

Chamber of Construction Industry of Sri Lanka

The Apex Representative Body of the Domestic Construction Industry

ANNUAL REPORT

2024

for the period 01st of January 2024 to 31st of December 2024

CONTENTS

Vision & Mission Statement	02
President's Message	03
Photograph of the Council 2023 - 2024	04
The Present Council	05
Annual Report for the preriod 01st of January 2024 to 31st of December 2024	
1.0 Introduction	06
2.0 The CCI Governing Structure: Year 2023 - 2024	06
3.0 The CCI Governing Structure : Year 2024-2025	07
4.0 Meetings of Board of Directors, Council & Committees	08
5.0 Attendance Record at Council Meetings	09
6.0 Chamber Secretariat	10
7.0 New Members ·····	10
8.0 20 th AGM held on 03rd September 2024	11
9.0. Publications	11
10. Major Activities, Initiatives, Events & Achievements	12
11. Interventions with The Government ······	13
12. Corporate Information	15
13. Audited Financial Statements	16



To lead the Construction Industry of Sri Lanka towards developing excellence in the Built Environment to meet the challenges of the 21st Century World.

Mission

Be the exclusive voice for the Ponstruction Industry of Sri Ranka to provide a safe, high quality, sustainable and eco-friendly Built Environment.

CHAMBER OF CONSTRUCTION INDUSTRY OF SRI LANKA

The Chamber of Construction Industry of Stri Lanka was established in the year 2001 and incorporated on 25th March 2003 under Section 15 sub section 1 of the Companies Act, No. 17 of 1982, as a Company by Garauntee. The Chamber was subsequently re-registered under Companies Act No. 07 of 2007 on 3rd September, 2008. (Registration Number GA 95.)

Suthermore The Chamber of Construction Industry of Sri Ranka was incorporated under the Chamber of Construction Industry of Sri Ranka (Incorporation) Act, No.23 of 2019 on 18th of November 2019

The Chamber is administered by a Board of Management elected by the Council which is also elected by the Members. All the stakeholders of the construction industry are very well represented in the Council, which is the main policy making body.

The formation of this apex representative body, largely contributed to the growing conviction that the capacity of the Construction Industry (which has great potential to stimulate economic growth) had not been properly harnessed.

The Chamber is now positioned as the "Main Voice" on issues affecting the Construction Industry and is committed to protecting and promoting the construction industry. The Chamber endeavour to mediate wherever possible on issues faced by the members. It also acts as a facilitator of investments on development projects on "Rublic" Rrivate Rartnership model or as direct investments.

The Chamber enjoys a Consultative status with the Government, Multilateral Development Banks and International Sunding Agencies among many others.

PRESIDENT'S MESSAGE



Arct. Jayantha Perera

President

Chamber of Construction Industry of Sri Lanka

As the President of the Chamber, I send this message with honour and gratitude to all those who supported our Chamber from its inception and more so during my tenure as President The vision of the Chamber of Construction Industry of Sri Lanka was very clear from the inception of the Chamber for the last 20 years, but achieving it has been disturbed at all times for many reasons, which are all beyond the reasonable control of the Chamber.

Our industry is just coming out of the major crisis it had mainly due to Covid – 19 and the Economic Crisis from 2020-2023.

All the stake holders of the Construction Industry were severely affected in all facets of the Industry. The present existence of the Chamber is purely due to our members and staffs' best commitment to the industry by means of diligently attending and defining issues at Board Meetings, Council Meetings and the general events and duties of the Chamber.

Also, we managed to achieve following significant milestones inspite of the difficulties encountered:

- (a) Formal recognition by Incorporation of the Chamber by an Act of Parliament.
- (b) Achieving a permanent allocation for Chamber's Secretariat Building at Colombo -05 and obtaining necessary permissions to proceed. The construction activity is about to start at site.
- (c) Effective interaction with the Government Authorities to address the recurrent issues particular to the Industry by meeting & making representations to H.E the President, Prime Minister, Line Ministers, and representation at the CIDA Advisory Panel, CIDA Management Board, and Joint Chambers etc.
- (d) In the last two years we were able to work together with the German Chamber for Skilled Crafts (HWK) and with the financial support of

the German Chamber we were able to train 266 Technicians in the fields of welding, drywall fabrication, plumbing, heating, waterproofing, solar, electrical, digital applications and leadership.

