FINANCIAL STATEMENTS

2025 - 2026

KALUBOWITIYANA TEA FACTORY LTD

KALUBOWITIYANA TEA FACTORY LTD
STATEMENT OF PROFIT OR LOSS

FOR THE YEAR ENDED 31ST MARCH	Note	2026 Rs.	2025 Rs.
Revenue	03	1,987,478,213.76	1,678,201,858
Cost of Sales	04	(1,891,751,903.76)	(1,666,615,835)
Gross Profit		95,726,310.00	11,586,023
Other Operating Income	05	43,719,971.93	32,619,154
Profit Before Operating Expenses		139,446,281.93	44,205,177
Administration Expenses	06	(72,745,579.16)	(76,320,780)
Selling & Distribution Expenses	07	(814,653.52)	(795,349)
Profit From Operating Activities		65,886,049.25	(32,910,952)
Finance Income	08.1	21,408,796.91	25,740,079
Finance Expenses	08.2	(518,728.80)	-
Net Finance Income		20,890,068.11	25,740,079
Net Profit Before Taxation		86,776,117.36	(7,170,873)
Taxation	09	(25,523,953.00)	(1,136,447)
Net Profit After Taxation		61,252,164.36	(8,307,320)
Earnings Per Share	10.1	13.21	(1.79)

Notes on pages 04 to 27 form an integral part of these Financial Statements.

STATEMENT OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31ST MARCH	Note	2026 Rs.	2025 Rs.
Net Profit After Taxation		61,252,164.36	(8,307,320)
Revaluation of Property plant & Equipment		-	34,977,500
Actuarial Gain/(Losses) on Retirement Benefits		(2,146,465.00)	(1,737,304)
Deferred Tax Gain/(Loss)		643,939.50	(9,972,059)
Total Comprehensive Income for the year		59,749,638.86	14,960,816

KALUBOWITIYANA TEA FACTORY LTD
STATEMENT OF FINANCIAL POSITION

AS AT 31ST MARCH	Note	2026	2025
ASSETS		**Rs.**	Rs.
Non Current Assets			
Property Plant & Equipment	**11**	**540,454,201.41**	472,935,124
Biological Assets	**12**	**15,304,690.95**	14,680,173
Total Non Current Assets		**555,758,892.36**	487,615,297
Current Assets			
Inventories	**13**	**264,412,566.82**	276,693,419
Trade & other Receivables	**14**	**155,806,778.43**	96,017,546
Short Term Investment	**15**	**363,660,135.26**	346,876,625
Cash & Cash Equivalents	**16**	**3,541,799.00**	266,805
Total Current Assets		**787,421,279.51**	719,854,396
TOTAL ASSETS		**1,343,180,171.87**	1,207,469,693
Equity & Liabilities			
Equity			
Stated Capital	**17**	**46,375,070.00**	46,375,070
Grant - General Treasury	**18**	**11,960,137.50**	14,235,750
Reserves	**18**	**910,353,732.36**	850,604,093
Total Equity		**968,688,939.86**	911,214,913
Non Current Liabilities			
Retirement Benefit Obligation	**19**	**31,610,554.71**	27,064,950
Deferred Tax Liability	**22**	**86,848,903.84**	99,140,190
Loans & Borrowing	**21**	**54,010,833.33**	
Total Non Current Liabilities		**172,470,291.88**	126,205,140
Current Liabilities			
Trade and Other Payables	**20**	**161,269,895.57**	161,684,529
Loans & Borrowing	**21**	**13,790,000.00**	-
Income Tax Payable	**23**	**26,961,044.56**	8,365,110
Total Current Liabilities		**202,020,940.13**	170,049,640
TOTAL EQUITY & LIABILITIES		**1,343,180,171.87**	1,207,469,693

Notes on pages 04 to 27 form an integral part of these Financial Statements.

We certify that the Financial Statements have been prepared in accordance with the requirements of the Companies Act No.7 of 2007

Manager Finance

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.

Signed on behalf of the Board of Directors.

Chairman | Director | Director

27th May 2026

KALUBOWITIYANA TEA FACTORY LTD
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31ST MARCH 2026

	Stated Capital Rs.	**General Treasury Rs.**	**Capital Reserves Rs.**	**Retained Profit Rs.**	**Total Rs.**
Balance As At 31st March 2024	**46,375,070.00**	**15,558,800.00**	**600,000.00**	**838,823,507.31**	**901,357,377.31**
Net Profit for The Year			-	8,307,320.48	- **8,307,320.48**
					-
					-
					-
Other Comprehensive Income				23,268,136.97	23,268,136.97
					-
Amortization of Grant	-	1,323,050.00			**(1,323,050.00)**
					-
SSCL paid for the period October 2022 to March 2024				(1,898,699.53)	(1,898,699.53)
					-
Cost of initial gravure pack making is to be recognized for the years 2019-2024				(1,514,947.61)	**(1,514,947.61)**
					-
Depreciation of the welfare module was recognized for the fiscal years 2019-2024			-	**366,583.16**	- 366,583.16
Balance As At 31st March 2025	**46,375,070.00**	**14,235,750.00**	**600,000.00**	**850,004,093.49**	**911,214,913.49**
Net Profit for The Year				61,252,164.36	**61,252,164.36**
					-
Other Comprehensive Income				(1,502,525.50)	**(1,502,525.50)**
					-
Amortization of Grant		(2,275,612.50)			**(2,275,612.50)**
					-
					-
Balance As At 31st March 2026	**46,375,070.00**	**11,960,137.50**	**600,000.00**	**909,753,732.36**	**968,688,939.86**

Notes on pages 04 to 27 form an integral part of these Financial Statements.

