



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

පිළිපිල්/සි/කේට්පිල්පිල්/ 1/2024/2025

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

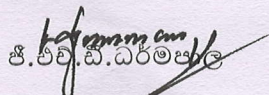
2025 සැප්තැම්බර් 16 දින

සභාපති

සි/ස කළුබෝවිටියාන වි ෆැක්ටරි ලිමිටඩ්

සි/ස කළුබෝවිටියාන වි ෆැක්ටරි ලිමිටඩ්හි 2025 මාර්තු 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තොතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

යථෝක්ත වාර්තාව මේ සමඟ එවා ඇත.


විගණකාධිපති (වැ.බ)

පිටපත් :- 01.ලේකම් , වැවිලි හා ප්‍රජා යටිතල පහසුකම් අමාත්‍යාංශය

02. ලේකම්, මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය.





ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

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ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

2025 සැප්තැම්බර් 16 දින

සභාපති

සි/ස කළමනාකරණ විද්‍යාලයේ මූලාශ්‍ර

සි/ස කළමනාකරණ විද්‍යාලයේ මූලාශ්‍ර 2025 මාර්තු 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තොරතුරු හා නියමිත අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 මතය

සි/ස කළමනාකරණ විද්‍යාලයේ මූලාශ්‍ර ("සමාගම") 2025 මාර්තු 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ ලාභ හා අලාභ ප්‍රකාශනය, නිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට 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 සහ 2007 අංක 07 දරන සමාගම් පනතේ විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

සමාගමේ මූල්‍ය ප්‍රකාශන තුළින් 2025 මාර්තු 31 දිනට මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය ක්‍රියාකාරිත්වය හා මුදල් ප්‍රවාහ ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රතිපත්තිවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.



1.2 මතය සඳහා පදනම

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිතියටත් වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ 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 ලබාගත් 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 කියවීම සහ එසේ කිරීමේදී අනෙකුත් තොරතුරු මූල්‍ය ප්‍රකාශන සමඟ හෝ විගණනයේදී හෝ වෙනත් ආකාරයකින් ලබාගත් මගේ දැනුම අනුව ප්‍රමාණාත්මක වශයෙන් නොගැලපෙනවාද 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 වගකීම

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

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, 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 ප්‍රමාණාත්මක භාවය 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 දුස්ස්පන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, චේතනාන්විත මහඟුරීමෙන්, 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.

- හාවිතා 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 ආයතනයේ අඛණ්ඩ පැවැත්ම පිළිබඳ පදනම යොදා ගැනීමේ අදාළත්වය තීරණය කරන ලදී. ප්‍රමාණවත් අවිනිශ්චිතතාවයක් ඇති බවට මා නිගමනය කරන්නේ නම් මූල්‍ය ප්‍රකාශනවල ඒ සම්බන්ධයෙන් වූ හෙළිදරව්කිරීම් වලට මාගේ විගණන වාර්තාවේ අවධානය යොමු කළ යුතු අතර, එම හෙළිදරව්කිරීම් ප්‍රමාණවත් නොවන්නේ නම් මාගේ මතය විකරණය කළ යුතුය. 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 සමස්ත 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 නෛතික 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 2007 අංක 7 දරන සමාගම් පනතේ 163 (2) (ඇ) 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 සම්බන්ධවී 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 යම් අදාළ ලිඛිත නීතියකට හෝ සමාගමේ පාලක මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධානවලට අනුකූල නොවන ලෙස ක්‍රියා කර ඇති බව.

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 සකස්පුරුවම් ලෙස, කාර්යක්ෂම ලෙස සහ ඵලදායී ලෙස කාලසීමාවන් තුළ අදාළ නීතිරීති වලට අනුකූලව ප්‍රසම්පාදනය කර භාවිතා කර නොමැති බව.

2.3 වෙනත් කරුණු

(අ) දැරංගල තේ කර්මාන්තශාලා භූමියේ තේ පැළ 100,000 ක් පමණ තවාන්කල හැකි තවාන් ඉඩක් පැවතුනත් පැළ තවානෙහි 2023 ජූලි මාසයෙන් පසුව තේ පැළ නිෂ්පාදනය කර නොමැති අතර පැළ තවාන සඳහා කර්මාන්තශාලා කළමනාකරනය නිසි අවධානයක් යොමුකර නොමැති බව හා එමඟින් සම්පත් ඌන උපයෝජිතව පවතින බව භෞතික පරීක්ෂාව තුළින් තවදුරටත් නිරීක්ෂණය විය.

(ආ) කළුබෝවිටියාන තේ කර්මාන්තශාලාව පිහිටි රු.23,000,000 කට තක්සේරු කර ගිණුම්ගත කර තිබුණු හෙක්ටයාර් 4.075 ක් වූ ඉඩමෙහි හෙක්ටයාර් 0.802 ක 1989 හා 1996 කාලයේ සිට අනවසර පදිංචිකරුවන් 15 දෙනෙකු පදිංචි වී සිටින අතර සමාලෝචිත වර්ෂය අවසාන වන විටත් මෙම ගැටලුව නිරවුල් කරගැනීමට සමාගම අපොහොසත්වී තිබුණි.

