



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

අයිඩිබ්ලිව්එම්/සී/කේජීඑල්එල්/

බයේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

2025 දෙසැම්බර් 05 දින

සභාපති,

කහටගහ ග්‍රැෆිසිටි ලංකා සමාගම

කහටගහ ග්‍රැෆිසිටි ලංකා සමාගමේ 2025 මාර්තු 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්වගණනය කළ මතය

කහටගහ ග්‍රැෆිසිටි ලංකා සමාගමේ (“සමාගම”) 2025 මාර්තු 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ විස්තීර්ණ ආදායම් ප්‍රකාශනය, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්ති වලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2025 මාර්තු 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන, ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (1) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන ප්‍රකාරව මාගේ විධානය යටතේ විගණනය කරන ලදී.

මාගේ වාර්තාවේ තත්ත්වගණනය කළ මතය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණුවලින් වන බලපෑම හැර, සමාගමේ මූල්‍ය ප්‍රකාශන තුළින් 2025 මාර්තු 31 දිනට මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය ක්‍රියාකාරිත්වය හා මුදල් ප්‍රවාහ කුඩා හා මධ්‍ය පරිමාණ ව්‍යවසායයන් සඳහා වූ ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 තත්ත්වගණනය කළ මතය සඳහා පදනම

(අ) 2025 වර්ෂයේ මාර්තු 31 දිනට මිනිරන් තොගයේ වටිනාකුම රු.මිලියන 337.95 ක් වුවද එය රු.මිලියන 364.31 ක් ලෙස දැක්වීම හේතුවෙන් වර්ෂයේ ලාභය හා මූල්‍ය තත්ත්ව ප්‍රකාශනයේ අවසන් තොගය රු.මිලියන 26.36 කින් වැඩියෙන් දක්වා තිබුණි. තවද මූල්‍ය ප්‍රකාශනය අනුව සමාලෝචිත වර්ෂයේ බදුපෙර ලාභය රු.මිලියන 24.32 ක් ලෙස ගණනය කර තිබුණද අවසාන තොගය නිවැරදිව ගැලපීම කලේ නම් එය රු.මිලියන 2.04 ක අලාභයක් වේ.



ඒ අනුව ලාභය පදනම් කර ගෙන ගණනය කර තිබූ රු.මිලියන 14.22 ක වර්ෂයේ ගෙවිය යුතු ආදායම් බද්ද එම ප්‍රමාණයෙන් වැඩියෙන් දක්වා තිබුණි.

- (ආ) මුදල් ප්‍රවාහ ප්‍රකාශනය ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිත 7 සමඟ අනුකූල නොවූ අවස්ථා පහත පරිදි විය.
- (i) සමාලෝචිත වර්ෂයේ ගෙවූ පොලිය රු.136,775 ක් වුවද එය රු.මිලියන 2.64 ක් ලෙස මුදල් ප්‍රවාහ ප්‍රකාශනයේ මෙහෙයුම් ක්‍රියාකාරකම් තුළ දක්වා තිබුණි.
 - (ii) වර්ෂය තුළ උපචිත පදනම මත ගණනය කළ රු.මිලියන 2.44 ක් වූ පොලී ආදායම මුදලින් ලද ආදායමක් ලෙස මුදල් ප්‍රවාහ ප්‍රකාශනයේ දක්වා තිබුණි.
- (ඇ) සමාලෝචිත වර්ෂයේදී සමාගම විසින් ගනුදෙනුකරුවන් වෙනුවෙන් භූ විද්‍යා සමීක්ෂණ හා පතල් කාර්යාංශයට ගෙවන ලද රු.මිලියන 1.55 ක රාජ්‍යභාගය ලැබිය යුතු ලෙස දක්වනවා වෙනුවට විදේශ විනිමය ලාභ හා පාඩු ගිණුමට ගලපා තිබුණි. එමඟින් විදේශ විනිමය අලාභය එම ප්‍රමාණයෙන් වැඩියෙන් දක්වා තිබුණි.

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

1.3 සමාගමේ 2024/2025 වාර්ෂික වාර්තාවේ ඇතුළත් අනෙකුත් තොරතුරු

මෙම විගණන වාර්තාවේ දිනට පෙර මා ලබා ගත් සමාගමේ 2024/2025 වාර්ෂික වාර්තාවේ ඇතුළත් කර ඇති නමුත් මූල්‍ය ප්‍රකාශන සහ ඒ පිළිබඳව වූ මගේ විගණන වාර්තාවේ ඇතුළත් නොවන තොරතුරු, අනෙකුත් තොරතුරු යන්නෙන් අදහස් වේ. මෙම අනෙකුත් තොරතුරු සඳහා කළමනාකරණය වගකිව යුතුය.

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

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

මෙම විගණන වාර්තාවේ දිනට පෙර මා ලබාගත් අනෙකුත් තොරතුරු මත හා මා විසින් කරන ලද කාර්යයන් මත පදනම්ව, මෙම අනෙකුත් තොරතුරු ප්‍රමාණාත්මක වශයෙන් වැරදි ලෙස දක්වා ඇති බව මම නිගමනය කරන්නේ නම්, එම කරුණ මා විසින් වාර්තා කිරීමට අවශ්‍ය වේ. මේ සම්බන්ධයෙන් මට වාර්තා කිරීමට කිසිවක් නැත.

1.4 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම්

මෙම මූල්‍ය ප්‍රකාශන කුඩා හා මධ්‍ය පරිමාණයේ ව්‍යවසායන් සඳහා වූ ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනයන් තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

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

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

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

1.5 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

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

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

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්ස්ථානවලින්, ව්‍යාප්ත ලේඛන සැකසීමෙන්, වෙනත්තාත්වික මහභරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබාගන්නා ලදී.
- භාවිතා කරන ලද ගිණුම්කරණ ප්‍රතිපත්තිවල උචිතභාවය, ගිණුම්කරණ ඇස්තමේන්තුවල සාධාරණත්වය සහ කළමනාකරණය විසින් කරන ලද සම්බන්ධිත හෙළිදරව් කිරීම් අගයන ලදී.
- සිද්ධීන් හෝ තත්ත්වයන් හේතුවෙන් සමාගමේ අඛණ්ඩ පැවැත්ම පිළිබඳ ප්‍රමාණාත්මක අවිනිශ්චිතතාවයක් තිබේද යන්න සම්බන්ධයෙන් ලබාගත් විගණන සාක්ෂි මත පදනම්ව ගිණුම්කරණය සඳහා සමාගමේ අඛණ්ඩ පැවැත්ම පිළිබඳ පදනම යොදා ගැනීමේ අදාළත්වය තීරණය කරන ලදී. ප්‍රමාණවත් අවිනිශ්චිතතාවයක් ඇති බවට මා නිගමනය කරන්නේ නම් මූල්‍ය ප්‍රකාශනවල ඒ සම්බන්ධයෙන් වූ හෙළිදරව්කිරීම්වලට මාගේ විගණන වාර්තාවේ අවධානය යොමු කළ යුතු අතර, එම හෙළිදරව්කිරීම් ප්‍රමාණවත් නොවන්නේ නම් මාගේ මතය විකරණය කළ යුතුය. කෙසේ වුවද, අනාගත සිද්ධීන් හෝ තත්ත්වයන් මත අඛණ්ඩ පැවැත්ම අවසන් වීමට හැකිය.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

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

2. වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ සහ 2007 අංක 7 දරන සමාගම් පනතේ පහත සඳහන් අවශ්‍යතාවයන් සම්බන්ධයෙන් විශේෂ ප්‍රතිපාදන ඇතුළත් වේ.

2.1.1 මාගේ වාර්තාවේ තත්ත්වගණනය කළ මතය සඳහා පදනම් කොටසේ විස්තර කර ඇති කරුණු වලින් වන බලපෑම හැර, 2007 අංක 7 දරන සමාගම් පනතේ 163 (2) වගන්තියේ සහ 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(අ) වගන්තියේ සඳහන් අවශ්‍යතාවන් අනුව, විගණනය සඳහා අවශ්‍ය සියලු තොරතුරු සහ පැහැදිලි කිරීම් මා විසින් ලබාගන්නා ලද අතර, මාගේ පරීක්ෂණයෙන් පෙනී යන ආකාරයට නිසි මූල්‍ය වාර්තා සමාගම පවත්වාගෙන ගොස් තිබුණි.

2.1.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1)(ඇ)(iii) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව සමාගමේ මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.

2.1.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1)(ඇ)(iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද නිර්දේශයන් ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත්ව ඇත.

2.2 අනුගමනය කරන ලද ක්‍රියාමාර්ග සහ ලබා ගන්නා ලද සාක්ෂි මත හා ප්‍රමාණාත්මක කරුණුවලට සීමා කිරීම තුළ, පහත සඳහන් ප්‍රකාශ කිරීමට තරම් කිසිවක් මාගේ අවධානයට ලක් නොවීය.

2.2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(ඇ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව සමාගමේ පාලක මණ්ඩලයේ යම් සාමාජිකයෙකුට සමාගම සම්බන්ධව යම් ගිවිසුමක් සම්බන්ධයෙන් සෘජුව හෝ අන්‍යාකාරයකින් සාමාන්‍ය ව්‍යාපාරික තත්ත්වයෙන් බැහැරව සම්බන්ධයක් ඇති බව.

2.2.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(ඊ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණ හැර යම් අදාළ ලිඛිත නීතියකට හෝ සමාගමේ පාලක මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධානවලට අනුකූල නොවන ලෙස ක්‍රියා කර ඇති බව.

නීතිරීති / විධානයට යොමුව

අනුකූල නොවීම

(අ) 2018 අංක 19 දරන ජාතික විගණන පනතේ 18(4) වගන්තිය.

විගණන ගාස්තු, සඳහා වූ ගිණුම් ඉන්වොයිස් පත්‍රයේ දින සිට දින 30 ක් ඇතුළත ගෙවා බේරුම් කළ යුතු වුවද 2021/2022 මූල්‍ය වර්ෂයේ සිට ගෙවිය යුතු විගණන ගාස්තු රු. මිලියන 1.51 ක් ගෙවා නොතිබුණි.

(ආ) 2021 නොවැම්බර් 16 දිනැති අංක 01/2021 දරන රාජ්‍ය ව්‍යාපාර චක්‍රලේඛය මගින් හඳුන්වා දී ඇති රජය සතු ව්‍යාපාර සඳහා වූ ආයතනික පාලනය පිළිබඳ මෙහෙයුම් අත්පොත

(i) 6.6 ඡේදය

ගිණුම් වර්ෂය අවසාන වී දින 60 ක් ඇතුළත මූල්‍ය ප්‍රකාශන විගණකාධිපති වෙත ඉදිරිපත් කළ යුතු වුවත් සමාගමේ 2024/2025 ගිණුම් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන සහ කෙටුම්පත් වාර්ෂික වාර්තාව විගණනයට ඉදිරිපත් කර තිබුණේ 2025 අගෝස්තු 13 වන දිනදීය.

(ii) 6.7 ඡේදය

2025 මාර්තු 31 දිනට සමාගමේ ස්ථාවර වත්කම් සත්‍යාපනය කර වාර්තාව විගණකාධිපති වෙත ඉදිරිපත් කර නොතිබුණි.

(ඇ) 2021 නොවැම්බර් 16 දිනැති අංක 01/2021 දරන රාජ්‍ය ව්‍යාපාර චක්‍රලේඛයේ ඇතුළත් රාජ්‍ය ව්‍යවසායන්හි යහපාලනය සඳහා වූ මාර්ගෝපදේශයේ 2.3 ඡේදය

රජයේ ජාතික ප්‍රතිපත්ති රාමුවට අනුව උපායමාර්ගික සැලැස්ම පිළියෙල කළ යුතු වුවද 2025 ඔක්තෝබර් 15 දින වන විටත් සමාගම විසින් උපායමාර්ගික සැලැස්මක් පිළියෙල කර නොතිබුණි.

(ඈ) 2018 ජනවාරි 24 දිනැති අංක 02/2018 දරන හා 2023 නොවැම්බර් 30 දිනැති අංක 02/2018 (1) දරන රාජ්‍ය පරිපාලන චක්‍රලේඛ

රාජ්‍ය අංශය තුළ මානව සම්පත් සංවර්ධනයට අවශ්‍ය මානව සම්පත් සංවර්ධන සැලැස්මක් පිළියෙල කළ යුතු වුවද සමාගම විසින් 2025 ඔක්තෝබර් 15 වන දින වන විටත් එම කාර්යය ඉටුකර නොතිබුණි.