(e) Recently, in collaboration with TVEC, CCI got involved with NVQ by RPL programme where 7 construction supervisors and 7 Plumbers already have obtained NVQ level 4 certification.

Now that the Industry slowly coming out of the worst period, my Proposal to the Chamber in the near future is to establish a process among the stake holders, an understanding to work together and to promote a fairer distribution of work among all stakeholders to the construction.

Finally, I wish to thank the Board of Directors, CEO and his staff who extended the fullest cooperation, during the last 3 years, and particularly the few years, where the Industry faced many challenges.

CHAMB

CHAMBER OF CONSTRUCTION INDUSTRY OF SRI LANKA



COUNCIL 2023 - 2024

Seated Left to Right - Eng. K

Eng. K.L.S. Sahabandu, Dr. Rohan Karunaratne (Vice President), Ar. Rohana Bandara Herath, Eng. Col. Nissanka N. Wijeratne (Retd) (SG/CEO), Eng. Maj. Ranjith Gunatilleke (Retd) (Immediate Past President), Arct. Jayantha Perera (President), Mr. Manilal Fernando(President Elect), Prof. Ranjith Dissanayake (Vice President), Prof. Chitra Weddikkara (Vice President), Ms. Romali Tudawe, Eng. Kamala Gunawardhana

Standing Left to Right - 1

Mr. P.P. Muruganandan, Eng. Proboda C. Jinasena, Mr. S. Thumilan, Mr. P.H. Ruwan De. Silva, Arct. R. Nadesapillai, Eng. Y.P.C. De Silva, Mr. Danister Thudellage, Plnr. Y.A.G.K. Gunathilake, Mr. Prasad Peiris, Mr. N.G.K. Karunawansa, Eng. B.A. Sunil Perera Mr. Jude Fernando, Mr. Eranda Perera, Eng. Kamal Wimalaratne, Eng. Chandana Dalugoda, Ch. QS. Upul Shantha, Mr. Kalana Alwis,

THE COUNCIL: 2024

PRESIDENT Arct. Jayantha Perera PRESIDENT ELECT Mr. Manilal Fernando

IMM. PAST PRESIDENT Eng. Maj. (Retd)Ranjith Gunatilleke

VICE PRESIDENTS Prof. Ranjith Dissanayake

Prof. Chitra Weddikkara - President's Nominee

Mr. Lalith Kumarage Ms. Romali Tudawe

HONORARY MEMBERS Ar/Plnr. Desamanya Dr. Surath Wickramasinghe

Eng. D.D. Wijemanne

INSTITUTIONAL MEMBER REPRESENTATIVES

SRI LANKA INSTITUTE OF ARCHITECTS Ar. Rohana Bandara Herath INSTITUTE OF QUANTITY SURVEYORS SRI LANKA Ch. QS. Upul Shantha INSTITUTE OF TOWN PLANNERS SRI LANKA Archt. Plnr. Piyal Silva INSTITUTE OF SURVEYORS SRI LANKA Mr. K.A. Perera

INSTITUTE OF VALUERS OF SRI LANKA Mr. P.B. Kalugalagedara Eng. Probodha C. Jinasena ASSOCIATION OF CONSULTING ENGINEERS SRI LANKA Mr. N.G.K. Karunawansa NATIONAL CONSTRUCTION ASSOCIATION OF SRI LANKA

INSURANCE ASSOCIATION OF SRI LANKA Mr. Kasun Silva

Dr. Rohan Karunaratne CEYLON INSTITUTE OF BUILDERS MAJOR CONSTRUCTORS OF SRI LANKA Mr. Priyantha Perera Mr. Anura Vithanage LANKA READY-MIX CONCRETE ASSOCIATION Eng. K.L.S. Sahabandu SOCIETY OF STRUCTURAL ENGINEERS SRI LANKA Eng. Chandana Dalugoda GREEN BUILDING COUNCIL OF SRI LANKA