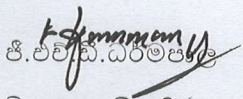
(ඇ) තේ ශක්ති අරමුදල යටතේ ආරම්භ කරන ලද හිනිදුම හිල්ස් හා මැණික්දිවෙල තේ කර්මාන්තශාලා පිළිවෙලින් 2012 සහ 2015 වර්ෂයන්හිදී කළුබෝවිටියාන වී ෆැක්ටරි ලිමිටඩ් වෙත මෙහෙයුම්

කටයුතු සඳහා පවරා දෙනු ලැබූ අතර සමාගම විසින් තේ ගක්ති අරමුදල වෙත 2015 අප්‍රේල් 09 දින රු. මිලියන 50 ක ණය මුදලක්ද ලබා දී තිබුණි. 2019 මාර්තු 19 දිනැති අංක අමප/19/0743/117/024 දරන අමාත්‍ය මණ්ඩල තීරණය ප්‍රකාරව මෙම මුදල සහ අදාළ පොලිය වෙනුවෙන් හිනිඳුම හා මැණික්දිවෙල තේ කර්මාන්තශාලාවල අයිතිය නීත්‍යානුකූලව සමාගම වෙත පවරාගැනීමට අනුමැතිය ලැබී තිබුණු නමුත් සමාලෝචිත වර්ෂය අවසානය දක්වා එම කර්මාන්තශාලාවන්හි නීත්‍යානුකූල අයිතිය පවරාගෙන නොතිබුණි.

- (අ) කර්මාන්තශාලා නව තාක්ෂණයට අනුවර්තනය කිරීම සඳහා රජයේ ප්‍රදාන වශයෙන් 2021 සැප්තැම්බර් 15 දින රු.18,204,900 ක් සමාගම වෙත ලබා දී තිබුණි. මේ යටතේ අනුමැතිය හිමිව තිබුණු ප්‍රසම්පාදන කාර්යයන් අතරින් CTC කටර් මුඛගත් කිරීම සඳහා පරිගණකගත තාක්ෂණය හඳුන්වාදීම සහ CTC තේ ශ්‍රේණිගත කිරීමේ යන්ත්‍ර 02 ක් මිලදී ගැනීම හා ස්ථාපිත කිරීමේ කටයුතු 2025 මාර්තු 31 වන විටත් ආරම්භ කර නොතිබුණු අතර රු.7,620,900 ක ප්‍රදාන ඉතිරිව පවතින බව නිරීක්ෂණය විය.
- (ඉ) කළමනාකරණ සේවා දෙපාර්තමේන්තුවේ අනුමත ප්‍රධාන කාර්යාල කාර්ය මණ්ඩලයේ තනතුරු 40 ක් පැවතියද ඉන් තනතුරු 19 ක් සහ අධ්‍යක්ෂ මණ්ඩලය විසින් අනුමතකරන ලද තේ කර්මාන්තශාලා සඳහා කාර්යය මණ්ඩලයේ තනතුරු 82 න් තනතුරු 36 ක් පුරප්පාඩු වී තිබුණු අතර බඳවා ගැනීමට කටයුතු කර හෝ අනුමත සේවක සංඛ්‍යාවට අවශ්‍ය සංශෝධන සිදුකර කර නොතිබුණි.
- (ඊ) දැරුමල තේ කර්මාන්තශාලාව සමාලෝචිත වර්ෂයේදී රු. 84,852,26 ක අලාභයක් වාර්තා කර ඇති අතර , එය පසුගිය වර්ෂයේදී වාර්තා කරන ලද රු.24,157,686 ක අලාභය සමඟ සැසඳීමේදී සියයට 251 කින් පමණ වැඩි තිබුණි. පසුගිය වර්ෂයට අනුලෝමව, හිනිඳුම හිල්ස් සහ මැණික්දිවෙල තේ කර්මාන්තශාලාද පිළිවෙලින් රු.27,559,672 ක සහ රු. 34,601,663 ක අලාභයන් වාර්තාකර තිබුණු බවට නිරීක්ෂණය විය.
- (උ) කළුබෝවිටියාන, දැරුමල, හිනිඳුම හිල්ස්, සහ මැණික්දිවෙල තේ කර්මාන්තශාලාවන්හි වාර්ෂික නිමි තේ නිෂ්පාදන ධාරිතාව පිළිවෙලින් කිලෝ ග්‍රෑම් 1,440,000 ක් 576,000 ක් 516,000 ක් සහ 300,000 ක් වුවද සමාලෝචිත වර්ෂයෙහි මෙහි නිමි තේ නිෂ්පාදනය පිළිවෙලින් කිලෝ ග්‍රෑම් 911,204 ක් 158,926 ක් 129,130 ක් හා 94,755 ක් විය. ඒ අනුව කළුබෝවිටියාන තේ කර්මාන්තශාලාවෙහි ධාරිතා ඌන උපයෝජනය සියයට 37 ක් වන අතර දැරුමල, හිනිඳුම සහ මැණික්දිවෙල කර්මාන්තශාලාවන්හි ධාරිතා ඌන උපයෝජනය පිළිවෙලින් සියයට 73 ක් 75 ක් සහ 68 ක් වැනි ඉහළ අගයක් පැවති බව නිරීක්ෂණය විය.

(උ) දැරංගල හා හිනිදුම කර්මාන්තශාලා සඳහා Batch Weighing යන්ත්‍ර 02 ක් රු.4,031,000 ක පිරිවැයක් යටතේ 2023 වර්ෂයේ මිලදී ගෙන ස්ථාපිත කර තිබුණු නමුත් විගණනය විසින් සිදුකරන ලද භෞතික පරීක්ෂාවේදී මෙම යන්ත්‍ර මගින් අපේක්ෂිත වාර්තා ලබාගැනීමේ හැකියාවන් නොමැතිව සහ භාවිතා කිරීමකින් තොරව උන උපයෝජිතව පවතින බව නිරීක්ෂණය විය.

