

JANATHA ESTATES DEVELOPMENT BOARD
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED DECEMBER 31, 2025

	Note	31/12/2025 Rs.	31/12/2024 Rs.
Revenue	5	1,385,976,101	1,439,392,561
Cost of Sales	6	(1,530,858,332)	(1,634,512,333)
Gross profit		(144,882,231)	(195,119,772)
Other Income	7	216,443,799	292,726,722
		71,561,568	97,606,950
Distribution Cost	8	2,725,484	4,214,273
Administrative Expenses	9	79,453,400	93,853,391
Staff Cost	10	155,308,085	132,600,285
Other Estate Expenses	11	40,215,526	67,890,824
		277,702,494	298,558,772
Operational Profit Before Finance Cost		(206,140,926)	(200,951,822)
Finance Cost	12	15,688,304	28,281,314
Profit Before Tax		(221,829,231)	(229,233,137)
Income Tax		-	-
Profit for the Year		(221,829,231)	(229,233,137)
Total Comprehensive Income For the year		(221,829,231)	(229,233,137)


S.D. Nayana Ranasinghe
Manager Finance

The Board of Directors is responsible for the presentation of these Financial statement
Approved and signed for and on behalf of the Board of Directors of Janatha Estates
Development Board.


K. A. Gunasekara
Chairman
Janatha Estates Development Board

Dr.H.A.N.S. Kumara
Director
Janatha Estates Development Board

JANATHA ESTATES DEVELOPMENT BOARD
STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER, 2025

	Note	31/12/2025 Rs.	31/12/2024 Rs.
Assets			
<u>Non Current Assets</u>			
Property Plant and Equipment	13	1,489,028,291	1,495,238,253
Intangible Assets	14	108,297	183,297
Biological Assets	15	676,133,855	659,977,912
Lease Assets	15.1	32,168,955	32,168,955
Long - Term Investments	15.2	130,403	130,403
		2,197,569,800	2,187,698,819
<u>Current Asset</u>			
Inventories	16	115,570,106	126,079,033
Trade & Other Receivable	17	1,004,482,002	1,014,941,110
Cash & Cash Equivalents	18	46,379,034	173,328,371
		1,166,431,142	1,314,348,514
Total Assets		3,364,000,942	3,502,047,333
<u>Equity & Liabilities</u>			
<u>Equity</u>			
Stated capital	19	4,580,000,000	4,220,000,000
Accumulated Loss	19.1	(8,765,129,122)	(8,572,959,209)
		(4,185,129,122)	(4,352,959,209)
<u>Reserves</u>			
Capital Reserves	20	2,990,621,327	2,990,621,327
General Reserves / Govern. Grants	21	323,467,660	318,811,052
		3,314,088,986	3,309,432,378
<u>Non Current Liabilities</u>			
Retirement Benefit Obligation	22	859,729,495	892,124,418
Bank Loan	23	78,228,871	126,487,116
		937,958,365	1,018,611,533
<u>Current Liabilities</u>			
Gratuity Payables - Ex. Employees	24	1,094,547,394	1,090,896,073
Interest Bearing Borrowings	25	265,334,395	262,134,395
Lease Creditors	26	107,862	107,862
Brokers Advance	27	1,069,439	1,069,439
Trade & Other Payables	28	838,274,667	799,196,965
EPF/ ESPS/ CPPS Payables	29	876,921,349	1,088,092,386
ETF & Other Payables	30	19,848,476	44,891,688
Deposits / Advance for property Lease	31	200,974,965	240,569,659
Bank Over Draft	32	4,163	4,163
		3,297,082,712	3,526,962,630
Total Equity & Liabilities		3,364,000,942	3,502,047,333