Eng. M.S. Kamala Gunawardena INSTITUTE OF ENGINEERS SRI LANKA

CORPORATE MEMBER REPRESENTATIVES

Eng. Sagara Gunawardane Venora International Projects (Pvt) Ltd Mr. Lalith Kumarage Alucare (Pvt) Ltd Bitumix (Pvt) Ltd Mr. Asoka Siriwardena Solico International (Pvt) Ltd Mr. Danister Thudellage Frigi Engineering (Pvt) Ltd Mr. Eranda Perera Sripalie Constractors (Pvt) Ltd Mr. P.H. Ruwan De Silva Fentons Limited Mr. Hasith Prematillake

Advantis Projects & Engineering (Pvt) Ltd Eng. Kamal Wimalaratne

OVERSEAS CORPORATE MEMBER REPRESENTATIVES

CHEC Port City Colombo (Pvt) Ltd Ms. Lasanka Dinusha Fernando

STATUTORY AGENCY REPRESENTATIVES

Central Engineering Construction Bureau Eng. Athula Galketiya Eng. Y.P.C. De Silva Sri Lanka Land Reclamation & Development Corporation Mr. W.D.G. Priyankara Board of Investment of Sri Lanka

INDIVIDUAL MEMBER REPRESENTATIVES

Ar. Ranjan Nadesapillai

PRESIDENTS NOMINEES

Mr. Nandana Ekanayake Siam City Cement (Lanka) Limited Ms. Romali Tudawe Tudawe Brothers Ltd Mr. Kalana Alwis Nawaloka Construction Company (Pvt) Ltd Dr. Kamal Laksiri Project Director - CEB Broadlands Project Mr. Harsha De Seram International Construction Consortium (Pvt) Ltd Mr. Mega Kularatne Maga Engineering (Pvt) Ltd Mr. Ruwan Edirisinghe RN Constructions (Pvt) Ltd Ar. Chandana Edirisuriya Design Link Associates (Pvt) Ltd Ch. Qs. Lalith Ratnayake VForm Consultants (Pvt) Ltd Mr. Lakshman Jayasekara

Secretary General / CEO Eng. Col. (Retd) Nissanka N. Wijeratne

ANNUAL REPORT: For the Period 01st January 2024 to 31st December 2024

The Board of Directors and Management of the Chamber of Construction Industry of Sri Lanka have pleasure in presenting the Annual Report highlighting the activities, initiatives, events and achievements of the Chamber for the Financial Period begining 01st January 2024 upto 31st December 2024.

1.INTRODUCTION

The Chamber of Construction Industry of Sri Lanka was established in the year 2001 and incorporated on 25th March 2003 under Section 15 sub section 1 of the Companies Act No. 17 0f 1982, as a Company by Garauntee. The Chamber was subsequently re-registered under Companies Act No. 07 of 2007 on 3rd September, 2008. (Registration Number GA 95.)

Subsequently The Chamber of Construction Industry of Sri Lanka was incorporated under Act No.23 of 2019 by the Parliament of The Democratic Socialist Republic of Sri Lanka on 18th of November 2019

The Annual General Meeting was held on the 03rd September 2024 at Marino Beach Hotel, Colombo 03. This was the 20th AGM of the Chamber of Construction Industry of Sri Lanka, after its incorporation.

2. THE CCI GOVERNING STRUCTURE: YEAR 2023 - 2024

2.1. BOARD OF MANAGEMENT

As per the decisions taken at the 19th AGM held on 07th July 2023. The prevailing Council continued untill 03rd September 2024 when a formal AGM was held.