2.2.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(උ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව සමාගමේ බලතල, කර්තව්‍ය 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 සමාගමේ සම්පත් සකසුරුවම් ලෙස, කාර්යක්ෂම ලෙස සහ ඵලදායී ලෙස කාලසීමාවන් තුළ අදාළ නීතිරීති වලට අනුකූලව ප්‍රසම්පාදනය කර භාවිතා කර නොමැති බව.

2.3 වෙනත් කරුණු

(අ) ගෙවිය යුතු ජාතිය ගොඩ නැංවීමේ බදු වගකීම (NBT) රු.185,294 ක් මූල්‍ය ප්‍රකාශනවල දිගින් දිගටම දක්වා තිබුණද වර්තමානයේ එම බදු ප්‍රතිපත්තිය ක්‍රියාත්මක නොවන තත්ත්වයක් යටතේ එය නිරවුල් කර ගැනීම 2025 ඔක්තෝබර් 15 වන විගණන දින වන විටත් සිදු කර නොතිබුණි.

(ආ) 2024/2025 වර්ෂය තුළදී අලෙවි කර තිබූ මිනිරන් මෙ.ටොන් 327.89 න් 220 ක්ම එක් විදේශීය ගැනුම්කරුවෙකු වෙත පමණක් අලෙවි කර තිබුණි. මෙහිදී සමාගම තරඟකාරීත්වයේ වාසි අත්පත් කර ගැනීමට කටයුතු කර නොතිබූ අතර නව ගැනුම්කරුවන් හඳුනා ගැනීමට අදාළව සැලසුම් කර නොතිබුණි.

(ඇ) 2024/2025 වර්ෂයේ රු.මිලියන 146.96 ක් වූ සමාගමේ මුළු මිනිරන් විකුණුම් ආදායමින් රු.මිලියන 94.88 ක් විදේශීය විකුණුම් ද රු.මිලියන 52.08 ක් දේශීය විකුණුම් ද විය. එහිදී, ග්‍රැෆයිට් විකුණුම් සඳහා වන මිල තීරණය කිරීමේ කමිටුවේ 2023 දෙසැම්බර් 22 දිනැති තීරණය මගින් එක් එක් අලෙවිකරුවන්ට අදාළව එක් එක් ග්‍රැෆයිට් බාණ්ඩ සඳහා මෙ. ටොන් එකකට ඇ. ඩොලර් වටිනාකම් තීරණය කර තිබුණි. ඒ අනුව 2024 වර්ෂයේදී ග්‍රැෆයිට් මෙ. ටොන් එකක මිල ඇ.ඩොලර් 3341 ක් වූ ,KL සියයට 97 සිට සියයට 99 කාණ්ඩයේ ග්‍රැෆයිට් මෙ.ටො 40ක් අවස්ථා දෙකකදී මිල තීරණය නොකළ දේශීය සමාගමක් වෙත මෙ.ටොන් එකක් ඇ.ඩොලර් 1600 බැගින් 2024 වර්ෂයේදී අලෙවි කර තිබුණි.

මෙහිදී රු.මිලියන 20.98 ක අලාභයක් සමාගමට සිදුවී තිබුණි. 2025 වර්ෂය සඳහා වූ මිල කමිටුව මගින් ග්‍රැෆයිට් විකුණුම් සඳහා මිල තීරණය කිරීමක් සිදු කර නොතිබූ අතර ග්‍රැෆයිට් මෙ.ටොන් එකක මිල ඇ.ඩොලර් 2182 ක් වූ KL සියයට 97 සිට සියයට 99 බාණ්ඩයේ ග්‍රැෆයිට් මෙ.ටොන් 40 ක්, මෙ.ටොන් එකක් ඇ.ඩොලර් 1600 බැගින් 2025 පෙබරවාරි මාසයේදී අලෙවි කිරීමෙන් රු.මිලියන 6.87 ක අලාභයක් සිදුවී තිබුණි. මේ හේතුවෙන් සමාලෝචිත වර්ෂයේ දී රු.මිලියන 27.85 ක අලාභයක් සමාගමට සිදු වී තිබුණි.

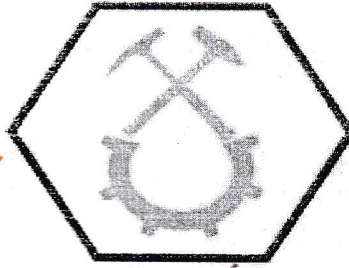
(ඈ) ඉහළ කාබන් ප්‍රතිශතයකින් යුත් මිනිරන්, කැණීම් කර මාසික නිෂ්පාදනය මෙ.ටොන් 60 දක්වා වර්ධනය කර ගැනීමට සමාගම සැලසුම් කර තිබුණද, සමාලෝචිත වර්ෂයේ මාසික සාමාන්‍ය නිෂ්පාදනය මෙ.ටොන් 33 ක් පමණක් විය. ඒ අනුව මුළු නිෂ්පාදනය මෙ.ටොන් 405 ක් විය. අපේක්ෂිත නිෂ්පාදන ඉලක්ක කරා ළඟාවීමට සමාගම අපොහොසත් වී තිබුණි.

(ඉ) මිනිරන් බනිජය සඳහා අගය එකතු කිරීමේ ක්‍රියාවලීන් සිදුකිරීම අරමුණු කර ගෙන සමාගමේ විද්‍යාගාරය ස්ථාපිත කර තිබුණද ඊට අදාළ කාර්යයන් කිසිවක් එහි සිදුකර නොතිබුණු අතර අපනයනය සඳහා සකස් කරන ලද මිනිරන් සාම්පල තුළ අන්තර්ගත කාබන් ප්‍රතිශතය මිනුම් කිරීම පමණක් එහිදී සිදුකර තිබුණි. සමාගම වර්තමානය වන විට පියලි (Flake- කාබන් සියයට 97-සියයට

99), සියයට 90-සියයට 95 සහ විස්ස (Chips-කාබන් සියයට 90-සියයට 92) යන ආකාර වලින් පමණක් මිනිරන් අලෙවි කර තිබුණු අතර අගය එකතු කර නිමි හෝ අර්ධනිමි වශයෙන් නිෂ්පාදනයන් සිදුකර නොතිබුණි.

- (ඊ) 2003 ඔක්තෝබර් 15 දිනැති ප්‍රතිපත්ති සම්පාදන සහ ක්‍රියාත්මක කිරීමේ අමාත්‍යාංශයේ ලේකම්ගේ ලිපියට අනුව දොඩම්ගස්ලන්ද යොවුන් සේනාංක පුහුණු මධ්‍යස්ථානය වෙනුවෙන් අවශ්‍ය ඉඩ පහසුකම් කහටගහ පතලට අයත් ඉඩම්වලින් ලබා දීමට 2003 ඔක්තෝබර් 16 දින පැවති අධ්‍යක්ෂ මණ්ඩල රැස්වීමේදී තීරණය කර තිබුණි. ඒ අනුව 2003 වර්ෂයේ සිට වර්ෂ 03 ක කාලයක් සඳහා ඉඩම නිදහස් කර තිබුණද 2025 ඔක්තෝබර් 15 වන විට එම කාලය වසර 22 ක් ඉක්මගොස් ඇතත් බදු කුලී ගිවිසුමකට එළඹීමෙන් හෝ බදු කුලී ගෙවීමෙන් තොරව පුහුණු මධ්‍යස්ථානය සඳහා ඉඩම පාවිච්චි කරමින් පැවතුණි.
- (උ) සමාලෝචිත වර්ෂය අවසානයට එකතු කළ අගය මත බදු වටිනාකම් ගිණුමේ ශේෂය රු.මිලියන 6.98 ක් වූ අතර එයින් වසර 5 කට වැඩි ශේෂය රු.මිලියන 6.34 ක් වූයෙන් එය නිරවුල් කිරීමට 2025 ඔක්තෝබර් 15 වන දින වන විටත් කටයුතු කර නොතිබුණි.
- (ඌ) සමාගම සඳහා කළමනාකරණ සේවා දෙපාර්තමේන්තුව විසින් ස්ථීර පදනම මත තනතුරු 07 ක්, 2019 ඔක්තෝබර් 28 දිනැති ලිපිය මගින් ඉහළ කළමනාකරණ මට්ටම් සඳහා අනුමත කර තිබුණි. එයින් ජ්‍යෙෂ්ඨ කළමනාකරු (මූල්‍ය) යන තනතුර ස්ථීර පදනම මතද, ජ්‍යෙෂ්ඨ කළමනාකරු (පාලන) හා කැනීම් ඉංජිනේරු යන තනතුරු කොන්ත්‍රාත් පදනම මතද බඳවා ගෙන තිබූ අතර සාමාන්‍යාධිකාරී, ජ්‍යෙෂ්ඨ ඉංජිනේරු, කළමනාකරු අලෙවි හා භූ විද්‍යාඥ යන තනතුරු විගණිත දින දක්වාම පුරවා නොතිබුණි.
- (එ) සමාගම විසින් කහටගහ පතලට අයත් භූමියෙහි පොල් සහ අනෙකුත් වැවිලි බෝග වගාවක් පවත්වා ගෙන යනු ලබන අතර ඒ සඳහා වතු නිලධාරීවරයෙක් සහ වතු කම්කරුවන් 05 දෙනෙකු සේවයේ යොදවා තිබුණි. සමාලෝචිත වර්ෂය අවසානය වන විට එලදාව ලබා ගන්නා පොල් ගස් 1750 ක පමණ ප්‍රමාණයක් මෙම වගාව තුළ පැවතුණි. 2020/2021 මූල්‍ය වර්ෂයේ සිට 2024/2025 මූල්‍ය වර්ෂය දක්වා පසුගිය වර්ෂ 5 කට අදාළ වගා ආදායම් හා වියදම් සලකා බැලීමේදී පිළිවෙලින් රු.මිලියන 1.49, රු.978,464, රු.මිලියන 1.49, රු.748,547 සහ රු.මිලියන 2.31 ලෙස අලාභයක් ජනනය වී ඇති බව විගණනයේදී නිරීක්ෂණය වූ අතර මේ තත්ත්වය මග හරවා ගැනීමට අවශ්‍ය කිසිදු ක්‍රියාමාර්ගයක් සමාගම විසින් මෙතෙක් ගෙන නොතිබුණි.

පී.එච්.ඩී.ධර්මපාල
විගණකාධිපති (වැ.බ.)



**KAHATAGAHA GRAPHITE LANKA
LIMITED**

Accounts

For
2024/2025

KAHATAGAHA GRAPHITE LANKA LIMITED

CORPORATE INFORMATION AS AT 31ST MARCH 2025

NAME OF THE COMPANY
KAHATAGAHA GRAPHITE LANKA LIMITED

LEGAL FORM
LIMITED LIABILITY COMPANY UNDER THE MINISTRY OF FINANCE

SHAREHOLDING & OWNERSHIP
100% OWNED BY SECRETARY TO THE TREASURY ON BEHALF OF THE GOVERNMENT OF SRI LANKA

REGISTERED OFFICE (HEAD OFFICE)
No. 561/3, ELVITIGALAMAWATHA, NARAHENPITA, COLOMBO 05

MINES
KAHATAGAHA MINE, MADURAGODA, DODANGASLANDA

COMMUNICATION	
HEAD OFFICE	MINES
TEL. : 011-2368737	TELE : 037-2252015
FAX : 011-2058062	FAX : 037-4931711
E MAIL : kgll@sltnet.lk	
WEBSITE : www.kgraphite.lk	

STATUTORY STATUS
LIMITED LIABILITY COMPANY INCORPORATED IN SRI LANKA UNDER
THE COMPANIES ACT NO. 7 OF 2007

COMPANY REGISTRATION NO
PB 1513

DIRECTORS AS AT 31ST MARCH 2025

THUSIRA CHINTHAKAMALAWWE THANTRI (LEFT ON 19.02.2025)
THUDUWAGE DONA RASIKA PRABODANI (LEFT ON 19.02.2025)
RATNAYAKA MUDIYANSELAGE DILHAN NALINDA RATHNAYAKA (LEFT ON 19.02.2025)
DISSANAYAKA MUDIYANSELAGE GUNASEKARA (LEFT ON 19.02.2025)
HEWANAYAKA MUDIYANSELAGE SUNIL SHANTHA HEWANAYAKA (LEFT ON 19.02.2025)
KULA KULA SOORIYALAGE SUSITHA GAYAN PERERA (LEFT ON 19.02.2025)
MAHALAKSHA MUDIYANSELAGE PRIYANTHA ANURA KUMARA (LEFT ON 19.02.2025)
PANGODA VIDANELAGE ARIYASENA.HEMALAL (APPOINTED ON 19.02.2025)
BALASOORIYA MUDIYANSELAGE NANDA WIPULA BANDARA BALASOORIYA (APP. ON 19.02.2025)
JAYASEKARA GANGODA ARACHCHILAGE SALIYA JAYASEKARA (APPOINTED ON 19.02.2025)
YAPA ARACHCHIGE SAMADHITH UTHPALA CHIRANJAYA (APPOINTED ON 19.02.2025)
TENNAKON MUDIYANSELAGE PRADEEP KUMARA ABEYRATHNE (APPOINTED ON 19.02.2025)
ISANKA SAMANMALI WIJEWARDANA (APPOINTED ON 19.02.2025)

SECRETARY
ACCOUNTING SYSTEMS SECRETARIAL SERVICES (PVT) LTD
No. 11, CASTLE LANE, COLOMBO 04.

