	3,323,578	5,061,222	3,323,578
Jaya Container Terminals Ltd	-	(80,516)	399,535	1,568,465
Electricity for SLPA Employees & outside parties	688,424	117,101	688,424	117,101
Reimbursement from SLMPCS Galle Face- Viewing Deck	5,955,164	7,609,036	5,955,164	7,609,036
Supply of Fuel to MPMCL	5,800,921	5,800,921	5,800,921	5,800,921
Foreign Purchase Advance- Non Budget	754,141,714	1,531,544,982	754,141,714	1,531,544,982
Receivable from Treasury Operations		5,156,049,275	•	5,156,049,275
Receivable from Treasury Operations -People's Bank Loan	329,238,237	493,857,356	329,238,237	493,857,356
Receivable from HIPS	3,969,492	2,988,754	3,969,492	2,988,754
Proceeds of Sale Clearing	367,920	-	367,920	•
Excess Cash - Cashier Shroff	(.	(1,218,244)		(1,218,244)
Shares Receivable - SAGT (Note 12.2)	141,632,944	141,632,944	141,632,944	141,632,944
Insurance Receivable for Bunkering	28,040,453	28,040,453		
Other Receivables	18,598,515	50,061,132	815,952	6,020,555
	3,194,715,692	10,124,840,287	3,149,292,212	10,054,408,239
12.1.1 Rent Debtors	247.263.396	227,425,032	247,263,396	227,425,032
Provision for Impairment	(147,123,682)	(151,306,212)	(147.123,682)	(151.306.212)
Electricity Debtors	193,169,947	99,511,145	193,169,947	99,511,145
Ptovision for Impairment	(4,334,109)	(4,564,570)	(4,334,109)	(4.564,570)
	288,975,552	171,065,395	288,975,552	171,065,395
Total	3,483,691,245	10,295,905,682	3,438,267,764	10,225,473,634

i

12.3 Shore Receivable - SAGT

Shore Receivable in SAGT (Shore Receivable from SAGT represents the John of the Receivable from SaGT and shares is used for in 3 and counts along the sever, SAGT has to obtain 15 and in 18 and in

May 2010 that the SEEA well be contilled to be rested an additional "inclusive states in SAGE to the event of ISO 2,424,284 equation for GEO 14 and GEO 14 and Francisco and Control of the Control of th

the receivable since, the Ministry of Finance and Flanming for instructed the Archamyto show the Islance 18(12), 224, 225 equivalent to 18(14), 632, 933.84 as share receivable from SAGT in the Financial Statements

- CONTROL OF THE CONT				
14 Managaria de la companya del la companya de la companya del la companya de la	Group		S1.0A	
	2023	2022	2023	2021
		Hestaf	12(126)	Bestut
D.J. Income 'Lax Receivable				
Withholding tax	1,371,409,982	588,793,888	1,363,922,776	381,396,64
Decine Tax self-assessing of payments		5,240,341,916	•	5,246,343,916
Surchinge for Tax Receivable	785, 134, 168		755,104,465	5,821,659,559
	1,126,741,417	5,829,137,764	1.119,157,141	5,721,630,851
Deposits and Advences	Green		SLPA	
	2023	2022	2023	2022
Government Deposits	62,794,924	62,045,924	62,794,924	62,045,92
Corporation Deposits	113,557,057	111,661,399	113,557,057	111,661,39
Congress Deposits	25,502,637	23,737,071	25,502,637	20.265.13
Advance to Suppliers	807,501,641	380,434,172	807,301,641	350,434.17
Advance to Contractors - Capital Expenditure	5,782,169,202	5,048,039,461	5,783,168,202	5,048,039,46
	6,791,524,461	5,595,918,027	6,771,574,461	5,592,446,09
Projekt Expanses	429,349,211	464,420,859	387,218,103	164,420,859
Employee Loans	11,897,400	16,391,329	13397.400	16,193,321
Advances Receivables from Employees	34,942,647	3,651,737	14,242,007	2,651,73
Vehicle From	611,297,080	621,873,310	624,297,656	621,873,31
Lexus	3,612,366,921	5,321,812,451	5.559.651,828	5,268,536,62
Mis. Leans Given to Employees	13,327,839	11,979,526	13,327,839	11,979.53
	6,359,831,267	5,514,510,352	6,297,116,124	5,921,134,53
Other Financial Assets	Gzeup		SLPA	The state of the s
	2023	2022	1913	2022
813YOS	944,163,980	1,530,633,439	942,402,986	1,530,633,48
Fixed Opposits - Legal	8,825,029,132	9,449,081,372	3,261,690,941	9,050,952,70
Fixed Deposits - Foreign	90,072,309,443	95,483,360,275	561,072,399,443	95,483,360,27
Call Deposits	17,235,747	246,778,955	17,253,747	246,772,9
Sarings	3,137,496	37,119	1,157,496	37.33
	99,862,854,798	106,569,911,411	99,298,516,697	106,311,782,74

Fixed deposit placed in Bational Saxing Bank represents the three collected from employees who are charged for insconded, The deposit is maintained seperately as required by Na 51 Sti Linda Peris Archerity Art; for resembling employees

Cestrand Cash Lipuls etens			Group		SLPA	
			102.1	1022	2023	2017
Favourable fieles	teres to the series decreased and the compression of the contract of the compression of t			The state of the s		
Cavi.	and Dank Dalances - 1900		2,834,127,739	1,043,754,826	740,276,910	1,862,887,697
Bank Oalmices - Foreign Currently		4,514,568,382	6,334,103,813	4,714,765,152	6,334,108,812	
		1.00	7,549,896,141	10,556,863,633	3,455,045,392	N. 146, 996, 500
6.1 Cofasourate	k Halances	To Mill Access				
Hank t	Gogideat	# DECEMBER 1881				
Costed Caste Equi	ividents for the Purpose of Cash Flow Statement		1,548,696,141	10,296,863,639	1. 5,455,045,191	8,116,996,505
Progre	rety, Plant & Equipment-MPMC Int		2023	2012		
Cest			265,375	2(4),339		
isepre	Citton		(4)	(54.953)		
Writte	in Docar Value		208,378	205.575		

The financial Softments of the company taxe been prepared on winding my loss due to the eventions confined by the contrary in the Pen of Hambanian lawe been exact with effect from the effective due of the Corcesson Agreement signal between SEPA and a Colores Company to varyy our business in the soft Pen by company which inspirit of the dance be held by a Chinese backed Company

IR Capital Employed

Capital Employed

Capital represents all monoide and immediate properties including monogrinalic finds and all delts, habilities and orthodoren necessaries with orthogonal properties transferred and resect to Sri Lanka Ports Agreenty from Polembo Pert constitution, Pert Carpo Corporation and Port Tallegrad Properties Services Corporation

19 Capital Heserse

This represents the value of the capital assets massigned from Lanka Manne Services Linkand other austrations.

	Group		SLPA	
Other Reserves	2025	2022	2023	2022
Other Receive	1,125,903	1,123,903	1,125,903	1,125,503
Deferred became				
Option Fee Paid by CRC1 (21.1)	2,331,188,570	2,434,722,836	2,101,188,370	2,434,722,836
Long-Som Premium Langles Terminal Ent (21.2)	10,925,887	11,584,694	10.925,887	11,384,094
Lump Sura Premium_Distilleries Company of So Lanka PLC(21A)	240,370,959	250,670,959	240,370,959	250,670,959
Lungt Sma Premium Tokyo Cencar Co.Ltd (21.4)	763,159,195	794,786,635	763,139,195	794,786,033
Case Gold Rights (1108 (21.5)	62,985,406,363	13,636,005,035	67,935,406,365	68,636,6051095
Acres Gold Rights (1976) (21.6)	21,245,452,327	92,227,231,457	91,243,432,327	92,227,231,457
Lamp Sum Premium_14FCPUS (21.3)	169,525,301	176,426,301	169,526,301	176,426,301
Union Fee Paid by CWIF (21.8)	1,957,857,143	3.953.571.429	3,837,857,143	3,953,571,429
Vene Hold Kiplus, NACHH, 42129	1,869,976,359	***************************************	4,869,976,359	
	171,123,863,10.4	168,535,618,116	171,123,863,105	168,535,618,225
21.1 Uniform Fee Point In C1C1				
Bylance at UI January	2,454,721,856	2,528,257,141	2,434,722,856	2,538,257,141
Received during the year				A00 1000
Amortized During the year	(103,534,286)	(102,334,286)	(103.534,286)	(103,334,286
Bulance at 31 December	2,331,158,570	2,434,722,855	2,331,188,530	2,434,722,656
As per the Boyalty agreement between SLPA and CRC to Lamp sum premiunt of USS IS million has been received in the year	r 2012 and US\$ 40 million has been received in the y	ear 2016 This lump sum premu	nu is americal over 35 years	
11.2 Long Son Prending_Loughs Terminol End				
Walsinger at 01 January	11,884,095	12,242,302	11,584,094	12,242,16
Received during the year	20 10			
impution! During the war	(658,207)	(658,207)	(638,207)	(658,207
Balaure of Al December	10,725,887	41.584,695	10,915,667	11,584,09

Loop San payment Re R. 455, RSLY received from M.S. Faigles. Lemonds 12d. for the Loosed on property (A land called Leways Epoldus apart of reclaimed area by SLPA Handsonfloras situated at Velodora Wilaye in Hanssonfloratger the period of 25 wave from 15,08 2015 to the SLPA.

Figures in Iteratives Indicates deductions.