KALUBOWITIYANA TEA FACTORY LTD
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST MARCH	Note	2026 Rs.	2025 Rs.
Cash From Operating Activities			
Net Profit/ (Loss) Before Taxation		**86,776,117**	(7,170,873)
Adjustments For:			
Payable written back		**-**	-
Depreciation		**63,240,434**	55,458,574
Provision For Retirement Benefit Costs		**5,557,066**	5,194,089
Balances written Off		**894,583**	264,581
Interest Income		**(21,408,797)**	(25,740,079)
Depreciation of biolaoical Assets		**468,063**	468,063
Interest expenses		**518,729**	-
Grant Amortization		**(2,275,613)**	(1,323,050)
Prior year adjustment		**-**	(1,881,531)
Operating Profit/(Loss) Before Working Capital Changes		**133,770,583**	**25,269,775**
(Increase) / Decrease In Inventory		**12,280,852**	(24,398,279)
(Increase) / Decrease In Receivable From BCC Lanka Limited		**-**	-
(Increase) / Decrease In Trade & other receivables		**(53,018,194)**	(2,309,218)
Increase / (Decrease) In Trade & Other Payables		**(414,634)**	61,133,206
Cash Generated From/(Used In) Operations		**92,618,607**	**59,695,485**
Gratuity Paid		**(3,157,927)**	(5,903,399)
WHT & Tax Paid		**(13,711,173)**	(29,621,689)
Tax Paid		**(4,864,191)**	(1,898,700)
Interest paid		**(518,729)**	-
Net Cash From / (Used In) Operating Activities		**70,366,588**	**22,271,697**
Cash Flows From /(Used in) Investing Activities			
Acquisition of Property, Plant & Equipment		**(134,697,950)**	(22,979,683)
Investment/ (capitalization) of capital work in progress		**3,938,439**	(2,293,363)
Acquisition of Biological assets		**(1,092,581)**	(3,514,112)
Interest Received		**13,743,176**	36,414,279
Net Changes In Financial Assets		**(16,783,510)**	(24,092,738)
Net Cash From /(Used In) Investing Activities		**(134,892,426)**	**(16,465,617)**
Net Cash From / (Used In) Finance Activities			
Repayment of loans & borrowings		**(1,149,167)**	
Loans & borrowings obtained		**68,950,000**	
Dividend paid to Treasury		**-**	-
Net Cash Flows From / (Used In) Finance Activities		**67,800,833**	**-**
Net Increase / (Decrease) In Cash & Cash Equivalents		**3,274,994**	**5,806,080**
Cash & Cash Equivalents At The Beginning of The Year		**266,805**	(5,539,275)
Cash & Cash Equivalents at The End of The Year		**3,541,799**	**266,805**

01. Reporting Entity

1.1 Corporate Information

Kalubowitiyana Tea Factory Limited is a Limited Liability Company incorporated on 30th September 1992 under the Companies Act No. 17 of 1982 and then re - registered under the new Companies Act No.7 of 2007, on 16th June 2009 and domiciled in Sri Lanka.

The registered office of the Company is located at No. 53, Rathnayaka Mawatha, Pelawatta, Battaramulla.

1.2 Principal Activities & the Nature of Operations

The principle activities of the Company are cultivation, manufacturing and sale of tea from tea leaf purchased from growers and from own estates.

1.3 Directors

The Directors present herewith the audited financial statements for the year ended 31st March 2026. The Directors are responsible for preparing and presenting these financial statements.

The Directors of the Company as at 31st March 2026 were,

Mr. S.S.Samarasinghe – (Chairman)
Mr. R.A.S.K.Ranasinghe
Mrs. D. M. M. Dissanayake
Mr . L.K.Kodippili
Mr. K.K.S.Malwaththa
Mr. A.A.Wilson
Mr. P.D.S.A.Gunasekara

1.4 Company Secretaries

P R Secretarial Services (Pvt) Ltd
59, Gregory’s Road,
Colombo 07.

1.5 Registered Office

No. 53,
Rathnayaka Mawatha,
Pelawatta,
Battaramulla.

1.6 Auditors

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

1.7 Date of Authorization for Issuing Financial Statements.

The financial statements of Kalubowitiyana Tea Factory Ltd, for the year ended 31st March 2026 were authorized for issue by the directors on 27th May 2026.

02. General Policies

2.1 Basis of Preparation

The financial statements of Kalubowitiyana Tea Factory Ltd comprise the statement of financial position, statement of comprehensive income, statement of cash flows and statement of changes in equity, accounting policies and notes to the financial statements. These financial statements have been prepared in accordance with the Sri Lanka Accounting Standards (LKAS and SLFRS) laid down by the Institute of Chartered Accountants of Sri Lanka.

2.2 Basis of Measurement

The financial statements have been prepared on historical cost basis except where appropriate disclosures are made with regard to fair value under relevant notes. Assets and liabilities are grouped by nature and in an order that reflect their relative liquidity.

Information about significant areas of estimates, uncertainty and critical judgments in applying accounting policies that have the most significant effects on the amounts recognized in the financial statements are included in notes to the financial statements.

2.3 Taxation

(a) Current Tax

The provision for income tax is based on the elements of income and expenditure as reported in the financial statements and computed in accordance with the provisions of the Inland Revenue Act No. 10 of 2006 and subsequent amendments thereto.

(b) Deferred Tax

Deferred Tax is provided using the liability method, providing for temporary differences between the carrying amounts of assets and liabilities for the financial reporting purpose and amounts used for tax purpose. Deferred tax is measured at the tax rate that is expected to apply to temporary differences when they are reversed, based on the laws that have been enacted by the reporting date.
Deferred tax assets are recognized to the extent that is probable that future taxable profits will be available against which such timing difference can be utilized. Deferred tax assets are reviewed at each reporting date and reduced to the extent that it is no longer probable that the related tax benefit will be realized.

2.4 Valuation of Assets & Their Bases of Measurement

2.4.1 Property, Plant & Equipment

Property, plant and equipment are stated at cost or fair value less accumulated depreciation and any accumulated impairment in value. The carrying values of property plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. All items of property, plant and equipment are initially recorded at cost. Where items of property, plant and equipment are subsequently revalued, the entire class of such assets is revalued at fair value. Revaluations are done with sufficient regularity. When an asset is revalued, any increase in the carrying amount is credited directly to a revaluation reserve, except to the extent that it reverses a revaluation decrease of the same asset previously recognized in the statement of comprehensive income, in which case the increase is recognized in the statement of comprehensive income. Any revaluation deficit that offsets a previous surplus in the same asset is directly offset against the surplus in the revaluation reserve and any excess recognized as an expense.
Upon disposal, any revaluation reserve relating to the asset sold is transferred to retained earnings. Items of property, plant and equipment are derecognized upon

replacement, disposal or when no future economic benefits are expected from its use. Any gain or loss arising on de-recognition of the asset is included in the statement of comprehensive income in the year the asset is derecognized.