AUDITORS
AUDITOR GENERAL OF SRI LANKA

BANKERS
BANK OF CEYLON
KOLLUPITIYA AND RIDIGAMA.
NATIONAL SAVINGS BANK RIDIGAMA

KAHATAGAHA GRAPHITE LANKALIMITED
Annual ACCOUNTS 2024/25

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Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flow	6
Significant Accounting Policies	7 - 13
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Notes to the Accounts	15 - 22
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STATEMENT OF COMPREHENSIVE INCOME

YEAR ENDED 31ST MARCH

	NOTES	2024/2025 LKR	2023/2024 LKR
REVENUE			
Sale of Graphite	10	146,960,009	128,558,961
Direct Cost, Mining Cost	11	(60,676,642)	(61,261,799)
GROSS PROFIT/(LOSS)		86,283,367	67,297,162
Estate Profit / (Loss)	12	(2,315,510)	(748,547)
Interest Income		2,436,115	4,892,232
Sundry Income		345,139	9,086,935
LESS: OPERATING COST			
Personnel Cost	13	(23,889,849)	(20,325,362)
Establishment & Administration Cost	14	(11,019,955)	(9,866,867)
Maintenance Cost	15	(5,206,903)	(1,253,550)
Utility Cost	16	(1,109,798)	(1,304,310)
Depreciation Cost	17	(5,371,622)	(5,371,622)
Foreign Exchange Gain/(Loss)		(4,047,653)	(6,730,168)
Defined Contribution Plan - Gratuity	21	(6,873,836)	(3,490,933)
Administration Cost		(57,519,615)	(48,342,811)
Selling and Distribution Cost	18	(2,201,651)	(2,969,033)
Finance Cost	19	(2,703,501)	(953,919)
OPERATING PROFIT/(LOSS)		24,324,344	28,262,020
Impairment		-	-
PROFIT/(LOSS) BEFORE TAXATION		24,324,344	28,262,020
Taxation	29	(14,218,264)	(4,091,329)
Deferred Tax Expenses	26	135,300	432,737
PROFIT/(LOSS) AFTER TAXATION		10,241,379	24,603,429
OTHER COMPREHENSIVE INCOME			
Other comprehensive income / (loss) for the year			
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR		10,241,379	24,603,429

KAHATAGAHA GRAPHITE LANKA LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH

	NOTES	2024/2025 LKR	2023/2024 LKR
ASSETS			
Non Current Assets			
Property, Plant & Equipment	20	174,942,517	190,860,212
Non Operating Assets	21	23,210,000	23,210,000
Gratuity Investment Fund		23,796,609	23,646,127
Deferred Tax Assets	26	1,787,942	1,652,643
		223,737,068	239,368,981
Current Assets			
Stock	22	381,893,993	323,650,104
Debtors, Deposit & Receivable	23	9,025,161	10,603,002
Cash & Cash Equivalent	24	17,203,201	17,552,218
		408,122,355	351,805,324
TOTAL ASSETS		631,859,423	591,174,305
EQUITY AND LIABILITIES			
Capital And Reserves			
Stated Capital	25	13,000,000	13,000,000
Revaluation Reserves		108,779,170	108,779,170
Retained Earnings		415,018,733	404,777,354
		536,797,903	526,556,524
Long Term Liabilities			
Gratuity Provision	27	24,457,082	18,645,306
		24,457,082	18,645,306
Current Liabilities			
NSB Loan Account		2,136,775	-
Trade and Other Creditors	28	6,151,733	4,269,194
Provision For Taxation	29	36,849,308	22,796,882
Accrued Charges	30	25,466,622	18,906,399
		70,604,438	45,972,475
TOTAL EQUITY AND LIABILITIES		631,859,423	591,174,305

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

T.D.Dissanayaka

Mining Engineer/ Acting Manager

Eng. K.G.T.D. Dissanayake
BSc (Hons), AMIE (SL)

Mine Manager (Actg) / Mining Engineer
Kahatagaha Graphite Lanka Limited

The Board of Directors is responsible for the preparation of these Financial Statements signed for and on behalf of Board by

Eng. P. V. A. Hemalal
Chairman

A.C.W.W.M.R. Koswatte
MBA, BSC, CBA, MAAT)
Senior Manager - Finance
Kahatagaha Graphite Lanka Ltd
Maudragoda

T.M.P.K. Abeyrathne
Director

Eng. P. V. A. Hemalal
MSc (Hons) (Min. Eng), FIMMM (UK), MIE (SL),
CMinEng (UK), CEng (SL)
Chairman
KAHATAGAHA GRAPHITE

STATEMENT OF CHANGES IN EQUITY

	Share Capital LKR	Revaluation Reserve LKR	Accumulated Profit/(Loss) LKR	Total LKR
Balance on 01st April 2023	13,000,000	108,779,170	380,173,925	501,953,095
Profit/(Loss) for the Year	-	-	24,603,429	24,603,429
Balance on 31st March 2024	<u>13,000,000</u>	<u>108,779,170</u>	<u>404,777,354</u>	<u>526,556,524</u>
Balance on 01st April 2024	13,000,000	108,779,170	404,777,354	526,556,524
Profit/(Loss) for the Year	-	-	10,241,379	10,241,379
Balance on 31st March 2025	<u>13,000,000</u>	<u>108,779,170</u>	<u>415,018,733</u>	<u>536,797,903</u>

STATEMENT OF CASH FLOW

YEAR ENDED 31ST MARCH

2024/2025

2023/2024

LKR

LKR

Cash Flows From/(Used in) Operating Activities

Net Profit/(Loss) before Income Tax Expenses	24,324,344	28,262,020
Adjustments for :		
Gratuity Provision	6,873,836	3,490,933
Depreciation on Tangible Fixed Assets	17,711,364	17,487,751
Forigne Exchange Gain / (Loss)	(4,047,653)	(6,730,168)
Interest Received	(2,436,115)	(4,892,232)
Interest Expenses	2,642,268	691,329
Operating Profit before Working Capital changes	45,068,044	38,309,633
(Increase)/Decrease in Inventories	(58,243,889)	(58,580,794)
(Increase)/Decrease in Receivable	1,577,841	22,435,046
(Decrease)/Increase in Loan Outstandings	2,136,775	(3,590,990)
(Decrease)/Increase in Creditors	1,882,539	(1,933,399)
(Decrease)/Increase in Accruals	6,560,223	637,219
Cash Generated from Operations	(1,018,467)	(2,723,285)
Interest Paid	(2,642,268)	(691,329)
Income Tax Paid	(165,839)	(127,902)
Net Cash Flow From/(Used in) Operating Activities	(3,826,574)	(3,542,516)

Cash Flow From/(Used in) Investing Activities

Purchase of Tangible Fixed Assets	(1,793,669)	(1,969,129)
Interest Received	2,436,115	4,892,232
Gratuity Investment Fund	(150,482)	(2,430,130)
Net Cash Flows From/(Used in) Investing Activities	491,964	492,973

Cash Flow From/(Used in) Financing Activities

Gratuity Paid	(1,062,060)	(2,669,898)
Net Cash Flows From/(Used in) Financing Activities	(1,062,060)	(2,669,898)

Effect of Forigne currency exchange of Cash & Cash Equivalent

	4,047,653	6,730,168
Net Increase/(Decrease) Cash & Cash Equivalents	(349,017)	1,010,728
Cash and Cash Equivalents at beginning of the year	17,552,218	16,541,490
Cash and Cash Equivalents at end of the year	17,203,200	17,552,218

Cash & Cash Equivalents

Bank Of Ceylon - Redigama	1,305,252	1,511,902
Bank Of Ceylon - Kollupitiya	880,149	3,534,863
DFC \$ A/C - BOC Kollupitiya	15,017,800	12,505,453
	17,203,201	17,552,218

KAHATAGAHA GRAPHITE LANKA LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st MARCH 2025

1. CORPORATE INFORMATION

1.1 GENERAL

KAHATAGAHA GRAPHITE LANKA LIMITED had been a 'Peoplized' Company and re-vested in 1997 with the Government under the Rehabilitation of Public Enterprises Act. No. 29 of 1996. Now it is functioning as a fully government owned business undertaking and Registered under the Companies Act No. 07 of 2007. The Registered Office of the Company is located at No. 561/3, Elvitigala Mawatha, Narahenpita, Colombo 05.

1.2 Principal Activities and Nature of Operations

During the period, principal activities of the Company were Manufacturing and Export of Graphite.

1.3 Directors' Responsibility Statement

The Board of Directors is responsible for preparation and presentation of financial statements.

1.4 Comparative Figures

The previous figures and phrases have been re-arranged to comply with current year presentation.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation

The Financial Statements of the Company has been prepared on a historical cost basis, unless otherwise indicated. The financial statements are presented in Sri Lankan Rupees (LKR).

2.1.1 Functional and presentation currency

The Financial Statements are presented in Sri Lankan Rupees (LKR), which is the Company's functional currency. All amounts have been rounded to the nearest rupee, unless otherwise indicated.

2.2 Statement of Compliance

The Financial Statements of the Company have been prepared in accordance with Sri Lanka Accounting Standards comprising SLFRS and LKAS (hereafter "SLFRS for SME"), as issued by the Institute of Chartered Accountants of Sri Lanka.

The preparation and presentation of these Financial Statements is in compliance with the requirements of the Companies Act No.07 of 2007.

These financial statements include comparative information for only one year (2017). On the transition, the entity did not choose to apply the fair value or revaluation as deemed cost exemptions in Fair value as deemed cost and Revaluation as deemed cost.

The Company has consistently applied the accounting policies used in preparation of its opening SLFRS Statement of Financial Position as at 01st April 2017 through all periods presented, as if these policies had always been in effect.

2.3 Significant Accounting Judgments, Estimates and Assumptions

The preparation of the Company financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Judgements

In the process of applying the Company's accounting policies, management has made following judgements which have the most significant effect on the amounts recognised in the financial statements

a) Classification of Property

The Company determines whether a property is classified as investment property or an owner occupied property. Investment property comprises land and buildings which are not occupied substantially for use by, or in the operations of the Company, not for sale in the ordinary course of business, but are held primarily to earn rental income and for capital appreciation. The Company determines whether a property qualifies as investment property by considering whether the property generates cash flows largely independently of the other assets held by the entity. Owner occupied properties generate cash flows that are attributable not only to property but also to other assets used in the production or supply process. Some properties comprise a portion that is held to earn rentals or for capital appreciation and another portion that is held for use in the production or supply of goods or services or for administrative purposes. If these portions can be sold separately (leased out separately under a finance lease) or the financial accounts for the portions separately. If the portions cannot be sold separately, the property is accounted for as an investment property only if an insignificant portion is held for use in the production or supply of goods or services or for administrative purposes. Judgment is applied in determining whether ancillary services are so significant that a property does not qualify as an investment property. The Company considers each property separately in making its judgment.

b) Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

c) Taxes

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

d) Employee Benefits

The Company measures the present value of the promised retirement benefits of gratuity which is a defined benefit plan using the Projected Unit Credit Method (PUC) as recommended by Section 28 of SLFRS for SME.

e) Impairment of Non-Financial Assets

The Company assesses whether there are any indicators of impairment for all non-financial assets at each reporting date. Non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable.

f) Impairment of Trade & Other Receivable

The Company reviews at each reporting date all receivables to assess whether impairment should be recorded in the Income Statement. Management uses judgment in estimating such allowance considering the duration of outstanding and any other factors management is aware of that indicates uncertainty in recoverability.

3. Significant Accounting Policies

3.1 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty. Accrual basis has been followed in charging the expenditure items to the revenue.