Sorre to the Thomselial Sustements confirmation page 32

NKA PORTS AUTHORITY TO THE FINANCIAL STATEMENTS DE YEAR ENDRO DE DECEMBRIC 1925	Genap		St.PA	2022
	203.8	2012	2023	2012
H.) Laung Sam Prendum "Misilteries Company of Sri Lautor P.C. Balance at 01 January	270,670,939	200,910,939	230,670,989	364,9
Received during the year Amortized During the year	(10, 800,990)	(10,305,095)	(10,300,960) 248,330,959	(10.30
Undance in 31 December Long Sam payment by 302,000 received from MrS Distilleries Cempany Sri Lanka PLC for the leased on property to	140,310,959 PVQ Repository Warehouse at Colombo Port) for the person	250,670,959 LaCA0 years from 04,05,2017 to		2511,6
	, , , , , , , , , , , , , , , , , , , ,			
21.4 Lump Sum Peculian Takya Cement Codad Balence at 01 January	194,785,035	R26,412.875	794,736,035 (94s)	826.
Received during the year Amortized During the year	(31,626,840)	(31,626,840)	(31,626,840)	(31,6
Halance et M. December	763/159/155	794,586,035	763,159,175	794,
Lamp Sum parament Bs. 370,060,0601 received from http://lokyo/Centent (Lanka) PFF for the beseed car property (No.61) st.	archouse of Prosec Vitaya Quay in Colombo Fort) for the p	great of 30 years from 14-12-201	7 to 14,12,2047.	
41.5, Lewie Hold Rigle s_H1128	03,686,645,005	69,417,303,823	18.186,105,095	69,417,8
Referred Of January Reversal Daining the year	411.194.190	(731,(58,736)	(231,198,739)	(231.6
Americal duting the year Debence of D December	67,955,496,365	68,688,505,095	67,755,106,365	68,686,6
11.6. Leave Held Bights_BHPG	92,227,231,457	93,209,030,587	92,227,251,457	93,209,0
Balance of Ol Johnney Rever Ol During the year	(981,799,030)	(241,799,130)	(981,799,130)	(98),7
Amortized during the year Rolance of M. December	91,245,452,327	92,127,151,459	91.245,152,527	92,127,1
As per the Concession Agreement lease out the Waithantiona Port and all immorable as set transferred for 92 years opera-	iting lease and lease ladd right also amortized over 95 year	•		
11.7 Luna Suna Prenafura NUCC, Pennas Port Storage	2000 2000 W	183,326,301	See Sec Sec	35.50
Relative at 61 Journary Pelor Yvor Adjustments	176, 126, 266 16, 33, 0, 0, 0	183.576.701 16.950.6001	175.416,391	184.3
Amerized during the sem Deterre at M. December	169,516,301	(76,476,304	169,526,301 169,526,301	116.1
HACP food for poid by CWU	1.0.2.121.120		\$441.201.400	
Referred during the year	1,953,571,429 (115,713,286)	4,030,000,083 (96,428,571)	1,931,571,429	4,030.0
Amortized During the year Halance in M. December	3,837,857,143	2,953,571,429	J.E.)7,E57,143	3,953,
Large sam premium of USD 13 Mn, received from the Colombo International West Terminal in the year 2022. This lang-	y sam premium is amortized over 35 pears			
11.7, Langevan proming SACLIII.	v			
Halance at 0.1 dargunzy Received daring the year Americal during the year	4,611,830,646 (41,903,641)		4,611,820,800) (41,963,641)	
Balance at M Meccanier	4,549,976,359		4,569,976,359	
Long	171,174,843,105	168,535,618,225	111,123,863,105	168.535
thang the year Lone sure premium of USD 14. Merceciccal from South Acta Commerce the Logistic Hab Lamined whit Louis Redemption Reserve From Redemption Reserve From Redemption Reserve Acta Section 1000 miles required according to Laminec Act Section 1000 miles required to Anthority to 020 Herostration Reserve	etier to this reserve, when there is conrelative retained can			
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Lean Relemption Reserve From Relemption Reserve has been created activiting to France. Act Section 1961) which requires the Authority to true Resolution flowers The result informative relates to the techniquiton scriptus of property, plant and equapment, once the respective revolucit Burnovings - Government of Stit Lonkin Carrying Amount of Assortized Cost	etier to this reserve, when there is conrelative retained can			
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1. Land Redomption Reserve 1. Tead Redomption R	etier to this reserve, when there is conrelative retained can		2023 2,542,765,184 297,668,360 39,762,629,663	3012 4,364 336 23,365
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Exam Releasing Reserve True True True True True True True Tru	etier to this reserve, when there is conrelative retained can		2023 2.592.705,184 297.605,459 59.761,929,663 627,128,812 63,779,672,679	1012 4,364 336 23,165 819 78,885
Exam Relamption Reserve Front Relamption Reserve Front Relamption Reserve Front Relamption Reserve The reselvation Reserve The reselvation reserve relates to the resistantion scriptic of preprint, plant and equipment, once the respective resolved Thermoning - Government of Still banks Entrying Amenot of Amortizal Cost 24.1 Settlement bull time Amortizal Cost Costants front Remove the Cost Vent Costants front Remove the One-Vent Costants for Removing parent Project ISS Learn Costants for Represent (Smith Huber) Gille Pent Reservation (Smith Huber) Gille Pent Reservation (Smith Huber) Gille Pent Reservation (Smith Huber) Costants for University Project Costants for University Project Costants for University Project Costants for University of Project Costants for University	etier to this reserve, when there is conrelative retained can		2,542,765,184 297,063,567 59,767,289,663 627,338,832 63,279,672,679 1,168,163,434 6,769,299,952	2,564 3,56 23,365 8,19 28,585 2,23,9 6,62,5
Lean Redemption Reserve Tran Redemption Reserve Tran Redemption Reserve Tran Redemption Reserve the Specificated according to France. Ad Section 10(d) which requires the Anthonisty to tran Resolution Reserve The resolution reserve reliefs to the resultation sceptus of preprint, plant and enormation respective resoluted Barrowings - Generation of Stil Lookia Carrying Americal of Artistrical Cost 24.1 Settlement Full line Masses then One Year Coembe Pero Reportion of Project DOS Reson Criticals Pero Reportion (Smith Huber) Gille For Resolutional Project Celemba Pero Recomposal Project Celemba Pero Hardepascal Project Celemba Pero Huber Strain Cone Year Celemba Pero Recomposal Project	etier to this reserve, when there is conrelative retained can		2,592, 705,1754 297,164,360 59,375,959,660 627, 328,681 60,379,672,619 1,165,161,953 6,379,672,619 1,165,161,953 6,379,061 7,881,355,298	2,364 336 73,365 819 78,885 2,234 6,623 6,834
Lean Redemption Reserve Front helicoption Reserve has been created activaling to France. Act Section 100d which requires the Anthony to tran Bershadian Reserve The resultation reserve redees to the regularition scriptus of preprix, plint and egopment, once the respective revolved Borrowings - Government of Sti London Corring Amenut of Amortical Cor. 24.1 Stitlement both from Amentical Cor. Colondos Front Development Project DOS Lean Colondos Front Development Project Oddie Port Revolupment Project Colondos Port Development Project	nter to the reserve, when there is constitute retained can	raiscerted to retrined cutours	2,592,795,184 297,000,369 59,762,929,665 693,138,812 60,239,667,639 1,1653,161,843 6,769,7929,952 61,199,161 7,811,752,98 31,10024,917	2022 4,364 334 73,365 819 28,885 2,234 6,623 6,63 87,815
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Lean Redemption Reserve Tran Redemption Reserve has been created according to France. Ad Section 10(d) which requires the Anthoniy to tran Resolvation Reserve The resolvation reserve reliefs to the resultation sceptus of preprint, plant and equipment, once the respective resolved. The resolvation reserve reliefs to the resultation sceptus of preprint, plant and equipment, once the respective resolved. The resolvation of Arthorized Cost ELI Settlement Full line Markethen One Year Celender Port 12 relief parat Project EKS 12-on Ceptudes Port Expension (Senith Harbor) Galle Fort Development Project Celender Port Expension (Senith Harbor) Galle Fort Development Project Celender Port Expension (Senith Harbor) Galle Fort Development Project Galle Fort Development Project Use above Seronomies were provided by the Government of Sci Lanka for poirs caparison projects and development protects.	nter to the reserve, when there is constitute retained can	raiscerted to retrined cutours	2023 2.592.595,184 293,665,369 59.762,529,663 697.308,912 60.375,667,679 4.168,161,843 6.799,299,92 5.11,981,64 7.801,182,935 7.1603,924,917 688 decomp rate of interest and oth	2012 4.366.4 MM 73.363 812 812 813 6.62 6.62 6.7 822 823 824 834 845 845 845 845 845 845 84
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Exam Redemption Reserve Tean Redemption Reserve Tean Redemption Reserve has been created according to I mance. An Section 100d ministration against the Antibulty to train Reselvation Reserve The resolvation neserve relates to the recultation scripts of preperty, plant and equapment, once the respective resolved Barmonings - Government of Sti Lookia Carrying Amenut of Amortized Cost 24.1 Semicanous End Dome More than One Year Creates Post 12step ment Project DSS 12sto Creates Post 12step ment Project DSS 12sto Creates Post Expraised (Statis United) Gathe Post Expraised Project Celouids Post Development Project Celouids Post Development Project Gathe Post Development Project Gathe Post Development Project The above Semiconings were provided by the Government of Sti Lanks for posts capations projects and development projects. The certying amounts of the bostowings are demonstrated in the following currencies: 14.3 Movement of the Looms Dollous Douling the Year Created inverse grad for prior year	nter to the reserve, when there is constitute retained can	raiscerted to retrined cutours	2023 2.592.765,384 297,665,366 \$9.762,929,663 692.705,872 60,275,672,679 4.165,161,833 6,739,929,92 51,199,164 2.811,152,248 73,1609,24,217 Group J St. 2023 4.331,236,762 65,767,537,758 (6,976,537,758) (6,976,533,758) (1,161,834,360) (1,161,834,360) (1,161,834,360) (1,161,834,360) (1,161,834,360) (1,161,834,360) (1,161,834,360) (1,161,834,360) (1,161,834,360) (1,161,834,360)	2012 2,366 340 341 341 341 341 341 341 341 341 341 341
Lean Relengtion Reserve	nter to the reserve, when there is constitute retained can	raiscerted to retrined cutours	2023 2.592.765,384 297,665,369 \$9.762,929,663 692.705,872 60.275,672,079 4.165,161,833 6,739,929,92 51,199,164 2.841,152,2/8 73,160,924,917 68.46,063,743,752 66.760,532,753 4.331,236,762 66.760,532,753 53,161,550,758 (6,956,332,509) (1,161,843,660) (2,972,784,399) 1,192,283,369	2012 2,366 340 341 341 341 341 341 341 341 341 341 341
Lean Redemption Receive Front Redemption Receive has been created activaling to France. Act Section 100d which require the Antholy to tran Bershadion Reserve The resultation receive relating to the regulation scriptic of preprint, plant and equapment, once the respective regulated Barrowings - Government of Sri Lankin Carrying Amenut of Associated Cost 24.1 Settlement Fold Due More than One Year Creatise For Development Project DSS Lean Creatise For Exposition (Smith Under) Gathe For Exposition (Smith Under) Gathe For Exposition (Smith Under) Gathe For Development Project Celential For Development Project Celential For Development Project Gathe Fort Development Project The above Semanings were provided by the Government of Sri Lanka for ports exposition projects and development projects. The extra for amounts of the fortrovings are demonstrated in the following surrencies: 14.3 Movement of the Loans Dalant is not Lankin Reque Terms Finited States Dollars in ser Lankin Reque Terms Dalant extit January Official Daring the Year Ceylint Fold Daring the Year Ceylint Fold Daring the Year Across Honor State Honor	etter to this reserve, when there is connectative retained ears asserts have been disposed, portion of revalued surplus is I	raiscerted to retrined cutours	2023 2.592.765,384 297,665,366 \$9.762,929,663 697,708,912 60,275,667,679 4.163,161,843 6.792,929,72 5.11,931,64 7.811,152,938 7.1,160,724,917 67,600,74,917 67,600,74,917 67,600,74,917 4.331,336,762 68,769,337,768 68,769,337,768 (6,926,337,768) (1,161,844,366) (1,292,733,913) 1.322,833,369 1.1,160,921,917	2012 2,366 340 341 341 341 341 341 341 341 341 341 341
Lean Redemption Reverse	nter to the reserve, when there is constitute retained can	raiscerted to retrined cutours	2023 2.592.765,384 297,665,369 \$9.762,929,663 692.705,872 60.275,672,079 4.165,161,833 6,739,929,92 51,199,164 2.841,152,2/8 73,160,924,917 68.46,063,743,752 66.760,532,753 4.331,236,762 66.760,532,753 53,161,550,758 (6,956,332,509) (1,161,843,660) (2,972,784,399) 1,192,283,369	2022 2.366 3.366 3.366 3.136 3.136 3.136 3.136 4.623 4.623 4.623 4.623 4.623 4.623 4.623 4.623 4.623 4.623 5.136 5.136 5.136 5.136 5.136 5.136 6.136
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Lean Redemption Receive Front Redemption Receive has been created activaling to France. Act Section 100d with to come the Antholy to transfer and Redemption Receive fast for regulation scripts of preprint, plant and equapment, once the respective regulated Barmonings. Generation of Sti Lankin Carrying Amenuth of Assortized Cont. 24.1 Settlement Fold time More than One Year. Celendar Fort Layedyn great Project. Disk Lean. Celendar Fort Regulation (Seath United). Gath Core Receivers and regulated Project. Celendar Fort Development Project. Celendar Fort Development Project. Celendar Fort Development Project. Celendar Fort Development Project. The above Servacings were provided by the Government of Sti Lanka for ports capacious projects and development projects. The exercising amounts of the borrowings are demonstrated in the following correctives: 24.2 Movement of the Losins. Balance of Bil January. Olimed During the Year. Cejord Unit During the Year. Cejord Unit During the Year. Cejord Unit During the Year. Agreed interest grait for prior year. Establiage (Ginit) Lees on Tennibulion. Actual anterest and est Stort Trons. Balance of M. December. S. Horrowings - Florencial Institutions. Certific Amount at Amountain Cost. 25.1 Settlement Fell Due More than One Vesse. How of Ceybor Dakers. Peoples Chairs - Construction of Scoropacyeur Stadman.	offer to this reserve, when there is connectative retained can asserts have been disposed, portion of revalued surplus is a special mater subsidiary from agreement. The from pronted 6	Coloata Fert Espansion, carri	2023 2.592.705.184 2.97.00.369 \$9.762.929.60 69.733.8312 60.729.672.029 1.058.10.343 6.307.929.925 7.07.02.209 7.07.152.909 7.07.152.908 7.07.109.242.917 68.40.009.453. 60.709.453. 7.100.924.917 85.00.92.917 85.00.92.917 85.00.92.917 85.00.92.917 85.00.92.917 1.100.924.917 85.00.92.917 85.00.92.917 1.100.924.917 85.00.92.917 1.100.924.917 1.100.924.917 1.100.924.917 1.100.924.919 1.100.924.919 1.100.924.919 1.100.924.919	2012 2,566 3.04 3.161 20,365 21,365 21,365 21,37 21,3
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Lean Redemption Receive Front Redemption Receive has been created activaling to France. Act Section 100d which require the Antholy to tran Bershadion Receive The residential receive relates to the resultation scripts of preprint, plant and equapment, once the respective resolved Barrowings - Government of Sti London Tell Settlement Fold Doe More than One Year Cecurity Part 125 (co. 1) Lead Settlement Fold Doe More than One Year Cecurity Part 125 (co. 1) Cecurity Part 125 (co. 1) Lead For Exceptional Project Disk Error Celondo Part Bayesparent Project Celondo Part Development Project The exercising outer provided by the Government of Sti Londo for parts expension projects and development projects. The exercising amounts of the borrowings are denominated in the following correctives: Lead Verticors in sti London Respect Terms Poiled States Dollars in set London Balance at Ital January Olimed During the Year Cecirit Lead Borring the Year Agreed interest grait for print year Evaluage (Edini) Lees on London Aeronal Interest and Respect Term Belongs at M. December Stortowings - Florencial Institutions Certific Amount at Amountized Cont St. Settlement Feld Due Within One Year Book of Cecylon Educas Peoples Contaction of Scortpaceous Stadions 15.2 Settlement Feld Due Within One Year Book of Cecylon Chlores	other to this reserve, when there is connectance retained can asserts have been disposed, portion of revalued surplus to I species under subsidiary from expression. The foot pointed to 24(0), 25(1),	2022 25, 198, 510 2, 728, 513, 637 2, 38, 513, 637 2, 318, 513, 627 3, 18, 513, 627 3, 18, 513, 627 3, 18, 513, 627	2023 2.592.795,184 297,00,369 39.767,929,663 692.305,829 60.229,662 692.305,829 4.053,103,831 4.079,292,932 50.199,061 7.0813,552,938 73.100,242,972 68.400,000 68.200,352,632 4.331,336,962 68.200,352,735 71,100,222,933 87,000,223,932 4.341,24,260 (1.90,233,260) (1.90,233,260	2012 2.364. 336. 23.365. 21.305. 21.234. 2.334. 2.
Lean Redemption Reserve Front heldespiror Reserve has been created according to France. Act Section 100d which requires the Authority to tran Bershardinn Reserve The result, and reserve redeles to the regularation scriptus of prepriy, plont and egospirent, once the respective resoluted Barriorings - Government of Sti London Certain American Section 100 Sti London Certain American Fort Into More them One Year Colondos Pron Executive reported Project Edit Forth Revelopment Project Celemon Pron Development Project The above Nermanings is are provided by the Government of Sti Lanka terports capacisina projects and development projects. The certaing amounts of the tournavings are demontanted in the following currenties: La Massement of the Louin La Massement of the Louin Deline State Deline in an Lankan Report Terms Dirich State Deline in an Lankan Report Terms Dirich State Tourness of the Community of the Control of the Louin La Massement of the Louin Deline of Ceybor Delays Project State Constitution of Secrepaceous Madman 15.2 Settlement Foll Dow Within One Year Bank of Ceybor Others People Data Construction of Secrepaceous Station Bank of Ceybor Others People Data Construction of Secrepaceous Station Bank of Ceybor Others People Data Construction of Secrepaceous Station Bank of Ceybor Others People Data Construction of Secrepaceous Station Bank of Ceybor Others People Data Construction of Secrepaceous Station Bank of Ceybor Others People Data Construction of Secrepaceous Station Bank of Ceybor Others People Data Construction of Secrepaceous Station Bank of Ceybor Others People Data Construction of Secrepaceous Station Bank of Ceybor Others	other to this reserve, when there is connectative retained early assets have been disposed, portion of revalued step his is a sectional research to the food proofed t	2022 85,198,540 279,535,637 2,885,135,647 3,148,941,482	2023 2.592.705,184 297,00,360 39.762,929,663 692.705,872 69.275,672,079 4.653,103,831 6,769,299,932 51,199,164 7,811,352,398 73,100,754,217 68.460,000,000,000 4.331,336,002 65,767,557,235 73,100,924,947 87,000,924,947 87,000,924,947 87,000,924,947 87,000,924,947 87,000,924,947 87,000,924,947 87,000,924,947 87,000,924,947 87,000,924,947 87,000,924,947 87,000,924,947 87,000,924,947 87,000,924,947 87,000,924,947 87,000,924,947 87,000,924,947 87,000,924,947 88,000,924,9	2012 2.364, 336, 346, 346, 346, 346, 346, 346,
Lean Redemption Receive Front Redemption Receive has been created activaling to France. Act Section 100d which require the Antholy to tran Bershadion Receive The residential receive relates to the resultation scripts of preprint, plant and equapment, once the respective resolved Barrowings - Government of Sti London Tell Settlement Fold Doe More than One Year Cecurity Part 125 (co. 1) Lead Settlement Fold Doe More than One Year Cecurity Part 125 (co. 1) Cecurity Part 125 (co. 1) Lead For Exceptional Project Disk Error Celondo Part Bayesparent Project Celondo Part Development Project The exercising outer provided by the Government of Sti Londo for parts expension projects and development projects. The exercising amounts of the borrowings are denominated in the following correctives: Lead Verticors in sti London Respect Terms Poiled States Dollars in set London Balance at Ital January Olimed During the Year Cecirit Lead Borring the Year Agreed interest grait for print year Evaluage (Edini) Lees on London Aeronal Interest and Respect Term Belongs at M. December Stortowings - Florencial Institutions Certific Amount at Amountized Cont St. Settlement Feld Due Within One Year Book of Cecylon Educas Peoples Contaction of Scortpaceous Stadions 15.2 Settlement Feld Due Within One Year Book of Cecylon Chlores	other to this reserve, when there is connectative retained can asserts have been disposed, portion of revalued steplies is a section to the section of the s	2022 2022	2023 2.592.795,184 297,00,369 39.767,929,663 692.305,829 60.229,662 692.305,829 4.053,103,831 4.079,292,932 50.199,061 7.0813,552,938 73.100,242,972 68.400,000 68.200,352,632 4.331,336,962 68.200,352,735 71,100,222,933 87,000,223,932 4.341,24,260 (1.90,233,260) (1.90,233,260	2012 2.364 3.364 3.365 3.365 3.195 3.865 4.234 3.324 3.334

SRI LANKA PORTS AUTHORITY	
NOTES TO THE FINANCIAL STATEM	E

S TO THE FINANCIAL STATEMENTS	Group		Expressed in Sri Lank SLP/	
	2023	2022	2023	2022
The carrying amounts of the borrowings are denominated in the following currency.				
Sri Lankan Rupees	2,883,723,646	3,388,882,603	2,798,525,036	3,292,382,39
United States Dollars in sri Lankan Rupee Terms	9,587,485,177 12,471,208,823	12,706,426,629	2,798,525,036	3,118,941,4: 6,411,323,8
	12,471,208,823	10,095,309,232	2,798,323,030	0,411,525,6
	Group 2023	2022	SLP/ 2023	2022
25.3 Movement of the Loans				
Balance at 01 January	16,095,309,223	12,448,225,914	6,411,323,844	7,355,396,7
Obtained During the Year	-7	12,424,807		-
Interest Charge	(2 206 240 042)	532,252,783	(3,284,948,351)	(3,550,819,1
Paid During the Year Exchange (Gain) / Loss on Translation	(3,296,249,943) (327,850,457)	(3,562,120,839) 6,664,526,558	(327,850,457)	2,606,746,2
Balance at 31 December	12,471,208,823	16,095,309,223	2,798,525,036	6,411,323,8
			The second second second	1
25.4 Finance Lease Obligation	Group		SLP	١.
	2023	2022	20 (70 (05	2023
Balance as at 01 January New Leases Obtained	37,919,387	51,063,571	29,670,695	38,383,8
Repayments Advance Payment Payable	(14,654,776)	(13,144,185)	(9,635,860)	(8,713,1
At the End of the Year	23,264,612	37,919,387	20,034,835	29,670,
inance Charge Unamortised Net Lease Obligation as at 31 December	23,264,612	37,919,387	20,034,835	29,670,
		assessment of the second		
5.4.1 Maturity Analysis of Finance Lease Obligation	2023	2022	2023	2022
Finance Lease Obligations repayable within 1 Year from year- end		-		
Lease Obligation	15,202,091	16,353,164.00	11,972,314	11,613,
Differed Finance Cost Net Lease Obligations	(1,516,382) 13,685,710	(2,536,292.00)	(1,516,382) 10,455,933	9,076,
ver Lease Obligations	13,685,710	13,010,072	10,455,955	9,070,
Finance Lease Obligations repayable between 1 and 5 years from year- end Lease Obligation	10,058,697	26,098,692	10,058,697	22,590,0
Differed Finance Cost	(479,795)	(1,996,177)	(479,795)	(1,996,
let Lease Obligations	9,578,902	24,102,515	9,578,902	20,593,
Government Grants				
Balance at 01 January	27,219,591,156	27,527,628,973	27,219,591,156	27,527,628,
Grants Received During the Year Prior Year Adjustment	3,260,231,211 (430,248,430)	-	3,260,231,211 (430,248,430)	
Amortization of Government Grants	(430,248,430)	(308,037,817)	(443,653,710)	(308,037,
Galance at 31 December (Note 26.1)	29,605,920,226	27,219,591,156	29,605,920,226	27,219,591,
(1.75 O V.)				
6.1 The Carrying Values Aega Port Project	89,851,183	89,851,183	89,851,183	89,851
Kankasanturai Break Water Project	8,421,497	8,660,148	8,421,497	8,660
Divil Port Development Project Colombo Port Expansion Project	12,587,311 1,321,449,736	13,253,644 1,348,418,098	12,587,311 1,321,449,736	13,253, 1,348,418,
Renovation project of UCT Terminal	334,933,333	340,266,667	334,933,333	340,266,
lambantota Bunkering & Tank Farm	1,748,560	1,836,723	1,748,560	1,836,
Hambantota port development project	62,983,819	67,828,728	62,983,819	67,828,
Crown Land for Hambantota Port Project-HIPS Crown Land for Hambantota Port Project-HIPG	4,183,627,212 20,893,105,443	4,273,658,692 21,072,899,075	4,183,627,212 20,893,105,443	4,273,658
Galle Yatch Marina Development	20,893,105,443	2,918,201	2,845,246	21,072,899, 2,918,
Vorkshop Complex	1,416,176,935	2,910,201	1,416,176,935	2,210,
	1,710,170,733	987		
	1.206.843 906	-	1.206.843.906	
Night Navigation Renovation of Ligh Flouse (Round Island/Faul Point)	1,206,843,906 71,346,046	•	1,206,843,906 71,346,046	

The above grants received from the Government of Sri Lanka and International Government Agencies for the development of ports and other constructions. The amounts spent have been capitalised either work-in-progress or under the relevant class of property, plant and equipment respectively.

The corresponding grant is being amortised over the useful life of the related assets

Balance amount of the grant received for Mega Port Project have been utilised to carry out Maintenance Expenses of Mega Port Project since the useful life of the related asset is over by 2015. Estimated Value for the Crown Land is obtained based on the valuation Department letter which will be adjusted after receiving correct values from department of Valuation.