(ඵ) දැරංගල තේ කර්මාන්තශාලාවට අදාළ නිමි තේ තොග පිළිබඳ විෂමාවාර ක්‍රියාවක් සම්බන්ධයෙන් සමාගමේ කළමනාකාර අධ්‍යක්ෂ , කළමනාකරු (මූල්‍ය හා අලෙවි) සහ අභ්‍යන්තර විගණකගේ සේවය මූලික විමර්ෂනයක් පවත්වා 2025 මාර්තු 27 දින තාවකලිකව වැඩ තහනමකට ලක් කර ඇති අතර විගණන වාර්තාවේ දින වන විටත් විධිමත් විය පරීක්ෂාවන් සිදුකර වාර්තා නිකුත් කිරීමට කටයුතු කර නොතිබුණි.


පී.පී.ඩී.ධර්මසේන
විගණකාධිපති (වැ.බ)



FINANCIAL STATEMENTS

2024 - 2025

KALUBOWITIYANA TEA FACTORY LTD

KALUBOWITIYANA TEA FACTORY LTD
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 31ST MARCH

	Note	2025 Rs.	2024 Rs.
Revenue	03	1,678,201,858.39	1,802,165,017
Cost of Sales	04	(1,666,615,835.04)	(1,747,661,088)
Gross Profit		11,586,023.35	54,503,929
Other Operating Income	05	32,619,154.02	49,849,950
Profit Before Operating Expenses		44,205,177.37	104,353,880
Administration Expenses	06	(76,320,780.30)	(63,425,441)
Selling & Distribution Expenses	07	(795,349.14)	(4,031,339)
Profit From Operating Activities		(32,910,952.07)	36,897,100
Finance Income	08.1	25,740,078.91	32,494,112
Finance Expenses	08.2	-	-
Net Finance Income		25,740,078.91	32,494,112
Net Profit Before Taxation		(7,170,873.16)	69,391,212
Taxation	09	(1,136,447.32)	(13,816,705)
Net Profit After Taxation		(8,307,320.48)	55,574,507
Earnings Per Share	10.1	(1.79)	11.98

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	2025 Rs.	2024 Rs.
Net Profit After Taxation		(8,307,320.48)	55,574,507
Revaluation of Property plant & Equipment		34,977,499.95	34,400,000
Actuarial Gain/(Losses) on Retirement Benefits		(1,737,304.00)	1,427,352
Deferred Tax Gain/(Loss)		(9,972,058.99)	(10,748,206)
Total Comprehensive Income for the year		14,960,816.49	80,653,654

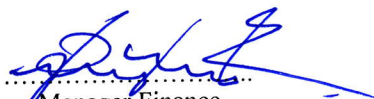


KALUBOWITTIYANA TEA FACTORY LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31ST MARCH

	Note	2025 Rs.	2024 Rs.
ASSETS			
Non Current Assets			
Property Plant & Equipment	11	472,935,124.23	468,143,153
Biological Assets	12	14,680,173.10	11,898,706
Total Non Current Assets		487,615,297.33	480,041,858
Current Assets			
Inventories	13	276,693,418.81	252,295,140
Trade & other Receivables	14	96,017,546.32	104,382,530
Short Term Investment	15	346,876,625.42	322,783,887
Cash & Cash Equivalents	16	266,805.42	(5,539,276)
Total Current Assets		719,854,395.97	673,922,282
TOTAL ASSETS		1,207,469,693.30	1,153,964,140
Equity & Liabilities			
Equity			
Stated Capital	17	46,375,070.00	46,375,070
Grant - General Treasury	18	14,235,750.00	15,558,800
Reserves	18	850,604,093.13	839,423,507
Total Equity		911,214,913.13	901,357,377
Non Current Liabilities			
Retirement Benefit Obligation	19	27,064,950.27	26,036,956
Deferred Tax Liability	21	99,140,190.14	97,825,883
Total Non Current Liabilities		126,205,140.41	123,862,839
Current Liabilities			
Trade and Other Payables	20	161,684,529.38	100,551,323
Income Tax Payable	22	8,365,110.38	28,192,600
Total Current Liabilities		170,049,639.76	128,743,923
TOTAL EQUITY & LIABILITIES		1,207,469,693.30	1,153,964,140

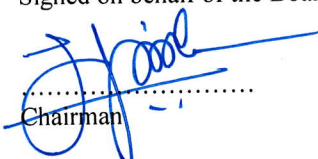
Notes on pages 04 to 27 form an integral part of these Financial Statements.

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

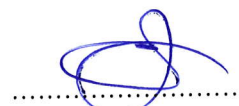

 Manager Finance

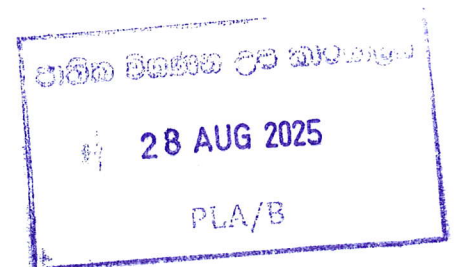
The Board of Directors is responsible for the preparation and presentation of these Financial Statements.

Signed on behalf of the Board of Directors.


 Chairman

26th August 2025


 Director



KALUBOWITTIYANA TEA FACTORY LTD
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31ST MARCH 2025

	Stated Capital Rs.	General Treasury Rs.	Capital Reserves Rs.	Retained Profit Rs.	Total Rs.
Balance As At 31st March 2023	46,375,070.00	16,881,850.00	600,000.00	821,103,707.45	884,960,627.45
Net Profit for The Year	-	-	-	55,574,507.21	55,574,507.21
Other Comprehensive Income				25,079,146.40	25,079,146.40
Amortization of Grant		(1,323,050.00)		(1,323,050.00)	(1,323,050.00)
Dividend Paid				(30,000,000.00)	(30,000,000.00)
Write off receivable interest from BCC Lanka				(31,574,327.25)	(31,574,327.25)
Recognized receivable rent advance as expenditure				(320,126.50)	(320,126.50)
Recognized payable rent for previous years			-	1,039,400.00	1,039,400.00
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)	(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

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



KALUBOVITIYANA TEA FACTORY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

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 2025. The Directors are responsible for preparing and presenting these financial statements.