3.1.1 Foreign currency

Foreign currency translations

The Financial Statements are presented in Sri Lankan Rupees, which is also the Company's functional currency as explained in note 2.1.1.

3.1.2 Foreign currency transactions and balances

Transactions in foreign currencies are translated into functional currency, which is Sri Lankan Rupees, using the exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated at the spot rate of the functional currency prevailing at the reporting date. Foreign exchange differences arising on translation of foreign exchange transactions are recognised in the Statement of Profit or Loss. Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are retranslated to the functional currency at the exchange rate at the date that the fair value was determined. Foreign currency differences arising on retranslation are recognised in profit or loss except for differences arising on the retranslation of available-for-sale equity instruments, which are recognised in other comprehensive income. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

a) Export Revenue

Export revenue is recognized based on actual exports effected on an accrual basis. KGLL decide its graphite export prices on US\$, FOB – Colombo + Royalty payable to GSMB on annual basis. However in practice, initially KGLL pay royalties and subsequently recover from the customer.

b) Interest Revenue

Interest revenue is accounted on accrual basis

c) Estate Crop Revenue

Estate income is recognized on cash basis.

d) Other Income

Other income is recognized on an actual basis.

3.2 Expenditure

All expenditure incurred in the running of the business and in maintaining the capital assets have been charged to Revenue on an accrual basis in arriving at the profit/(Loss) for the year.

3.3 Taxation

a) Current Taxes

Current income tax assets and liabilities for the current and prior years are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

b) Deferred Taxation

Deferred tax is provided on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

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

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Unrecognised deferred tax assets are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax items are recognised in correlation to the underlying transaction either in Other Comprehensive Income or directly in Equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

c) Sales Tax

Revenues, expenses and assets are recognized net of the amount of sales tax, except, where the sales tax incurred on a purchase of assets or service is not recoverable from the taxation authorities, in which case, the sales tax is recognized as a part of the cost of the asset or part of the expense items, as applicable or/and receivable and payable that are stated with the amount of sales tax included. The net amount of sales tax recoverable from or payable to the taxation authorities is included as a part of receivables or payables in the statement of financial position.

3.4 Property, Plant and Equipment

Property, Plant and Equipment is initially stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing parts of the Property, Plant and Equipment if the recognition criteria are met. When significant parts of Property, Plant and Equipment are required to be replaced at intervals, the Company recognises such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in the Income Statement as incurred.

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognizing of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Income Statement in the year the asset is derecognized.

The asset's residual values, useful lives and methods of depreciation are reviewed, and adjusted if appropriate, at each financial year end.

Under the LKAS 16 Valuations to be performed every 3-5 years or frequently enough to ensure that the fair value of a revalue asset does not differ materially from its carrying amount.

A revaluation surplus is recognised in Other Comprehensive Income and credited to the asset revaluation reserve in Equity. However, to the extent that it reverses a revaluation deficit of the same asset previously recognised in the Income Statement, such the increase is recognised in the Income Statement. A revaluation deficit is recognised in profit or loss, except to the extent that it offsets an existing surplus on the same asset recognised in the asset revaluation reserve.

The provision for depreciation/amortization is calculated by using a straight line method on the cost/revaluation of all Property, Plant and Equipment in order to write off such amounts over the following estimated useful lives by equal instalments.

Depreciation Rates are as indicated Note 20 to the accounts.

No depreciation provided for non-operating assets.

During the year under review the depreciation component pertaining to production process charged to under direct mining cost.

Fair value of Property, Plant and Equipment

The Company has carried out revaluation for Property, Plant & Equipment by using an independent valuation committee to assess fair value. Therefore the Property, Plant & Equipment presented at original cost /revalue amount less depreciation.

Non Operating Assets

Rs.3,773,062.00worth of non operating antique plants were reserved in order to use in Graphite Exhibition Centre.

3.5 Financial Instruments - Initial Recognition and Subsequent measurement

Financial Assets

Initial Recognition and Measurement

The Company has chosen to apply the recognition, measurement and disclosure provisions of Section 11 of SLFRS for SME to account for all its financial instruments.

Initial Recognition

The Company recognize a financial assets or financial liability only when the entity becomes the party to the contractual provisions of the entity

Initial Measurement

All financial assets are recognized initially an entity shall measure it at the transaction price. (Including transaction costs except in the initial measurement of financial assets and liabilities that are measured at fair value through profit and loss. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

The Company's financial assets include cash and bank balances, trade and other receivables and other financial assets.

Subsequent Measurement

The subsequent measurement of financial assets depends on their classification as described below:

- Financial Instruments at amortised cost

Trade and Other Receivables

Trade and Other Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate method (EIR), less impairment. The losses arising from impairment are recognised in the Income Statement.

Derecognition

i) Financial Assets

A financial asset is primarily derecognised when:

- (a) The rights to receive cash flows from the asset have expired,

Or

- (b) The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full.

Impairment of Financial Assets

The Company assesses, at each reporting date, whether there is any objective evidence that a financial asset is impaired. A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset that can be reliably estimated.

Evidence of impairment may include indications that the debtors or is experiencing significant financial difficulty, default or delinquency in payments, the probability that they will enter bankruptcy or other financial reorganization and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults.

Financial Assets Carried at Amortised Cost

The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognised in the Income Statement. The assets are written off when there is no realistic prospect of future recovery. If, in a subsequent year, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognised, the previously recognised impairment loss is increased or reduced by adjusting the allowance account. If a write off is later recovered, the recovery is credited to the Income Statement.

ii) Financial Liabilities

Initial Recognition and Measurement

Financial liabilities within the scope of Section 11 of SLFRS for SME are classified as financial liabilities at fair value through profit or loss, loans and borrowings, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. The Company determines the classification of its financial liabilities at initial recognition. The Company's financial liabilities excluding derivative financial instruments include trade and other payables and other financial liabilities.

Financial liabilities are recognised initially at fair value plus, in the case of loans and borrowings, directly attributable transaction costs.

3.6 Inventories

Inventories are valued at the weighted average of cost and net realisable value; Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

It is reported that Company were unable to utilize on comprehensive method due to the limited resources available and lack of expertise knowledge.

The cost of inventories includes expenditure incurred in acquiring the inventories and other costs incurred in bringing them to their existing location and condition. Accordingly, the costs of inventories are accounted as follows.

Graphite – At weighted average cost.

Other Consumables- At weighted average cost.

Engineering supplies – At weighted average cost.

3.7 Impairment of Non-Financial Assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is higher of asset's fair value less costs to sell and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

3.8 Intangible Assets

Intangible assets with indefinite useful lives are tested for impairment annually as at 31 March either individually or at the CGU level, as appropriate and when circumstances indicate that the carrying value may be impaired.

3.9 Cash and Cash Equivalents

Cash and short-term deposits are defined as cash in hand, demand deposits and short term highly liquid investments, readily convertible to known amounts of cash and subject to insignificant risk of changes in value. For the purpose of statement of cash flows, cash and short-term deposits consist of cash in hand and deposits in banks net of outstanding bank overdrafts. Investments with short maturities i.e. three months or less from the date of acquisition are also treated as cash equivalents

3.10 Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, where it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the Income Statement net of any reimbursement.

3.11 Post-Employment Benefits

Defined Benefit Plan – Gratuity

The Company measures the retirement benefits of gratuity at the end of every financial year using the Projected Unit Credit Method (PUC) as recommended by Section 28 of SLFRS for SME.

a) Defined Contribution Plans

Employees' Provident Fund and Employees' Trust Fund

Employees are eligible for Employees Provident Fund and Employee Trust Fund contributions, in line with respective statute and regulations. The company contributes 12% and 3% of gross remuneration of employees to Employee Provident Fund and Employee Trust Fund.

KAHATAGAHA GRAPHITE LANKA LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st MARCH 2025

FINANCIAL STATEMENT DISCLOSURES

4. STATED CAPITAL

Issued 1,300,000 Ordinary Shares of Rs. 10/- per share.

Name	No. Of Shares	Value of Shares	Ownership Percentage
Treasury Secretary	1,300,000	13,000,000/-	100%
	<u>1,300,000</u>	<u>13,000,000/-</u>	<u>100%</u>
	-----	-----	-----

5. ASSETS PLEDGED

Rs.8.5Mn. from Gratuity investment fund have been pledged as securities as against the Rs.6,000,000.00 loan obtained from NSB – Ridigama branch to finance the recurrent expencesas at the date of Statement of Financial position. However from this loan Rs. 4Mn.were settled during the year.

6. DIRECTORS INTEREST

According to the information made available to us, no Director of the Company is directly or indirectly interested in any contract with the Company.

7. RELATED PARTY DISCLOSE

The Chairperson and Board of Directors of the Company are liable to receive allowances based on the Government Regulation which are disclosed under Note 13. The respective PAYE deducted only from the Chairperson allowances.

8. COMMITMENTS AND CONTINGENT LIABILITIES

Legal Case – Land Ownership

A Legal Cases Nos P 5745 & P 6070 at Kurunegala District Court pending against the Company in connection with 26 Acres land dispute. The Plaintiff named as A. A. Somasiri.

However, no provision has been made in these financial statements because it is impracticable and the directors of the Company are confident of defending the case made against the Company.

9. EVENT AFTER THE REPORTING PERIOD

There have been no material events occurring after the date of Statement of Financial Position that require adjustment to or disclosure in the Financial Statements.

KAHATAGAHA GRAPHITE LANKA LIMITED
NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH

	NOTES	2024/2025 LKR	2023/2024 LKR
10 SALE OF GRAPHITE			
Graphite Sales Income		146,960,009	128,558,961
Sales Income		146,960,009	128,558,961
11 DIRECT COST, MINING COST			
Stock Balance at beginning		307,187,042	245,104,968
Wages Cost	11-01	69,962,277	61,685,803
Support Service Cost	11-02	35,582,424	49,626,652
Depreciation	11-03	12,255,031	12,031,417
		424,986,773	368,448,840
Less Stock at closing	11-04	(364,310,131)	(307,187,042)
Add Cost of Mining During the Period		60,676,642	61,261,799
Wages Cost	11-01		
Salaries & Wages		44,122,121	35,154,578
2022 Monthly Allowance		4,536,000	4,674,100
Other Allowance		1,053,607	585,000
Production Incentives		5,537,655	5,911,935
Overtime		1,442,017	1,789,565
Defined Contribution Plan (EPF)		5,302,178	4,218,549
Defined Contribution Plan (ETF)		1,325,545	1,054,637
Staff Welfare		5,452,821	7,182,937
Bonus		1,190,333	1,114,500
		69,962,277	61,685,803
Support Service Cost	11-02		
Mining Expenses		11,804,894	13,561,637
Power and Electricity		18,804,050	31,075,828
Security Charges		4,973,480	4,989,188
		35,582,424	49,626,652
Depreciation	11-03		
Plant & Machinery		7,614,369	7,479,248
Generator		1,400,000	1,400,000
Under Ground Development		3,240,662	3,152,169
		12,255,031	12,031,417
Analysis of Cost of sales and closing stocks	11-04		
	M.T.	Cost of Sales per M.T.	Rs.
O/Stocks	1,195.67	256,916.24	307,187,042
Production	400.50	294,131.66	117,799,731
	1,596.17	266,254.08	424,986,773
Sales	(227.89)	266,254.08	(60,676,642)
	1,368.28	266,254.08	364,310,131
N/Wast	(48.18)	-	-
Wast	-	-	-
C/Stocks	1,320.10	275,971.62	364,310,131

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH		2024/2025	2023/2024
	NOTES	LKR	LKR
12 ESTATE NDRY INCOME			
Agricultural Income			
Income from sale of Crops / Coconut wood		893,681	1,878,659
Less ; Expenses			
Labour		(2,305,098)	(1,607,170)
Overtime		(33,057)	(117,739)
2022 Monthly Allowance		(303,200)	(289,000)
Defined Contribution Plan (EPF)		(276,612)	(192,860)
Defined Contribution Plan (ETF)		(69,153)	(48,215)
Depriciations		(84,712)	(84,712)
Bonus		(9,000)	(8,000)
Nursery expences		(128,360)	(279,510)
		<u>(2,315,510)</u>	<u>(748,547)</u>
PERSONNEL COST			
13 Directors Remuneration		2,024,546	2,707,435
Staff Salary and Wages			
Administration Salary & wages		15,549,635	11,248,794
2022 Monthly Allowance		1,168,851	1,055,583
Overtime		741,891	1,443,645
Allowances - Incentives		537,000	569,190
Other Allowance		1,156,480	1,327,062
Defined Contribution Plan (EPF)		1,865,956	1,349,855
Defined Contribution Plan (ETF)		466,489	337,464
Bonus		379,000	286,333
		<u>21,865,303</u>	<u>17,617,927</u>
Total Personnel Cost		<u>23,889,849</u>	<u>20,325,362</u>
14 ESTABLISHMENT AND ADMINISTRATION COST			
Rates & Taxes		23,535	23,785
Medical Aid		108,206	93,048
Insurance	14-1	2,860,493	1,935,995
Printing & Stationery		281,308	368,530
Postage		54,295	61,731
Legal & Professional Fees	14-2	370,591	289,514
Security Charge		1,657,827	1,663,862
Book & Periodicals		-	4,220
Secretarial Charges		410,286	582,980
Audit Fees		422,081	336,000
Taxation Fees		-	72,750
Travelling & Transport		4,191,759	3,718,159
License & Permits		263,074	214,794
Training Expenses		376,500	501,500
		<u>11,019,955</u>	<u>9,866,867</u>