Group	SLPA		
2023	2022	2023	2022
11,978,071,085	11,310,982,481	11,971,566,805	11,310,982,481
6,179,745,921	452,000,670	6,180,776,580	445,496,390
810,757,911	215,087,933	810,757,911	215,087,933
18,968,574,917	11,978,071,085	18,963,101,296	11,971,566,805
(11,978,071,085) 9,123,086,983 7,563,019,384 4,708,035,282 (23,676,610,199)	(11,317,486,762) ** 12,498,171,431 11,007,325,625 12,188,010,294 (24,166,081,379)	(11,971,566,805) 9,143,102,861 7,519,374,790 4,690,910,846 (23,654,012,142)	(11,310,982,481) 12,498,171,431 11,007,325,625 12,194,514,575 (24,166,081,379)
	2023 11,978,071,085 6,179,745,921 810,757,911 18,968,574,917 (11,978,071,085) 9,123,086,983 7,563,019,384 4,708,035,282	2023 2022 11,978,071,085 11,310,982,481 6,179,745,921 452,000,670 810,757,911 215,087,933 18,968,574,917 11,978,071,085 (11,978,071,085) (11,317,486,762) 6 9,123,036,933 12,498,171,431 7,563,019,384 11,007,325,625 4,708,035,282 12,188,010,294	2023 2022 2023 11,978,071,085 11,310,982,481 11,971,566,805 6,179,745,921 452,000,670 6,180,776,580 810,757,911 215,087,933 810,757,911 18,968,574,917 11,978,071,085 18,963,101,296 (11,978,071,085) (11,317,486,762) * (11,971,566,805) 9,123,036,933 12,498,171,431 9,143,102,861 7,563,019,384 11,007,325,625 7,519,374,790 4,708,035,282 12,188,010,294 4,690,910,846

Provision has been made on other sources of income using the current applicable tax rate at 24%, 30%, 14% &~15%

CTO THE FESANCIAL STATEMENTS				SIPA	27440
HE YEAR ENDED II DECEMBER 1915		202.)	2022	1011	2022
Retirement Benefits Chiligarian				12,498,171,431	6,410,711.0
Balance at fil January		12.517.383.643	6,422,842,00%	12,498,171,001	3,410,711,
Expurse Recognised in the Statement		1.579.182.371	2,642,726,846	2,575,006,789	2,040,176,
of Considerative Income	(Note 2F.1)	(1,001,554,988)	(958,193,747)	(292,312,757)	(957, 329
Benefit Paid During the Year	1Nate 28,21	(4,932,092,247)	5.010,614,736	(4,930,562,602)	5,1414,613
Actuarial (Gain) / Loss on Obligation Dalante at 31 December	[Nate 28,21	9,163,118,739	11,517,383,603	9.143,102,861	12.498,171
Halante at 31 December					
18.1 Expense Recognised in the statement of Compr.	chrusive Income				
Interest Cost		2.252,360,362	744,973,542	2,249,670,858	743,642
Past service Cost (Due to Revience)	Acre Clamare)		724,580,141	•	724,580
Current Survice Cost	Age Change)	327,021,869	573,166,893	325,335,931	571.953
Chirch Strice Chi		1,579,381,371	1,042,720,546	1.575,006,789	1,640,176
28.2 Expense Recognised in the statement of Other	Comprehensive lucouse				
Actuarial (Gain) / Loss on Obligation		(4,9,12,092,247)	5,010,014,736	(4,9,30,561,602)	5.004,613
	ial consultant is based on the management's best estimates of variables (is of to measure the retirement benefits obligation			
These assumptions are developed by independent actuari. The principal actuanal assumptions used are as follows:	ial consultant is based on the management's best estimates of variables o	is of to marker the nationest benefits obliquing			
These assumptions are developed by led pendon actuari The principal actional assumptions used are as follows. For proop, assumptions are expressed as range.	ial consultant is based on the crompostent's bost estimates of variables t	real to measure the retreated benefits obligation		D5	
These assumptions are developed by independent actual. The principal actuarist assumptions used are as follows for proop, assumptions are expressed as range. Discussor rate [3-1] or annum.	ial consolization between the assumption of security of surplies t	17/4		135 911	
These assumptions are developed by first pendent actuari. The principal actuarist assumptions used are as follows. For proop, assumptions are expressed as range. Discount rate [7-4] for amount. Figure Salary (networks - Salary [7,5] per amount.					
These assumptions are developed by independent actual. The proceed actuantal assumptions used are as follows. For proop assumptions are expressed as range. Discount rate [5-4] per annum. Finite Eddry Increases - Salary [53] per annum. 5-Allocanie.	ies 1%-] per ymnon	1325 754 774		914	
These assumptions are developed by first pendort actual. The principal actuarial assumptions used are as follows. For princip, assumptions are expressed as range. Discount role [4,4] for annual. Four Salary for cases - Salary [4,4] for annual. Salit Torrosser Factor - Up to age 54 Ves. [5,4] for a sincip.	es l''s l'est gamen a	12/4 17 a		911 75a	
These assumptions are developed by independent actions. The processed actional assumptions used are as follows: For proep assumptions are expressed as range. Discussor to left-lest amount. Finus Salay barrances - Salay [53] per amount. Allaceans. Staff Turnsee Factor - Up to age \$4 Ver, [54] per amount. - after \$4 Ver.	es l''s l'est gamen a	1245 9%, 77.5 12%,		911 75a	
These assumptions are developed by independent actual. The proceeds actual assumptions are as follows. For process are expressed as range. Discount rate [5-4] per annum. Finite Salary Increases - Salary [5-5] per annum. Albertain Staff Torroses Factor - Up to age \$3.25%, [5-4] per annum after \$4.25% per annum after \$4.25% per annum.	ics l''s-loct guinan a g. Let annoux	1215 1714 1716 1716 1716 1717		904 70a 106 60	
These assumptions are developed by independent actual. The proceeds actual assumptions are as follows. For process are expressed as range. Discount rate [5-4] per annum. Finite Salary Increases - Salary [5-5] per annum. Albertain Staff Torroses Factor - Up to age \$3.25%, [5-4] per annum after \$4.25% per annum after \$4.25% per annum.	es l''s l'est gamen a	1215 1714 1716 1716 1716 1717	is such as mortality. 3%	904 70a 106 60	od promodium
These assumptions are developed by independent actual. The proceeds actual assumptions are as follows. For process are expressed as range. Discount rate [5-4] per annum. Finite Salary Increases - Salary [5-5] per annum. Albertain Staff Torroses Factor - Up to age \$3.25%, [5-4] per annum after \$4.25% per annum after \$4.25% per annum.	es 1%-) per gumun o c. per annom ks of micrest en Luar-læm consorate/sonds/govenment bond and the a	1215 1714 1716 1716 1716 1717	is such as mortality, sta	904 70a 106 60	ed promodium a
These assumptions are developed by independent actual. The proceed accusance assumptions are developed as range. Biscopia area [4,4] or animom. Four Salary between 4-8 solary [4,4] or animom. Allocane Salary between 4-9 to age 54 Vrs. [5,4] or animom. Suff Turnes or Factor 4-Up to age 54 Vrs. [5,4] or animom. Allocane sufficient and [4,7]. It is a sufficient and age [47s.] Disconit rate is determined by examining the nucleot at word by the actional consultants are lessed on mass poin.	ass [15] for suman it is required to the state of the s	1224 970, 772 125, 76 76 76 76 76 76 76 76 76 76 76 76 76		904 70a 106 60	od promotium a
These assumptions are developed by independent actual. The processed accusant assumptions are as follows. For processed accusance of the processes of the proce	ass [15] for suman it is required to the state of the s	1225 The	.1%	904 70a 106 60	od promotion a
These assumptions are developed by independent actual. The protocol actuantal assumptions are of recas follows. For prosp, assumptions are expressed as range. Discount rate [4,4] per annum. Forum Salary Increases + Salary [54] per annum. Salaf Terroser Factor + Up to age 54 Vrs. [54] per annum. Staff Terroser Factor + Up to age 54 Vrs. [54] per annum. Staff Terroser Factor + Up to age 54 Vrs. [54] per annum. Staff Terroser Factor + Up to age 54 Vrs. [54] per annum. Staff Terroser Factor + Up to age 54 Vrs. [55] per annum. Staff Terroser Factor + Up to age 54 Vrs. [56] per annum. Staff Terroser Factor + Up to age 54 Vrs. [56] per annum. Staff Terroser Increase Up to age 54 Vrs. [56] per annum. Staff Terroser Valor of Definied Remain actual Pressor Valor of Definied Remain.	ass [15] for suman it is required to the state of the s	(2%) 7% 7% 1% 1% 60 4 1% (05)	. 1% (Rs.)	904 70a 106 60	ея рынышна а
These assumptions are developed by independent actual. The proceed accusance assumptions are developed as range. Biscopia area [4,4] or animom. Four Salary between 4-8 solary [4,4] or animom. Allocane Salary between 4-9 to age 54 Vrs. [5,4] or animom. Suff Turnes or Factor 4-9 to age 54 Vrs. [5,6] or animom. Allocane sufficient and [4,7]. It is a sufficient and age [47s.] Disconit rate is determined by examining the nucleot at word by the actional control are leaves as the sufficient and by the actional consultants are lessed on mass poin.	es [%] per jumun (s. pr. jumun (s. of interest of Eury-Jerus construct bonds' posymment bond and the a (on's historical expertures) (OS)gation (All Fort)	1225 The	.1%	904 70a 106 60	ed promotions

A One Percentage Point change in the estary wage Bendation Rates

Distribution of Puteur Value of Defined Benedit Obligation in Future Vars (All Pso)
(Standay Profile of Defined Benedit Obligation)-Present Value of Expected Burelit Psymons

	31,12,2023
Lass than one year	791,929,989
Between 1-2 years	1,532,055,858
Between 1-5 years	2.111.613(825
Between 6-10 years	2,514,148,000
Heyerd 10 years	2,173,249,610
	9.143.102.861

	Green		SLPA	
9 Supply of Goods and services and other excellens	2023	2622	2023	2011
Sugary of Goods & Service Conducts	447,113,742	517,947,94)	447,115,742	\$17,947,943
Other Creditors	7,455,235	7,058,060	7,058,659	7,958,660
Aga Centainer Tenninals Limited	(19.918)	(19,918)	69,539,776 98,938,253	39,771,769 98,918,253
Supply of fiel to MPMCU	(4,723,697) (07,510,3/3	(4,728,699)	607,316,383	28,712,223
Equiler or Correlatived Fund	2,406,292,536	2,746,123,330	2,406,292,580	2,746,123,330
Shipping Actus - Croin Oalance	185,670,000	395,670,000	185,670,000	385,670,000
Companyation Payments Salary Abstraton	220,468,863	59,729,637	220,468,863	39,729,637
Unclaimed Wages	7,640,992	7,780,760	7,640,991	7,789,760
SACROMINE CHIESE	J,077,185,148	3,719,561,731	4,249,855,248	7.883,929,370
Deposits and Advances Received		000000000000000000000000000000000000000	1001/102	20101100
Deposits - Shipping Agents	178,320,477	259,381,877	378,320,477	239,381,877
Deposit for Landing & Delivery	9,890,592	12,699,992	9,890,592	12,000),992
Bonding Deposits	5,636,830	4,679,582	3,636,830	4,679,582
Shipping Agents Advance	913,460,518	596,633,222	913,460,518	996,693,222
Deposit from conformers	8,237,903	5.501.752	8,237,903	5,501,752
Employers Fidelity Deposits	1,346,257	836.549	1,346,257	836.549
Reit Deresia	237,680,190	151,288,715	237,680,190	151,288,715
Traing deposits	5,141,329,117	1,584,623,600	5,141,329,117	1,534,628,000
Contractor deposits	1,533,623,442	889,081,582	1,533,623,442	889,081,582
Special Deposits	16,856,502	7,162,084	16,960,102	7.162,084
	117,125,501	126.541,079	76,413,824	76,543,679
Miscellancors Deports	8,583,707,728	4,6,17,746,434	N.,\$11,901,151	3,987,746,434
Also e include Rs. 3,881,608,474 65 received from SACLIT for advance I reverent for rare york			or the same of	
1 Current Tax Payaide Summery of current tax payable is as follow:				
Corporate Tax(Note 31.1)	4,392,035,512	11,950,295,981	4.322,163,540	11.881.021.637
Value Added Tax 15%	(1,218,293,702)	(34)5"4X1"431)	(1,227.318,912)	(409,793,242
VAT possible to IRO-SACLII	1,282,168,260		1,282,168,260	
Value Addot Tax 35.0	×	14,224,189	5.5	14,324,159
Value Addot Tax 1255	*	(8.507, 552)	*:	(8,507,352
Social Security Contribution Lecv	89,726,877	17,501,055	KD_126,877	37,501,955
Withholding Tax (Payments)	29,470,591		29,470,191	
Party and Airport Development Locy	6,053,452	6.058.452	6.055,452	6,038,453
An Souther Management - Programmer -				
	4,571,765,782	11,607,087,657	4,499,868,578	11,529,589,539
JLI Cerputate 7av				
31.1 Cerporate Tax Bilance 3101 January	11,950,295,983	11,741,082,653 1.121,702,227	11.881,021,637	
	11,950,295,983 (5,821,650,559)	1,121,702,227	13,881,021,637 (3,821,630,539)	1,115,911,74
Balance at 04 January squiliagams) as reland Clarge for the Points	11,950,295,983 (5,821,639,539) 6,203,060,783		11.881,021,637 (5.821,650,539) 6.093,711,288	1,115,911,74
Balance at 01 January stuff against fas refund Clarge for the Petiest Adjustment on Unite . (Over) Powering	11,950,295,993 (5,521,600,559) 6,203,040,753 (223,000,085)	1,121,702,227 12,067,134,607	11.881,021,637 (5.821,650,539) 6.093,711,288 (\$29,000,088)	1,118,971,74 - 11,991,134,36
Balance at 01 January stuffapansi ka relund Charge for the Point! Administra on Conte. (Over) Pointsion Lax pail for 2023-2024	11,950,295,983 (5,821,639,539) 6,203,060,783	1.121,702,227 12,067,134,607 (1,775,676,625)	11.881,021,637 (5.821,650,539) 6.093,711,288	1.118.921.74- 11.991.134,36 (1,775.676.62
Balance at 01 January stuff apamet lax refund Charge for the Pariet Adjustments on Guiler, (Over) Processor Lax paid for 2023-2024 (Over) Under procession in precious year	11,994,295,083 (5,821,694,529) (2,03,646,733 (3,24,649,095) (1,764,597,778)	(1,121,702,227 12,067,134,607 (1,775,676,625) 659,751,881	11.881,021.637 (5.821,650,539) (6.993,711,288 (529,800,088) (1.764,547,779)	1.115.921.74- 11.991.134.36 (1.775.676.62, 659.753.88
Balance at 0. Lannary stuffagament as related Clarge for the Period Adultationers on Chest. (Over) Procession Lax poil for 2023-2024 (Good Under poor relating personal system Tox poil for 2022-2023	11,950,295,993 (5,521,600,559) 6,203,040,753 (223,000,085)	(1,721,702,227 12,067,134,667 (1,775,676,625) 659,751,881 (732,828,691)	11.881,021,637 (5.821,650,539) 6.093,711,288 (\$29,000,088)	1.1 (5.922.74; 11.991.134,36; (1.775,676.62; 659,750,88 (720,322,71)
Balance at 01 January sguil apariot as relaind Clurge for the Particl Adjusticusts on Coder. (Over) Procession Lax paid for 2012-2024 (Over) Under procession in previous year Tay paid for 2012-2024 Tay paid for 2012-2022 Tay paid for Adjusticum that to Amendinosit	11,991,295,983 (5,521,639,599) 6,203,494,753 (224,695,985) (1,764,5 ³ 7,775) (5,536,370,990)	(1,712,702,227 (2,067,1)4,607 (1,775,676,625) (59,751,831 (732,828,694) 759,722,835	11.881,021.637 (5.821,650,539) (6.993,711,288 (529,800,088) (1.764,547,779)	(1,18,971,74, 11,991,134,36; (1,775,676,62), 659,753,88 (720,322,70,722,83
Balance at 0.1 January spirit against to refund Clarge for the Period Adaptinent on Unite: (Over1 Procession Tax paid for 2022-2024 (Goet) Unite post-tream previous year Tax paid for 2022-2023	11,994,295,083 (5,821,694,529) (2,03,646,733 (3,24,649,095) (1,764,597,778)	(1,721,702,227 12,067,134,667 (1,775,676,625) 659,751,881 (732,828,691)	11.881,021.637 (5.821,650,539) (6.993,711,288 (529,800,088) (1.764,547,779)	1.115.971.74. 11.991.134,36: (1.775.676.62. 659,753.88 (320,322.71) 759,722.83 (149,512.81
Balance at B January sguil appared to related Clurge for the Pariset Administration of Unite: (Over) Procession Lax point for 2012-2024 (Over) Unite provision in previous year Tax paint for 2012-2022 Tax Point Ardjustment that to Amendment Tax Creation United the Procession of the Procession United the Procession of	11,990,205,083 (5,821,630,539) (2,031,60,733) (3,24,60,085) (1,764,597,778) (5,530,370,790) (115,751,530)	(1,721,702,227 12,067,1)4,007 (1,775,676,625) 659,753,881 (732,828,093) 789,722,838 (149,512,838)	11.881,021,637 (5.821,650,539) 6.093,711,288 (529,800,038) (1.764,547,779) (5.530,370,990)	1.115.971.74. 11.991.134,36: (1.775.676.62. 659,753.88 (320,322.71) 759,722.83 (149,512.81
Balance at 01 January stuffapanst Las reland Charge for the Poticel Adaptments on Contr. (Over) Potension Lax paid for 2022-2023 (Over) Under procession in previous year Tay paid for 2022-2023 Tay Create Adjustment due to Amendance Tay Create Sufface at 31 Occumber 22 Provisions and Accessed Expenses	11,990,205,093 (5,821,639,539) (2,031,640,533 (3,94,69),095) (1,764,547,778) (5,530,330,799) (115,751,339) (4,193,935,512	1,121,702,327 12,067,132,607 (1,775,076,628) 659,751,881 (73,2878,691) 759,722,335 (199,512,898) 11,950,295,983	14381,021,637 (3821,630,539) (6293,711,588 (529,830,088) (1,764,547,779) (5,539,370,999)	1.115.971.744 11.991.134.365 (1.775.676.62) 659.751.83 (720.722.741 759.722.841 (149.512.841 11.881.021.63
Balance at 01 January stuffiganist as reland Charge for the Prince Adjustments on Code: - (Over) Procession Las paid for 2023-2024 (Over) Under possision in previous year Tay paid for 2022/2023 Tay Credit Adjustment due to Amendancot Tay Credit Adjustment due to Amendancot Tay Credits Balance at 31 Occumber 2 Provision and Accessed Expenses Provision for Volume Rebare	11,990,205,983 (5,521,630,539) (2,03,140,753) (2,24,640,985) (1,764,547,778) (5,536,370,990) (115,751,480) (2,276,569,187)	(.121,702,237 12,067,134,607 (1,775,676,628) 689,783,881 (782,88,691) 789,722,828 (149,512,893 11,980,295,983	11.881,021,637 (5.821,650,539) 6.093,711,288 (529,800,038) (1.764,547,779) (5.530,370,990)	1.118.971.734 11.991.134.366 (1.775.676.62) 659.759.83 (720.322.747 759.722.83 (4-9).512.94 11.881.021.65
Balance of D. Lannary stuffagement has refund Clarge for the Period Adignations on Older. (Over) Procession Lax poil for 2023-2024 (Over) Under poor reform previous year Tax poil for 2023-2022 Tax Credit Adjustment that to Amendment Tax Credit Balance of J. December 2. Provisions and Accessed Expenses Provision for Volume Rebate Accessed Tax Credit Accessed Tax Volume Rebate	11,990,205,093 (5,521,630,539) (2,01,040,753) (6,52,060,095) (1,764,597,778) (5,530,370,790) (115,751,530) (4,091,005,512)	1,721,702,227 12,067,134,607 (1,775,676,628) 659,751,381 (72,237,891) 759,722,335 (149,512,938) 11,950,395,983 2,939,661,584 3,431,886,741	11.881,021.607 (5.821.650,539) (6.93,711.288 (5.91,001.088) (1.761.847,779) (5.539,370,979) 4,339,163,510 1,278,569,187 2,208,761,145	1.118.971.74.36 11.991.134.36 (1.775.676.62) 659.750.88 (220,322,74) 759.722.83 (4-92,512.84 (4-92,512.84 11.681.021.63
Balance at 10 January stuff against List related Adaptineuts on Coder. (Overt Procession Last pail for 2023-2024 (Good Under poor relation in positions year Tay paid for 2022/2023 Tay Code Adjustment that to Amendancot Tay Code Adjustment that to Amendancot Tay Code Stuffer and Adjustment that to Amendancot Tay Code Stuffer and Adversaria J.I. December 2. Practitions and Accessed Expenses Practition for Volume Rebase	11,990,205,983 (5,521,630,539) (2,03,140,753) (2,24,640,985) (1,764,547,778) (5,536,370,990) (115,751,480) (2,276,569,187)	(.121,702,237 12,067,134,607 (1,775,676,628) 689,783,881 (782,88,691) 789,722,828 (149,512,893 11,980,295,983	11.881,021,637 (5.821,650,539) 6,937,711,288 (529,839,988) (1.764,547,779) (5,530,770,990) 4,329,163,549	11.829.893.39 1.118.971.734 11.991.134.366 (1.735.676.622 659.753.83 (720,322.74) 759.722.84 (1.951.234) (1.951.234) (1.961.334 (1.951.234) (1.961.334 (1.951.234) (1.961.334 (1.961.334)
Balance at D January stuffagarist has relaind Clarge for the Period Adignments of Cort. (Over) Procession Lax paid for 2012-202 (Over) Under post-ricin in previous year Tay paid for 2012-202 Tay Creda Adignment due to Amendment Tay Credit Balance at JJ Occember 2 Procession	11,990,205,093 (5,521,630,539) (2,01,040,753) (320,000,095) (1,764,597,778) (5,530,370,790) (115,753,859) (4,000,000,000,000,000,000,000,000,000,0	1,(21,702,)277 12,067,(32,667 (1,775,676,628) 659,751,951 (712,375,691) 759,222,375 (19,51)2,593 11,750,295,963 2,929,661,564 1,411,366,742 6,309,539,821 11,762,588,668	(1,581,611,637 (5,821,650,539) (6,99,711,288 (579,680,988) (1,764,347,729) (5,539,370,999) 4,3,92,163,549 (1,258,549,187 (2,258,361,148 (2,258,361,148 (2,388,348,148)	1,118,971,744 11,991,174,366 (1,775,676,62) 659,753,88 (720,322,74 759,722,98 (4-9,712,91) 11,881,921,63 2,929,661,50 3,409,413,14 6,399,549,53
Balance at 10 January stuffapanot las reland Charge for the Pedied Adaptineuts on Quilet. (Overl Poussion Lax pail for 2013-2024 (Overl Under pous relant agreement pressions year Tax pail for 2012-2023 Tax Creda Adjustment dae to Amendanco Tax Creda Adjustment dae to Amendanco Tax Credis Balance at 31 Occendor Prantition and Accessed Experiese Partition for Viduance Rebate Accend Expeditione Provident for Claims (Over 201) 32.1 Providion for Claims Balance at 30 Lomany	11,990,205,983 (5,521,609,539) (5,01,609,539) (5,01,609,53) (5,21,609,539) (1,764,537,758) (5,536,370,990) (115,754,809) (4,92,935,512) (2,745,509,487 (2,134,296,613 (5,309,547) (8,881,391,912)	1.121.702.227 12.067, 134,067 (1.775,676,625) 689,751,831 (722.885,699) 789,722.835 (19.312,899) 11.950,935,983 2.929,661,504 1,411,186,742 6.309,539,821	11.881,021,637 (5.821,630,539) (6.937,711,288 (5.92,000,048) (1.764,847,279) (5.530,730,990) 43.82,163,549 1.278,369,187 1.288,361,148 5.388,426,512 8.798,671,144	1,115,921,744 \$1,991,134,365 {1,775,676,62; 659,751,88; (720,322,74; 759,722,83; (1-92,512,84; 11,881,021,63; 2,929,661,50; 3,102,413,14; 6,399,539,53; 12,238,644,37
Balance at 0 Latinary standingment basedone Clarge for the Period Administration of Unite 1 (Overt Possassion Lax paid for 2022-2023 (Good Dadae possassion in previous year Tax paid for 2022-2023 Tax Credita Adjustment date to Amendation Tax Credita Balance at 31 Detectibles Provision and Accessed Experio es Provision for Vintume Rebate Actional Expedition Provision for Claims (Note 59) D.1 Provision for Claims Balance at 91 January During the year provision	11,990,205,983 (5,521,6,00,539) (2,90,140,753) (3,521,6,00,539) (4,764,547,778) (5,530,370,990) (115,755,859) (4,90,1487 (2,234,296,01) (5,304,567,148) (4,90,548,148) (4,9	1,(21,702,)27 12,067,(33,467 (1,755,676,628) (69,757,83) (72,23,859) (79,232,85 (19,931,832) (19	(LSKI,021,637 (SXI,630,539) 6,993,711,288 (522,980,088) (1,764,547,279) (5,539,370,999) 43,323,163,549 1,275,569,187 2,286,361,148 5,318,426,712 6,339,539,811 6,339,539,821 53,347,163	1,115,971,734 11,991,133,36 (1,735,676,63) (597,55),88 (720,322,74) 759,722,39 (1,981,921,63) 11,981,921,63 2,929,661,59 3,109,413,14 6,199,539,58 12,238,641,47
Balance of D. Lamary stuffaganist has relaind Charge for the Period Adaptineuts on Unite*, (Overt Poissasion Lax pail for 2023-2024 (Good Unite pois relain in previous year Lax pail for 2022-2023 Tas Crista Adjustment dae to Amendanco Tas Crista Walance at 31 December 2. Provision and Accessed Expenses particles for Vilname Rebate Account Beyonditure Provision for Chinas (Note 50) 33.1 Provision for Chinas (Note 50) 33.1 Provision for Chinas (Note 50)	11,990,295,983 (5,521,609,539) (5,01,609,539) (5,01,609,53) (5,21,609,539) (1,764,537,753) (5,336,370,999) (1,157,513,539) (4,392,935,512) (1,274,569,485 (2,334,296,403 (3,508,26,743 (3,831,394,912) (4,992,549,841 (5,349,104,104) (4,992,549,841 (5,349,104) (4,957,74,104)	1,(21,702,)277 12,067,(32,667 (1,775,676,628) 659,751,951 (712,375,691) 759,222,375 (19,51)2,593 11,750,295,963 2,929,661,564 1,411,366,742 6,309,539,821 11,762,588,668	11.881,021,637 (5.821,630,539) (6.937,711,288 (5.92,000,048) (1.764,847,279) (5.530,730,990) 43.82,163,549 1.278,369,187 1.288,361,148 5.388,426,512 8.798,671,144	1,115,971,734 11,991,133,36 (1,735,676,63) (597,55),88 (720,322,74) 759,722,39 (1,981,921,63) 11,981,921,63 2,929,661,59 3,109,413,14 6,199,539,58 12,238,641,47
Balance at 01 January stuffagament as refund Charge for the Period Adaptiment on Order (Over) Procession Tax pail for 202-202 (Over) Under procession specimen year Tax pail for 202-202 Tax Credit Adjustment that to Amendment Tax Credit Balance at 31 Occumber Procession of Volume Release Actual September Procession of Volume Release Actual September Procession of Chains (Note 80) 32.1 Procession of Claims Balance at 01 January During the year procession	11,990,205,983 (5,521,6,00,539) (2,90,140,753) (3,521,6,00,539) (4,764,547,778) (5,530,370,990) (115,755,859) (4,90,1487 (2,234,296,01) (5,304,567,148) (4,90,548,148) (4,9	1,(21,702,)27 12,067,(33,467 (1,755,676,628) (69,757,83) (72,23,859) (79,232,85 (19,931,832) (19	H.SKI,021.637 (S.21.650.559) (6.90.711.585 (S.22.060.088) (1.76.4547.757) (5.550.750.999) 4.329.163.519 1.278.360.187 1.288.361.145 5.308.426.712 8.788.707.141 (3.99.539.821 (3.377.161 (19.577.529)	1,115,921,744 \$1,991,134,365 {1,775,676,62; 659,751,88; (720,322,74; 759,722,83; (1-92,512,84; 11,881,021,63; 2,929,661,50; 3,102,413,14; 6,399,539,53; 12,238,644,37