The Directors of the Company as at 31st March 2025 were,

Mr. S.S.Samarasinghe – (Chairman)

Mrs. 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

Mr. W.G.R.D.Wimalaratne

1.4 Company Secretaries

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



KALUBOVITIYANA TEA FACTORY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

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 2025 were authorized for issue by the directors on 26th August 2025.

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.



KALUBOVITIYANA TEA FACTORY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

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.



KALUBOVITIYANA TEA FACTORY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

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.



KALUBOVITIYANA TEA FACTORY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

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.



KALUBOVITIYANA TEA FACTORY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

(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.



KALUBOVITIYANA TEA FACTORY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

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



KALUBOVITIYANA TEA FACTORY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

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.



KALUBOVITIYANA TEA FACTORY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

(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.



KALUBOWITTIYANA TEA FACTORY LTD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH

	Note	2024 Rs.	2024 Rs.
Cash From Operating Activities			
Net Profit/ (Loss) Before Taxation		(7,170,873)	69,391,212
Adjustments For:			
Payable written back		-	-
Depreciation		55,458,574	52,419,731
Provision For Retirement Benefit Costs		5,194,089	5,007,227
Disposal written Off		264,581	-
Interest Income		(25,740,079)	(32,494,112)
Depreciation of biological Assets		468,063	213,238
Bad and Doubtful Debts		-	-
Interest expenses		(1,323,050)	(1,323,050)
Grant Amortization		(1,881,531)	(1,359,527)
Prior year adjustment		25,269,775	91,854,720
Operating Profit/(Loss) Before Working Capital Changes			
		(24,398,279)	77,359,838
(Increase) / Decrease In Inventory		-	20,000,000
(Increase) / Decrease In Receivable From BCC Lanka Limited		(2,309,218)	(23,942,527)
(Increase) / Decrease In Trade & other receivables		61,133,206	(13,898,441)
Increase / (Decrease) In Trade & Other Payables		59,695,485	151,373,590
Cash Generated From/(Used In) Operations			
Gratuity Paid		(5,903,399)	(3,135,759)
Tax Paid		(29,621,689)	(77,600,346)
SSCL Paid		(1,898,700)	-
Interest paid		-	-
Net Cash From / (Used In) Operating Activities		22,271,697	70,637,484
Cash Flows From /(Used in) Investing Activities			
Acquisition of Property, Plant & Equipment		(22,979,683)	(28,166,158)
Investment in capital work in progress		(2,293,363)	(2,717,895)
Acquisition of Biological assets		(3,514,112)	(2,615,536)
Disposal of Biological assets		-	-
Interest Received		36,414,279	36,338,358
Net Changes In Financial Assets		(24,092,738)	(216,180,784)
Net Cash From /(Used In) Investing Activities		(16,465,617)	(213,342,014)
Net Cash From / (Used In) Finance Activities			
Repayment of loans & borrowings		-	(30,000,000)
Dividend paid to Treasury		-	(30,000,000)
Net Cash Flows From / (Used In) Finance Activities			
Net Increase / (Decrease) In Cash & Cash Equivalents		5,806,080	(172,704,530)
Cash & Cash Equivalents At The Beginning of The Year		(5,539,275)	167,165,254
Cash & Cash Equivalents at The End of The Year		266,805	(5,539,275)



KALUBOWITTIYANA TEA FACTORY LTD
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH

	Note	2025 Rs.	2024 Rs.
NOTE 03 - REVENUE	29.1		
Gross Sales		1,650,670,636.40	1,772,002,358
Less: Brokerage & Sales Expenses		(21,038,471.49)	(23,153,797)
		1,629,632,164.91	1,748,848,561
Add: Local Sales		48,569,693.48	53,316,457
Total		1,678,201,858.39	1,802,165,017
NOTE 04 - COST OF SALES	29.2		
Green Leaf Purchases		1,313,511,923.13	1,290,637,114
Production Cost		257,695,428.18	283,854,699
Production Overheads		121,587,027.58	119,138,193
Cost of Manufacturing		1,692,794,378.89	1,693,630,006
Movement In Finished Goods			
Balance as at The Beginning of The Year		198,044,648.02	252,075,730
Balance as at The End of The Year		(224,223,191.87)	(198,044,648)
Cost of Sales		1,666,615,835.04	1,747,661,088
NOTE 05 - OTHER INCOME			
Refuse Tea Sales Income		15,179,294.51	13,744,593
Welfare Shops Profit/Loss		6,034,658.26	27,433,545
Tea Fields/Nurseries Profit/Loss		1,256,634.03	2,263,137
Other Sundry Incomes		6,229,485.30	5,085,626
Amortization of Grant		1,323,050.00	1,323,050
Written Back		2,596,031.76	-
Total		32,619,154.02	49,849,950

A reversal of the provision for doubtful debts totaling Rs.1,846,031.76 was recognized and write-back of Rs.750,000 pertaining to a payable to BCC Lanka, which had been previously accounted for and was reversed following Board approval



KALUBOWITTIYANA TEA FACTORY LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH

	Note	2025 Rs.	2024 Rs.
NOTE 06 - ADMINISTRATION EXPENSES			
Staff Cost	6.1	40,199,814.97	25,428,153
Travelling , Subsistence & Vehicle Hire	6.2	5,859,725.47	5,200,006
Maintenance Expenses - Equipment & Vehicles	6.3	7,912,921.85	8,375,290
Professional Fees	6.4	1,236,554.92	2,905,099
Insurance & License Fees	6.5	2,982,438.72	2,688,761
Printing Stationery & Postage	6.6	1,429,800.87	2,312,748
Other Administration Expenses	6.7	16,699,523.50	16,515,383
Total		76,320,780.30	63,425,441
NOTE 06.1 - STAFF COST			
Staff Salaries		12,552,647.43	10,695,494
Gratuity		787,813.00	1,015,969
Allowances		7,961,333.45	6,181,575
Overtime & Holiday Payments		726,133.48	1,305,851
Employee's Provident Fund Contributions		1,889,211.06	2,324,695
Employee's Trust Fund Contributions		472,302.79	503,486
Bonus		606,596.06	1,677,800
Board Member Fees		484,500.00	737,500
Staff Welfare		910,290.20	883,784
Other Staff Cost		13,808,987.50	102,000
Total		40,199,814.97	25,428,153
NOTE 06.2 - TRAVELING, SUBSISTENCE & VEHICLE HIRE			
Travelling & Subsistence		2,169,492.14	1,585,039
Hire Charges		3,690,233.33	3,614,967
Total		5,859,725.47	5,200,006
NOTE 06.3 - MAINTENANCE OF OFFICE BUILDING, EQUIPMENT & VEHICLES			
Office Building Maintenance		386,545.00	409,481
Office Equipment Maintenance		1,892,894.63	1,997,939
Motor Vehicles Maintenance		1,613,841.47	2,571,901
Vehicle Fuel Cost		4,019,640.75	3,395,969
Total		7,912,921.85	8,375,290
NOTE 06.4 - PROFESSIONAL FEES			
Audit Fee		618,000.00	700,000
Other Professional Fees		432,968.92	1,727,329
Secretarial Fees		185,586.00	477,770
Total		1,236,554.92	2,905,099
NOTE 06.5 INSURANCE & LICENCE FEES			
Insurance & License Fees		107,646.79	161,907
Staff Insurance		2,874,791.93	2,526,854
Total		2,982,438.72	2,688,761
NOTE 06.6 - PRINTING, STATIONERY & POSTAGE			
Printing		320,245.66	428,890
Postage		62,351.55	113,443
Stationery		1,047,203.66	1,770,415
Total		1,429,800.87	2,312,748

The company has received unfavorable decisions in LT cases concerning three employees. The total amount of the unfavorable decisions, accounted for within 'Other Staff Costs', is Rs. 13,808,987.50.

(Contd...)



KALUBOWITIYANA TEA FACTORY LTD
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH

	Note	2025 Rs.	2024 Rs.
NOTE 06.7 - OTHER ADMINISTRATION EXPENSES			
Legal Fees		447,000.00	1,148,790
Depreciation		5,326,729.05	4,200,716
Telephone		2,112,844.87	1,381,680
Newspapers & Periodicals		59,580.00	31,450
Rent		2,705,800.00	1,961,500
Electricity		1,992,383.26	2,613,521
News Paper Advertiesments		962,767.82	1,211,466
Other Utilities & Services		1,473,958.79	1,857,166
Supplies & Requisitions - Others		734,222.33	957,236
Staff Training		138,470.00	548,942
Stamp Duty		14,350.00	16,150
MIS fee		225,000.00	300,000
Bank Chaeges		241,836.18	286,767
Write off (Please see the foot note)		264,581.20	-
Total		16,699,523.50	16,515,383
NOTE 07 - SELLING & DISTRIBUTION EXPENSES			
Trade Fair & Exhibition		70,000.00	2,696,480
Meeting Expenses		658,057.22	951,519
Registration Fees		36,400.00	58,340
Promotional Expenses		30,891.92	-
Total		795,349.14	325,000
NOTE 08 - NET FINANCE INCOME			
08.01 Finance Income			
Fixed Deposit Interest		13,771,837.36	21,205,821
Treasury Bill Interest		20,515.28	28,842
Staff Loan Interest		390,075.31	314,194
Savings Account Interest		11,557,650.96	10,945,256
Total		25,740,078.91	32,494,112
08.02 Finance Expenses			
Overdraft Interest		-	-
Bank Loan Interest		-	-
Short Term Loan Interest		-	-
Total		-	-
Net Finance Income		25,740,078.91	32,494,112

During the financial year wrote off tea bushes of Kalubowitiyana Factory with a written down value of Rs 264,581.20 due to a replanting initiative. This amount has been recognized as an expense , reflecting the retirement of these assets.

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KALUBOWITIYANA TEA FACTORY LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH

	2025	2024
Not	Rs.	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.

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	(7,170,873.16)	69,391,212
Income from other sources & exempt Income	(59,633,803.35)	(21,234,662)
Aggregate Disallowable Items	63,037,727.42	31,360,059
Adjusted Profit /(Loss) from the Business	(3,766,949.09)	79,516,609
Assessable Investment Income	36,414,278.99	44,098,561
Total Statutory Income	32,647,329.90	123,615,170
Qualifying payments		
Taxable Income	32,647,329.90	123,615,170
Tax on Taxable Income 30%	9,794,198.97	33,319,157
Deemed Divident Tax	-	-
Deferred Tax Expenses		
Deferred Tax Charged / (Reversal)	(8,657,751.65)	(19,502,452)
Total Tax Expense	1,136,447.32	13,816,705

(Contd...)