(a) Depreciation

Provision for depreciation is calculated by using the straight-line method on the cost or valuation of all property, plant and equipment, other than freehold land, in order to write off such amounts over the estimated useful economic lives of such assets. The estimated useful lives of assets are as follows;

Asset Category	Years
Buildings	20
Water & Electricity	20
Motor Vehicles	4
Plant & Machinery	8
Equipment	8
Furniture & Fittings	8
Computer Equipment	8
Roads	10
Others	8
Biological Assets (Tea)	30

Freehold land is not depreciated as it is deemed to have an indefinite life.

The useful life and residual value of assets are reviewed, and adjusted if required, at the end of each financial year.

(b) Restoration Cost

Expenditure incurred in repairs or maintenance of property, plant and equipment in order to restore or maintain the future economic benefits expected from originally assessed standard of performance, is recognized as an expense when incurred.

2.4.2 Biological Assets

The entity recognizes the biological assets, on cost basis. Biological asset of the company comprise of the tea bushes in Kalubowitiyana & Derangala Factories. The Company recognizes Plants up to 3 years as immature and Tea bushes more than 3 years as matured.

2.4.3 Financial Assets (Non-derivative)

The Company initially recognizes loans and receivables and deposits on the date that they are originated. All other financial assets (including assets designated at fair value through profit or loss) are recognized initially on the trade date at which the Company becomes a party to the contractual provisions of the instrument.

The Company derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Company is recognized as a separate asset or liability.

For the purpose of classification of financial assets the assessment of the company's financial asset was made as of the date of initial application, 1 April 2020, and then applied retrospectively to those financial assets that were not derecognized before 1 April 2020. The assessment of whether contractual cash flows on debt instruments are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets. The classification and measurement requirements of SLFRS 9 did not have a material impact on the company's results and financial position, therefore the company has not restated comparative information for prior periods.
The Company has the following financial assets (non-derivative):

- Loans and receivables
- Cash and cash equivalents

(a) Loans & Receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognized initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition loans and receivables are measured at amortized cost using the effective interest method, less any impairment losses. Loans and receivables comprise trade and other receivables.

(c) Cash & Cash Equivalents

Cash and cash equivalents comprise cash balances and call deposits with original maturities of three months or less. Bank overdrafts that are repayable on demand and form an integral part of the Company's cash management are included as a Component of cash and cash equivalents for the purpose of the statement of cash flows. Cash and cash equivalents comprise cash in hand and deposits at bank. Bank overdraft is included as a component of cash and cash equivalents for the purpose of the statement of cash flows, which has been prepared using the indirect method.

2.4.4 Impairment

A financial asset not carried at fair value through profit or loss is assessed at each reporting date to determine whether there is objective evidence that it is impaired.

A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

The Company considers evidence of impairment for receivables at collective level. All receivables with similar risk characteristics are grouped together and collectively assessed for any impairment that has been incurred but not yet identified.

An impairment loss in respect of a financial asset measured at amortized cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognized in profit or loss and reflected in an allowance account against receivables. Interest on the impaired asset continues to be recognized through the unwinding of the discount. When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through the profit or loss.

2.4.5 Inventories

Inventories comprise processed, unprocessed and semi-processed agricultural produce, and other consumables. Processed, Unprocessed and semi-processed agricultural produce at the end of the financial period is considered as fully processed agricultural produce and is measured at net realizable value.

Other consumables are measured at lower of cost or net realizable value. When the inventories are sold, the Company recognizes the carrying amount of those inventories as an expense in the period in which the related revenue is recognized.

2.5 Liabilities & Provisions

Liabilities are recognized in the statement of financial position when there is a present obligation arising from past event, the settlement of which is expected to result in an outflow of resources embodying economic benefits. Obligations payable at the demand of the creditor or within one year of the financial position date are treated as current liabilities in the statement of financial position. Liabilities payable after one year from the financial position date are treated as non- current liabilities in the statement of financial position.

A provision is recognized in the statement of financial position when the Company has a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits for which a reliable estimate could be made is required to settle the obligation.

2.5.1 Retirement Benefit Obligations

(a) Defined Benefit Plan – Gratuity

A full provision has been made on account of retiring gratuity from the first year of employment in conformity with the Sri Lanka Accounting Standard No.19- 'Retirement Benefits' according to the actuarial valuation.
The key assumptions used in determining the retirement benefit obligations include the followings:
Disability: 10% of the Mortality Table
Staff Turnover Rates: 13.00% across the board up to age 54 and thereafter zero
Normal Retirement Age: 60 years (The employee who are aged over the specified retirement age have been assumed to retire on their respective next birthday)
Rate of Discount: 10.50% p.a.
Salary Escalation Rates: Basic Salary: Staff: 8.50% p.a. ; Increments are due every year in the Month specified in the data.
Basic Salary: Daily paid workers: 8.50% p.a.; with next increment due in April every year.
Allowances: N/A

Retiring Gratuity Formula: Staff: Half month's Salary plus Allowances for each completed year of service for those with at least 5 years' service.

Daily paid workers: 14 days wages for each completed year of service for those with at least 5 years' service.

(b) Defined Contribution Plan - Employees' Provident Fund& Employees' Trust Fund

Employees who are eligible for Employees' Provident Fund contributions and Employees' Trust Fund contributions in line with respective statutes and regulations.

2.6 Statement of Comprehensive Income

2.6.1 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue and associated costs incurred or to be incurred can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable net of sales discounts and sales taxes.

(a) Sale of Goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer with the Company retaining neither a continuing managerial involvement to the degree usually associated with ownership, nor effective control over the goods sold.

(b) Gains & Losses

Net gains and losses of a revenue nature arising from the disposal of property, plant and equipment and other non-current assets, including investments, are accounted for in the income statement, after deducting from the proceeds on disposal, the carrying amount of such assets and the related selling expenses. Gains and losses arising from activities incidental to the main revenue generating activities and those arising from a group of similar transactions which are not material, are aggregated, reported and presented on a net basis.

Any losses arising from guaranteed rentals are accounted for in the year of incurring the same. A provision is recognized if the best estimate indicates a loss.

(c) Interest Income

Interest income is recognized on accrual basis using effective interest method (EIR).

(d) Other Income

Other income is recognized on an accrual basis.