Revenue		Group	SLPA		
		2023	2022	2023	2022
Navigation	(Nate:33.1)	21,145,710,795	18,395,597,546	21,145,710,795	18,395,597,546
Stevedorine	(Note: 33.2)	27,400,233,047	28,900,628,696	27,400,233,047	28,900,628,696
What Handling		8,000,233,369	8,014,480,323	5,000,233,369	8,014,480,323
Port Facilities	(Note: 33.3)	4,444,667,410	9,249,729,538	4,444,667,410	9,249,729,588
Other Service Operations	(Note: 33.4)	2,849,031,322	3,847,711,373	2.849.031.322	3.847.711.373
		63,839,875,943	68,408,147,526	63,839,875,943	68,408,147,526
Foreign Exchange Gain/(Loss)		(578,704.917)	288.281.474	(578,704,917)	288,281,474
Net Operational Revenue		63,261,171,026	68,696,429,000	63,261,171,026	68,696,429,000
(Note:33.1) Navigation Less: Rebate on Navigational Charges		21,277,182,319 (131,471,524) 21,145,710,795	18,435,836,246 (40,238,700) 18,395,597,546	21,277,182,319 (131,471,524) 21,145,710,795	18,435,836,24 (40,238,70 18,395,597,54
(Note: 33.2)					
Stevedoring		.000,620,620,66	33,390,736,762	33,983,684,909	33.390,736,76
Less: Rebate on Stevedoring Charges		(6,583,431.862)	(4,490,108,056)	(6.583.451.862)	(4,490,108,06
		27,400,233,047	28,900,628,696	27,400,233,047	28,900,628,69
(Note: 33.3)					
Port Facilities		5,748,713,321	11,493,994,649	5,748,713.321	11,493,994,64
Less: Rebate on Storage		(1,304,045,911)	(2,244,265,061)	(1.304.045,911)	(2,244,265,06
		4,444,667,410	9,249,729,588	1,444,667,410	9,249,729,58
(Note: 33.4)		1 222 5/6 222	1 222 03 (1/2	1 702 665 702	1 222 001 11
Other Service Operations		3.782,565,702	4.327.084,460	3,782,565,702	4,327,084,46
Less: Volume Rebate_Inter Terminal Trucking		(933,534,380)	(479,373,087)	(933.534,380)	(479,373,08
		2,849,031,322	3,847,711,373	2,849,031,322	3,847,711,37

Rebate on stevenbring charges include; Volume rebates on transitipment containers, Volume rebates on domestic containers, rebates on Transitipment Containers (ECL.2% etc.) Rebates on Domestic Containers 25%, Rebate on Conventional Cargo (15%, 20% & Etc.) and charge on carrier rebate.

The revenue control USD term for the 2023 and 2022 is 215,379,206,74 and 229,987,975,89 (especified)

Direct Expenses	Group	Group		
Operational Expenses	2023	2022	2023	2023
Salaries wages & Allowances	3,144,794,564	7,983,431,982	8.000,955,339	7,556,623,537
Overvime	2,58-1,751,398	2,666,242.181	2,584,751,398	2,666,242,181
Traveling Subsistence & Fuel Allowance	8,829,994	1,272,472	3.829,994	1,272,472
Fuel Electricity & Other Expenses	5,784,306,885	4,876,185,572	5,754,574,067	4.841.006.421
Cost of Water	59,337,449	36,338,893	58,786,012	36,440,937
External Hire Chargers / Contracts	3,784,627,657	3,125,136,099	3,784,627,657	3,125,136,099
Contract works for Rep. & Main.	115,033,380	96,557,249	\$2,709,512	96.557,249
Insurance & License	[4,392,849	16,436,839	14,392,849	16,486,839
Material Issued for Operational activities	4,509,013	16,519,132	4,509,013	3,884,035
Depreciation	4.713.414.430	3,701,764,322	4,706,339,580	3,695,258,856
	25,213,997,620	22,520,434,741	25,009,475,423	22,338,908,976
Repair and Maintenances Expenses				
Salaries Wages & Allowances Overtime	4,510,459,493	4,637,227,938	4,510,459,493	4,637,227,938
	2,149,379,506	2,210,425,731	2.149,379,506	2,210,425,731
Travelling, Subsistence & Fuel Allowances Fuel Electricity & Other Expenses	5,137,194	595,751	5,137,194	598,251
	203,131,773	161,815,666	203,131,773	161,815,660
Esternal Hire Charges' Contracts	1,551,800	2,271,248	1,551,800	2,271,248
Contract works for Rep. & Main.	344,421	16,762,535	344,421	10,309,510
Insurance & License	15,133,979	15,791,144	15,133,979	15,791,1-1-
Material Issued for Operational Activities	2,123,232,521	1.291.090.588	2,122,232,521	1.291.090.583
Depreciation	\$1,011,883	53,035,393	\$1,011,885	53,035,393
	9,088,382,571	8.369,018,493	9,088,382,571	8,382,565,47
	34,302,380,190	30,909,453,234	34,088,857,992	30,721,474,450

(Expressed in Sri Lankan Rupees) SLPA NOTES TO THE FINANCIAL STATEMENTS Group 2023 20127 2023 2022 FOR THE YEAR ENDED 31 DECEMBER 35 Other Operating Income Other Services - Non Operational 7,140,612 5,309,449 5,309,449 7,140,612 Hire of Equip. & Floating Craft other than Cargo Handling 1,027,613 577.011 577,011 1,027,613 Supply of Water for Local Consumption 126,724,390 83,997,364 126,724,390 83 997 364 Supply of Electricity for Local Consumption 28 899 23,899 15,657 15,657 Telephone Calls and Medical Facilities 57,100 154,500 57.100 154 500 Training Fees 1.947.933 175 955 475,955 1,947,933 Special Jobs done for Ourside Parties 1.432.392 1,069,287 1,482,392 1 069 287 Income from Specialized Activities 134.326.250 95,681,912 134,326,250 95,681,912 Part Estate 4.028.327.456 4 034 184 977 4,034,184,977 4,028.327,456 Lease out Lands 7 709 647 462 7,679,924,287 7,709,647,462 7,679,924,287 Royalty 20,324,009 18 884 920 18,884,920 20,324,009 Rent on Housing Scheme 1,791,825 833,500 833 500 1,791,325 Revenue from Circuit Bungalows 103.417.590 169,607,659 169,607,659 Rent / Lease out Buildings / Warehouses 103,417,590 362,792 19,000 19,000 362,792 Miscellaneous 291,434 291,434 Debit note issued by Ledger & Credit Control 229,877 246,522 229 877 246,522 Auditorium & Class room Hiring Charges 5.134.451 4,747,790 5,134,451 4 747 790 Rent Lease out Sea Area 11,904,400,239 11,873,575,311 11,904,400,239 11.873.575.311 Miscellaneous 2,058,502,929 6,268,528,124 Dividend Received 2.037,252,929 6,268,528,124 63,700,112 Penalty and Surcharge on L & D Billa/ Stevedore Billing 48,695,266 63,700,112 48.695.266 11.270.204 6,061,261 11,270,204 Surcharge on Overdue Bills 6.061.261 8,706,661 15,672,223 8,706,661 15,672,223 Proceeds on Sale of Assets 40,000 40,000 Suphis of Stores & Off Charge Items 97,986,508 152,051,378 97,986,508 152,051,378 Tender Sales Revenue (16,716) (29, 294)(16.716)(29.294)Surcharges on Employees 27,244,006 8,431,313 27,244,006 8,431,313 Charges on Dishonored Bond Items & Debtors Balances 15,463 13,057 6,458,659,264 15,468 13,057 Fines & Insurance Commission 2,286,963,238 6,458,659,264 2,308,213,238 Central Division 18,923,990 16,976,118 18,923,990 16.976.118 Port Four Pennits 253,831,724 264,546,430 253,831,724 264,546,430 Temporary Port Permit Charges 148.377.988 145,778,006 148:377.988 145,778,006 Annual Vehicle Permits & Casual Vehicle Permits 57.511.665 Fees on Chandler's License & Survey Fees 63,242,086 57.511.665 67 242 086 48,419,805 Licensing of Wharf Clearing Agencies in Three Ports 39,970,519 18 419 805 39 970 519 2,211,593 1,086,564 2,211,593 1.086.564 Licensing of Harbour Craft 1.203.399 7,481,319 1,203,399 7,481,319 Proceeds on Hire of Welfare Buses 2,500 Canteen Income 53,500 2,500 53,500 181,819,704 151,178,905 180,260,805 150,887,342 Miscellaneous 20,964 92,420 20,964 92,420 Sale of Books & Publications 9,389,614 16,988,637 9,339,614 16.988,637 Compensation Receipts 8,813 Notional Income from Transferable Jobs 8,813 308 037 817 1,764,048,077 308,037,817 1.764.048.077 Grant Income 1 097 885 911 Revenue from Colombo Oil Bank 1,113,536,867 1.097,885,911 1.115.336.867 103,534,286 103,534,286 Upfront Fee Paid by CICT 103,534,286 103,534,286 487,500 487,500 587,500 Admission/Monthly/Term Fees for SLPA creche 587.500 1,815 1.845 200 Hydrographic Survey Office -Tide data (CPCDP) 658,207 658,207 658,207 658 207 Lunio Sum Premium - Laughs Terminal Ltd 10,300,000 10,300,000 10,500,000 Lump Sum Premium - Distilleries Company of Sri Lanka 10,300,000 Lump Sum Premium - Tokiyo Cement Company (Lanka)PLC 31,626,840 31,626,840 31,626,840 31,626,840 1.712,997,860 1,712,997,860 1,712,997,860 1,712,997,860 Amortization of Lease hold rights - HIPS & HIPG 6,900,000 6,900,000 6,900,000 6,900,000 Lum Sum Premium - NFCL Penna Port Storage 120,000 Inc.Received from Restaurant for Exe. Officers 295,000 120,000 295,000 Infastructure Development Fees Received from JCT 19.937.691 96,428,571 96,428,571 115 714 286 115.714.286 Upfront Fees paid by CWIT 4,010,127 Galle Face Green 4.040.127 41,903,641 41,903,641 Lump Sum Premium - SALCHL 5,634,779,134 4,087,345,997 5,636,338,033 4,067,699,959 19,950,893,933.01 22,546,087,410 19,931,202,832 22,526,441,373