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH

	NOTES	2024/2025 LKR	2023/2024 LKR
Insurance	14-1		
Fire Insurance - Generator		56,218.95	56,322
Sharma Surekuma Insurance		343,335	311,147
Agrahara Insurance Scheme		2,179,800	1,273,000
Air Compressor Insurance		74,859.71	74,860
Vehicle Insurance		206,279	220,667
		<u>2,860,493</u>	<u>1,935,995</u>
Legal & Professional Fees	14-2		
Labour Tribunal Case		5,290	77,600
Land Dispute Case		41,638	41,864
Professional Charges		323,663	170,050
		<u>370,591</u>	<u>289,514</u>
15 MAINTENANCE COST			
Office & Office Equipment Maintenance		785,364	775,811
Building Maintenance		14,750	17,650
Machinery Maintenance		4,406,789	460,089
		<u>5,206,903</u>	<u>1,253,550</u>
16 UTILITY COST			
Water Charges		145,553	139,945
Electricity		634,559	845,421
Telephone		329,685	318,944
		<u>1,109,798</u>	<u>1,304,310</u>
17 DEPRECIATION COST			
Building		2,248,200	2,248,200
Electrical Equipments		18,360	18,360
Motor Vehicle		2,690,000	2,690,000
Office Equipments		124,162	124,162
Other Assets		30,900	30,900
Furniture & Fittings		260,000	260,000
		<u>5,371,622</u>	<u>5,371,622</u>
18 SELLING AND DISTRIBUTION COST			
Transport to Wharf - Export		1,147,548	998,291
Sales Promotion		191,725	375,073
Advertising Expenses		470,205	1,016,818
Freight Expenses		392,173	578,851
		<u>2,201,651</u>	<u>2,969,033</u>
19 FINANCE COST			
Bank Charges		28,775	22,161
Interest Expences		2,642,268	691,329
Other Expences		32,458	240,429
		<u>2,703,501</u>	<u>953,919</u>

NOTES TO THE ACCOUNTS

AS AT 31ST MARCH2024
LKR2025
LKR

20 Property Plant and Equipment

Cost	Balance On 1st April 2024	Additions	Revaluation Adjustments	Transfers	Non Operating Asset	Balance On 31st March 2025
Gross Carrying Amounts						
Free Hold Land	28,050,000	-				28,050,000
Coconut Plantation Development	1,694,235	-	-	-	-	1,694,235
Building	74,520,000	-				74,520,000
Plant & Machinery	74,792,482	1,351,203				76,143,685
Electrical Equipment	91,800	-				91,800
Motor Vehicle	26,900,000	-				26,900,000
Other Assets	309,000			-		309,000
Office Equipment	1,670,359	-		-	-	1,670,359
Generator	17,500,000	-		-	-	17,500,000
U.G.Development	15,583,406	442,466		-	-	16,025,872
Furniture & Fitting	1,300,000	-		-	-	1,300,000
Total Assets	242,411,282	1,793,669	-	-	-	244,204,951

Item under column 4 of above schedule included property plant & equipment which later identified as consumable materials has been transferred to the consumable stock

Depreciation	Rate	Balance on 1st April 2024	Depreciation	Revaluation Adjustments	Transfers	Non Operating Asset	Balance On 31st March 2025
Building	3%	6,744,600	2,248,200				8,992,800
Coconut Plantation Dev.	5%	169,424	84,712				254,135
Plant & Machinery	10%	22,099,275	7,614,369				29,713,643
Electrical Equipment	20%	32,360	18,360				50,720
Motor Vehicle	10%	8,070,001	2,690,000				10,760,001
Other Assets	10%	102,700	30,900				133,600
Office Equipment	20%	307,486	124,162				431,648
Generator	8%	4,200,000	1,400,000		-	-	5,600,000
U.G.Development	10%	9,045,226	3,240,662		-	-	12,285,888
Furniture & Fitting	20%	780,000	260,000		-	-	1,040,000
Total Depreciation		51,551,070	17,711,364	-	-	-	69,262,435
Total Written Down Value		190,860,212			-	-	174,942,517

KAHATAGAHA GRAPHITE LANKA LIMITED

NOTES TO THE ACCOUNTS

AS AT 31 MARCH

	NOTES	2024/2025 LKR	2023/2024 LKR
21 NON OPERATING ASSETS			
Cost as at 1st April		23,210,000	23,210,000
Balance as at 31st March		23,210,000	23,210,000
22 STOCK			
Stock Consumables		17,583,862	16,463,063
Stock-Graphite		364,310,131	364,570,735
		381,893,993	381,033,798
23 DEBTORS, DEPOSITS & RECEIVABLES			
Accounts Receivable	23-01	1,615,015	3,816,227
Purchase Advance	23-02	80,000	-
Insurance pre paid		280,364	294,980
Sri Lanka Telecom Deposit		5,000	5,000
Value Added Tax Receivables		6,976,782	6,408,796
Jayawimana Court Case Appeal Dep		30,000	30,000
DHL Keells (Pvt) Ltd		30,000	30,000
Festival Advance		8,000	18,000
		9,025,161	10,603,002
Accounts Receivable	23-01		
NSB Fixed Deposits Interest Recivable		1,248,777	2,241,537
Atire (Pvt) Ltd			1,250,302
Disaru International Engineering			1,871
Krishna		18	18
First Graphite Ltd		321,498.00	321,498
Royalty Receivables		-	-
S Kato & Co.,		29,754	1,000
Amma's Holding.lk (pvt) Ltd		17,600	-
Other		(213)	-
Thilakarathne K G C R		(2,419)	-
		1,615,015	3,816,227
Purchase Advance	23-02		
Jayasundara		80,000	-
		80,000	-

NOTES TO THE ACCOUNTS

AS AT 31 MARCH		2024/2025	2023/2024
	NOTES	LKR	LKR
24 CASH & CASH EQUIVALENT			
Bank Of Ceylon - Redigama		1,305,252	1,511,902
Bank Of Ceylon -Kollupitiya		880,149	3,534,863
DFC \$ A/C - BOC Kollupitiya		15,017,800	12,505,453
		<u>17,203,201</u>	<u>17,552,218</u>
25 STATED CAPITAL			
Called Up Share Capital		13,000,000	13,000,000
		<u>13,000,000</u>	<u>13,000,000</u>
26 DEFERRED TAX LIABILITY			
Balance B/F		(1,652,643)	(1,219,905)
Provision For The Year		(135,300)	(432,737)
Closing Balance		<u>(1,787,942)</u>	<u>(1,652,643)</u>
27 GRATUITY PROVISION			
Balance B/F		18,645,306	17,824,272
Provision For The Year		6,873,836	3,490,933
Paid During The Year		(1,062,060)	(2,669,898)
Closing Balance		<u>24,457,082</u>	<u>18,645,306</u>

NOTES TO THE ACCOUNTS

AS AT 31 MARCH

	NOTES	2024/2025 LKR	2023/2024 LKR
28	TRADE AND OTHER CREDITORS		
	4M International (Pvt) Ltd	45,000	45,000
	A.M.Distributors	198,060	
	Ace Distriparks (pvt) Ltd		89,000
	B I Commodities & Logistics (Pvt) Ltd	(400)	(400)
	BCC Lanka Limited	214,412	370,236
	Blackwatch Security Syndicates (pvt) Ltd	650	468,768
	Brown & Company PLC	761,750	-
	Cleanol	2,196	2,422
	Colombo Hardware	42,550	
	D N Dinesh Suranga	11,750	-
	D Ranu Computers And Electricals	41,600	
	Deepthi Cleaning Services	23,552	22,350
	Dimo	-	51,396
	Dinapala Super Centre	1	1
	Disanayaka Hardware	105,704	135,536
	Eastern Trading Company	1,976,875	398,450
	ET Lab Manufacturing (Pvt) Ltd	90,000	25,000
	Geological Survy & Mines B.	-	93,152
	Gunarathne D R	15,600	15,600
	Hotel White Diamond	(20)	-
	Internal Timber Productions	172,550	-
	Janatha Estate Development Board	200,718	401,436
	Jayalanka Agencies	127,827	280,117
	Lanka I B C Company (Pvt) Ltd	(5)	-
	M P C S - Ridigama	672,171	966,393
	M P C S Hiriyala	17,700	31,300
	Malith Engineering Tools	30,300	
	Metropolitan Technologies (pvt) Ltd	37,580	20,100
	National Insurance Trust Fund	187,200	210,000
	National Water Supply & Dra.Board 1/4	18,371	19,004
	New National hardware	1,035	1,035
	Nipon Air	11,000	11,000
	NIroshan W E	3,000	3,000
	Pinidu Traders	77,050	
	Rathna polysack (pvt)ltd	15	
	Salim Textiles	2,140	2,140
	Samota Trade Center	12,100	-
	Shan Island Security (pvt) Ltd	585,600	
	Somapala Motors	255	255
	Sri Lanka State Trading (General) Cop	61,304	100,644
	St.Anthony's Hardware (Pvt) Ltd	825	-

State Pharmaceuticals Corporation Of Sri	16	(78)
Supreme Furbishers	29,245	29,245
The Associated Newspapers of Ceylon Ltd	374,455	474,673
Thilakarathne K G C R		2,419
	<u>6,151,733</u>	<u>4,269,194</u>

29 PROVISION FOR TAXATION

Opening Balance	22,796,883	18,833,455
Income Tax Paid	-	-
Income Tax Payable for the Year	14,218,264	4,091,329
With Holding Tax - Paid at source On Interest Income	(165,839)	(127,902)
	<u>36,849,308</u>	<u>22,796,883</u>

30 ACCRUED EXPENCES

Audit Fees - Auditor General	1,512,997	1,313,434
Defined Contribution Plan (EPF) Payable	1,333,692	687,771
Defined Contribution Plan (ETF) Payable	181,868	93,787
Electricity Board	15,074,088	11,191,440
P.A.Y.E Tax Payable	10,751	5,783
With Holding Tax - Vendor Collections	193,313	22,103
Salaries & Wages Payable Account	6,912,851	5,200,021
Telephone Bills Payable	24,660	34,657
Refundable Tender Deposits	37,110	172,110
Nation Building Tax Payable	185,294	185,294
	<u>25,466,622</u>	<u>18,906,399</u>

KAHATAGAHA GRAPHITE LANKA LIMITED**TIN : 294000356****INCOME TAX COMPUTATION****YEAR OF ASSESSMENT 2024/25***(All Amounts Are In Sri Lanka Rupees)*

Schedule

PART I

		Total
ASSESSABLE INCOME		
Assessable Income from Business	01	45,070,202
Assessable Income from Investment	02	<u>2,324,010</u>
Total Assessable Income		47,394,212
Less: Qualifying Payments		<u>-</u>
Taxable Income		<u>47,394,212</u>
Gross Tax Liability		
Tax on Taxable Income @ 30%	06	14,218,264
Total Gross Tax Liability		
Less: Tax Credits		
Self Assessment Payments		<u>-</u>
Withholding Tax		<u>(165,839)</u>
Balance Tax Payable / (Refund Due)		<u>14,052,425</u>

PART II**Exempt Income**

Interest Income received in Foreign Currency	02.01	<u>112,105</u>
Total		<u>112,105</u>

KAHATAGAHA GRAPHITE LANKA LIMITED

TIN : 294000356

SCHEDULES TO THE TAX COMPUTATION**INCOME TAX COMPUTATION 2024/25***(All Amounts Are In Sri Lanka Rupees)*