2.6.2 Expenditure Recognition

Expenses are recognized in the statement of comprehensive income on the basis of a direct association between the cost incurred and the earnings of specific items of income. All expenditure incurred in the running of the business and in maintaining the property, plant and equipment in a state of efficiency have been charged to the statement of comprehensive income. For the purpose of presentation of the statement of comprehensive income, the "function of expenses" method has been adopted, on the basis that it presents fairly the elements of the Company's performance.

2.7 Basic Earnings/ (Loss) Per Share

The Company presents Basic Earnings/ (Loss) Per Share (EPS) data for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period.

2.8 Comparatives Information

Comparative information including quantitative, narrative and descriptive information is disclosed in respect of the previous period for all amounts reported in the financial statements in order to enhance the understanding of the financial statements of the current period and to improve the inter- period comparability. When the presentation or classifications of items in the financial statements have been amended, comparative amounts have also been reclassified to conform with the current year in order to provide a better presentation.

2.9 Events Occurring after the Reporting Date

All material post events of statement of financial position have been considered, and where appropriate adjustments or disclosures have been made in respective notes to the financial statements.

KALUBOWITIYANA TEA FACTORY LTD
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH	Note	2026 Rs.	2025 Rs.
NOTE 03 - REVENUE	**29.1**		
Gross Sales		**1,941,880,841.04**	1,650,670,636
Less: Brokerage & Sales Expenses		**(22,710,167.95)**	(21,038,471)
		1,919,170,673.09	1,629,632,165
Add: Local Sales		**68,307,540.67**	48,569,693
Total		**1,987,478,213.76**	**1,678,201,858**
NOTE 04 - COST OF SALES	**29.2**		
Green Leaf Purchases		**1,426,456,167.44**	1,313,511,923
Production Cost		**317,346,975.35**	257,695,428
Production Overheads		**138,892,485.88**	121,587,028
Cost of Manufacturing		**1,882,695,628.67**	**1,692,794,379**
Movement In Finished Goods			
Balance as at The Beginning of The Year		**224,223,191.87**	198,044,648
Balance as at The End of The Year		**(215,166,916.78)**	(224,223,192)
Cost of Sales		**1,891,751,903.76**	**1,666,615,835**
NOTE 05 - OTHER INCOME			
Refuse Tea Sales Income		**18,609,995.38**	15,179,295
Welfare Shops Profit/Loss		**16,914,581.06**	6,034,658
Tea Fields/Nurseries Profit/Loss		**2,371,495.59**	1,256,634
Other Sundry Incomes		**3,548,287.40**	6,229,485
Amortization of Grant		**2,275,612.50**	1,323,050
Written Back		**-**	2,596,032
Total		**43,719,971.93**	**32,619,154**

KALUBOWITIYANA TEA FACTORY LTD
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH	Note	2026 Rs.	2025 Rs.
NOTE 06 - ADMINISTRATION EXPENSES			
Staff Cost	**6.1**	**28,471,877.35**	40,199,815
Travelling , Subsistence & Vehicle Hire	**6.2**	**7,358,900.99**	5,859,725
Maintenance Expenses - Equipment & Vehicles	**6.3**	**9,453,412.78**	7,912,922
Professional Fees	**6.4**	**2,035,948.37**	1,236,555
Insurance & License Fees	**6.5**	**3,488,585.54**	2,982,439
Printing Stationery & Postage	**6.6**	**1,196,523.99**	1,429,801
Other Administration Expenses	**6.7**	**20,740,330.14**	16,699,524
Total		**72,745,579.16**	**76,320,780**
NOTE 06.1 - STAFF COST			
Staff Salaries		**11,435,674.99**	12,552,647
Gratuity		**697,834.00**	787,813
Allowances		**6,368,873.26**	7,961,333
Overtime & Holiday Payments		**1,846,602.75**	726,133
Employee's Provident Fund Contributions		**1,867,977.36**	1,889,211
Employee's Trust Fund Contributions		**465,594.41**	472,303
Annual Bonus		**1,862,000.00**	606,596
Board Member Fees		**755,500.00**	484,500
Staff Welfare		**1,403,598.07**	910,290
Other Staff Cost		**1,018,500.00**	13,808,988
Performance Incentive		**749,722.51**	
Total		**28,471,877.35**	**40,199,815**
NOTE 06.2 - TRAVELING, SUBSISTENCE & VEHICLE HIRE			
Travelling & Subsistence		**3,527,600.99**	2,169,492
Hire Charges		**3,831,300.00**	3,690,233
Total		**7,358,900.99**	**5,859,725**
NOTE 06.3 - MAINTENANCE OF OFFICE BUILDING, EQUIPMENT & VEHICLES			
Office Building Maintenance		**480,957.50**	386,545
Office Equipment Maintenance		**2,490,796.00**	1,892,895
Motor Vehicles Maintenance		**2,878,341.78**	1,613,841
Vehicle Fuel Cost		**3,603,317.50**	4,019,641
Total		**9,453,412.78**	**7,912,922**
NOTE 06.4 - PROFESSIONAL FEES			
Audit Fee		**618,000.00**	618,000
Other Professional Fees		**679,556.37**	432,969
Secretarial Fees		**738,392.00**	185,586
Total		**2,035,948.37**	**1,236,555**
NOTE 06.5 INSURANCE & LICENCE FEES			
Insurance & License Fees		**64,105.37**	107,647
Staff Insurance		**3,424,480.17**	2,874,792
Total		**3,488,585.54**	**2,982,439**
NOTE 06.6 - PRINTING, STATIONERY & POSTAGE			
Printing		**251,100.00**	320,246
Stationery		**720,610.59**	1,047,204
Postage & Letter Delivery		**224,813.40**	62,352
Total		**1,196,523.99**	**1,429,801**

(Contd…)