President
 Arct. Jayantha Perera
 Mr. Manilal Fernando

3. Imm. Past President - Eng. Maj. (Retd) Ranjith Gunatilleke

4. Vice President
 5. Vice President
 6. Vice President
 7. Vice President
 Prof. Ranjith Dissanayake
 Prof. Chitra Weddikkara
 Mr. Lalith Kumarage
 Dr. Rohan Karunaratne

2.2. COUNCIL MEMBERS

01.Archt. Rohana Bandara Herath	13. Eng. Chandana Dalugoda	25.Mr. P.H. Ruwan De Silva
02.Ch. QS. Upul Shantha	14.Mr. Kasun Silva	26.Mr. Lasanka Dinusha Fernando
03.Archt. Plnr. Piyal Silva	15.Eng. Y.P.C. De Silva	27.Arct. Ranjan Nadesapillai
04.Mr. K.A. Perera	16.Eng. Athula Galketiya	28.Mr. Nandana Ekanayake
05.Mr. P.B. Kalugalagedara	17.Mr. W.D.G. Priyankara	29.Ms. Romali Tudawe
06.Ms. Kamala Gunawardhana	18.Mr. Eranda Perera	30. Mr. Kalana Alwis
07.Mr. N.G.K. Karunawansa	19.Mr. Lalith Kumarage	31.Dr. Kamal Laksiri
08.Eng. Prabodha Jinasena	20.Mr. Ashoka Siriwardena	32.Mr. Harsha De Saram
09.Dr. Rohan Karunaratne	21.Mr. Danister Thudellage	33. Mr. Mega Kularatne
10.Mr. Priyantha Perera	22.Eng. Sagara Gunawardhana	34.Mr. Ruwan Edirisinghe
11.Mr. Anura Vithanage	23.Mr. Hasith Prematillaka	35. Archt. Chandana Edirisooriya
12.Eng. K.L.S. Sahabandu	24.Eng. Kamal Wimalaratne	36.Ch.QS. Lalith Ratnayake

2.3. MANAGEMENT COMMITTEE MEMBERS

Chairman - Mr. Manilal Fernando

Committee Members -

01.Ar. Ranjan Nadesapillai 03.Mr. Danister Thudellage 05.Mr. Eranda Perera 02.Dr. Kamal Laksiri 04.Mr. Lalith Kumarage

The above Board of Management, Council, & Management Committee functioned until the 20th AGM held on 03rd September 2024.

3. THE CCI GOVERNING STRUCTURE: YEAR 2024 - 2025





3.1 THE BOARD OF MANAGEMENT

President - Arct. Jayantha Perera
President Elect - Mr. Manilal Fernando

Imm. Past President - Eng. Maj. Ranjith Gunatilleke

The following continued as the Vice Presidents of the Chamber.

Vice President - Proj. Ranjith Dissanayake

Vice President - Prof. Chitra Weddikkara - President's Nominee

Vice President - Mr. Lalith Kumarage
Vice President - Ms. Romali Tudawe

3.2. Election of Four (04) Representatives to the Council to Represent the collective interest of Statutory Agency Members

01. Eng. A.P. Jayathissa - CENTRAL ENGINEERING CONSULTANCY BUREAU

02. Eng. Y.D.C. De Silva - SRI LANKA LAND RECLAMATION & DEVELOPMENT CORPORATION

03. Eng. Nuhuman Marikkar - LTL Holding (Pvt) Ltd

3.3. Election of Eight (08) Representatives to the Council to Represent the Collective Interest of the Corporate Members

The following seven persons were elected to represent the collective interest of Corporate Members.

Mr. Lalith Kumarage - Alucare (Pvt) Ltd
 Mr. Ashoka Siriwardena - Bitumix (Pvt) Ltd

3. Mr. Danister Thudellage - Solico International (Pvt) Ltd

4. Eng. Sagara Gunawardhana - Verona International Projects (Pvt) Ltd

5. Mr. Eranda Perera - Frigi Engineering (Pvt) Ltd
 6. Mr. P.H. Ruwan De Silva - Sripalie Contractors (Pvt) Ltd
 7. Mr.Hasith Prematillake - Hayleys Fentons Limited

8. Eng. Kamal Wimalaratne - Advantis Projects & Engineering (Pvt) Ltd

Overseas Corporate Member Representative

01. Mr. Liu Junchao - China Harbour Engineering Company Ltd

3.4. Election of One (01) Representative to Represent the Collective Interest of Individual Members

01. Ar. Ranjan Nadesapillai - Ranjan Nadesapillai Associates

3.4.1 Election of One (01) Representative to Represent SME Sector

01. Mr. Prasad Peiris - Esoft College of Engineering & Technology

3.5. INSTITUTIONAL MEMBER REPRESENTATIVES (13 MEMBERS)

The following members were appointed as Institutional member representatives by each Institutional member respectively for the period of 2024.