Schedule

SCHEDULE 01- COMPUTATION OF ASSESSABLE INCOME FROM BUSINESS

Net Profit/(Loss) As Per Financial Statements		24,324,344
Disallowables		
Depreciation	01.01	17,711,364
Interest Expense		2,642,268
Gratuity Provision		6,873,836
Legal & Professional fees		370,591
Accounting Echange Loss		4,047,653
		55,970,056
Deductions & Other Income		
Gratuity Paid	01.02	(1,062,060)
Capital Allowance	01.03	(2,110,808)
Allowable Finance Cost	01.04	(2,642,268)
Allowable Legal & Professional Fee	01.05	(328,953)
Realized Exchange Loss	01.06	(2,319,651)
Interest Income		(2,436,115)
Adjusted Trade Profit		45,070,202

KAHATAGAHA GRAPHITE LANKA LIMITED

TIN : 294000356

SCHEDULES TO THE TAX COMPUTATION

INCOME TAX COMPUTATION 2024/25

(All Amounts Are In Sri Lanka Rupees)

Schedule

SCHEDULE 01.01 - DEPRECIATION

Freehold Assets	17,711,364
Leasehold Asset	
Total	17,711,364

SCHEDULE 01.02 - RETIREMENT BENEFIT OBLIGATION

Balance At The Beginning Of The Year	18,645,306
Provision For The Year	6,873,836
Payments Made During The Year	(1,062,060)
Balance At The End Of The Year	24,457,082

SCHEDULE 01.03 - ALLOWABLE DEPRECIATION

Capital Allowance under Inland Revenue Act No. 10 of 2006	01.03.01	81,731
Capital Allowance under Inland Revenue Act No. 24 of 2017	01.03.02	2,029,076
Total		2,110,808

SCHEDULE 01. 03.01 - ALLOWABLE DEPRECIATION UNDER ACT NO 10 OF 2006

Description	Year of Purchase	Cost	Rate	Claimed Previously	Claimed For This Year	Ending Balance	Tax W/D/V
Buildings							
Directors Bungalow	2013 / 14	24,710,782	10%	24,710,782	-	24,710,782	-
Manager Bungalow	2013 / 14	8,545,187	10%	8,545,187	-	8,545,187	-
Office premises with Toilets	2013 / 14	4,517,711	10%	4,517,711	-	4,517,711	-
Work Shop,Minning office ,Winch Room	2013 / 14	4,200,000	10%	4,200,000	-	4,200,000	-
Carpentry Shop	2013 / 14	1,737,664	10%	1,737,664	-	1,737,664	-
Stores	2013 / 14	600,000	10%	600,000	-	600,000	-
Timber Stores	2013 / 14	125,000	10%	125,000	-	125,000	-
Chamary	2013 / 14	90,000	10%	90,000	-	90,000	-
Drying Yard Complex	2013 / 14	32,694,781	10%	32,694,781	-	32,694,781	-
Lab Building	2013 / 14	1,441,400	10%	1,441,400	-	1,441,400	-
Security officers Building	2013 / 14	27,500	10%	27,500	-	27,500	-
Temple & Union Hole	2013 / 14	471,877	10%	471,877	-	471,877	-
A M C Building	2013 / 14	755,258	10%	755,258	-	755,258	-
Lab Assistance Quarters	2013 / 14	80,000	10%	80,000	-	80,000	-
Mill Building	2013 / 14	520,000	10%	520,000	-	520,000	-
Store Keeper Quarters	2013 / 14	50,000	10%	50,000	-	50,000	-
Kolongaha Work Shop	2013 / 14	120,000	10%	120,000	-	120,000	-
Asian Graphite Building	2013 / 14	100,000	10%	100,000	-	100,000	-
W/shope toilet	2013 / 14	859,107	10%	859,107	-	859,107	-
New Mining Bath Room	2013 / 14	1,437,317	10%	1,437,317	-	1,437,317	-
Mining Lunch Room	2013 / 14	642,112	10%	642,112	-	642,112	-
Internal Road development	2013 / 14	6,001,871	10%	6,001,871	-	6,001,871	-
Underground Development	2013 / 14	7,802,545	10%	7,802,545	-	7,802,545	-
20nd shaft Development works	2013 / 14	81,000	10%	81,000	-	81,000	-
Track rails 2014/15	2014 / 15	166,745	10%	166,745	-	166,745	-
Track rails 2015/16	2015 / 16	52,780	10%	47,502	5,278	52,780	-
Track rails 2016/17	2016 / 17	764,531	10%	611,625	76,453	688,078	76,453
Revaluation Loss	2021/22	(9,205,697)	N/A	N/A	N/A	N/A	N/A
Sub Total		89,389,472		98,436,985	81,731	98,518,716	76,453
Electrical Equipment							
Panel Board	2013 / 14	500,000	33%	500,000	-	500,000	-
Panel Board	2013 / 14	1,000,000	33%	1,000,000	-	1,000,000	-
Digital Analyzer Circular	2013 / 14	219,730	33%	219,730	-	219,730	-
Digital timer	2013 / 14	5,500	33%	5,500	-	5,500	-
Hot water Unit	2014 / 15	45,200	33%	45,200	-	45,200	-
Vacum Cleaner	2014 / 15	16,000	33%	16,000	-	16,000	-
Refrigerator	2016 / 17	16,435	33%	16,435	-	16,435	-
Sub Total		1,802,865		1,802,865	-	1,802,865	-
Office Equipments							
Finger Print Machine	2013 / 14	61,600	33%	61,600	-	61,600	-
Printer	2013 / 14	10,000	33%	10,000	-	10,000	-
Fridge	2013 / 14	5,000	33%	5,000	-	5,000	-
oven	2013 / 14	207,500	33%	207,500	-	207,500	-
Triple Balancer	2013 / 14	7,500	33%	7,500	-	7,500	-
Test sieve	2013 / 14	48,000	33%	48,000	-	48,000	-
Vibreting Machine	2013 / 14	150,000	33%	150,000	-	150,000	-
Electronic balancer	2013 / 14	100,000	33%	100,000	-	100,000	-
Picketing Scale	2013 / 14	20,408	33%	20,408	-	20,408	-
T Cast Iron Molder	2013 / 14	39,500	33%	39,500	-	39,500	-
Bag Closses 'Daichi'	2013 / 14	16,000	33%	16,000	-	16,000	-
Avery H 400	2013 / 14	151,875	33%	151,875	-	151,875	-

Sub Total Carried Forward

817,383

817,383

817,383

(Contd.)

INCOME TAX COMPUTATION
INCOME TAX COMPUTATION 2024/25
(All Amounts Are In Sri Lanka Rupees)

Description	Year of Purchase	Cost	Rate	Claimed Previously	Claimed For This Year	Ending Balance	Tax W/D/V
Sub Total Brought Forward		817,383		817,383		817,383	
Wall Clock	2013 / 14	8,000	33%	8,000	-	8,000	-
Cannon Fax Machine	2013 / 14	23,500	33%	23,500	-	23,500	-
Hand Phone	2013 / 14	48,350	33%	48,350	-	48,350	-
A/C Machines - Abans (Pvt) Ltd	2013 / 14	371,333	33%	371,333	-	371,333	-
HP Printer	2013 / 14	15,700	33%	15,700	-	15,700	-
Steel Table Fan	2013 / 14	3,999	33%	3,999	-	3,999	-
Cannon Life 100 Scanner	2013 / 14	7,000	33%	7,000	-	7,000	-
Fax Machine Head office	2013 / 14	88,500	33%	88,500	-	88,500	-
Alpa Cash Box	2013 / 14	2,800	33%	2,800	-	2,800	-
Amp And Speakers set -Robert Agencies Pvt Ltd	2013 / 14	78,431	33%	78,431	-	78,431	-
Frostaire A/C Machines	2013 / 14	116,135	33%	116,135	-	116,135	-
Sony W690 Digital Camara,8GB Memory Card with pouc	2013 / 14	29,000	33%	29,000	-	29,000	-
Photocopier	2013 / 14	150,000	33%	150,000	-	150,000	-
Projector with Screen	2013 / 14	35,000	33%	35,000	-	35,000	-
10TB Extenal Hard Disk	2013 / 14	11,500	33%	11,500	-	11,500	-
Fax Machine	2013 / 14	46,406	33%	46,406	-	46,406	-
Fanasonic Fax Machine Kx-MB1520	2013 / 14	25,000	33%	25,000	-	25,000	-
Sisil Refregerator 2014/15	2014 / 15	59,999	33%	59,999	-	59,999	-
Alpha steel standard cupbord	2014 / 15	11,700	33%	11,700	-	11,700	-
Floor polisher 2014/15	2014 / 15	169,286	33%	169,286	-	169,286	-
Cannon - Photocopier Mine office 2016/17	2016 / 17	91,000	33%	91,000	-	91,000	-
3D TV	2016 / 17	66,490	33%	66,490	-	66,490	-
HP LaSer Printer M 102A 2017/18	2017 / 18	16,100	33%	16,100	-	16,100	-
Canon Scanner LIDE 120 2017/18	2017 / 18	8,700	33%	8,700	-	8,700	-
T/V and Accessories 2017/18	2017 / 18	14,817	33%	14,817	-	14,817	-
T/V and Accessories 2017/18	2017 / 18	14,817	33%	14,817	-	14,817	-
T/V and Accessories 2017/28	2017 / 18	14,817	33%	14,817	-	14,817	-
Revaluation Loss		(1,905,392)	N/A	N/A	N/A	N/A	N/A
Sub Total		440,370		2,345,762	-	2,345,762	-
Generator							
Generator (SDMO/Panel Board/Diesel)	2013 / 14	15,426,590	33%	15,426,590	-	15,426,590	-
Revaluation Gain	2021 / 22	2,073,410	N/A	N/A	N/A	N/A	N/A
Sub Total		17,500,000		15,426,590	-	15,426,590	-
Plant and machinery							
Impex Mill Machine	2013 / 14	4,500,000	33%	4,500,000	-	4,500,000	-
Pulverison machine	2013 / 14	36,000,000	33%	36,000,000	-	36,000,000	-
Plucking machine	2013 / 14	500,000	33%	500,000	-	500,000	-
Screw Conveyar	2013 / 14	348,460	33%	348,460	-	348,460	-
Tea Shifters	2013 / 14	25,000	33%	25,000	-	25,000	-
Blender machine	2013 / 14	1,000,000	33%	1,000,000	-	1,000,000	-
Bhara machine (Bag sewing)	2013 / 14	25,000	33%	25,000	-	25,000	-
Weighing machines	2013 / 14	15,000	33%	15,000	-	15,000	-
30T Hydraulic press	2013 / 14	188,124	33%	188,124	-	188,124	-
Lift Winch Cage	2013 / 14	500,000	33%	500,000	-	500,000	-
Main Compressor Winch	2013 / 14	100,000	33%	100,000	-	100,000	-
Compressor 500hp (with Assets.)	2013 / 14	3,000,000	33%	3,000,000	-	3,000,000	-
Compressor 1000hp (with Panel Board)	2013 / 14	6,000,000	33%	6,000,000	-	6,000,000	-
Compressor 750hp (with Panel Board)	2013 / 14	5,000,000	33%	5,000,000	-	5,000,000	-
Compressor - Stock Tank	2013 / 14	1,000,000	33%	1,000,000	-	1,000,000	-
Compressor Diesel (Gardner - Diver)	2013 / 14	25,000	33%	25,000	-	25,000	-
Drill Machine	2013 / 14	25,000	33%	25,000	-	25,000	-
Lathe Machine	2013 / 14	300,000	33%	300,000	-	300,000	-
Bench Hacro	2013 / 14	50,000	33%	50,000	-	50,000	-
Bench Wise	2013 / 14	6,000	33%	6,000	-	6,000	-
Anvil (Kinihiriya)	2013 / 14	15,000	33%	15,000	-	15,000	-
Welding Plant (Portable)	2013 / 14	5,000	33%	5,000	-	5,000	-
Fork Lift	2013 / 14	250,000	33%	250,000	-	250,000	-
Main Winch B T H (90HP)	2013 / 14	15,000,000	33%	15,000,000	-	15,000,000	-
Graze Cutter	2013 / 14	15,000	33%	15,000	-	15,000	-
Thread Cutting M/C	2013 / 14	250,000	33%	250,000	-	250,000	-
Hydraulic Jack 15 TON	2013 / 14	11,980	33%	11,980	-	11,980	-
Portable Concrete Vibrate	2013 / 14	9,000	33%	9,000	-	9,000	-
Milling Drilling Machine (Model-zay-7088090)	2013 / 14	297,554	33%	297,554	-	297,554	-
Fiber Glas Tank 6.5*6.5	2013 / 14	150,000	33%	150,000	-	150,000	-
Router Machine	2013 / 14	14,500	33%	14,500	-	14,500	-
Electric Drill 13mm	2013 / 14	7,150	33%	7,150	-	7,150	-
Induction Motor	2013 / 14	77,500	33%	77,500	-	77,500	-

85 HP HSR 4 B4 SPP Pump with Motor with Starter	2013 /14	1,500,000	33%	1,500,000	-	1,500,000	-
50 Hp SPP Pump 2B2 with Motor with starter	2013 /14	1,700,000	33%	1,700,000	-	1,700,000	-
4kw Subercible pumps with starter	2013 /14	1,400,000	33%	1,400,000	-	1,400,000	-
Sub Total Carried Forward		79,310,268		79,310,268	-	79,310,268	-

(Contd.)