KALUBOWITTIYANA TEA FACTORY LTD
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH

	Note	2025 Rs.	2024 Rs.
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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	(8,307,320.48)	55,574,507
Weighted Average Number of Shares	4,637,507.00	4,637,507
Basic Earnings Per Share	(1.79)	11.98

10.2 Dividend Per Share

Dividend For The Year		30,000,000
Number of Shares	4,637,507.00	4,637,507
Dividend Per Share	-	6



KALUBOWITTIYANA TEA FACTORY LTD
NOTES TO THE FINANCIAL STATEMENTS
As at 31ST MARCH 2025

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 01.04.2024	58,000,000.00	270,423,160.00	172,791,749.40	8,857,113.89	9,024,867.81	984,573.12	5,503,313.03	321,548.49	21,770,000.20	17,524,423.99	565,200,749.94
Additions	-	-	1,683,126.88	-	1,520,210.91	109,500.00	723,170.00	-	34,977,499.95	16,730,185.92	22,979,683.01
Surplus on revaluation	-	-	-	-	-	-	-	-	-	-	34,977,499.95
Disposals	-	-	-	-	-	-	-	-	-	-	-
Transfer	-	-	-	-	-	-	-	-	-	-	-
Cost as at 31.03.2025	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	56,747,500.15	34,254,609.92	623,157,932.90
Accumulated Depreciation (Rs.)											
Cost as at 01.04.2024	-	35,437,228.83	42,557,357.94	3,718,797.60	2,556,788.11	403,921.62	2,015,166.58	154,586.75	10,885,000.10	4,323,049.86	102,051,897.38
Current Year Depreciation	-	18,023,006.46	22,854,728.21	1,865,876.98	1,624,831.28	249,598.70	1,158,853.99	78,324.62	5,442,500.05	4,160,853.97	55,458,574.27
Disposals	-	-	-	-	-	-	-	-	-	-	-
Transfer	-	-	-	-	-	-	-	-	-	-	-
Cost as at 31.03.2025	58,000,000.00	219,176,414.01	109,062,790.13	5,584,674.59	4,181,619.39	653,520.32	3,174,020.57	232,911.37	16,327,500.15	8,483,903.83	157,510,471.65
Net Book Value as at 31.03.2025											
	58,000,000.00	219,176,414.01	109,062,790.13	3,272,439.30	6,363,459.34	440,552.80	3,052,462.46	88,637.12	40,420,000.00	25,770,706.09	465,647,461.25

WIP
7,287,662.98
472,935,124.23

NOTE 12.1 - BIOLOGICAL ASSET

Cost (Rs.)	Immature Plantation	Mature Plantation	Total
Cost as at 01.04.2024	6,331,576.69	6,397,126.79	12,728,703.48
Additions	1,265,224.39	7,644,770.29	8,909,994.68
Disposals	(5,395,882.65)	(317,497.44)	(5,713,380.09)
Transfer	-	-	-
Cost as at 31.03.2025	2,200,918.43	13,724,399.64	15,925,318.07
Accumulated Depreciation (Rs.)			
Cost as at 01.04.2024	-	829,997.98	829,997.98
Current Year Depreciation	-	468,063.24	468,063.24
Disposals	-	52,916.23	52,916.23
Transfer	-	1,245,144.98	1,245,144.98
Cost as at 31.03.2025	2,200,918.43	12,479,254.66	14,680,173.09

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

(Contd...)



KALUBOWITTIYANA TEA FACTORY LTD
NOTES TO THE FINANCIAL STATEMENTS

As At 31ST MARCH

	Note	2025 Rs.	2024 Rs.
NOTE 12 - BIOLOGICAL ASSETS			
At The Beginning of the Year	12.1	11,898,705.50	9,496,407
Additions During The Year		3,196,614.59	2,615,536
Current Year Depreciation	-	468,063.24	(213,238)
At the end of the Year		14,680,173.1	11,898,706
NOTE 13 - INVENTORIES			
Food & Beverages		10,687,095.96	12,031,372
Finished Goods		224,223,191.85	199,425,360
Consumables Stocks		3,108,334.47	673,532
General & Other		38,674,796.53	40,164,877
Total		276,693,418.81	252,295,140
NOTE 14 - TRADE & OTHER RECEIVABLES			
Trade Debtors		51,766,129.49	44,584,438
Staff Debtors		8,885,470.59	10,832,429
Deposits		2,776,500.00	2,726,500
Pre payments & Other Receivables		29,200,326.50	46,611,085
Non Moving Balances		27,258.70	1,474,109
Other Debit Balances		3,361,861.04	-
		96,017,546.32	106,228,562
Less; Provision For Bad Debts		-	(1,846,032)
Total		96,017,546.32	104,382,530
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		213,336,812.05	189,664,757
Short Term Investments -ISA		1,545,682.86	1,125,000
Total		346,876,625.42	322,783,887
NOTE 16 - CASH & CASH EQUIVALENTS			
People's Bank Account No. 204100140084911 - Headquarters		3,431,086.50	32,475
People's Bank Account No. 060100110000681 - Morawaka		70,000.00	2,200
People's Bank Account No. 060100100000592 - Morawaka		15,230.00	15,000
Bank of Ceylon Account No. 0006065711 - Neluwa		15,591.55	15,592
Bank of Ceylon Account No. 75958665 - Pelawatta		26,000.00	24,000
Bank of Ceylon Account No. 205604 - Thawalama		14,050.00	15,000
People's Bank Account No. 256100110021039 - Pilimathalawa		-	-
People's Bank Account No. 208100100084885 - Battaramulla		(3,546,350.51)	(6,900,432)
Cash In Transit		241,197.88	1,256,889
Total		266,805.42	(5,539,276)



(Contd...)