01. SRI LANKA INSTITUTE OF ARCHITECTS INSTITUTION OF ENGINEERS OF SRI LANKA 02. INSTITUTE OF QUANTITY SURVEYORS 03. INSTITUTE OF TOWN PLANNERS

04. INSTITUTE OF SURVEYORS SRI LANKA

05. INSTITUTE OF VALUERS

06. ASSOCIATION OF CONSULTING ENGINEERS 07. NATIONAL CONSTRUCTION ASSOCIATION

08. INSURANCE ASSOCIATION OF SRI LANKA

09. CEYLON INSTITUTE OF BUILDERS

10. MAJOR CONSTRUCTORS OF SRI LANKA

11. LANKA READY-MIX CONCRETE ASSOCIATION

12. SOCIETY OF STRUCTURAL ENGINEERS SRI LANKA

13. GREEN BUILDING COUNCIL OF SRI LANKA

14. SRI LANKAN GEOTECHNICAL SOCIETY

15, CONDOMINIUM DEVELOPERS ASSOCIATION OF SRI LANKA - Mr. Prasanna De Soisa

16. TILE AND SANITARY WARE IMPORTERS' ASSOCIATION

- Archt. Dilumini De Mel

- Eng. Kamala Gunawardhane

- Ch. QS. Upul Shantha

- Plnr. Y.A.G.K. Gunathilaka

- Mr. K.A. Perera

- Mr. P.B. Kalugalagedara

- Eng. Anuruddha S.B. Edirisinghe

- Mr. N.G.K. Karunawansa

- Mr. Dinusha Thilanka

- Dr. Rohan Karunaratne

- Mr. Priyantha Perera

- Mr. Anura Vithanage

- Eng. Mahesh Gamage - Eng. Chandana Dalugoda

- Eng. K.L.S. Sahabandu

- Mr. D. Vignaswaran

3.6. PRESIDENTS NOMINEES

01. Mr. Kalana Alwis

02. Ch.QS. Lalith Ratnavake

03. Arct. Chandana Edirisuriya

04. Mr. S. Thumilan

05. Mr. Jude Fernando

06. Mr. Nemantha Abeysinghe

07. Mr. P.P. Muruganandan

08. Mr. Eshan Jayamanne

09. Mr. Gauray Mehta

- Nawaloka Construction Pvt Ltd.

- VForm Consultants (Pvt) Ltd

- Design Link Associates (Pvt) Ltd

- Blue Ocean Group of Companies

- Rhino Roofing Products Ltd

- Nippon Paint Lanka (Pvt) Ltd

- Melwire Rolling

- P. Jayamanne & Sons

- DHT Cement Pvt Ltd

3.7. MANAGEMENT COMMITTEE (MC)

The Committee members are as follows;

Chairman

Mr. Manilal Fernando

Members

1. Mr. Lalith Kumarage

2. Mr. Danister Thudellage

3. Mr. Eranga Perera

4. Arct. Ranjan Nadesapillai

5. Ch. QS. Upul Shantha

4. MEETINGS OF BOARD OF MANAGEMENT, COUNCIL & MANAGEMENT COMMITTEES

4.1 THE BOARD OF MANAGEMENT

The Board of Directors held 12 (Twelve) meetings during the Period 2024.

4.2 THE COUNCIL MEETINGS

A total of 12 (Twelve) meetings from Nos. 243 to 254 were held during the Period under review.