KAHATAGAHA GRAPHITE LANKA LIMITED

TIN : 294000356

INCOME TAX COMPUTATION

INCOME TAX COMPUTATION 2024/25

(All Amounts Are In Sri Lanka Rupees)

Description	Year of Purchase	Cost	Rate	Claimed Previously	Claimed For This Year	Ending Balance	Tax W/D/V
Sub Total Brought Forward		79,310,268		79,310,268		79,310,268	
Multistage 7 Hp Pump with motor with Starter	2013 / 14	400,000	33%	400,000	-	400,000	-
Water Pump Sp 14A-13 4.0Kw	2013 / 14	275,000	33%	275,000	-	275,000	-
Chain Saw 22"	2013 / 14	20,000	33%	20,000	-	20,000	-
Submercible Water Pump .000604	2013 / 14	227,500	33%	227,500	-	227,500	-
22kw Arofoil Fan with Starter	2013 / 14	3,750,000	33%	3,750,000	-	3,750,000	-
13 kw Arofoil Fan with Starter	2013 / 14	900,000	33%	900,000	-	900,000	-
1Kw Air Flow Fan	2013 / 14	150,000	33%	150,000	-	150,000	-
Gardner Denver 250 kg x75 m Air Driven Winch	2013 / 14	5,500,000	33%	5,500,000	-	5,500,000	-
Holman Steam Winch 400 kg x100 m	2013 / 14	900,000	33%	900,000	-	900,000	-
Rock Drill Y L 18	2013 / 14	90,000	33%	90,000	-	90,000	-
Rock Drill Y 19 A	2013 / 14	36,000	33%	36,000	-	36,000	-
Air Leg	2013 / 14	75,000	33%	75,000	-	75,000	-
Kocan Diamond Drill	2013 / 14	975,000	33%	975,000	-	975,000	-
Main Winch Emil wolf (132kw)	2013 / 14	27,000,000	33%	27,000,000	-	27,000,000	-
A C Motor/Capacitor	2013 / 14	27,250	33%	27,250	-	27,250	-
A C Motor/Capacitor	2013 / 14	73,313	33%	73,313	-	73,313	-
A C Motor/Capacitor	2013 / 14	58,750	33%	58,750	-	58,750	-
A C Motor/Capacitor	2013 / 14	73,313	33%	73,313	-	73,313	-
SDS Starter With ENC 22WW	2013 / 14	119,300	33%	119,300	-	119,300	-
SDS Starter With ENC 22WW	2013 / 14	119,300	33%	119,300	-	119,300	-
7.5HP starter Bentex	2013 / 14	147,500	33%	147,500	-	147,500	-
A C Motor/Capacitor 2014/15	2014 / 15	11,600	33%	11,600	-	11,600	-
A C Motor/Capacitor 2014/15	2014 / 15	11,500	33%	11,500	-	11,500	-
A C Motor/Capacitor 2014/15	2014 / 15	210,000	33%	210,000	-	210,000	-
Brush Cutter	2014 / 15	12,500	33%	12,500	-	12,500	-
Tronell Machine	2014 / 15	4,834,050	33%	4,834,050	-	4,834,050	-
Steel Wireroof with wedge capple 2016/17	2016 / 17	3,261,868	33%	3,261,868	-	3,261,868	-
Brush Cutter	2016 / 17	27,000	33%	27,000	-	27,000	-
4 H P Sum Possible Pum	2016 / 17	186,000	33%	186,000	-	186,000	-
7.5 H P Sum Possible Pum	2016 / 17	233,000	33%	233,000	-	233,000	-
7.5 H P Sum Possible Pum	2017 / 18	269,500	33%	269,500	-	269,500	-
Bag Closures 'Daichi'	2017 / 18	21,739	33%	21,739	-	21,739	-
Revaluation Loss	2021 / 22	(75,516,412)	N/A	N/A	N/A	N/A	N/A
Sub Total		53,789,837		129,306,249		129,306,249	
Motor Vehicles							
Cab (Pb 9721)	2013 / 14	5,700,000	20%	5,700,000	-	5,700,000	-
Tractor (Mahindra)	2013 / 14	1,649,000	20%	1,649,000	-	1,649,000	-
Nissan Car	2013 / 14	5,150,000	20%	5,150,000	-	5,150,000	-
Honda Civic car	2013 / 14	6,100,000	20%	N/A	-	N/A	-
Sub Total		18,599,000		12,499,000		12,499,000	

Furniture and fitting

Steel cabinets	2013/ 14	19,000	20%	19,000	-	19,000	-
the safe	2013/ 14	15,000	20%	15,000	-	15,000	-
Tables	2013/ 14	105,250	20%	105,250	-	105,250	-
Chairs	2013/ 14	39,000	20%	39,000	-	39,000	-
Cabinet	2013/ 14	52,500	20%	52,500	-	52,500	-
the shelf	2013/ 14	48,500	20%	48,500	-	48,500	-
Dressing tables	2013/ 14	175,000	20%	175,000	-	175,000	-
Wooden cupboards	2013/ 14	111,250	20%	111,250	-	111,250	-
Beds and mattresses	2013/ 14	20,000	20%	20,000	-	20,000	-
Clifton Chair	2013/ 14	177,589	20%	177,589	-	177,589	-
Bed	2013/ 14	146,340	20%	146,340	-	146,340	-
Bed Side Cupboard	2013/ 14	35,233	20%	35,233	-	35,233	-
Spring Mattress Single Side Pillow Top	2013/ 14	109,229	20%	109,229	-	109,229	-
Display Box	2013/ 14	244,500	20%	244,500	-	244,500	-
Steel Standard Cupboard	2013/ 14	25,600	20%	25,600	-	25,600	-
Sofa Set	2013/ 14	45,000	20%	45,000	-	45,000	-
File Cupboard	2013/ 14	14,200	20%	14,200	-	14,200	-
Board Room table	2013/ 14	35,800	20%	35,800	-	35,800	-
Visitors Chairs	2013/ 14	8,161	20%	8,161	-	8,161	-
Low Back Chair	2013/ 14	8,051	20%	8,051	-	8,051	-
Typist Chair	2013/ 14	24,605	20%	24,605	-	24,605	-
Round Table	2013/ 14	7,943	20%	7,943	-	7,943	-
Dinning Chair	2013/ 14	10,764	20%	10,764	-	10,764	-
Diamond Coffee Table	2013/ 14	8,910	20%	8,910	-	8,910	-
Office Cupboard	2013/ 14	29,200	20%	29,200	-	29,200	-
Top Executive Table	2013/ 14	23,000	20%	23,000	-	23,000	-
Top Working Table	2013/ 14	50,000	20%	50,000	-	50,000	-
Writing Table	2013/ 14	13,644	20%	13,644	-	13,644	-
Executive chair	2013/ 14	8,051	20%	8,051	-	8,051	-
Photocopier Table	2013/ 14	10,500	20%	10,500	-	10,500	-
W/D Table	2013/ 14	14,948	20%	14,948	-	14,948	-
Side Return Table w/d/	2013/ 14	21,649	20%	21,649	-	21,649	-
Racks w/d	2013/ 14	17,938	20%	17,938	-	17,938	-
Filing Cupboard	2013/ 14	19,072	20%	19,072	-	19,072	-
Nos High Back Chair	2013/ 14	8,500	20%	8,500	-	8,500	-
nos Executive low back chairs	2013/ 14	88,000	20%	88,000	-	88,000	-
Filing Cabinet	2013/ 14	90,513	20%	90,513	-	90,513	-
Revaluation Loss		(656,681)	N/A	N/A	N/A	N/A	N/A
Sub Total		1,225,761		1,882,442	-	1,882,442	-

(Contd..)

KAHATAGAHA GRAPHITE LANKA LIMITED
TIN : 294000356
INCOME TAX COMPUTATION
INCOME TAX COMPUTATION 2024/25

Description	Year of Purchase	Cost	Rate	Claimed Previously	Claimed For This Year	Ending Balance	Tax W/D/V
Computer & Softwares							
Monitors	2013 / 14	118,000	25%	118,000	-	118,000	-
CPU	2013 / 14	112,800	25%	112,800	-	112,800	-
External Hard Disk	2013 / 14	10,750	25%	10,750	-	10,750	-
Quick Book Software	2013 / 14	97,000	10%	97,000	-	97,000	-
MS Office 2013 Soft Ware	2013 / 14	38,500	10%	38,500	-	38,500	-
Dell Lap Top	2013 / 14	84,840	25%	84,840	-	84,840	-
HP Lap Top	2013 / 14	145,000	25%	145,000	-	145,000	-
Key Bord	2013 / 14	900	25%	900	-	900	-
Toshiba Lap Top	2014 / 15	218,350	25%	218,350	-	218,350	-
Dell Lap Top	2014 / 15	206,000	25%	206,000	-	206,000	-
UPS	2014 / 15	12,700	25%	12,700	-	12,700	-
Moniter	2014 / 15	12,850	25%	12,850	-	12,850	-
Computer	2015 / 16	224,850	25%	224,850	-	224,850	-
Sub Total		1,282,540		1,282,540	-	1,282,540	-
Total		184,029,846		263,799,817	81,731	263,881,548	76,453

SCHEDULE 01. 03.02 - ALLOWABLE DEPRECIATION UNDER ACT NO 24 OF 2017

Description	Year of Purchase	Cost	Years	Claimed Previously	Claimed For This Year	Ending Balance	Tax W/D/V
Office Equipments							
Emergency Stretcher	2018 / 19	66,000	5	66,000	-	66,000	-
Finger Print Machine	2018 / 19	33,750	5	33,750	-	33,750	-
Battery Backup	2018 / 19	33,750	5	33,750	-	33,750	-
Photocopy Machine 2018/19	2018 / 19	90,000	5	90,000	-	90,000	-
Computer 2019/20	2019 / 20	134,300	5	134,300	-	134,300	-
Contact Interred Body Thermometer	2020 / 21	25,375	5	20,300	5,075	25,375	-
Supply & Installation of PABX System	2020 / 21	752,816	5	602,252	150,563	752,816	-
Calibaration Charges For Gas Director	2020 / 21	35,000	5	28,000	7,000	35,000	-
Installation of CC TV Camera	2021 / 22	215,810	5	129,486	43,162	172,648	43,162
Revaluation Loss	2021 / 22	(951,160)	N/A	N/A	N/A	N/A	N/A
DELL-5510-i7 Laptop for Chairman	2022 / 23	324,999	5	130,000	65,000	194,999	130,000
Sub Total		760,639		1,267,838	270,800	1,538,638	173,162
Plant And Machinery							
Hot & Cool Despenser	2018 / 19	56,070	5	56,070	-	56,070	-
Ventilation Fan	2018 / 19	47,300	5	47,300	-	47,300	-
Brush cutter	2018 / 19	27,000	5	27,000	-	27,000	-
Dust Hose Flexible	2018 / 19	57,190	5	57,190	-	57,190	-
Cable 4 Core 150mm	2018 / 19	448,800	5	448,800	-	448,800	-
Cable 4 Core 6mm	2018 / 19	18,270	5	18,270	-	18,270	-
ELGI Air Compressor & Air Dryer 2019/20	2019 / 20	7,895,000	5	7,895,000	-	7,895,000	-
Water Pump Sp 14A-13 4.0Kw 2019/20	2019 / 20	214,500	5	214,500	-	214,500	-
Ventilation Fan 2019/20	2019 / 20	47,300	5	47,300	-	47,300	-
Ventilation Fan 2019/20	2019 / 20	47,300	5	47,300	-	47,300	-
Brush cutter	2020 / 21	35,417	5	28,333	7,083	35,417	-
Dust Hose Flexible	2020 / 21	16,340	5	13,072	3,268	16,340	-
Water Filter	2020 / 21	140,000	5	112,000	28,000	140,000	-
7.5 H P Sum Possible Pum	2020 / 21	180,000	5	144,000	36,000	180,000	-
Cordless Rotary Hammer	2021 / 22	61,600	5	36,960	12,320	49,280	12,320
Battery Pack B22/2.6	2021 / 22	48,000	5	28,800	9,600	38,400	9,600
Battery Charger c4 /36	2021 / 22	18,400	5	11,040	3,680	14,720	3,680
Combi Hammer TE 50	2021 / 22	231,200	5	138,720	46,240	184,960	46,240
Dust Hose Flexible	2021 / 22	8,170	5	4,902	1,634	6,536	1,634
7.5 H P Sum Possible Pum	2021 / 22	317,000	5	190,200	63,400	253,600	63,400
New Jet Water Pump 15KW 2"	2021 / 22	772,000	5	463,200	154,400	617,600	154,400
Submersible Pump 1.5KW 2HP	2021 / 22	39,500	5	23,700	7,900	31,600	7,900
Submersible Pump 1.5KW 2HP	2021 / 22	24,500	5	14,700	4,900	19,600	4,900
Contact Interred Body Thermometer	2021 / 22	6,000	5	3,600	1,200	4,800	1,200
Repair Expenses	2022 / 23	25,000	5	10,000	5,000	15,000	10,000
Engine Repair	2022 / 23	673,362	5	269,345	134,672	404,017	269,345
Plant And Machinery	2023 / 24	1,338,250	5	267,650	267,650	535,300	802,950
Plant And Machinery	2024 / 25	1,351,203	5	-	270,241	270,241	1,080,962
Sub Total		14,144,672		10,618,952	1,057,188	11,676,140	2,468,531
Motor Vehicles							
Izusu Crew Cab 2018/19	2018 / 19	6,100,000	5	6,100,000	-	6,100,000	-
Revaluation Gain	2021 / 22	2,201,000					