KALUBOWITIYANA TEA FACTORY LTD
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH	Note	2026 Rs.	2025 Rs.
NOTE 06.7 - OTHER ADMINISTRATION EXPENSES			
Legal Fees		**880,840.00**	447,000
Depreciation		**7,586,183.61**	5,326,729
Donations		**1,500,000.00**	-
Telephone		**849,733.14**	2,112,845
Newspapers & Periodicals		**-**	59,580
Rent		**2,701,400.00**	2,705,800
Electricity		**1,953,545.68**	1,992,383
News Paper Advertiesments		**478,118.22**	962,768
Other Utilities & Services		**1,896,624.78**	1,473,959
Supplies & Requisitions - Others		**512,207.87**	734,222
Staff Training		**308,390.00**	138,470
Stamp Duty		**138,893.26**	14,350
MIS fee		**300,000.00**	225,000
Bank Chaeges		**42,186.42**	241,836
Surcharge		**32,949.00**	
Write off (Please see the foot note)		**894,583.26**	264,581
Meeting Expenses		**664,674.90**	
Total		**20,740,330.14**	**16,699,524**
NOTE 07 - SELLING & DISTRIBUTION EXPENSES			
Trade Fair & Exhibition		**-**	70,000
Registration Fees		**-**	36,400
Promotional Expenses		**814,653.52**	30,892
Total		**814,653.52**	**795,349**
N0TE 08 - NET FINANCE INCOME			
08.01 Finance Income			
Fixed Deposit Interest		**11,454,756.87**	13,771,837
Treasury Bill Interest		**17,610.48**	20,515
Staff Loan Interest		**221,119.67**	390,075
Savings Account Interest		**9,715,309.89**	11,557,651
Total		**21,408,796.91**	25,740,079
08.02 Finance Expenses			
Overdraft Interest		**-**	-
Bank Loan Interest		**518,728.80**	-
Short Term Loan Interest		**-**	-
Total		**518,728.80**	-
Net Finance Income		**20,890,068.11**	25,740,079

During the financial year, trade receivables amounting to Rs 894,583.26, comprising unrecoverable balances from factory accounts and sales center debtors, were written off from the books of accounts. This write-off was executed following a rigorous impairment review and upon obtaining the necessary formal approvals from the management and the Board of Directors.

(Contd…)

FOR THE YEAR ENDED 31ST MARCH	Not	2026 Rs.	2025 Rs.

NOTE 09 - TAXATION

The Company in terms of section 48 (A) of the Inland Revenue Act No 10 of 2006 as amended by the amendment Act No 22 of 2011, profits & Income from agricultural undertaking referred to in section 16 of the Inland Revenue Act is liable at the rate of 30% as per the first schedule to this Act .Other profits are liable at normal rates.

	2026 Rs.	2025 Rs.
9.1 Current Tax Expenses		
Current Year	-	-
Under/(Over) provisions of Income tax in previous year	-	-
	-	-
9.2 Reconciliation between Accounting profit to Income Tax	-	-
Accounting Profit /(loss) before Taxation	**86,776,117**	(7,170,873)
Income from other sources & exempt Income	(69,051,994)	(59,633,803)
Aggregate Disallowble Items	75,021,829	63,037,727
Adjusted Profit /(Loss) from the Business	**92,745,952**	(3,766,949)
Assessable Investment Income	**16,444,411**	36,414,279
Total Statutory Income	**109,190,363**	32,647,330
Qualifying payments	**(1,500,000)**	
Taxable Income	**107,690,363**	32,647,330
Tax on Taxable Income 30%	32,307,109	9,794,199
Deemed Divident Tax	-	-
Deferred Tax Expenses		
Deferred Tax Charged / (Reversal)	**(11,647,347)**	(8,657,752)
Tax Expense for year 2020/21	**4,864,191**	
Total Tax Expense	**25,523,953**	1,136,447

(Contd…)

KALUBOWITIYANA TEA FACTORY LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH	Note	2026 Rs.		2024 Rs.

NOTE 10 - EARNINGS PER SHARE/ DIVIDEND PER SHARE

10.1 Earnings Per Share

The basic earnings per share is based on profits attributable to the ordinary shareholders divided by the weighted average number of ordinary shares in issue during the year calculated as follows;

Net Profit For The Year	**61,252,164.36**		(8,307,320)
Weighted Average Number of Shares	**4,637,507.00**		4,637,507
Basic Earnings Per Share	**13.21**	-	**1.79**

10.2 Dividend Per Share

Dividend For The Year		
Number of Shares	**4,637,507.00**	4,637,507
Dividend Per Share	-	-

NOTE 11 - PROPERTY, PLANT & EQUIPMENT

Cost (Rs.)	Free Hold Land	Buildings	Plant & Machinery	Factory Equipment	Computer Equipment	Office Equipment	Furniture & Fittings	Tools	Motor Vehicles	Other	Total
Cost as at 01.04.2025	58,000,000.00	272,636,649.30	174,474,876.28	8,857,113.89	10,545,078.72	1,094,073.12	6,226,483.03	321,548.49	40,420,000.00	34,254,609.92	606,830,432.75
Additions	-	21,207,002.27	115,008,343.39	547,500.00	3,266,164.84	254,670.72	381,705.48	83,653.00	-	2,476,860.49	143,225,900.19
Surplus on revaluation											-
Disposals	-	-	-	-	-	-	-	-	-	-	-
Transfer	-	6,800,000.00	1,727,950.00	-	-	-	-	-		-	8,527,950.00
Cost as at 31.03.2026	**58,000,000.00**	**287,043,651.57**	**287,755,269.67**	**9,404,613.89**	**13,811,243.56**	**1,348,743.84**	**6,608,188.51**	**405,201.49**	**40,420,000.00**	**36,731,470.41**	**741,528,382.94**

Accumulated Depreciation (Rs.)	Free Hold Land	Buildings	Plant & Machinery	Factory Equipment	Computer Equipment	Office Equipment	Furniture & Fittings	Tools	Motor Vehicles	Other	Total
Accumulated Depreciation as at 01.04.2025	-	53,460,235.29	65,412,086.15	5,584,674.59	4,181,619.39	653,520.32	3,174,020.57	232,911.37		8,483,903.83	141,182,971.50
Current Year Depreciation		18,114,944.24	26,762,960.26	1,922,746.78	2,036,255.15	274,606.74	1,248,176.50	82,032.53	10,105,000.00	5,371,020.38	65,917,742.58
Transfer	-	1,813,333.33	863,975.00	-	-	-	-			-	2,677,308.33
Accumulated Depreciation as at 31.03.2026	-	**69,761,846.20**	**91,311,071.41**	**7,507,421.36**	**6,217,874.54**	**928,127.06**	**4,422,197.07**	**314,943.90**	**10,105,000.00**	**13,854,924.21**	**204,423,405.75**
Net Book Value as at 31.03.2026	**58,000,000.00**	**217,281,805.36**	**196,444,198.26**	**1,897,192.52**	**7,593,369.02**	**420,616.78**	**2,185,991.44**	**90,257.59**	**30,315,000.00**	**22,876,546.20**	**537,104,977.19**