5. ATTENDANCE RECORD at COUNCIL MEETINGS (01st January 2024 to 31st December 2024)

			A'	ΓTENDA	NCE REC	ORD at C	COUNCIL	MEETIN	IGS						
				1st J	anuary 20	24 to 31st	December	r 2024							
		Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Total	
No.	Council Members	243rd	244th	245th	246th	247th	248th	249th	250th	251st	252nd	253rd	254th	Meetings	%
		Meeting	Meeting	Meeting	Meeting	Meeting	Meeting	Meeting	Meeting	Meeting	Meeting	Meeting	Meeting	Attended	
1	Ar. Jayantha Perera	1	1	1	1	1	AP	1	1	1	1	1	1	11	92
2	Eng. Maj. Ranjith Gunathilake	1	1	1	1	1	1	1	AP	1	1	1	1	11	92
3	Mr. Manilal Fernando	AP	AP	1	1	1	AP	1	1	1	AP	1	AP	7	58
4	Prof. P B R Dissanayake	1	AP	AP	AP	1	AP	AP	1	AP	1	AP	AP	4	33
5	Mr. Lalith Kumarage	1	AP	1	1	AP	AP	1	1	1	1	1	1	9	75
6	Ms. Romali Tudawe	1	1	1	AP	1	1	1	AP	AP	1	AP	AP	7	58
7	Prof. Chitra Weddikkara	AP	AP	1	1	1	1	AP	AP	1	1	1	AP	7	58
8	Ch. Qs. Upul Shantha	AP	AP	AP	AP	AP	AP	1	AP	1	1	1	1	5	42
9	Ms. Kamala Gunawardena	1	AP	AP	AP	AP	AP	1	1	AP	1	1	AP	5	42
10	Mr. W.A. Priyantha Perera	1	1	AP	1	1	1	AP	1	1	1	AP	1	9	75
11	Dr. Rohan Karunaratne	1	1	AP	AP	1	1	1	1	1	1	AP	1	9	75
12	Mr. K A Perera	AB	AB	AB	AB	AB	AB	AB	AB	AB	AB	AB	AB	0	0
13	Mr. N G K Karunawansa	תה 1	AP	1	1	7.D	עה	AP	7U)	עה	1	AD 1	עט	10	83
14	Mr. Anura Vithanage	1	AP	1	1	1	AP	A1 1	1	AP	1	AP	1	7	58
15	Ar. Rohana Bandara Herath	AP	AP AP	1	AP	1	A.f	AP	AP	A.f	1	AP	1	6	50
16	Eng. K L S Sahabandu	A.F 1	A.F 1	1	A.F 1	1	1	A.F 1	Ar 1	1	1	AP	1	11	
10	Mr. Asoka Siriwardena	1	AP	AP	1	AP	AP	1	1	1	AP		1		92
1/		1	AP		1			1	1	1		AP	1	6	50
18	Mr. Danister Thudellage	1	1	AP	1	AP	1	I I	1	I I	1	AP	1	9	75
19	Mr. Kamal Wimalaratne	1	1	1	l A D	AP	1	AP	1	AP	1	AP	1	8	67
20	Eng. Sagara Gunawardana	1	1	1	AP	AP	AP	1	1	1	1	1	AP	8	67
21	Mr. Eranda Perera	1	1	I	1	1	l	1	1	AP	1	AP	AP	9	75
22	Archt. Ranjan Nadesapillai	AP	l 	l 	1	1	l 	AP	AP	AP	AP	AP	AP	5	42
23	Mr. Kalana Alwis	AP	AP	AP	AP	AP	AP	l	AP	AP	1	AP	AP	2	17
24	Eng. Y P C De Silva	AP	AP	AB	AB	AP	AP	AP	AP	AP	AP	AP	AP	0	0
25	Eng. Chandana Dalugoda	AP	AP	AP	AP	1	AP	AP	1	1	1	AP	AP	4	33
26	Mr. Hasith Prematillake	1	AP	1	AP	1	AP	AP	1	1	1	AP	AP	6	50
27	Mr. P H Ruwan De Silva	1	1	1	1	1	AP	1	AP	1	1	1	1	10	83
28	Ch. Qs. Lalith Ratnayake	AP	AP	AP	AP	AP	AP	AP	AP	AP	AP	AP	AP	0	0
29	Ar. Chandana Edirisuriya	1	1	1	1	1	1	1	1	1	AP	1	AP	10	83
30	Mr. Prasad Peiris	1	AP	1	AP	1	AP	AP	1	AP	1	AP	AP	5	42
31	Mr. S.Thumilan	AP	1	AP	1	1	1	AP	AP	AP	AP	1	1	6	50
32	Mr. Nemantha Abeysinghe	AP	AP	AP	AP	AP	AP	AP	AP	AP	AP	AP	AP	0	0
33	Mr. P.P. Muruganandan	AP	AP	AP	AP	AP	AP	AP	AP	AP	AP	AP	AP	0	0
34	Mr. Nuhuman Marikkar	AP	AP	AP	AP	AP	AP	AP	AP	AP	AP	AP	AP	0	0
35	Mr. Jude Fernando	AP	AP	1	AP	1	1	1	1	1	1	AP	1	8	67
36	Mr. Prasanna De Zoysa	1	1	1	1	1	1	AP	1	1	1	1	1	11	92
37	Mr. Mahesh Gamage	-	1	1	AP	AP	1	1	AP	AP	1	AP	AP	5	42
38	Mr. Eshan Jayamanna	-	-	-	-	-	-	1	AP	AP	AP	AP	1	2	17
39	Plnr. Y A G K Gunathilaka	-	_	-	-	-	-	-	1	AP	AP	AP	AP	1	8
40	Mr. Nilantha Fernando	-	-	-	-	-	-	-	-	AP	1	1	AP	2	17
41	Mr. Gaurav Mehta	-	-	-	-	-	-	-	-	AP	1	AP	AP	1	8
42	Mr. D Vigneshwaran	-	-	-	-	-	-	-	-	1	AP	AP	AP	1	8
43	Mr. S Sivaskantha	-	-	-	-	-	-	-	-	-	-	-	AP	0	0
44	Mr. Sidantha Karunaratne	-	-	-	-	-	-	-	-	1	1	AP	AP	2	17
	Eng. A P Jayathissa	-	_	-	_	_	-	-	_	-	-	-	1	1	8
-	Total No. Present at each meeting	20	16	21	18	22	17	20	22	22	29	14	19	Average	
Perce	entage (%) of attendance at each meetting	56	43	57	49	59	46	53	56	51	67	33	42	Attendance	44
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		עד ו	J1	T /	L 37	l TU	JJ	1 20	JI	07	J.J.	72		