Sub Total		8,301,000		6,100,000	-	6,100,000	-
Buildings							
Trally Rails 2018/19	2018/ 19	925,831	20	277,749	46,292	324,041	601,790
Trally Rails 2019/20	2019/ 20	1,047,894	20	261,973	52,395	314,368	733,526
Wire Rofe 2019/20	2019/ 20	29,575	20	7,394	1,479	8,873	20,703
Sub Total		2,003,300		547,116	100,165	647,281	1,356,018

Furniture and fitting

Executive Table	2018/ 19	20,677	5	20,677	-	20,677	-
Side Return	2018/ 19	12,417	5	12,417	-	12,417	-
High Back Ex Chair	2018/19	14,067	5	14,067	-	14,067	-
Cupboards	2018/ 19	27,327	5	27,327	-	27,327	-
Sub Total		74,489		74,489	-	74,489	-

U G Development

Wire Rope 12mm	2020/ 21	309,583	5	247,667	61,917	309,583	-
Trally Rails 2 1/2*5	2020/ 21	248,161	5	198,529	49,632	248,161	-
Wire Rope 12mm	2021/ 22	30,450	5	18,270	6,090	24,360	6,090
Wire Rope 12mm	2021/ 22	29,750	5	17,850	5,950	23,800	5,950
Wire Rope 12mm	2021/ 22	67,197	5	40,318	13,439	53,758	13,439
Trally Rails 2 1/2*5	2021/ 22	9,545	5	5,727	1,909	7,636	1,909
Trally Rails 2 1/2*5	2021/ 22	9,545	5	5,727	1,909	7,636	1,909
Trally Rails 2 1/2*5	2021/ 22	19,089	5	11,454	3,818	15,271	3,818
Wire Rope 12mm	2021/ 22	32,134	5	19,280	6,427	25,707	6,427
Wire Rope 12mm	2021/ 22	5,429	5	3,258	1,086	4,344	1,086
Wire Rope 12mm	2021/ 22	38,270	5	22,962	7,654	30,616	7,654
Trally Rails 2 1/2*5	2021/ 22	9,545	5	5,727	1,909	7,636	1,909
Wire Rope 12mm	2021/ 22	38,467	5	23,080	7,693	30,774	7,693
Trally Rails 2 1/2*5	2021/ 22	9,545	5	5,727	1,909	7,636	1,909
Trally Rails 2 1/2*5	2021/ 22	9,545	5	5,727	1,909	7,636	1,909
Wire Rope 12mm	2021/ 22	38,467	5	23,080	7,693	30,774	7,693
Trally Rails 2 1/2*5	2021/ 22	9,545	5	5,727	1,909	7,636	1,909
Trally Rails 2 1/2*5	2021/ 22	9,545	5	5,727	1,909	7,636	1,909
Trally Rails 2 1/2*5	2021/ 22	28,634	5	17,180	5,727	22,907	5,727
Trally Rails 2 1/2*5	2021/ 22	19,089	5	11,454	3,818	15,271	3,818
Wire Rope 12mm	2021/ 22	16,486	5	9,892	3,297	13,189	3,297
Revaluation Gain	2021/ 22	2,242,154	N/A	N/A	N/A	N/A	N/A
Trally Rails 2 1/2*5	2022/ 23	9,545	5	3,818	1,909	5,727	3,818
Trally Rails 2 1/2*5	2022/ 23	9,545	5	3,818	1,909	5,727	3,818
Trally Rails 2 1/2*5	2022/ 23	19,089	5	7,636	3,818	11,454	7,636
Trally Rails 2 1/2*5	2022/ 23	9,545	5	3,818	1,909	5,727	3,818
Wire Rope 12mm	2022/ 23	67,658	5	27,063	13,532	40,595	27,063
Trally Rails 2 1/2*5	2022/ 23	28,634	5	11,454	5,727	17,180	11,454
Trally Rails 2 1/2*5	2022/ 23	19,089	5	7,636	3,818	11,454	7,636
Trally Rails 2 1/2*5	2022/ 23	9,545	5	3,818	1,909	5,727	3,818
Trally Rails 2 1/2*5	2022/ 23	19,089	5	7,636	3,818	11,454	7,636
Wire Rope 12mm	2022/ 23	67,658	5	27,063	13,532	40,595	27,063
Wire Rope 12mm	2022/ 23	69,991	5	27,996	13,998	41,994	27,996
Wire Rope 12mm	2022/ 23	80,353	5	32,141	16,071	48,212	32,141
Wire Rope 12mm	2022/ 23	39,220	5	15,688	7,844	23,532	15,688
Trally Rails 2 1/2*5	2022/ 23	9,545	5	3,818	1,909	5,727	3,818
Trally Rails 2 1/2*5	2022/ 23	9,545	5	3,818	1,909	5,727	3,818
Trally Rails 2 1/2*5	2022/ 23	9,545	5	3,818	1,909	5,727	3,818
Trally Rails 2 1/2*5	2022/ 23	9,545	5	3,818	1,909	5,727	3,818
Trally Rails 2 1/2*5	2022/ 23	19,089	5	7,636	3,818	11,454	7,636
Trally Rails 2 1/2*5	2022/ 23	38,179	5	15,271	7,636	22,907	15,271
Trally Rails 2 1/2*5	2022/ 23	19,089	5	7,636	3,818	11,454	7,636
Trally Rails 2 1/2*5	2022/ 23	9,545	5	3,818	1,909	5,727	3,818
Trally Rails 2 1/2*5	2022/ 23	9,545	5	3,818	1,909	5,727	3,818
Wire Rope 12mm	2022/ 23	81,310	5	32,524	16,262	48,786	32,524
Wire Rope 12mm	2022/ 23	82,266	5	32,907	16,453	49,360	32,907
Trally Rails 2 1/2*5	2022/ 23	9,545	5	3,818	1,909	5,727	3,818
Wire Rope 12mm	2022/ 23	66,645	5	26,658	13,329	39,987	26,658
Trally Rails 2 1/2*5	2022/ 23	19,089	5	7,636	3,818	11,454	7,636
Trally Rails 2 1/2*5	2022/ 23	28,634	5	11,454	5,727	17,180	11,454
Trally Rails 2 1/2*5	2022/ 23	28,634	5	11,454	5,727	17,180	11,454
Trally Rails 2 1/2*5	2022/ 23	9,545	5	3,818	1,909	5,727	3,818
SLT Porject (Disposal)	2022/ 23	(100,000)		(20,000)	-	(20,000)	(80,000)
U G Development	2023 / 24	574,079	5	114,816	114,816	229,632	344,447
U G Development	2024 / 25	442,466	5	-	88,493	88,493	353,973
Sub Total		5,054,970		1,162,477	582,563	1,745,040	1,067,776

Electrical Equipment

Industrial Fan	2021 / 22	35,000	5	21,000	7,000	28,000	7,000
Electrical Equipment	2023 / 24	56,800	5	11,360	11,360	22,720	34,080
Sub Total		91,800	-	32,360	18,360	50,720	41,080

Total		30,430,870		19,803,233	2,029,076	21,832,309	5,106,567
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Grand Total		214,460,716		283,603,049	2,110,808	285,713,857	5,183,020
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KAHATAGAHA GRAPHITE LANKA LIMITED

TIN : 294000356

SCHEDULES TO THE TAX COMPUTATION**INCOME TAX COMPUTATION 2024/25***(All Amounts Are In Sri Lanka Rupees)***SCHEDULE 01.04 - INTEREST EXPENSE****SCHEDULE 01.04.01 - FINANCE COST**

Description	Allowable	Disallowable	Total
Loan Interest	2,642,268	-	2,642,268
Total	2,642,268	-	2,642,268

SCHEDULE 01.04.02 - RESTRICTIONS ON CLAIMING FINANCE COST

Short Term Loans	2,136,755
Total Borrowings	2,136,755

Maximum Borrowings As Per Section 18

Stated Capital	13,000,000
Retained Earning	423,168,811
Total Equity	436,168,811

Maximum Borrowings (4 Times Basis)	1,744,675,244
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Allowed Finance Cost During The Year	2,642,268
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Maximum Allowable Interest under Section 18	2,642,268
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SCHEDULE 01.04.01 - INTEREST EXPENCES CARRIED FORWARD

Brought Forward From Previous Year	-
Disallowed In Y/A 2020/21	-
Carried Forward to Y/A 2021/22	-

SCHEDULE 01.05 - LEGAL AND PROFESSIONAL CHARGES

Description	Allowable	Disallowable	Total
Labour Tribunal Case	5,290	-	5,290
Land Dispute Case	-	41,638	41,638
Professional Charges	323,663	-	323,663
Total	328,953	41,638	370,591

SCHEDULE 01.06 - REALIZED FOREIGN CURRENCY EXCHANGE GAIN / (LOSS)

Description	Realized	Unrealized	Total
From Trading Transactions	(2,319,651)	-	(2,319,651)
Year End Valuation	-	(1,728,002)	(1,728,002)
Total	(2,319,651)	(1,728,002)	(4,047,653)

KAHATAGAHA GRAPHITE LANKA LIMITED

TIN : 294000356

SCHEDULES TO THE TAX COMPUTATION

INCOME TAX COMPUTATION 2024/25

(All Amounts Are In Sri Lanka Rupees)

Schedule

SCHEDULE 02 - COMPUTATION OF ASSESSABLE INCOME FROM INVESTMENT

		Total
Interest Income	02.01	2,324,010
Sub Total		2,324,010
Less, - Carried Forward Tax Loss		-
Assessable Income From Investment		2,324,010

SCHEDULE 02.01 - INTEREST INCOME

Description	Net Amount	WHT Deducted	Gross Interest	Gross Interest	
				Liabe	Exempt
Bank of Ceylon Saving Account No.3630165 (USD)	112,105	-	112,105	-	112,105
NSB Fixed Deposit Interest Income Received During the Year	3,150,932	165,839	3,316,770	3,316,770	-
NSB Fixed Deposit Interest Income Identified in Last Year	(2,241,537)	-	(2,241,537)	(2,241,537)	-
Accrued Interest Income of NSB Fixed Deposit	1,248,777	-	1,248,777	1,248,777	-
Total	2,270,277	165,839	2,436,115	2,324,010	112,105

SCHEDULE 03 - SELF ASSESSMENT PAYMENTS

Quarter	Date of Payment	Cheque No.	Amount
1st Quarter	-	-	-
2nd Quarter	-	-	-
3rd Quarter	-	-	-
4th Quarter	-	-	-
Final Payment	-	-	-
Total			-

SCHEDULE 04 - TAXABLE LOSS

Description	Business	Investment	Total
Loss Brought Forward From Previous Years	-	-	-
Loss For The Year	-	-	-
Loss Claimed For The Year (From Business Income)	-	-	-
Loss Claimed For The Year (From Investment Income)	-	-	-
Loss Carried Forward To Y/A 2023/24	-	-	-