KALUBOWITIYANA TEA FACTORY LTD
NOTES TO THE FINANCIAL STATEMENTS

As At 31ST MARCH

	2025	2024
	Rs.	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	14,235,750.00	-
Capital Reserves	600,000.00	600,000
Profit & Loss Account	850,004,093.1	838,823,507
Total	864,839,843.13	839,423,507
NOTE 19 - RETIREMENT BENEFIT OBLIGATION		
Movement In The Present Value of Defined Benefit Obligation		
At The Beginning of The Year	26,036,956.17	24,165,506
Current Service cost	2,864,065.11	2,084,788
Interest Cost	2,330,023.77	4,349,791
Actuarial Gain/Loss	1,737,304.26	(1,427,352)
Prior Year Adjustments		
Payments During the Year	(5,903,399.04)	(3,135,759)
	In Cash Payable	
At the End of the Year	27,064,950.27	26,036,956
NOTE 20 - CREDITORS & ACCRUED CHARGES		
Bought Leaf Suppliers	68,648,609.04	48,738,298
Trade Creditors	45,399,576.42	15,495,748
Service Contractors	4,062,657.63	2,721,070
Staff Creditors	19,803,268.06	3,572,450
Accrued Expenses	22,406,667.46	26,133,377
Unclaimed Balances	187,556.97	184,290
Other Credit Balances	1,176,193.80	3,706,091
Total	161,684,529.38	100,551,323
	156,921,258.34	100,551,323
NOTE 21 - DEFERRED TAX LIABILITY/(ASSET)		
At the Beginning of the Year	97,825,882.81	106,580,129
Transferred To / (from) Income Statement	9,972,058.99	-
Transferred To / (from) P&L	(8,657,751.65)	(8,754,246)
At the end of the Year	99,140,190.14	97,825,883



KALUBOWITTIYANA TEA FACTORY LTD
NOTES TO THE FINANCIAL STATEMENTS
As At 31ST MARCH

Note	2025 Rs.	2024 Rs.
NOTE 22 - INCOME TAX PAYABLE/RECEIVABLE		
Balance As At The Beginning of The Year	28,192,600.36	74,339,010
Provision For The Year	9,794,198.97	33,319,157
	37,986,799.33	107,658,167
Payments For The Previous Year		(74,327,048)
Payments For The Year	(27,821,504.00)	(3,273,298)
Gross	10,165,295.33	30,057,821
Tax Credits	(1,800,184.71)	(1,865,221)
With Holding Tax	8,365,110.38	28,192,600
Net Payable/(Receivable)		

NOTE 23 - CAPITAL COMMITMENTS

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

NOTE 24 - CONTINGENCIES

Pending Legal Cases

- A labour case has been filed (Case No. LT/KP/34/18/07) by Mr. 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.
- The Company has filed a appeal 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
- 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 constreuction carried out at Manikdewela Tea Factory.
- 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 constreuction carried out at Manikdewela Tea Factory.
- 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 plans to appeal this decision
- A labour case has been filed (Case No. LT/01/64/2022) by Mr. B.G.Nishantha (Hiniduma Hills Tea Factory) at Galle Labour Tribunal against the Company pleading the courts his dismissal of service is unfair.
- A labour case has been filed (Case No. LT/06/03/2023) by Mrs.W.Gamini (Hiniduma Hills Tea Factory) at Galle Labour Tribunal against the Company pleading the courts her termination of service is unfair.
- A labour case has been filed (Case No. LT/KP/34/05/2022) by Mrs.Karawitage Vishad Kumara (Derangala Tea Factory) at Kotapola Labour Tribunal against the Company pleading the courts his dismissal of service is unfair.

NOTE 25 - EVENTS AFTER THE REPORTING DATE

Unfavorable LT case decision received on April 3rd, 2025, requiring a payment of 12.2m

Going Concern

Explanation Transition to SLFRS/LKAS



KALUBOWITTIYANA TEA FACTORY LTD
NOTES TO THE FINANCIAL STATEMENTS
As At 31ST MARCH 2024

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*

(Contd...)



KALUBOWITIYANA TEA FACTORY LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

NOTE 27 - FACTORY SEGMENTS

27.1 Sales	Kalubowitiyana Factory Rs	Derangala Factory Rs	Hiniduma Hills Factory Rs	Manikdiwela Factory Rs	Sales Centre Rs	Total Rs
Gross Sales	1,212,061,970.00	232,593,636.40	124,233,100.00	81,781,930.00	-	1,650,670,636.40
Less: Brokerage & Sales Expenses	(12,745,517.34)	(5,114,073.15)	(1,761,473.58)	(1,417,407.42)	-	(21,038,471.49)
	1,199,316,452.66	227,479,563.25	122,471,626.42	80,364,522.58	-	1,629,632,164.91
Add/Less - Inter Factory Transaction						
Add: Local Sales	22,990,365.00	6,378,670.88	126,323.00	1,176,114.74	17,898,219.86	48,569,693.48
Total	1,222,306,817.66	233,858,234.13	122,597,949.42	81,540,637.32	17,898,219.86	1,678,201,858.39
27.2 Cost Of Sales						
Bought Leaf	928,127,253.34	177,310,443.28	127,700,859.62	80,373,366.89	-	1,313,511,923.13
Manufacturing Cost						
Production Cost	137,891,988.68	42,800,919.06	39,589,910.58	25,955,419.51	11,457,190.35	257,695,428.18
General Charges	53,906,060.59	29,491,195.33	20,346,147.55	14,437,563.36	3,406,060.75	121,587,027.58
	1,119,925,302.61	249,602,557.67	187,636,917.75	120,766,349.76	14,863,251.10	1,692,794,378.89
Add: Opening Stock	81,191,587.95	70,408,656.36	23,086,556.02	21,794,359.51	1,563,488.18	198,044,648.02
Less: Closing 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)
Total	1,066,692,140.24	318,710,460.34	150,157,622.21	116,142,300.99	14,913,311.26	1,666,615,835.04
Gross Profit/(Loss)	155,614,677.42	(84,852,226.21)	(27,559,672.79)	(34,601,663.67)	2,984,908.60	11,586,023.35

(Contd...)