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NOTES TO THE FINANCIAL STATEMENTS				(Expressed in Sri Lanka		
EOE	THE YEAR ENDED 31 DECEMBER	Group 2023	2022	2023	SLPA 2022	
rop	THE TEAK EADED ST DECEMBER	2023	21122	2023		
36	Administrative Expenses					
	Salaries Wages & Allowances	7.357,669,685	7,129,547,709	7,321,384,880	7,091,372,424	
	Overtime	1,585,815,777	1,548,751,851	1,585,815,777	1,548,751,851	
	Traveling Subsistence & Fuel Allowance	36,767,404	32,896,702	36,767,404	32,896,702	
	Fuel / Electricity & Other Expenses	321,982,245	587,981,190	313,965,665	582,774,655	
	Cost of Water	193,179,925	139,199,698	191,928,182	138,382,930	
	External Hire Chargers / Contracts	85,796,081	241,181,023	84,686,581	222,790.401	
	Contract Works for Rep. & Main.	668,987,119	460,724,977	668,987,119	450,902,543	
	Communication Expenses	56.213,805	47,377,748	55,147,402	46,362,971	
	Rent on Premises / Rates & Taxes	72,675,692	51,148,271	72,675,692	49,532,958	
	Insurance & License Fees / Legal Fees	86,105,234	37,852,237	79.856.761	34,737,953	
	Office Requisites / Security Charges	128,436,998	88,604,262	91,970,165	70,859,784	
	Training Expenses	52,374,556	41,204,088	51,958,989	46,557,113	
	Welfare Expenses	761,729,329	474,353.222	746,251,668	460,692,643	
	Publicity & Public Relations	33,196,179	21,933,322	33,196,179	21,130,912	
	Sundry Expenses	112,845,035	173,887,024	112,284,857	170,672,832	
	Research & Development	1,320,394,366		1,320,394,366	8	
	Provision for Claims (Over Provision)	(1,070,000,428)	(256,614,516)	(1,070,000,428)	(256,614,516)	
	Depreciation	410.831,964	270,512,226	402,587,038	265,111,327	
	Amortization of Lease Flold Asset	11,332,228	11.927.418	11.332,228	11,927,418	
	Amortization of Intangible Assets	101,745,752	96,918,908	.101,643,635	96,908,908	
	Business Promotion / Other Charges	16,218,121	6,249,785	10,351,018	6,249,785	
	Miscellaneous Balance A/C Written Off		1,147,446	=	1,147,446	
	Bad & Doubtful Debt	(284,170,248)	997,626,193	(284,170,248)	995,285,957	
	Expenses on VAT	176,281,626	135,284,490	176,281,626	135,284,490	
	Stamp Duty	650,282	293,850	649,957	393,550	
	Social Security Contribution Levy Expenditure	53,352,729	25,999,424	39,255,323	21,796,181	
	Audit Fees	4,575,250	5,518,508	4,170,250	2,833,508	
	Corporate Social Responsibility Projects		122,252,436		122,252,436	
	Admin & Infrastructure Fees paid to JCT Ltd	-	•	612,328,282	608,028,143	
	Non Inventory Expense Account	17,691,794	3,873,915	17,691,794	3,873,915	
	Invoice Price Variance	(960,468)	(245,672)	(960,468)	(245,673	
	Director fees	1,887,108	1,665,312	*	· ·	
	Computer Repair & Maintenance	14,858,049				
	NGV-Retirement	5,125,728	49,729,590	5,125,728	49,729,590	
	Secretarial Charges		440,000	•		
	Bank Chargers	165,809	142,217			
		12,333,754,728	12,547,164,857	12,793,557,424	13,024,281,140	
37	Net Finance (Cost)/ Income Interest Income					
	Interest income Interest on FDs & Call Deposits	0.242 004 000	7 022 212 283	רפת פוד עבב נו	7 001 073 000	
		9,342,894,880	7,932,212,784	9,338,748,982	7,891,974,999	
	Interest on Securities / Investments	116.482.491	131,207,616	3,746,204	324,470	
	Interest on Loans to Employees	271,893,919 9,731,271,290	232,325,826 8,295,746,227	266,529,594 9,609,024,780	227,342,389 8,119,641,86	
	Interest Expenses	2,731,271,220	0,22,770,227	2104210271700	011151041100	
	Interest on Loans	(4,229,081,793)	(2.047.620.2027	(1.217.201.046)	(2.100.212.05	
	Other Finance Charges		(2,944,639,203)	(4,217,894,046)	(2,400,347.95	
		(54,420,752)	(90,103,895)	(53,831,045)	(89,452,30	
	Finance Charges Payable under Finance Lease	(3.293,310)	(4,802,032)	(2,536,292)	(3,459,02	
		(4,286,795,855)	(3,039,545,131)	(4,274,261,383)	(2,493,259,28	
		5,444,475,435	5,256,201,096	5,334,763,397	5,626,382,58	

[&]quot;Above Finance charges include Rs, 12,760,000 which was paid as Bank Guarantee Charges.

38 Income Tax Expenses

Inland Revenue Act ,No. 24 of 2017 (New Inland Revenue Act) comes into operation with effect from 01, April ,2018.

Major components of income tax are as follows:	Grou	p	SLPA		
	2023	2022	2023	2022	
Current Tax Expense for the Year (Note 38.1)	6,203,060,783	12,067,134,607	6,093,711,288	11,991,134,368	
Income Tax Over Provision in Previous Year	(529,000,088)	1,269,963,868	(529,000,088)	1.269,963,868	
	7/71.0/0/07	13 337 098 475		12 261 000 226	
	5,674,060,695	13,337,098,475	5,564,711,200	13,261,098,236	
Deferred Tax Charge / (Reversal)	6,179,7-15,921	449,012,109	6,180,776,580	445,496,390	
	11,853,806,615	13,786,110,584	11,745,487,779	13,706,594,626	

	Grou	p	SLP	A
OR THE YEAR ENDED 31 DECEMBER 2023	2023	2022	2023	2022
38.1 Reconciliation Between the Current Tax Expense and the Product of Accounting Profit.				
Accounting Profit Before Taxation	40,711,437,127	57,350,917,658	40,359,243,118	57,025,790,184
Disallowed Expenses	25,351,745,867	57,349,890,030	25,351,745,867	57,321,494,255
Allowable Expenses	(24,119,156,827)	(23,738,508,119)	(24,119,156,827)	(23,720,327,201)
Other Income Liable for Tax - Interest Income	2,150,291,857	8,328,749,320	2,150,291,857	8,284,250,804
Exempt amount & income from other sources	(23,429,753,057)	(50,989,818,774)	(23,429,753,057)	(50,945,320,258)
Taxable Profit Subsidiary	12,304,308		_	_
Statutory Income	20,676,869,275	48,301,230,114	20,312,370,958	47,965,887,785
Tax Losses Utilized/	-		-	-
Assessable Income / Taxable Income	20,676,869,275	48,301,230,114	20,312,370,958	47,965,887,785
Less: Qualifying payment	-			
Taxable Income	20,676,869,275	48,301,230,114	20,312,370,958	47,965,887,785
Tax Chargers at Statutory Tax Rates of 24% & 30%	6,203,060,783	11,151,363,965	6,093,711,288	11,095,722,793
Tax Chargers at Statutory Tax Rates of 14% & 15%		915,770,641		895,411,574
Current Tax on Ordinary Activities	6,203,060,783	12,067,134,606	6,093,711,288	11,991,134,367

39 Sooriyawewa Cricket Stadium construction cost

As per the cabinet decision dated 05.12.2017 it has been approved to obtain loan from Peoples Bank for the settlement of outstanding dues to the Contractor of International Cricket Stadium at Sooriyawewa. According to the comfort letter issued by the Ministry of Finance and Mass Media dated 14.12.2017 it has been guaranteed to provide adequate budgetary allocations to SLPA for debt servicing.

40 Contingent liabilities

The Authority has contingent liabilities in respect of legal claims arising in the ordinary course of business. Unless recognized as a provision (Note 32), management considers these claims to be unjustified and possibility of an outflow of resources for their settlement is remote.

40.1 Settlement of Court of Appeal Case Bearing No.CA (PHC) APN 45/2006-MV "JAAMI"

As per the board decision No,Noam/61/2017 dated 23/02/2017 the Board of Directors decided to appropriately share (Proportion to be minimum 50%) the remaining balance in order to settle the above case and legal division forwarded a letter to Managing Director of Sri Lanka Shipping Company Limited on 29/03/2017. Sri Lanka Shipping Company Limited agreed for the said proposal and this matter was mentioned in the Court of Appeal on a 29/06/2017 the counsels for the both parties agreed to glo before the High Court (Action in Rem No. 11/2005) and to make arrangement to claim Inquiry as per the settlement entered with regard to the claim. Now this matter is before the High Court, the Registrar report is pending on 24.02.2020. The registrar of High Court (Action in Rem 11/2005) has filed his Registrar Report on 25.09.2020 and he requested to file additional report with regard to this matter. The registrar has submitted his report on 02.03.2021 and it was reported that such amount was not in the account of Peoples Bank. The registrar further reported that he's unable to trace any document in respect of the current position of the said sum. Subsequently the judge directed the registrar to refer this matter to CID. When the matter was called on 02.02.2022 no CID officers were present, hence court directed SLPA to file a notice to be served by the fiseal directing the OIC of commercial and financial frauds division to be present in courts on 28.03.2022. This matter is listed for mention on 26.06.2023 to inform the present status of the Action in Rem 11/2005. The Action in Rem 11/2005 case was called on 18.01.2023, the officer in charge of the Marine Division of the CID who was noticed to appear in court not present. In the circumstances court directed to notice the Director of CID who is handling this matter to be present on courts with the present status report of the Investigation. This matter is listed for call on 08.03.2023

The CA PHC APN 45/2006 matter is listed for mention on 26.06.2023 to inform the present status of the action in rem 11/2005

The action in rem 11/2005 case was called on 2023.01.18, the officer in charge of the marine division of the CID who was noticed to appear in coourt not present. In the circumstance court directed to notice the director of CID who is handling this matter to be present on courts with the present status report of the investigation. This matter is listed for call on 08.03.2023

The CA PHC APN 45/2006 matter is listed for mention on 15.05.2024 to inform the present status of the action in Ren 11/2005.

In the action in Ren 11/2005 case- the court has handedover the complaint made by the registrar on the 07.04.2021 to the CID officer who was presenting courts and ordered to investigate and submit the progress report on the same. Accordingly registrar has perused the other case records connected to the "NV JAMMI" case and informed to courts that there is not any note whether the balance money received from auction of the vessel was not credited to the any other connected cases of the "NV JAMMI" or the treasury. Further officer of the CID has to submit the pregress report and when this matter was called on 06.12.2023 CID officer was not presenting courts and matter has been refixed for the same on 02.02.2024.

Figures in brackets indicates deductions. Notes to the Financial Statements continued on page 39

40.2 HNB LC Facility - MPMC Ltd

"The HNB Filed District Court case bearing No. DDR 1349/2019 under Debt Recovery (Special Provisions) Act as amended based on the Corporate Guarantee given for HND LC facility to the MPMC. With respect of the order delivered on 06.12.2021 by learned District judge in the above case, the HND had made an Application for leave to appeal in Provincial High Court of Western Province bearing No. WP/HCCA/COL/92/2021 LA on 22.12.2021. In pursuance to the order dated 16.03.2023 made by the provincial High Court, SLPA has taken steps to tender Bank Guarantee to the value of USS 1 million in favour of the Registrar of District Court and the said District Court case is listed for Inquiry on 08.12.2023"

With regard to the district court case hearing No. 1347/2019 filled by HNB against the MPMC penaining to the LC facility provided to the MPMC by the HNB is related to the aforementioned corporate guarantee. The Decree Nist issued in the said case was made absolute on 06.12.2021 and HNB is in process of executing the writ. Further the winding up application filed by the MPMC in district the winding up the MPMC is listed on 13.02.2021 to consider the report of liquidator and the HNB is one of the judgment creditor to the said winding up application.

40.3 Cases in Court of Appeal

For the Years of Assessments 2007/2008, 2008/2009, 2009/2010 and 2010/2011, the Department of Inland Revenue made assessments disallowing the deduction of foreign loan interest claimed under section 32 of the Inland Revenue Act. Being dissatisfied with the determinations made by the Commissioner General. Department of Inland Revenue in respect of the Assessments of 2007/2008, 2008/2009, 2010/2011, SLPA made appeals to the Tax Appeals Commission. The Tax Appeals Commission confirmed the determinations of the Commission of the Commission. SLPA has made appeals against the said three decisions of the Tax Appeal Commission to the Court of Appeal. For the matter in 2009/2010 Assessment Years, the Tax Appeals Commission held in favor of SLPA and the Department of Inland Revenue has made an appeal to the Court of Appeal against the decision of the Tax Appeals Commission. On the similar exchange loss matter, the appeal is pending before the Tax Appeal Commission for the year of assessment 2018/2019."

40.4 Supreme Court SC FR/349/19 - W.A.S Wijewardana

This Case was filled by the employees who were said to have been "Piyaputhu" employees seeking appointments to Accounts Clerks and quashing re appointments to of 16th - 40th Respondents to the post of Accounts Clerk. However, notices has yet to be received by SLPA & SLPA has not filed the SLPA's proxy

40.5 Supreme Court SC/FR/182/23 - K.W Nishantha De Silva & 06 Others Petitioners

Case filed by members and officers hearer of the Miscellanious Work Assistant Society of SLPA to seek relief as promotion to post of Junior Management Assistant

40.6 Supreme Court SC/FR/M3/19 - P.D. Harshaka Peiris and others

This was filed by the employees of the MLM 2 & JLM salary grade allocated to Logistics & Operation Divisions. They seek to stay the operation of the post of Manager Logistics or to quash new recruitment made to the Post of Manager Logistics

40.7 Court of Appeal - CA (writ) 345/19 - Engineering Association of SLPA

Calling Applications & Recruiting is unlawfull and sought interim relief to suspending appointments

40.8 Court of Appeal - CA (writ) 407/19- Engineering Association of SLPA

Calling Applications & Recruiting employees based on criteria which was not followed due proceedure is unlawfull and sought interim relief to suspending those appointments

40.9 Court of Appeal - CA/Pax/09/16-The Commissioner General Inland Revenue Dept (Petitioner)

This is filed by the Dept of Itland Revenue against the determination of TAC (Tax Appeal Commission) dated 14-06-2016 for the 2009/2010 Assessment year

40, 10 High Court - Cases C.H.C. 281/09 (2) (DC 52526/MR) - Tanvo Haulage (Pvt) Ltd

Plaintiff filed this Case seeking the amount of Rs. 75,389,021,54 from the Defendents, In the matter judgment was delivered on 06-03-2017 and the SLPA (2nd Defendant) was discharged without any Cost and the SLMPCS (1st Defendant) is liable to pay Rs. 28,902,<56,92 together with the Legal interest to the Plaintiff, Hence, 2nd Defendent filed this matter.

40.11 Court of Appeal - CA (writ) 427/2022 - A.G Anton, L.K.H.D.K Aarewatte, N.D Hettiarachebi

Case Filed by officers attended to Sri Lanka Customs Dept against SLPA and other Respondents seek relief as writ to compel the respondent to pay reward entitled to them for investigation conducted by them on Gantry Crane Imported by SLPA without declaration

40.12 Custom Inquiry D/INY/2008/100 - Director General of Customs

This was taken up on 21.07.2020 for impriry and again laid by ontil honorable AG's advice is received,

41 Restatement of Comparatives in the Group/SLPA Financial Figures

The following items have been restated with the receipt of Audited Financial Statements of Subsidiary Companies and Associate Company after Audited Financial Statements of SLPA were issued

	C	Graup	SLI	'ለ
impact on the SLPA/Consolidated Statement of Financial Position As at 31st	2022 With	2022 without Amlited	2022 With	2022 without
December 2022	Audited A/C	A/C	Audited A/C	Audited A/C
Property Plant & Equipment	251,722,424,189	251,719,813,895		
Trade & other receivable	24,290,264,651	21.152,923,045	24,211,151,596	21,072,824,446
Cash & cash equivelent	10.796,863,639	10,809.850,154		
Retained Carnings	119,758,773,836	116,599,667,908	129,304,299,934	126,165,972,783
Supply of goods services & other creditors	3,719,561,731	3,720,480,326		
Borrowings- Financial Institution	13.211.585.585	13.242.043.396		

42 Prior Year Adjustments

	Rs.	
Line Description	Group	SLPA
Write off the rent arrears amount from Team Work (pvt) Ltd.	5,614,262.97	5,614.263
Being reversed based on the Commercial high court decision on 07-02-2023 to create the outstanding debtors balance related to Green Lanka Shipping	(21,112,681,05)	(21,112,681)
Recognition the Grants as Deffered income over life time as LKAS 20, 2019-2022 received for renovation of Lighthouse (Round Island/Poul point)	(430,248,430,12)	(430,248,430)
Being accounting for Prior year depreciation adjustment on backdated assets.(Colombia & Trinco)	7,314.684,806,08	7.314.684.806
Write off the rent arrears of Department of Fisheries & Aquatic Resources.	6,968.47	6,968
Being Correction entry for Stores Shortage 2022 (Galle Port)	3.566,768,04	3.566,768
Adjustment for personal emoluments	555,175,327.88	555,175,328
Being reversal of Management fee received from SLPMCS (Galleface Green)	(944,302,00)	(944,302)
Being TS dispute over charges paid to Evergreen & CMA for 2022	419,328,771.19	419,328,771
Being Inter trucking terminal charges paid to Evergreen,Ocean Net & CMA CAM for 2022	137,125,911.61	137,125,912
Reintbursement of Compensation paid for Labour matters	11,791,694.50	11,791,695
Being transfer labour charges for year 2021,2022 and 2023 relavant to under mention project as per letter dated 2023,10.10 Chief Engineer (Civil)	(62,812,526,19)	(62,812,526)
Default Tax (VAT) as at 31-12-2009	57,221,612,00	57.221.612
Being accounting the Surcharge Tax over payment of taxable 2020/2021 to the relevant accounts. As per the Surcharge Tax return annucled done on	(755,334,465,00)	(755,334,465)
Being transfer for previous year adjestment lying in work in progress account to the relavent account as per the letter dated 18.01.2024 Chief Engineer	9,526,627.88	9,526,628
Being correction for granity payment for the year 2023	1,353,026,03	1,253.026
Supply Fuel to SLMPCS	1,653,872.00	1,653,872
Being Adjustment of Accounting Entries to Review the Assets.	(2,988,587,330,24)	(2,988.587,330)
As per instruction given by Treasury on its meeting dated 16-02-2024 following amounts transfer to research expenses.	422,611,349.03	422,611,349
Retained Earning Adjustment of Group (ICT)	3,294,694,00	
Total	4,683,815,957.08	4,680,521,263

43 Foreign Exchange Gain/Loss

As per the LKAS 01 permitted additional line item which adjust the foreign exchange gain/loss has added to the Statement of Comprehensive Income, because such presentation is relevant to understanding of SLPA and group Financial Performance effectively as it make high impact to the net profit at the year end. When obtaining the operational revenue Foreign exchange loss incurred with reference to dollar receipt on operational revenue and debtor revaluation to year end buying rate adjusted as suggested in Audit Report 2022

44 Consolidated Financial Statements 2023

Jaya Container Terminals Ltd (JCT Ltd)which is the Subsidiary company of SLPA, Hambanthota International Port Services Ltd (HIPS) & Sri Lanka Port Management Consultancy Services Ltd (SLPMCS) which are associate companies of SLPA have submitted Unaudited Financial Statements for year 2023.