WIP	3,349,224.22
	540,454,201.41

NOTE 12.1 - BIOLOGICAL ASSET

Cost (Rs.)	Immature Plantation	Mature Plantation	Total
Cost as at 01.04.2025	2,200,918.43	13,724,399.64	15,925,318.07
Additions	1,092,581.09	-	1,092,581.09
Disposals			-
Transfer		-	-
Cost as at 31.03.2026	**3,293,499.52**	**13,724,399.64**	**17,017,899.16**

Accumulated Depreciation (Rs.)	Immature Plantation	Mature Plantation	Total
Accumulated Depreciation as at 01.04.2025		1,245,144.98	1,245,144.98
Current Year Depreciation		468,063.24	468,063.24
Disposals	-		-
Accumulated Depreciation as at 31.03.2026	-	**1,713,208.22**	1,713,208.22
Net Book Value as at 31.03.2026	**3,293,499.52**	**12,011,191.42**	**15,304,690.94**

The vehicle class of Property, Plant, and Equipment was revalued to its fair value as at 31st March 2025.

(Contd…)

As At 31ST MARCH	Note	2026 Rs.	2025 Rs.
NOTE 12 - BIOLOGICAL ASSETS			
At The Beginning of the Year	12.1	**14,680,173.10**	11,898,706
Additions During The Year		**1,092,581.09**	3,196,615
Current Year Depreciation		**- 468,063.24**	(468,063)
At the end of the Year		**15,304,691.0**	**14,680,173**
NOTE 13 - INVENTORIES			
Food & Beverages		**- 14,094.14**	10,687,096
Finished Goods		**215,240,271.67**	224,223,192
Consumables Stocks		**3,209,646.44**	3,108,334
General & Other		**45,976,742.85**	38,674,797
Total		**264,412,566.82**	276,693,419
NOTE 14 - TRADE & OTHER RECEIVABLES			
Trade Debtors		**119,106,515.15**	51,766,129
Staff Debtors		**10,899,224.04**	8,885,471
Deposits		**3,309,000.00**	2,776,500
Pre payments & Other Receivables		**22,464,780.54**	29,200,327
Non Moving Balances		**27,258.70**	27,259
Other Debit Balances		-	3,361,861
		155,806,778.43	96,017,546
Less; Provision For Bad Debts		-	-
Total		**155,806,778.43**	96,017,546
		-	91,254,275
NOTE 15 - SHORT TERM INVESTMENT			
Treasury Bills		**269,187.00**	269,187
Fixed Deposits - People's Bank		**124,360,820.60**	124,360,821
Fixed Deposits (Gratuity Investment) - People's Bank		**7,364,122.91**	7,364,123
Short Term Investments -Money Market		**229,628,001.85**	213,336,812
Short Term Investments -ISA		**2,038,002.90**	1,545,683
Total		**363,660,135.26**	346,876,625

NOTE 16 - CASH & CASH EQUIVALENTS		2026 Rs.	2025 Rs.
People's Bank	Account No. 204100140084911 - Headquarters	**3,248,032.18**	3,431,087
People's Bank	Account No. 060100110000681 - Morawaka	**25,000.00**	70,000
People's Bank	Account No. 060100100000592 - Morawaka	**15,000.00**	15,230
Bank of Ceylon	Account No. 0006065711 - Neluwa	**15,591.55**	15,592
Bank of Ceylon	Account No. 75958665 - Pelawatta	**26,000.00**	26,000
Bank of Ceylon	Account No. 205604 - Thawalama	**15,000.00**	14,050
People's Bank	Account No. 256100110021039 - Pilimathalawa	**10,950.00**	-
People's Bank	Account No. 208100100084885 - Battaramulla	**(568,788.85)**	(3,546,351)
Cash In Transit		**755,014.12**	241,198
Total		**3,541,799.00**	266,805

Rs. 568,788.85 reflected in the financial statements represents a negative balance in the cash book due to timing differences, including unpresented checks and receipts in transit at the reporting date. This is strictly a book value variance and does not represent an actual, utilized overdraft facility drawn from the commercial bank.

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KALUBOWITIYANA TEA FACTORY LTD
NOTES TO THE FINANCIAL STATEMENTS

As At 31ST MARCH		2026 Rs.	2025 Rs.
NOTE 17 - STATED CAPITAL			
Issued & Fully Paid			
4,637,507 Numbers Ordinary Shares		**46,375,070.00**	46,375,070
Total		**46,375,070.00**	46,375,070
NOTE 18 - RESERVES			
Grant - General Treasury		**11,960,137.50**	14,235,750
Capital Reserves		**600,000.00**	600,000
Profit & Loss Account		**909,753,732.4**	850,004,093
Total		**922,313,869.86**	864,839,843
NOTE 19 - RETIREMENT BENEFIT OBLIGATION			
Movement In The Present Value of Defined Benefit Obligation			
At The Beginning of The Year		**27,064,950.27**	26,036,956
Current Service cost		**2,881,037.00**	2,864,065
Interest Cost		**2,676,029.00**	2,330,024
Actuarial Gain/Loss		**2,146,465.00**	1,737,304
Prior Year Adjustments			
Payments During the Year	In Cash	**(3,157,927.00)**	(5,903,399)
	Payable		
At the End of the Year		**31,610,554.71**	27,064,950
NOTE 20 - CREDITORS & ACCRUED CHARGES			
Bought Leaf Suppliers		**50,758,569.93**	68,648,609
Trade Creditors		**41,791,720.41**	45,399,576
Service Contractors		**7,112,168.98**	4,062,658
Staff Creditors		**9,591,948.74**	19,803,268
Accrued Expenses		**18,236,526.68**	22,406,667
Unclaimed Balances		**293,452.53**	187,557
Other Credit Balances		**33,485,508.30**	1,176,194
Total		**161,269,895.57**	161,684,529
		-	
NOTE 21 - LOAN BORROWINGS- PEOPLES BANK			
Balance beginning of the year			
Loans obtained during the year		**68,950,000.00**	-
Repayment during the year		**(1,149,166.67)**	
Balance of the year		**67,800,833.33**	-
Long term Borrowings - Peoples Bank		**54,010,833.33**	
Short Term Borrowings - Peoples Bank		**13,790,000.00**	-
		67,800,833.33	-
NOTE 22 - DEFERRED TAX LIABILITY/(ASSET)			
At the Beginning of the Year		**99,140,190.14**	97,825,883
Transferred To / (from) Income Statement		**(643,939.50)**	9,972,059
Transferred To / (from) P&L		**(11,647,346.81)**	(8,657,752)
At the end of the Year		**86,848,903.84**	99,140,190