AP - Apologies AB - Absent

4.3 MANAGEMENT COMMITTEE MEETINGS

During the period (1st January 2024 to 31st December 2024) 12 (Twelve) Management Meetings were held.

As usual the monthly accounts were tabled and & Revenue Collection was reported. Upcoming events were discused & sheduled. Revenue earners such as the Bulletin's progress & Trade Directory & Web Directory were reviewed periodically. New membership applications were entertained at these meetings.

5. Attendance Record at Council Meetings Given on page 09

6. CHAMBER SECRETARIAT

The Chamber continued to occupy leased premises at Red Cross Building, 8th Floor, No.106, Anagarika Dharmapala Mw, Colombo 07. A new location was identify for the new Chamber Secretariat by a land lease granted by the UDA on a 30 year lease period at No.4, D.M. Colombage Mawatha, Colombo 05. The Development permit was obtained. Architectural, Structural & MEP Designing have been completed. Bids have been called from Piling, Contractors to commence Piling.

7. NEW MEMBERS

During the period under review 13 Sri Lankan companies & 22 Foriegn companies obtained membership of the Chamber.

A. INSTITUTIONAL MEMBERS

• Tile and Sanitaryware Importers Association

B. STATUTORY AGENCY MEMBERS

National Building Research Organization

C. LOCAL CORPORATE MEMBERS

- DHT Cement (Pvt) Ltd
- Esna Allied Enterprises (Private) Ltd
- Aitken Spence Elavators (Pvt) Ltd
- Browns Engineering & Construction (Pvt) Ltd
- Valence Engineering Services (Pvt) Ltd
- Mobizz Elite (Private) Limited
- Asha Minerals (Private) Limited
- Melbourne Rolling Mill (Pvt) Ltd
- Melbourne Metal (Pvt) Ltd