Lanka Gas Terminal (Pvt) Ltd the Subsidiary company of SLPA has not still submitted their Financial Statements. Therefore the consolidated Financial Statements has been prepared referring draft Financial Statement of JCT Ltd and balances of MPMCS as at 15.12.2022 only

44.1 Magampura Port Management Company (Private) Limited (MPMC)

Magampura Port Management Company (Private) Limited is fully owned subsidiary of SLPA. The said company is under winding-up order of the Commercial High Court of Western Province (Colombo, Civil) in case no. (Civil) 97/2021/CO With the effect from 1st of June 2022 & Liquidator is appointed with effect from 1st of June 2022

When the liquidator was appointed, power vested with the liquidator under 290 of the Companies Act No.07 of 2007.

As a result of liquidation process, Magampura Port Management Company (Private) Limited was prepared Financial Statements on liquidity basis as at 15/12/2022. Due to the liquidation process, financial statements of MPMC for the year-end 2023 are not submitted for consolidation of SLPA.

Even though Liquidator was appointed, Liquidation is not yet over. Hence Magampura Port Management Company (Private) Limited is taken into the consolidation financial statement of SLPA based on the 15/12/2022 Financial Statement of MPMC Which was prepared on liquidity basis.

45 Review of Useful Life Time of the Assets

According to the para 51 of the Sri Lanka Accounting Standard LKAS 16, (Property, Plant & Equipment), "The residual value & the useful life of an asset shall be reviewed at least at each Financial year-end. Accordingly as approved by Audit committee of SLPA, review of useful life and residual value of fully depreciated fixed assets which are still in use as at 31-12-2023 were carried out by the respective review committees appointed by Director (Technical).

SLPA shall estimate the remaining useful life of fully depreciated assets and shall reinstate the cost and accumulated depreciation at amounts which would have been reflected in the balance sheet on the date of reinstatement had the entity measured depreciation from date of acquisition of the assets based on the total useful life including the estimated remaining useful life and adjust the difference under equity."

As at today only received four review committee reports for Motor Vehicles, Floating Equipment & Staff quarters, other Buildings and handling equipment will take action to do relevant adjustments to the balance asset categories such as Operational Building & Structures, Office and welfare Building, Plant & Machineries, Electrical & Electronic equipments, furniture & Office Equipments, other assets during the year 2024.

46 Lifetime of the Investment Property at Port of Hambantota

The estimated life time of the property leased for the 99 years period to HIPG and HIPS were taken as 100 years since the revenue from leasehold rights will be amortized during the same period

47 Compensation Paid for a Land Not Within Port of Hambantota Project Area

The SLPA has paid compensation for a land area in Port of Hambantota which is not within the project area handed over to HIPG Limited amounting to Rs.113,159,199.33. Since this land area is being vested to SLPA by Divisional Secretary – Hambantota, it has not been capitalized in the books of SLPA. Once the land vesting process is completed, it can be capitalized.

48 Reason for Not Determining Fair Value of Investment Properties

Investment properties are port infrastructure mainly comprising of maritime developments and structures. Whilst recent port development projects of this non existence nature are few if In these circumstances there was no basis to obtain a rational estimate for market value, whereas adequate sources data were apply for cost based valuation

49 Asset Clearing Accounts

Asset clearing account is a temporary account provided to keep amounts until capitalized. The balance available in the asset clearing account remaining until goods are being delivered to the relevant division and till the documents are received to Finance Division for capitalization purpose.

50 Provisions for Claims

During the year SLPA has kept a reliable estimate of Rs.5,308,426,712 as general provision for legal claims. Detail description which describe the pending legal cases arae given in page No.49-55

51 Renovation Works of observation deck at Galle Face Green (GFG)

SLPA has proceeded with a payment for the renovation works of observation deek at GFG amounting Rs. 8,750,391.16 (including taxes) subject to reimbursement of the cost receivable from SLPMCS. Now SLPA & SLPMCS has come to an agreement and SLPMCS agreed to settle Rs. 5,955,163.79 after deducting over paid management fee of Rs.1,653,872 by installment basis and declare it as related party transaction.

52 Receivable revenue on uncleared containers and Vehicles at 31.12.2023

Until clear the containers & Vehicles from SLPA premises we have not issued bills and not recongized revenue as receivable. Accordingly as at 31.12.2023 following revenue has to be received to SLPA for uncleared containers & Vehicles

Receivable rent on uncleared containers is Rs.1,670,453,529 (including taxes)

Receivable wharfage on uncleared containers is Rs 2,044,468 (including taxes)

Receivable rent on uncleared vehicles is Rs.1,102,395,130 (including taxes)

Receivable whartage on uncleared vehicles is Rs.340,352(including taxes)

53 Outstanding Seized custom Bills for the year 2021,2022 & 2023

Outstanding Soized custom Bills that have been sent to Sri Lanka Customs over the above periods but not settled yet is Rs.3,561,336 & due to doubtfulness of receivable same to be disclose as a note instead of recognizing as revenue.

Figures in brackets indicates deductions.

Notes to the Financial Statements continued on page 41

SRI LANKA PORTS AUTHORITY NOTES TO THE FINANCIAL STATEMENTS

54 Contribution for the consolidated Fund

As per the SLPA Act No. 15 of 1979, based on profit of SLPA for the period 1979 to 2022, the amount payable as dividend is Rs. 8,066,379,267.59. Approval has been granted to set-off the amount of Rs. 5,156,049,274.99 due to SLPA by the General Treasury (GT) against the dividend payable by SLPA, hence the balance amount payable as dividends to the consolidated Fund is Rs. 2,910,329,992.60

Accordingly, as directed by the Hon. Minister of Ports, Shipping & Aviation and duly approved by the Board of Directors of Sri Lanka Ports Authority (SLPA), the net amount of Rs.2,910,329,992.60 is paid as dividends covering the period 1979 to 2022 & adjusted the accounts accordingly.

55 LC Facility for ECT Equipment

The letter of Credit (LC) facility amounting to USD 282.56 Mn for the purpose of importation of ECT handling equipment was obtained on 31st December 2021. As at 31,12,2023 above LC facility has been reduced to USD 162,536 Mn.

56 Unsettled Advances as at 31.12.2023

Out of the total amount of Rs.807,501,641.29 of advance to suppliers, as at 31.12.2023 unsettled balance was Rs.795,327,673.83 only. The amount of RS.608,882,526.34 taken as a advance for Electricity supply to ECT project.

57 Income Tax Receivable

There was a Brought forward Income Tax refund of Rs. 5,821,650,559 in the finalized income tax return for the year of assessment 2022/2023 and with the approval of higher management of SLPA this amount was setoff against the income tax payable for the Y/A 2022/2023 as indicated in the Note no.12.3 in the Financial Statements. The balance tax receivable as at 31.12.2023 is Rs.755,334,465 is for surcharge tax overpayment and already requested the refund from Department of Inland Revenue.

58 Sri Lauka Gas Terminals Company Limited

SLPA is in the process of obtaining approvals to wind up the Subsidiary company, Lanka Gas Terminal Pvt Ltd. Hence, the required disclosures would be made as per SLFRS 05 when it is classified as Held For Sale. To proceed with the strike off procedure in terms of the section 394 of the companies Act No. 07 of 2007, we have submitted the Financial Statement to the Auditor General to get confirming that the company has been a dormant company from inception.

50 Pre-Fensibility Studies

Colombo North Port Development Project

Asian Development Bank (ADB) has granted a Technical Assistance (TA) loan of USS 4.27 million to facilitate the identified priority project to initiate the feasibility study, detail design and preparation of procurement of documents.

According to the cabinet approval a contract has been signed between Sri Lanka Ports Authority and AECOM Infrastructure & Environment UK Limited for the Consultancy Service for Feasibility Study for the Colombo North Port Development Project. The above Feasibility study of e has been commenced in February 2020 and completed in December 2023 for the total contract value of USD 3,268,597.78. The payments were made from the funds received through transport project preparatory facility Loan obtained by Government of Sri Lanka from Asian Development Bank, SLPA has no future commitments towards the repayment of Joan, Further noted that the above TA was received for a feasibility study in order to identify the vulnerability of expansion of existing Colombo Port to the Northern side. This has considered as research expenditure incurred from grant received from government.

Port Community System (PCS)

The Feasibility Study and Preliminary Design to establish a PCS for Sri Lanka Ports Authority was carried out by the joint venture of KPMG Sri Lanka and Port of Rotterdam. The Cost of the consultancy study is USD 747,464 and it was funded by ADB under the technical assistance grant for supporting Trade Logistic Facilitation. The Consultancy service was commenced in 2021 and completed in 2023.

This work is a feasibility study and all payments made to the Consultant were directly done by the ADB. Therefore SLPA has not received any payment details relevant to the study. This has considered as research expenditure incurred from grant received from government.

60 Port Access Elevated Highway Project

Constitution of Workshop Complex

Construction of Workshop Complex under Port Access Elevated Highway Project .As at 31.12.2023 payment release to contractor was Rs.1,416,176,935.30 taken as work in progress .Once the construction work completed grant will amortized.

Maritime facility Centre (Head Office Building)

The payments are being paid By RDA on behalf of the land obtained to construct highway and once the construction completed value will be taken to SLPA books. Under Port Access Elevated Highway Project some building of SLPA demolished and partially demolished. After considering the new assets generated and cost of SLPA demolished and partially demolished buildings relevant adjustments will be done when completed the project.

61 Event After the Reporting Period

As per the instruction given by Attorney General's Department letter dated 13-01-2023 regarding the levied anchorage charges for wreck vessel M/V X-Press pearl of 19-05-2021, Board of Management of SLPA has taken decision to waive off these charges total outstanding amount as of date 27-02-2024 is Rs.194,804,727.26 of which Rs. 187,754,715.94 outstanding as at 31-12-2023. Measures will be taken to waive off these charges in the financial year 2024.

Figures in brackets indicates deductions.

Notes to the Financial Statements continued on page 42

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SHI LANKA PORTS AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECENDER 1923

RESIDEND TO BESTURE TO DESCRIBER 1923

RESIDEND TO BESTURE TO THE TRANSPORT TO THE TEATURY OF ST. Larba, Government related instancious, subsidiary, associate and key monagament poticiated.
The Authority's reduced potics included Treatury of St. Larba, Government related instancious, subsidiary, associate and key monagament poticiated.

At Treaturation with Key Management Personnel.

	Transactions with Key Manugement Personnel are given below.					2023	2022
	Remuneration and Other Storr-Tram Employee Develos Balance Outstanding - Loans and Advance Termination Benefits					50,308,730 241,500	061'911 801'65'0F
G	Related Party Transperions Depaits of significant related party transperions that Authority entries out are as fellows:	ut are as fellows:					3.5
	Name of the Institution	Refationship	Name of Directors / Representatives	Nature of Transactions	Transaction Value	Payable	Receivable
	Treasury of Sri Lanka	Capital Countilator	Mr. P. A. S. Atkula Kurana	Countpud Interest pold	9,761,924,264 4,031,949,999		
	Sr Linkië bon Manegourm & Comulance, Scotten (Pv) Lel	Аке по эк Свядану.	Mt. G. U. N., Algenatage	Paymer for Janioural Survices received Payment for Leating and Uniquality survices Heiney of Operature (Astronomer GO, I'CO, MID) Leating & Uniating Service Acted to Individually Welfore Creative Welfore Creative Could Tectument warme Survice Astronomer warme Survice Astronomer warme Survice Astronomer warme Survice Astronomer Could Tectument warme Payment for towing received Payment for towing received Payment for Survice Tective Supplies of Find Emporation of Observing Gallerine Double Gallerine Received Cliquarity (Optionskell terms) sittes thought SLFMCS	67,523,001 14,919,077 200,542,348 70,542,348 70,602,34 7,007,293 54,007,293 54,007,293 54,007,293 54,007,293 54,007,293	19,205,397 15,405,309 19,131,447 5,005,229 5,13,821 5,13,821	1185/00 \$555.144 \$4565.144
	Jaya Continer Terminal Lat.	Substituty Company	Nr. Keith D. Benurd Nr. G. U. K. Altgevattage	Address and a factor of the formal fo	41.25.628.2 21.25.600 21.25.600 41.149 402.665	69,389,776 193,609 58,205	+56/281 - - - -
	South Aria Greenay Terminal (Pv1) Left	Related Company	Mr. Keith D. Bernund Mr. G. U. K. Algewattage	Rest received specified received Divident received State receivable	1,465,896,425 1,492,873,303	C V 0 V	\$5,765,15) \$18,885,15) \$-
	Lania Coal Company (Pvt) Ltd	Related Company	Capi, Mittal Silva	No Transactions are made dering the year		·	,
	Colonko Internatoral Consint Tembai Ltd	Aclased Company	Mt, Kelil D, Berurd	Leara Rent Received Rayslay received Eura Sun Penahum tacunac Dividrad received ECT yand for Tempary Stacking Dreging work dense in CICT Harbour Dasin (1939)	2,181,646,003 S.464,755,883 101,534,386 587,794,436 93,559,386 62,650		05,252,29 085,051,29 05,051,20
	Magarrians Post Managassast Cestquay	Subsidiry Company	Mr. Inglia islan Gragorra Mr. Nicolian Sriwardara Mr. Lal Weersingle	Management हैक्स विक्रमीत Fuel Charges	**	98,9,8,253	5,805,921
	Colomba Dockyand PLC	Related Company		Supply of Find Nampational related services	14,669,185	26. E	49,724
	Harbachsta Ingmanaul Pen Serves Lud	Associate Company	Mr. Keitt D. Benard Mr. G. U. K., Algawatase Mr. Ranjitt Maligaspe	Solary Receivable from HHYS	46,892,217		205,089,
	Honbankera International Pert Group Lad	Retard Contany	Mr. Keith O Bernard Mr. G. U. K. Algewatege	Rayalty Income	00,356,000	£.	6,1834,828
	Colombo West International Tembral profute	Related Conguny	Mr. Keilt D Benard Mr. G. U. K. Algovattage	Long Sum Pronium Incorve Investment Made Defing the Vear	115,74,286 3,711,233,748		9 0
	South Asia Correctiol & Logsme linto	Related Company		Luira Sian Recaived Lease? Rem received Iwec,men Macc Durling the Year	4,611,880,660 N,925,920,600 1,762,634,946		698,592,140 591,576,120
	Mansary of Ports, Shipping & Avration	Linz Muusiry		Water & Electricity bills of famer Ministers' Quartera Supply of Foel			436,958

Financial Risk Management

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

- 1. Credit Risk
- 2. Liquidity Risk
- 3. Market Risk (Currency Risk and Interest Rate Risk)

The financial instruments of the Authority comprise of equity investments (listed and unlisted), investment in debenture, term deposits, money market investments, and cash. The main purpose of investment in term deposits, money market investments are to raise and maintain liquidity for the operations. Investments in equity and debenture securities are strategic investments and the Authority has other financial instruments such as trade & other receivables and trade & other payables which arise directly from its business activities. Further, the Authority has interest bearing borrowings which were borrowed from the Government of Sri Lanka and financial institutions for ports expansion and development projects.

1. Credit Risk

Credit risk is the risk of financial loss to the Authority if a customer fails to meet its contractual Obligations, and arises principally from the receivables from customers including Sri Lanka forces, other Government institutions and investment securities.

Trade Receivables

The Authority trades mainly with shipping agents and Government institutions. The management assesses the credit quality of the shipping agents based on the past experience and other factors such as financial guarantees from shipping agents. In addition, outstanding balances are monitored on an ongoing basis in the management committee and the Board.

The SLPA follows 'simplified approach' for recognition of impairment loss allowance on Trade receivables. The application of simplified approach does not require the SLPA to track changes in credit risk. Rather, it recognizes impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition. As a practical expedient, the SLPA uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed. On that basis, the SLPA estimates provision on trade receivables at the reporting date. Impairment loss allowance charges (or reversal) recognized during the period is recognized as income! expense.

Other Financial Assets

Credit risk arising from other financial assets of the Authority comprises term deposits, cash and cash equivalents and investment in debentures. The authority's exposure to credit risk arises from default in meeting contractual obligation of contractual parties, with a maximum exposure equal to the carrying amount of these financial instruments. The Authority manages its credit risks with regard to these financial instruments by mainly placing its fund with state financial institutions and other government institutions.

Notes to the Financial Statements continued on Page 44

2. Liquidity Risk

Liquidity risk is the risk that the Authority will not be able to meet its financial obligations as they fall due. The Authority's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient cash to meet its liabilities when due, under both normal and unexpected conditions, without incurring unacceptable losses or risking damage to the Authority's reputation.

Forecasting of operational cash flows (Recurring Budgets) and Capital Budgets are prepared annually. The finance division monitors the both capital and recurring budgets and liquidity requirements to ensure the Authority has sufficient cash to meet operational needs. At the end of the reporting period, the Authority held term deposits, short-term government securities and other liquid assets amounting to Rs. 104,753,561,899 (2022; Rs. 115,028,779,250).

The following table depicts the Authority's financial liabilities maturity analysis based on the remaining period at the end of the reporting period to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

SLPA Expressed in Sri Lanka Rs.

		31-Dec-23		31-Dec-22			
Financial Liabilities	Less than 1 Year	More than 1 Year	Total	Less than 1 Year	More than 1 Year	Total	
Borrowings - Government	7,821,252,838	63,279,672,079	71,100,924,917	8,924,559,413	78,885,991,365	87,810,550,778	
Borrowings -Financial Institutions	329,238,237	2,469,286.799	2,798,525,036	3,612,798,808	2,798,525,037	6,411,323,845	
Trade and Other Creditors	4,249,855,218	-	4,249,855,218	3,883,020,370	-	3,883,020,370	
Total	12,400,346,293	65,748,958,878	78,149,305,171	16,420,378,591	81,684,516,402	98,104,894,993	

1000				
(1		**
(1	ı	v	u	10

Б ,		31-Dec-23	e e e		31-Dec-22	
Financial Liabilities	Less than 1 Year	More than 1 Year	Total	Less than 1 Year	More than 1 Year	Total
Borrowings - Government	7,821,252,838	63,279,672,079	71,100,924,917	8,924,559,413	78,885,991,365	87,810,550,778
Borrowings -Financial Institutions	9,928,025,014	2,543,183,809	12,471,208,823	13,211,585,585	2,883,723,647	16,095,309,232
Trade and Other Creditors	4,077,185,148	-	4,077,185,148	3,719,561,731	-	3,719,561,731
Total	21,826,463,000	65,822,855,888	87,649,318,888	25,855,706,729	81,769,715,012	107,625,421,74

3. Market Risk

Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates which will affect the Authority's income or the carrying value of holdings of financial instruments.