KALUBOWITIYANA TEA FACTORY LTD
NOTES TO THE FINANCIAL STATEMENTS

As At 31ST MARCH	Note	2026 Rs.	2025 Rs.
NOTE 23 - INCOME TAX PAYABLE/RECEIVABLE			
Balance As At The Beginning of The Year		**8,365,110.38**	28,192,600
Provision For The Year		**37,171,299.80**	9,794,199
		45,536,410.18	37,986,799
Payments For The Previous Year		**(7,994,014.55)**	
Payments For The Year		**(4,096,615.00)**	(27,821,504)
Gross			
		33,445,780.63	10,165,295
Tax Credits			
With Holding Tax		**(1,620,544.90)**	(1,800,185)
Net Payable/(Receivable)		**26,961,044.56**	**8,365,110**

NOTE 23 - CAPITAL COMMITMENTS

There is no Capital expenditure commitment at the balance sheet date.

NOTE 24 - CONTINGENCIES

Pending Legal Cases

i) A labour case has been filed (Case No. LT/KP/34/18/07) by Mr. T G. Hemachandra at Kotapola Labour Tribunal against the Company pleading the courts to reinstate him at his duties stating his dismissal from the service is unfair.

ii) The Company has filed a apeal case at High Court Matara (HC/72/23/APPL) against the decision of Mr.H.C.L.P.Heendeniya's Case No. LT/KP/34/06/2018 Decision given the Kotapola Labour Tribunal

iii) A case has been filled (Case No. 5186/M) by Mr. H.P.S. Jeewaka Perera at District Court, Kaduwela against the Company for not paying the balance payment for the constrcution carried out at Manikdewela Tea Factory.

iv) A case has been filled (Case No. 5187/M) by Mr.Tamaring Tree (Pvt) Ltd at District Court, Kaduwela against the Company for not paying the balance payment for the constrcution carried out at Manikdewela Tea Factory.

v) A labour case (Case No. 02/1205/2023) has been filed by Mr. T.W.M.S.P. Bandara at the Borella Labour Tribunal against the Company, alleging unfair termination of service. A decision has been received which is unfavorable to the Company. The Company has filled apeal case at High Court Colombo HACLT/36/2025

vi) A labour case has been filed (Case No. 02/ADD/01/2026) by Mrs.Samanmali Thalagalage at Colombo Labour Tribunal against the Company pleading the courts his dismissal of service is unfair.

NOTE 25 - EVENTS AFTER THE REPORTING DATE

Going Concern

Explanation Transition to SLFRS/LKAS

NOTE 26- RELATED PARTY DISCLOSURES
Transactions with the related parties in the ordinary course of business carried

26.1. Transactions With Key Management Personnel (KMP)
KMPs are persons who have authority and responsibility directly or indirectly for planning, directing and controlling the activities of the Company.
The KMP of the Company comprise of the Board of Directors of the Company.

26.1.1. The compensation of KMPs are disclosed in the note 6 to the accounts

26.1.2. No loans were given to KMPs during the Year.

26.1.3. The shareholdings of the KMPs together with their close family members
None

26.1.4. The names of the Directors of the Company, who are also directors of other companies:
None

26.2. Transactions with Close Family Members
Close family members are those who may be expected to influence or be

There were no transactions with close family members during the year.

26.3. Dealing with Subsidiaries, Associates & Joint Ventures - ***None***

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NOTE 27 - FACTORY SEGMENTS

27.1 Sales

	Kalubowitiyana Factory	Derangala Factory	Hiniduma Hills Factory	Manikdiwela Factory	Sales Centre	Total
	Rs	Rs	Rs	Rs	Rs	Rs
Gross Sales	1,341,961,260.00	196,897,769.04	285,563,602.00	117,458,210.00		1,941,880,841.04
Less: Brokerage & Sales Expenses	(14,073,392.05)	(2,670,855.41)	(4,065,310.85)	(1,900,609.64)	-	(22,710,167.95)
	1,327,887,867.95	194,226,913.63	281,498,291.15	115,557,600.36	-	1,919,170,673.09
Add/Less - Inter Branch transfer	14,756,070.00	8,540,769.86	177,702.00	-		23,474,541.86
Add: Local Sales	14,018,214.50	1,291,054.00	389,848.78	1,019,940.95	28,113,940.58	44,832,998.81
Total	**1,356,662,152.45**	**204,058,737.49**	**282,065,841.93**	**116,577,541.31**	**28,113,940.58**	**1,964,003,671.90**

27.2 Cost Of Sales

	Kalubowitiyana Factory	Derangala Factory	Hiniduma Hills Factory	Manikdiwela Factory	Sales Centre	Total
Bought Leaf	929,246,210.59	188,251,437.73	220,693,924.13	88,264,594.99		1,426,456,167.44
Manufacturing Cost						-
Production Cost	152,722,996.15	45,525,574.47	66,424,782.84	26,589,599.85	26,084,022.04	317,346,975.35
General Charges	67,105,398.98	32,373,920.61	23,720,403.44	15,692,762.85	-	138,892,485.88
	1,149,074,605.72	**266,150,932.81**	**310,839,110.41**	**130,546,957.69**	**26,084,022.04**	**1,882,695,628.67**
Add: Opening Stock	134,424,750.32	1,300,753.69	60,565,851.56	26,418,408.28	1,513,428.02	224,223,191.87
Less: Closing Stock	(118,708,379.93)	(39,834,118.47)	(41,183,629.97)	(13,079,051.95)	(2,361,736.46)	(215,166,916.78)
Total	**1,164,790,976.11**	**227,617,568.03**	**330,221,332.00**	**143,886,314.02**	**25,235,713.60**	**1,891,751,903.76**
Gross Profit/(Loss)	191,871,176.34	(23,558,830.54)	(48,155,490.07)	(27,308,772.71)	2,878,226.98	95,726,310.00
				-		