KALUBOWITIYANA TEA FACTORY LTD
DETAILED SCHEDULES TO THE FINANCIAL STATEMENTS
As At 31ST MARCH

	2025 Rs.	2024 Rs.
01. TRADE & OTHER RECEIVABLES		
<i>1.1 Trade Debtors</i>	584,486.98	1,158,856
Bought Leaf Supplier Debts	151,424.25	456,539
Bought Leaf Transport Debts	6,847,478.06	50,875
Fertilizer Debtors	44,182,740.20	42,918,168
Trade Debtors	51,766,129.49	44,584,438
Sub Total		
<i>1.2 Staff Debtors</i>	21,435.22	3,189
Checkroll Debts	8,460,814.67	10,568,071
Distress Loans	153,000.00	7,000
Festival Advances	250,220.70	251,769
Staff Debtors	-	2,400
Payee tax Receivable	8,885,470.59	10,832,429
Sub Total		
<i>1.3 Deposits</i>	2,776,500.00	2,726,500
Deposits Receivable	2,776,500.00	2,726,500
Sub Total		
<i>1.4 Prepayments & Other Receivables</i>	-	22,488,718
Accounts Receivable	2,701,001.20	13,375,203
FD Interest Receivable	2,348.00	45,561
Local Sale Receivable	94,823.85	-
Tea Packet Production	4,645.00	208,073
Tea Sales Centre	338,600.00	-
Other Advances	1,751,460.71	5,938,490
Pre payments	3,860.50	4,746
Stamps	22,541,195.64	3,889,961
Sundry Debtors	-	3,659,250
Land Reform Commission	1,762,391.60	660,334
Refuse Tea Suppliers	29,200,326.50	46,611,085
Sub Total		



KALUBOWITTIYANA TEA FACTORY LTD

DETAILED SCHEDULES TO THE FINANCIAL STATEMENTS

As At 31ST MARCH

	2025 Rs.	2024 Rs.
1.5 Non Moving Balances		
T.G. Hemachandra	27,258.70	27,259
CIC Fertilizer	-	1,446,850
Sub Total	27,258.70	1,474,109
1.5 Other Debit Balances		
VAT Control	3,229,572.39	-
Land Reform Commission	131,157.30	
B/F Coins	1,131.35	
Sub Total	3,361,861.04	-
Grand Total	96,017,546.32	106,228,562
Provision For Bad & Doubtful Debts	-	(1,846,032)
Net Total	96,017,546.32	104,382,530
02. CREDITORS & ACCRUED CHARGES		
2.1 Bought Leaf Creditors		
Bought Leaf Suppliers	68,648,609.04	48,738,298
Sub Total	68,648,609.04	48,738,298
2.2 Trade Creditors		
Bank Loan	1,401,410.00	1,000
Helix Engineering	40,871.68	40,872
Jayasinghe & Company	125,000.00	(34,000)
Leaf Bags Spreading Contractor	-	86,346
Rent Payable To BCC Lanka	-	750,000
Unpaid B'Leaf Suppliers	-	56,353
Retention Payable	70,000.04	70,000
Sundry Creditors	2,167,304.91	1,540,538
Other Suppliers	40,228,809.69	12,145,864
Trade Creditors	1,366,180.10	838,776
Sub Total	45,399,576.42	15,495,748



KALUBOWITIYANA TEA FACTORY LTD
DETAILED SCHEDULES TO THE FINANCIAL STATEMENTS
As At 31ST MARCH

	2025 Rs.	2024 Rs.
2.3 Service Contractor Payments	-	-
Green Leaf Transport	4,062,657.63	2,721,070
Sub Total	4,062,657.63	2,721,070
2.4 Staff Creditors		
Check Roll/Casual Work	4,076,003.94	2,059,180
Holiday Wages	694,900.12	-
Salary Payable	1,487,324.16	776,680
Staff Overtime/Travelling	1,154,973.17	736,590
Other Staff Cost Payable	12,221,400.00	-
Incentive Bonus	168,666.67	-
Sub Total	19,803,268.06	3,572,450
2.5 Accrued Expenses		
Audit fee Payable	1,854,000.00	1,400,000
B'Leaf Supplire Deposits Payable	3,841,028.52	3,399,136
ACEW Union	500.00	600
CESU	25,406.00	20,906
Co.Operative Yatinuwara	84,099.53	84,100
Deposit Payable	241,650.00	373,650
Employees' Provident Fund	3,019,741.39	2,664,215
Employees' Trust Fund	540,306.43	403,794
CPPS	42,207.89	30,072
Holiday Payments	-	583,492
Insurance	75,995.66	51,027
Laudgh Petroleum	19,651.46	76,230
Other Accrued Expenses	7,629,509.36	8,501,561
PAYE Surcharge	59,344.00	59,344
Return Cheque	3,396,063.46	3,282,498
Stamp Duty Payable	98,177.74	48,383
Ranmeer Holding	61,566.39	61,566
Tea Shakthi Fund	-	2,200
Land Reform Commission	-	3,659,250
Divisional Secretariat Yatinuwara	960,000.00	960,000
Paye Tax Payable	62,143.63	79,132
WHT Payable	30,000.00	35,400
Welfare Society	49,776.00	43,500
Randalu Welfare Society	293,900.00	297,920
Factory Welfare Society	21,600.00	15,400
Sub Total	22,406,667.46	26,133,377
2.6 Other Credits		
Balance Coins	-	(1,179)
Incentive Bonus	-	923,000
Gratuity Payable	1,176,193.80	1,224,903
VAT Control	-	1,559,367
Sub Total	1,176,193.80	3,706,091
2.7 Unclaimed Balances		
Checkroll Wages	148,555.06	125,557
Salaries & Wages	12,041.60	19,732
Staff Salaries	-	12,042
Bonus	26,960.31	26,960
Sub Total	187,556.97	184,290
Grand Total	161,684,529.38	100,551,323