3.1 Currency Risk

The Authority's exposure to currency risk arising from fluctuations in the value of US Dollar (USD) against the Sri Lankan Rupee after Central Bank of Sri Lanka allowed the Sri Lanka Rupees to freely float against US Dollar during the reporting period. The Company's functional currency is Sri Lanka Rupees in which most of the transactions are denominated. However, Interest bearing borrowings in relating to ports expansion and development projects and certain bank balances and a shipping agent receivables (Example "APL Lanka (Pvt) Ltd" etc.) are denominated in foreign currencies (Japan Yen and US Dollars. As a result of the free floating of US Dollar & Japanese Yen due to appreciation/ depreciation of the Sri Lanka Rupees against the USD/ JPY Yen had an impact on the operating results for the reporting period 2023 which amounts to Rs. (1,883,874,738.12) arising from re-payment of borrowings and invoicing of services rendered to shipping agent (example "APL Lanka (Pvt) Ltd" etc.) However, the Authority in order to mitigate the impact of currency movement for repayment of borrowings uses the same currency for repaying through bank deposits maintained in the same currency.

Please refer the note 24 and 25 to the financial statements relating to interest bearing borrowings and details of the borrowings denominated in foreign currencies.

3.2 Interest Risk

The Authority's exposure to interest risk is the changes in market interest rates relate to the interest bearing borrowings with a fixed and floating interest rate and bank deposits and Government securities.

Rs. 69,270,504,631 (2022: Rs. 86,402,873,460) of the Authority's interest bearing loans and borrowings carried interest at floating rates others amounts to Rs. 4,628,945,322 (2022: Rs.7,819,001,164) carried interest at fixed rates.

The Authority has eash and bank balances including deposits placed with the Government and state banks. The Authority monitors interest rate risk by actively monitoring interest rate movements.

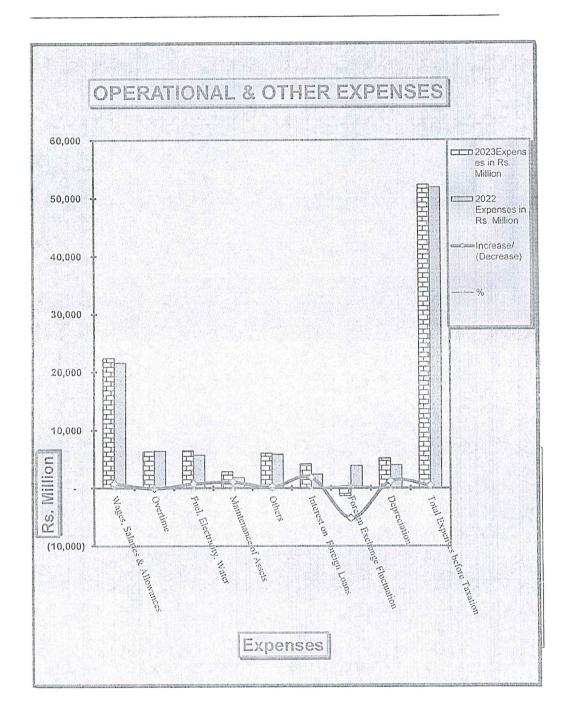
Loan	2023 (RS.)	2022 (RS.)
Floating Rate		
Colombo Port Expansion (South Harbour)	66,471,979,594	79,991,549,615
Development of East Container Terminal - Bank of Ceylon	-	3,118,941,452
Construction of Sooriyawewa Stadium - Peoples Bank Loan	2,798,525,037	3,292,382,393
Fixed Rate		
Colombo Port Development Project	4,331,336,962	7,482,624,777
Rehabilitation of KKS Loan	297,608,360	336,376,387

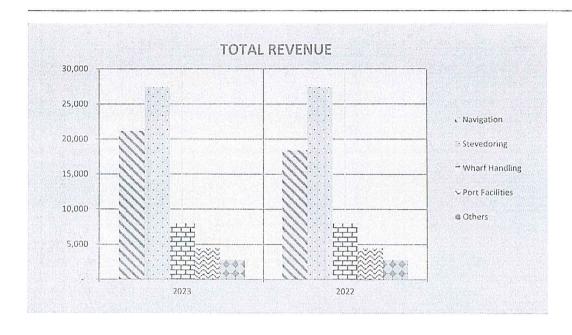
SRI LANKA PORTS AUTHORITY NOTES TO THE FINANCIAL STATEMENTS

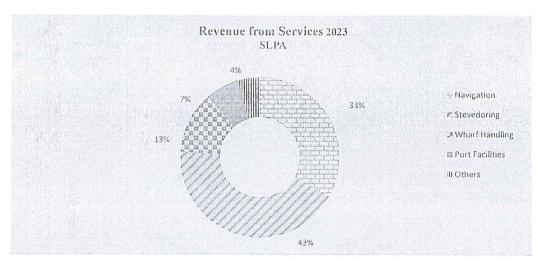
Terms and conditions of borrowing facilities

	The second secon				Loan Amount	Out StandingBalance	Barrowing cost
Lean Name		Lending Institution	Currency	Interest Kate	(In Loan currency)	as @ 31/12/2023 (Rs)	(Rs)
IRIC Loans	SUPAL		Ydf	2.60%	4,878,185,478	555,774,705	
	SLP-46	107.0	Adii	2.60%	2,644,187,565	1,958,127,335	
	SLP-67 i		, rpy	1.80%	1,354,512,318	1,106,794,128	
v.	SLP-67 ii	Tames	. \dſ	0.75%	217,445,997	5 -	
	SLP-85	and George	JPY	0.30%	14,495,000,000	679,606,278	
Rehabilisation of KKS loan		Export Innor Bank of India	OSD	1.75%	45.270,000	297,608,360	3,461,906
A DR.2310	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	Asian Development Bank	US S	Libor+0.6%	300,000,000	64,910,180,707	
Constration of Society ways Stadium	- L	Peoples Bank	LKR	AWPLR+2.5%	3.950.858,870	2,798,525,037	
East Container Teaminal	- 2	3ank of Ceylon	USS	6 Months Libor+4.25%	80.000,000	Fully Settled	
Least Contained Testimon	-			Total		72,306,616,550	8,461,906.00
		,	Accrued Interest	rics!		1,592,833,405	
						73,899,449,955	
			Note 24 Note 25	Borrowings - Government of Sri Lanka Borrowings - Financial Institutions	Sri Lanka – utions –	71.100,924,918 2,798,525,037 73,899,449,955	

Figures in brackets indicates deductions. Notes to the Financial Statements continued on page 47







PENDING LITIGATION COMPLAINTS LACTIONS LAPPLICATIONS AGAINST SLPA AS AT 31.12.2023 Case Records Complainant /Plaintiff or Present Position Next Step Nature of the Case & the relief Petitioner Date of S. No Case No. Institutio SC Cases Argument on 12-06-2024 SC (Appeal) 35/12 SC/HC/LA 81/2011 2011-08-04 Daya Construction (PvI) SLPA filed a case bearing No. HC/ARB/1926/09 In order to set This case was file aside the award given by Arbitration to pay Rs. 11,882,723,86 with against the order Ltd. interest and the order was delivered in favour of Defendant, delivered on Case subsequently SLPA made an appeal to Supreme Court under Case bearing No HC/ARB/1926/2009 No. SC/LA/35/12 against the said order. HC/ARB/1926/19 This was fixed by an Asst. Security Officer (ASO) stating that by II was brogulit to the not being selected to the Post of superintended (Security) his notice by the CHRM Argument on 26-03-2024 SC/FR 320/16 31-03-2016 Egodawatha A.V. Kumaca Legitimate expectation is violated and also at the Interview due that the applications were internally called procedure, criteria and transparency have not been followed and his for Superintendant R contanteed were violated. (Security) on 02.10.2020, However Petitioner was not eligible to apply this post and he has sulunitied his appeal to the HR Committee This is with regard to the ownership of the Land situated adjacent Laid by SC/FR/418/13 17-12-2013 Edward Rohan Ponniah to "Sweet Bay" Trincomalee filed by the Peritioner. SC/FR/300/17 This is filed in the interest of General Public with regard the Mention on 11.01,2024 28-07-2017 Dr. Guuadasa Amarasekera Agreement by GOSL to hand over the Management and Operation rights ownership/ahenatron of Port Holdings (Pvt) Ltd. (CM Port) (14th Respondent) by the documents Frame Work Agreement and oncession Agreement SC/FR/25/17 11-01-2017 This is filed in the interest of General Public with regard the Montion on 11,01,2024 Dr. T. Lalithasiri Agreement by GOSL to hand over the Management and Operation rights ownership/attenutron of Port Holdings (Pvt) Ltd. (CM Port) by the documents Frame Work Agreement and Concession This is with regard to the ownership of the Land situated adjacent to "Devid Man's Core" Trincomalee filed by the Petitioner, David !SC/FR/351/15 05-07-2016 Laid by 06 David Peiris Motor Company Limited SC/SPL/LA/443/18 09-01-2019 Case dismissed on 01-07-SLPA against SL Customs This is an appeal filed by SLPA against the CA Judgment dated 09 11-2018 (CA (writ) 220/2017) filed by SLPA seeking to quash the Customs inquiry order over non-payment of Taxes on Container 2022 Handling Equipment and Spares SC/CHC/Appeal/25/2017 17-09-2019 Tanya Hanlage (Pvt) Ltd Plaintiff filed this Case seeking the amount of Rs. 75,389,021.54 Argument on 10-06-2024 from the Defendants, in the matter judgment was delivered on 06-03-2017 and the SLPA (2nd Defendant) was discharged without any Cost and the SLPMCS (1st Defendant) is liable to pay Rs. 28,902,456.92 together with the Legal interest to the Plaintiff. Hence, 2nd Defendant appealed this matter and filed a Case in Supreme Court bearing Case No. SC/CHC/Appeal/25/17 against the order dated 06-03-2017 and prayed to set a side the order dated 06-03-2017 SC/SPL/L/V155/2020 SLPA filed this appeal case in Supreme Court against the Judgment Matter has to be fixed Mention on 12-03-2024 19-08-2020 SLPA Vs. T.M.T.A. Razzak delivered on 09-07-2020 in CA(Writ)294/14 to enter settlement Terms SC/SPL/LA/156/2020 19-08-2020 SLPA Vs. US.S. Abbasec SLPA filed this appeal case in Supreme Court against the Judgment delivered on 09-07-3020 in CA(Writ)276/14 Mention on 12-03-2024 10 Matter has to be fixed to enter settlement SC/SPL/LA/153/2020 19-08-2020 D.L.M. Bandaranayake and Mention on 12-03-2024 The Petitioner field this case against the judgment dated 09-07-Matter has to be fixed 2020 in CA/Writ/276/14 5 others. to enter settlement Terms SC/SPL/LA/154/2020 19-08-2020 D.L.M. Bandaranayake and 12 The Petitioner field this case against the judgment dated 69-07-Memion on 12-03-2024 Matter has to be fixed 5 others. 2020 in CA/Writ/294/14 to enter settlement

Terms

VOTES T	O THE FINANCIAL STATEM	MENTS				Page 50
	Case Records	Date of	Complainant /Plaintiff or Petitioner	Nature of the Case & the relief	Present Position	Next Step
S. No.	Case No. SC/FR/176/2021	Institution		Petitioners filed this as public interest litigation case seeking redness for fisherman affected by Express Peral incident and sought relief from all Responders including (4th Respondent Chaiman/SLPA) to award Rs. 500,000/- per each fisherman		Hearing on 18-03-2024
14	SC/FR/277/2021	09-09-2021	I. The Archhishop of Columbo 2. Cardinal Malcolm Ranjith	In this Case Petitioners cited SLPA, Chairman SLPA, MD, Harbour Master and 18 others as Respondents Petitioners seeking relief under fundamental Rights Jurisdiction of Supreme Court on MV X-press pearl disaster incident. Leave to proceed granted for this case on 01-12-2021 and fixed for file the objection to 20-01-2022		Hearing on 13-03-2024
15	SC/FR/184/2021	01-07-2021	1) Dr. Asantha Perera 2) Jeran Jegatheesan	Petitioners tiled this application as public interest litigation seeking cost and compensation from Respondents for the devastating impact to the marine environment and pollution with the incident of "Express Pearl" vessel and also dealing FR to equally and Equal protection of Law guaranted in Article 12(1) of the Constitution is being infringed.		Hearing on 18-03-2024
16	SC#R/168/2021	16-11-2021	Centre for Environmental Justice (Guarantee) Ltd	The Petitioner claim that pertaining to MV X-press Pearl, the Respondents have failed and/or omitted inter alia to discharge the task vested in them and protect the sea and coastal area of Sri Lanka and to secure the right to engage the livelihood of the fisherman and thus have violated their fundamental rights		Heating on 18-03-2024
17	SC/FIX 196/2022	06-06-2022	Dr. U.S. Jayasekera	The Pelitioner has sought several reliefs including interim order to stay be operation of the disciplinary punishment imposed on the Petitioner by letter dated 17-05-2022 until the final hearing and determination of the application		Leave in Proceed on 04-03-2024
18	SC SPL LA 24/2023	23-01-2023	The National Union of Scafarers	This case was filed against the order made on 21-02-2023 in CA (writ) 124/13		Support on 15-05-2024
19	SC SPL LA 182/2023		The Commissioner General Inland Revenue Dept. (Petitoner)	This Application has been filed by SLPA against the order of the Court of Appeal on Preliminary Objection raised by SLPA in the case No. CATAX/69/2016		Support on 28-06-2024
CA Cas 01	es CA (writ) 124/13	16-05-2013	The National Union of Scafarers	This was filed by the Petitioners against SLPA, JCT Ltd and others and seeking relief to quash the decision of (JCT Ltd) and its Chairman (2nd & 3rd Respondents) to terminate its employees		Judgement delivered on 21-02-2023 in favour of Petitioner. Appeal Pending
02	CA (Writ) 276/2014	12-08-2014	S.S. Abbasee	This Petitioner filed this case with regard to acquisition land related with Olavil Port Project SLPA cited as 4th Respondent. The Petitioner complains that the refusal/or failure of Respondent to pay sun of Rs. 13,995,500 as compensation in respect of acquisition of this land as determined under Sec.17 of Land Aquision Act and Petitioner seek writ of Mandanus compelling the 1st & 2nd Respondents or any one or many of them to pay the Petitioner as sun of Rs. 13,995,500 as compensation determined as provided by Regulation 261(4) of the Regulation under order the land Acquision Act.		Judgement delivered on 09-07-2020 in favour of Petitioner. Appeal Peuding
03	CA (Weir) 294/2014	11-08-2014	I. M.T.A. Razzak 2. U.M. Aahir	This Politioner filed this case with regard to acquisition land related with Ohwil Port Project SLPA cited as 4th Respondent. The Petitioner complains that the refusal/or failure of Respondent to pay sum of Rs. 9,521,333,30 as compensation in respect of acquisition of this hand as determined under Sec. 17 of Land Aquisien Act and Petitioner seek writ of Mandamus compelling the 1st & 2nd Respondents or any one or many of them to pay the Petitioner a sum of Rs. 9,521,333,30 as compensation determined as provided by Regulation 261(4) of the Regulation made under the Land Acquision Act.		Judgement delivered on 09-07-2020 in favour of Petitioner, Appeal Pending
04	CATAX/06/2013 (Assessment Year 2007/2008)	28-03-2013	The Commissioner General Inland Revenue Dept (Respondent)	This is filed by SLPA against the determination of TAC (Ta Appeal Commission) dated 24-01-2013 with regard to 2007/200 Assessment year Returns of Income to the Inland Revenu Claiming deductions for Foreign Exchange Lesses and Foreign Loan Interest	X c	Mention on 18-01-2024

	Case Records		Complainant /Plaintiff or Petitioner	Nature of the Case & the relief	Present Position	Next Step
5. No.	Case No.	Date of Institution	2/			
05	CA/TAX/06/2018 (Assessment Year 2008/2009)	22-03-2018	The Commissioner General Inland Revenue Dept (Respondent)	This is filed by the SLPA against the determination dated 02-02- 2018 of TAC (Tax Appeal Commission), for the Assessment year 2008/2009	and have or strike the second	Memion on 18-01-2024
06	CA/FAX/25/19	21-08-2019	The Commissioner General Inland Revenue Dept (Respondent)	This is filed by SLPA against the determination of TAC (Fax Appeal Commission) dated 11-06-2019 with negard to 2010/2011 Assessment year Returns of Income to the Inland Revenue Claiming deductions for Foreign Exchange Losses and Foreign Loan Interest		Mention on 18-01-2024
07	CAPHC/273/2019 (HC/232/17)		A.W. Latith Wasauthn	This case was filed against the order dated 10-12-2019 in Case No. HC/232/17(G)	and the second s	Mention on 10-01-2024
03	CA/PHC/278/2020 (HC/225/17)		N.S.P. De Costa	This case was filed against the order dated 28-07-2020 in Case No. HC/225/17(G)		Still date is not given from the Court to mention this matter
09	CA/363/2021	05-08-2021	Centre for Environmental Justice (Gurantee) Ltd	This Case cited as 9th Respondent, Department of Imports & Export Control. President Secretariat, Ministry of Finance, Sampath Bank PLC, SAGT (Pvt) Ltd. Central Bank of Sri Lanka, Ministry of Industries, Ministry of Ports & Shipping and Attorney General have been cited as other Respondents, Petitioner is seeking interim orders to release the Shipping Documents of the container, release the Shipments without charging demurrages		Date yet to be given
10	CA/409/2020	15-10-2020	S.W.W. Singhebahu	This case was filed by Multi Skilled Craftsmen Workers of SLPA. SLPA and its Board of Directors and other Officers have acted as 1st - 16th Respondents. Hon, Minister and Secretary of Ministry of Ports and Shipping Lovporation. Ltd. and its Directors eited as other Respondents, these Petitioners were followed Diploma Course in Marine Engineering conducted by Mahapola Training Institute and they filed this case stating that they could not complete this course successfully because on-board training was not given to them during the course period. Thereafter they have recruited to the SLPA as Multi Skilled Craftsman. Now they filed this case seeking Writ of Mandamus compelling the Respondents to place the Petitioners in proper Non-Labour job category and to issue proper certification as per the international satudards for the course they have followed.		Judgemat on 11-01-202-
11	CA/400/2021	31-08-2021	Ali Drothers (Pvt) Ltd, Carzone (Pvt) Ltd, Dilusha Auto Traders (Pvt) Ltd, SS Motor World (Pvt) Ltd, SS Motor World (Pvt) Ltd, South Asian Trading (Pvt)Ltd, Speed Motor trading (Pvt)Ltd, T.D.H. International (Pvt)Ltd, Mr. J.A. Pathmasiri Tharindu Enterprises, Prasad Auto Trading (Pvt) Ltd, Orange Car Sale (Pvt) Ltd, Mr. R.K Wijetilleka Rauweera Enterprise, K. Aut (Pvt) Ltd Deals on Wheels (Pvt) Ltd			Argument on 31-01-202
12	CA/401/2021	31-08-2021	Car Zone (Pvt)Lid	In this matter SLPA acted as 7th Respondent. Department of Import and Export Control, Ministry of Finance and Economic Policy. The Secretary to the Ministry of Finance and the Treasury Sri Lanka Customs, Minister Finance have cited as 1st - 6th Respondents. Petioner seeking Writ of Certiorari quashing Regulations 2 of 2020, letter 15.03.2021, 10.07.2020. further Writ Minister Green and Finance in the moto vehicles imported into Sri Lanka and to release motor vehicle without changing any penaltics and/or other charges subject to the provisions of cerporate quarantee to an amount.		Argument on 31-01-20
13	CA402/2021	31-08-2021	Dilusha Auto Traders (Pvt)Ltd	In this matter SLPA asted as 7th Respondent, Department of Import and Expair Control, Ministry of Finance and fiscinomial Policy. The Secretary to the Ministry of Finance and the Treasury Sri Lanta Customis, Minister Finance have cited as 1st - 6th Respondents. Petioner seeking Writ of Certiorari quashining Regulations 2 of 2020, letter 15,03,2021, 10,07,2020. further Writ of Ministensia threating 1st to 7th Respondents to release the more vehicles imported into Sri Lanka and to release motor vehicle without changing any penalities and/or other charges subject to the provisions of conjugate quasantee to an amount.	c (, g it	Argument on 31-01-26