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KALUBOWITIYANA TEA FACTORY LTD
DETAILED SCHEDULES TO THE FINANCIAL STATEMENTS

As At 31ST MARCH	2026 Rs.	2025 Rs.
01. TRADE & OTHER RECEIVABLES		
1 .1 Trade Debtors		
Bought Leaf Supplier Debts	**605,223.98**	584,487
Bought Leaf Supplier Loans	**-**	-
Fertilizer Debtors	**6,909,477.49**	6,847,478
Trade Debtors	**110,894,481.17**	44,182,740
Sub Total	**119,106,515.15**	51,766,129
1 .2 Staff Debtors		
Checkroll Debts	**195,187.35**	21,435
Distress Loans	**8,696,662.54**	8,460,815
Festival Advances	**1,747,500.00**	153,000
Staff Debtors	**259,874.15**	250,221
Payee tax Receivable	**-**	-
Sub Total	**10,899,224.04**	8,885,471
1.3 Deposits		
Deposits Receivable	**3,309,000.00**	2,776,500
Sub Total	**3,309,000.00**	2,776,500
1.4 Prepayments & Other Receivables		
Accounts Receivable	**-**	-
Cargills Bank Loan	**-**	-
Arriconut Planting Project	**-**	-
Tea Packet Production	**-**	94,824
Laugh Petrolium	**-**	-
Markfred	**-**	-
Pre payments	**2,617,162.20**	1,751,461
Stamps	**1,580.50**	3,861
Sundry Debtors	**2,920,290.96**	22,541,196
Supplire Pre payments	**8,109,387.78**	-
Subsidy Fertilizer	**78,000.00**	
Tea Nursary	**2,950.00**	
Refuse Tea Supplires	**725,760.00**	1,762,392
Sub Total	**22,464,780.54**	29,200,327

KALUBOWITIYANA TEA FACTORY LTD

DETAILED SCHEDULES TO THE FINANCIAL STATEMENTS

As At 31ST MARCH	**2026**	**2025**
	Rs.	Rs.
1.5 Non Moving Balances		
T.G. Hemachandra	**27,258.70**	27,259
CIC Fertilizer	**-**	-
Sub Total	**27,258.70**	27,259
1.5 Other Debit Balances		
VAT Control	**-**	3,229,572
Land Reform Commission	**-**	131,157
B/F Coins	**-**	1,131
Sub Total	**-**	3,361,861
Grand Total	**155,806,778.43**	96,017,546
Provision For Bad & Doubtful Debts	**-**	-
Net Total	**155,806,778.43**	96,017,546
02. CREDITORS & ACCRUED CHARGES		
2.1 Bought Leaf Creditors	**155,806,778.43**	
Bought Leaf Suppliers	**50,758,569.93**	68,648,609
Sub Total	**50,758,569.93**	68,648,609
2.2 Trade Creditors	**-**	**-**
Bank Loan	**-**	1,401,410
Helix Engineering	**40,872**	40,872
Jayasinghe & Company	**131,500**	125,000
Leaf Bags Spreading Contractor	**-**	-
Rent Payable To BCC Lanka	**-**	-
Unpaid B'Leaf Suppleirs	**-**	-
Retention Payable	**70,000**	70,000
Sundry Creditors	**3,028,404**	2,167,305
Other Supplires	**38,520,945**	40,228,810
Trade Creditors	**-**	1,366,180
Sub Total	**41,791,720.41**	45,399,576

KALUBOWITIYANA TEA FACTORY LTD
DETAILED SCHEDULES TO THE FINANCIAL STATEMENTS

As At 31ST MARCH	2026 Rs.	2025 Rs.
2.3 Service Contractor Payments	-	-
Green Leaf Transport	7,112,168.98	4,062,658
Sub Total	7,112,168.98	4,062,658
2.4 Staff Creditors		
Check Roll/Casual Work	5,072,476.41	4,076,004
Holiday Wages	1,958,242.44	694,900
Salary Payable	1,200,527.86	1,487,324
Staff Overtime/Travelling	1,360,702.03	1,154,973
Other Staff Cost Payable	-	12,221,400
Incentive Bonus	-	168,667
Sub Total	9,591,948.74	19,803,268
2.5 Accrued Expenses		
Audit fee Payeble	618,000.00	1,854,000
B'Leaf Supplire Deposits Payable	1,257,302.80	3,841,029
ACEW Union	-	500
CESU	6,416.00	25,406
Co.Operative Yatinuwara	84,099.53	84,100
Deposit Payable	241,650.00	241,650
Employees' Provident Fund	3,233,304.63	3,019,741
Employees' Trust Fund	575,173.30	540,306
CPPS	55,259.99	42,208
Holiday Payments	-	-
Insurance	190,400.00	75,996
Laudgh Petrolium	52,123.29	19,651
Other Accrued Expenses	9,937,970.60	7,629,509
PAYE Surcharge	59,344.00	59,344
Cancel Cheque	6,332.00	3,396,063
Stamp Duty Payeble	107,075.00	98,178
Ranmeer Holding	61,566.39	61,566
Tea Shakthi Fund	-	-
Land Reform Commission	-	-
Divisional Secretariat Yatinuwara	960,000.00	960,000
Paye Tax Payable	53,758.15	62,144
WHT Payeble	191,000.00	30,000
Welfare Society	97,200.00	49,776
Randalu Welfare Society	443,551.00	293,900
Factory Welfare Society	5,000.00	21,600
Sub Total	18,236,526.68	22,406,667
2.6 Other Credits		
Balance Coins	-	-
Incentive Bonus	-	-
Gratuity Payable	434,841.80	1,176,194
VAT Control	33,050,666.50	-
Sub Total	33,485,508.30	1,176,194
2.7 Unclaimed Balances		
Checkroll Wages	162,466.26	148,555
Insurance	-	-
Salaries & Wages	12,041.60	12,042
Bought Leaf Supplires	91,984.36	-
Staff Medical	-	-
Bonus	26,960.31	26,960
Sub Total	293,452.53	187,557
Grand Total	161,269,895.57	161,684,529