	Case Records		Complainant /Plaintiff or	Nature of the Case & the relief	Present Position	Next Step
. No.	Case No.	Date of Institution	Petitioner			
14	CA/403/2021	31-08-2021	S.S. Mator World (Pvt) Ltd	In this matter SLPA acted as 7th Respondent. Department of Import and Export Control, Ministry of Finance and Economic Policy, The Secretary to the Ministry of Finance and the Trensury, Sri Lanka Customs, Minister Finance have cited as 1st - 6th Respondents. Petioner seeking Writ of Certiforari quashing Regulations 2 of 2020, letter 15,03,2021, 10,07,2020, further Writ of Minadamus directing 1st to 7th Respondents to releas the motor vehicles imported into Sri Lanka and to release motor vehicle without changing any penalties and/or other charges subject to the provisions of cerporate quarantee to an amount.		Argument on 31-01-2024
15	CA/404/2021	31-08-2021	South Asian Trading (Pvt) Ltd	In this matter SLPA acted as 7th Respondent. Department of Import and Export Control, Ministry of Finance and Economic Policy. The Secretary to the Ministry of Finance and the Treasury, Sri Lanka Customs, Minister Finance have cited as 1st - 6th Respondents. Petioner seeking Writ of Certiorari quasting Regulations 2 of 2020, letter 15,03,2021, 10,07,2020. further Writ of Ministry of Ministry in the Ministry of Ministry of Ministry in the Ministry of Ministry		Argument on 31-01-2024
16	CA/405/2021	51-08-2021	Speed Motor Trading (Pvt) Ltd	In this matter SLPA acted as 7th Respondent, Department of Import and Export Control, Ministry of Finance and Economic Policy. The Secretary to the Ministry of Finance and the Treasury Sri Lanka Customs, Minister Finance have cited as 1st - 6th Respondents. Petioner seeking Writ of Certiorari quashing Regulations 2 of 7020, letter 15.03.2021, 10.07.2020. htrher Writ of Mandamus directing 1st to 7th Respondents to releas the moto vehicles imported into Sri Lanka and to release mator vehicle without changing any penalties and/or other charges subject to the provisions of corporate quarantee to an amount.		Argument on 31-91-202
17	CA/106/2621	31-08-202	T.D.H. International (Pvt) Ltd	In this matter SLPA acted as 7th Respondent. Department of Import and Export Courrel, Ministry of Finance and Economic Policy. The Secretary to the Ministry of Finance and the Freasury Sri Lanka Customs. Minister Finance have cited as 1st 6 ft Respondents. Petioner seeking Writ of Certiferary quashin Regulations 2 of 2020, letter 15,03,2021, 10,07,2020. further Wrof Minadanius directing 1st to 7th Respondents to release the mote vehicles imported into Sri Lanka and to release motor vehicle without changing any penalties and/or other charges subject to the provisions of corporate quarantee to an amound.	c c d dt	Argument en 31-01-20
18	CA/407/2021	31-08-202	i Mr. J.A. Rathnasiri Tharindu Enterprises	In this matter SLPA acted as 7th Respondent. Department Import and Export Control, Ministry of Finance and Econom Policy. The Secretary to the Ministry of Finance and the Treasur Sri Lanka Customs, Minister Finance have cited as 1st - 6 Respondents. Perioner seeking Writ of Certiorari quashin Regulations 2 of 2020, letter 15.03,2021, 10.07.2020. further W of Minadanius directing 1st to 7th Respondents to release the mot vehicles imported into Sri Lanka and to release motor vehic without changing any penalties and/or other charges subject to reprovisions of corporate quarantee to an amount.	ic y, ib og cit or	Argument on 31-01-20
19	CA/408/2021	31-08-203	21 Prayad Auto Trading (Ped Ltd	In this matter SLPA acted as 7th Respondent. Department Import and Export Control, Ministry of Finance and Econon Policy. The Secretary to the Ministry of Finance and the Treasu Sri Lanka Customs, Minister Finance have cited as 1st - Respondents. Petioner sacking Writ of Certiforari quash Regulations 2 of 2020, letter 15.03.2021, 10.07.2020. Further Wof Mindanius directing 1st to 7th Respondents to releas the underlied simparted into Sri Lanka and to release motion without changing any penalties and/or other charges subject to provisions of corporate quarantee to an amount.	sic sth ing frit tor cle	Argument on M-01-2

Page 53 NOTES TO THE FINANCIAL STATEMENTS Case Records Complainant /Plaintiff or Present Position Next Step Nature of the Case & the relief Date of Petitioner S. No. Case No. Institution Argument on 31-01-2024 This Case was filled by Multi skilled Craftsman Workers of SLPA CA/409/2021 31-08-2021 Orange Car sale (Pvt) Ltd SLPA & its Board of Directors & Other Officers have cited as 1st 16th Respondents, Hon, Minister & Secretary, Ministry of P&S have cited as 17th - 18th Res. Ceylon Shipping Corporation Ltd & its Directors cited as other Respondents. These Petitioners were followed Diploma Course in Marine Engineering conducted by Mahapala Training Institute and they filed this case stating that they could not complete this Course successfully because on-board training was not given to them during the Course period. Thereafter they have recruited to the SLPA as Multi Skilled Craftsman. Now hey filed this case seeking Writ of Mandamus compelling the Respondents to place the Petitioners in proper non-Labour job category and to issue proper certification as per the international standards for this Course they have followed. Argument on 31-01-2024 In this matter SLPA acted as 7th Respondent. Department of 31-08-2021 Mr. R.K. Wijetilako CA/410/2021 Import and Export Control, Ministry of Finance and Economis Ranweera Emerprises Policy. The Secretary to the Ministry of Finance and the Treasury, Sri Lanka Customs, Minister Finance have cited as 1st - 6th Respondents. Petioner seeking Writ of Certiorart quashing Regulations 2 of 2020, letter 15.03.2021, 10.07,2020. further Write of Mnadamus directing 1st to 7th Respondents to releas the motor vehicles imported into Sri Lanka and to release motor vehicle without changing any penalties and/or other charges subject to the provisions of corporate quarantee to an amount. Argument on 31-01-2024 ht this matter SUPA acted as 7th Respondent. Department of Import and Export Control, Ministry of Finance and Economic 31-08-2021 K. Ani (Pvt) Ltd CA/411/2021 The Secretary to the Ministry of Finance and the Treasury. Sri Lanka Customs, Minister Finance have cited as 1st - 6th Respondents. Petioner seeking Writ of Certiorari quashing Regulations 2 of 2020, letter 15.03.2021, 10.07.2020, further Writ of Manchanus directing 1st to 7th Respondents to releas the motor vehicles imported into Sri Lanka and to release motor vehicle without changing any penalties and/or other charges subject to the provisions of corporate quarantee to an amount. Argument on 31-01-2024 23 CA/412/2021 31-08-2021 Deals on wheels (Pvt) Ltd hi this matter SLPA acted as 7th Respondent. Department of Import and Export Control, Ministry of Finance and Economic Policy. The Secretary to the Ministry of Finance and the Treasury. Sri Lanka Customs, Minister Finance have cited as 1st - 6th Respondents. Petioner seeking Writ of Certiorari quashing Regulations 2 of 2020, letter 15.03,2021, 10.07,2020. further Write of Mindamus directing 1st to 7th Respondents to releas the motor vehicles imported into Sri Lanka and to release motor vehicle without changing any penalties and/or other charges subject to the provisions of corporate quarantee to an amount. In this matter SLPA acted as 7th Respondent. Department of Import and Export Control, Ministry of Finance and Economic Policy. The Secretary Argument on 31-01-2024 CN413/2021 31-08-2021 L. K.G. Ratnasiri 2. W.K.P. Winadacatne Expan Control, Ministry of Phance and Economic Portey. The Accretions to the Ministry of Finance and the Treasury, Sri Lanka Customs, Ministre Finance have cited as 1st -6th Respondents. Petioner seeking Writ of Certiorari quashing Regulations 2 of 2020, letter 15,03,2021, 10,03,2020, further Writ of Mandamus directing 1st to 7th Respondents to releas the motor vehicles imported into Sri Lanka and to release motor vehicle without changing any penalties and/or other charges subject to the novisions of corporate quarantee to an amount. In this matter SLPA acted as 7th Respondent. Department of Import and Export Control, Ministry of Finance and Economic Policy. The Secretary to the Ministry of Finance and the Treasury, Argument on 31-01-2024 CA/414/2021 31-08-2021 Mr. A.H.L.Y.B. Alapatlu Tehansa Car Sale Sri Lanka Customs, Minister Finance have cited as 1st - 6th Respondents. Petioner seeking Writ of Certiorari quashing Regulations 2 of 2020, letter 15.03.2021, 10.07.2020. further Writ of Maadamus directing 1st to 7th Respondents to releas the motor vehicles imported into Sri Lanka and to release motor vehicle without changing any penalties and/or other charges subject to the provisions of corporate quarantee to an amount.

Petitioner filed this matter to quash the decision of Director Subject. Vehicle not Memion on 24-01-2024

SLPA not entitled for demuraces

submitted discharge SLPA from

case

Hence.

General of Custom and other authorities by writ of Certiorari and discharged at SLPA release four Freezer Tracks imported by them and seek to write of premises - Therefore

demorrage charges incurred theron.

26

CA/Writ/326/2022

26-09-2022 Ali Brothers (Pvt) Ltd

	Case Records	Date of	Complainant /Plaintiff or Petitioner	Nature of the Case & the relief	Present Position	Next Step
No.	Case No.	Institution				Inquiry on 23-01-2024
27	CA(RTI) 0007/22	23-09-2022	A A M Riffni Ali Right to Information Commission			
28	CA (Writ) 455/23			Petitioner filed this matter against SLPA and other Respondent to seek refret as permit them to move the subject Crane to CDL premises and claim which was purchased by them from 2nd Respondent (SR Steels (Pvt) Ltd) and interim relief to hold the sale of the subject Crane by SLPA		Order on 08-01-2024
29	CA (Writ) 764/2023	27-(1-202)	Ltd. India!	Petiotner filed this case to seek interior relief from SLPA to hold the sale of subject matter (Cargo) and permitted to reship the same by Sri Lanka Customs.		Support on 12-01-2024
^ Cas	es					Laid by
01	HC/CIVIL/264/2006 (I)		Daya Construction (Pvt) Ltd	SLPA filed a case bearing No. HC/ARB/1926/09 In order to set aside the award given by Arbitration to pay Rs. 11,582,723.86 with interest and the order was delivered in favour of Defendant, subsequently SLPA made an appeal to Supreme Court under Case No. SC/LA/35/12 against the said order.	l .	
02	HC/필경/225/17 (MC/62680/16)	08-09-2017	N.S.P. Cosilia	SLPA filed this case under State land Recoveries and Possession Act No. 7 of 1979 to eject the Defendant from the unauthorised Occupation of SLPA land.		Judgment was delivered on 28-07-2020 in favour of SLPA. SLPA yet to be received the appeal Notices.
03	ПС/ф:3/232/17 (МС/555/19)	03-10-201	7 W.A. Latith Wasantha	SLPA filed this case under State Land Recoveries and Possessio Act No. 7 of 1979 to eject the Defendant from the unauthorise Occupation of SLPA land.		Judgement was delivered on in favour of SLPA Appeal Case pending
04	HC (Civil) 49/16/Co	21-09-201	6 Ever Green Marine Cognition (Taiwan) Ltd	SLPA intervened in this application filed by the Green Lank Shipping Ltd in terms of Section 270(e), 534 of emapanies Act N 7 of 2007 (winding up of Company) as Invervenient Respondent recover its outstanding amount of Rs. 21,112,681.05 for Po Services rendered by SLPA to the Company.	0	20-02-202-1
05	WP/HCC/A/92/21/LA	03-01-205	(2 Hatton National Bank P.C	This is the appeal made by the plaintiff (HNB) in DDR/1340/ against the preliminary order given	submitted to the I but this matter to	he see
DC: (Pases					
01		21-06-20	12 Premier Shipping (Pvt) Ltd	 This case was filed by plaintiff in terms of Sec 42A(2) to setas the certificate used by SLPA for the payment of Rs. 55.988,836/- 	de	Order on 18-01-2024
0	2 DMR/4130/19	26-08-20	19 Freedom of Highsens (Pvt Ltd	Plaintiff filed this Case against SLPA claiming Rs. 1,964,408.59 Income from SLPA as key have already paid as navigational d to SLPA	l s les	Trial on 21-03-2024
0	3 DMR 6415/19	05-12-20	A.G. Kumarasinghe	Plaintff filed this action against the SLPA and its employed, H.M. Seneviratine asking Rs. 50,000,000 for the damage caused to him in the accident occurred on 05.12.2018.	N.	Trial on 26-02-2024
G	G DSP/156/2021	22-06-30	121 1, D.A. Widhana Gamage 2, D.R. Jayasinghe	The plaintiffs have field this action against Chairman, Elec Committee of Sri Lauka Carrom Pederation and 25 others and Lanka Ports Authority has been cited as 18th Defendants Enjoining order, on forced until 04-10-2021 restraining the 15 and Defendants from holding any elections for the election of Executive Committee for the CFSL and the 5th to 25th Defend from voting at any elections for the election of the Execution for the CESL.	An L to the	This case was not handling by SLPA
-	05 DLA 35/21	15-11-2	(122	This action has been filed by the plaintiff under the Land Acquisition Act in order to accertain the title of the Land refer to in the schedule this case	ed	Commission Report 04-01-2024
-	06 DLA 37/21	17-11-2	022	This action has been filed by the plaintiff under the Land Acquisition Act in order to accertain the title of the Land refer to in the schedule this case	ed	Commission Report 30-01-2024
-	07 DLA 38/21	17-11-2	2022 K.W. Abeysouriya	This action has been filed by the plaintiff under the Land Acquisition Act in order to accertain the title of the Land refer to in the schedule this ease	red	Commission Report 05-02-2024
-	08 DLA 41/21	17-11-	2022	This action has been filed by the plaintiff under the Land Acquisition Act in order to accertain the rule of the Land refer to in the schedule his case	red	Calling on 30-01-20
1	09 DLA 43/21	17-11-	2022	This action has been filed by the plaintiff under the Land Acquisition Act in order to accertain the title of the Land refe	Ted	Commission Report 04-01-2024
_	09 DLA 43/21			to in the schedule this case This action has been filed by the plaintiff under the Land		Order on 06-02-20

OTES TO	O THE FINANCIAL STATEN	MENTS				Page 55
	Cuse Records		Complainant /Plaintiff or Petitioner	Nature of the Case & the relief	Present Position	Next Step
S. No.	Case No.	Date of Institution				
arbitrat	ion Commercial					
01			Daya Construction (Pvt) Ltd.	SLPA filed a case hearing No. HC/ARD/1926/09 In order to sel aside the award given by Arbitration to pay Rs. 11,882,723.86 with interest and the order was delivered in favour of Defendant, subsequently SLPA made an appeal to Supreme Court under Case No. SC/LA/35/12 against the said order.		Appeal Pending at Supreme Court
ndustri	al Abitrations	-L	L			
01	A 98/2019	09-10-2019	D.W.K. Dippita + 07 others	Award communicated on 15-12-2023 by Commissioner General of Labour and not Gazzetted yet. Awarded backwages to all 07 petitioners amounted to Rs.1231854.15, and relavant E.P.F and E.T.F payment		Award dated on 15 12-2023
02	A 60/2020	20-09-2019	R.P. Anauda Sugara			Reserved for Award
0.3	A 61/2023	25-10-2023	W.A.A. Chaminda			Inquiry on 26-02-2024
04	A 37/2023	20-12-2023	M.S.M. Huseni			Reserved for Award
0.5	A/74/2022	21-10-2021	Kanthi Kaluarachchi			No Date
Labour	ITribunal		I			L
01	LT13/245/2011		B.K.M. Mahinda	applicant sought relief to reinstate them or to pay reasonable compensation.	in LT, SLPA has taken up the position that as per Section 5-lof-the SLPA has, applicant should give prior one anouth's notice to SLPA before filing LT. Application, In the revision application in High Court This was decided in favour of SLPA. Applicant filed appeal in Supreme Court against the HC Order.	Trial on 29-01-2024 Trial on 30-01-2024
02	UT72/add/2/2 (20-04-2021	M, Nimal Senevirator	Dire to misconduct committed by Mr.M.N.Seneviratus (Applicant) ASO (Prosession of undeclared goods) after conducting a domestic impairy, he was terminated & against that decision, Applicant has field this case against SLPA seeking reinstatement or compensation amounting to Rs. 15.090,000 (15 M)		Trial on 30-01-2024
	s Inquiry					
01	PCAD/HQO/10 (2016) (CA/220/17) (SC/SPL/LA/44)/18)		Appeals against DGC	This is an appeal filed by SLPA against the CA Judgement dated 09-11 2018 (CA (with) 220/2017) filed by SLPA seeking to quarti the Custom impulsy crace over non-payment of Taxes on Container Handing Equipment and Sparer	5	SC/SPL/LA/44/2018 Case was concluded Decision to be inform to Customs