D. OVERSEAS CORPORATE MEMBERS

- 3H INC
- Ray Weligama (Pvt) Ltd
- Global Tech Floor Lanka (Pvt) Ltd
- Framaco Bozdemir JV (Private) Limited
- Jie Shun Tong Construction Pvt Ltd
- Tec Workshop Interiors (Private) Limited
- SINOPEC Fifth Construction Co., Ltd. Sri Lanka
- Aadithya Lanka (Pvt) Ltd
- China Civil Engineering Construction Corporation (Pvt) Ltd
- China Railway 25th Bureau Group Corporation Limited
- Performance Evo (Pvt) Ltd

- Qin Star Constructions (Private) Limited
- Hunan Construction Engineering Group Co. Ltd
- ITD Cementation India Limited
- Nantong Construction Group Company (Pvt) Ltd
- Welcomhotels Lanka (Private) Limited
- Seyon Interior Décor & Trading
- Hyundai Engineering and Construction Co,. Ltd
- Kalava Construction Private Limited
- Ceylon United Trading Co., (Pvt) Ltd
- China State Decoration Group Co. Ltd
- China Feixiang Construction Group Company (Pvt) Ltd

E. SMALL & MEDIUM ENTERPRISE

• Mind Three Engineering

F. INDIVIDUAL MEMBERS

Adikaramge Geethal Lahiru Munasinghe

8. 20TH ANNUAL GENERAL MEETING HELD ON 03rd September 2024

The President thanked the CEO & The Board of Directors for their efforts during the period of review.

The Twentieth (20th) Annual General Meeting of the Chamber was held on the 03rd September 2024 at at Marino Beach Hotel, Colombo. Arct. Jayantha Perera spoke of his vision to take the Chamber forward. Representatives to office were elected & vacancies filled duly. The Vote of Thanks was proposed by Secretary General / CEO Eng. Nissanka N. Wijeratne.

09. PUBLICATIONS

09.1 CCI BULLETIN



CCI CONSTRUCTION REVIEW

"Construction Review" is the newspaper bulletin published monthly by the Chamber of Construction Industry of Sri Lanka. CCI has signed an agreement with Associated News Papers Ceylon Ltd (ANCL – Lake House) to publish and distribute the Bulletin along with "Daily News" on last Thursday of every month.

The Construction Review, being the only regular National Publication in the country, that focus exclusively on the Construction Industry, has been able to make its impact through the novel and striking layout and design while standing out from the rest as a newspaper bulletin with fruitful contents. It provides a service to the Members and the Public by providing information on latest Construction Technology, Materials and also General News regarding status of the Construction Industry.

Every endeavour has been made to improve the content & out reach of the bulletin. Industry leaders have been interviewed for their views. A "Business News" page is a new feature. Space for advertising vacancies in the industry is also available.

With the much wider readership of this Bulletin than could be anticipated on a publication similar to a supplement, those who advertised have yielded good responses. Indeed it has become a very effective medium to disseminate information among the construction community and those building their homes.

The current & archived copies of the Bulletin are available at CCI web site - https://www.ccisrilanka.org

09.2 CONSTRUCTION INDUSTRY TRADE AND BUSINESS E-DIRECTORY



The Construction Industry "Trade & Business E- Directory" was launched on 27th January 2023 to replace the traditional hard copy edition. Collection of material & compilation of this this Directory is in progress. Those who advertise in the Construction Review Bulletin are given a free advertising page within this E- Directory. Stallholders at the Build SL Exhibition are given a free advertising page in the Trade & Business E-Directory also. This E-Directory aimes to be a "Ready Reckoner" & as a "Search Engine" especially for those members who like to advertise their product and services online.

10. MAJOR ACTIVITIES, INITIATIVES, EVENTS & ACHIEVEMENTS

10.1 EXHIBITIONS AND TRADE FAIRS OF THE CONSTRUCTION INDUSTRY

10.2. BUILD SL HOUSING & CONSTRUCTION EXPO 2024





The Chamber of Construction Industry of Sri Lanka held its annual "Build SL Housing & Construction Expo 2024" very successfully on the 10th, 11th, 12th May 2024 at the BMICH Exhibition Centre, Colombo 07. This was by far the most remunerative exhibition held by the Chamber.

The Chief Guest who graced the occasions was H.E. Ranil Wickremesinghe, President of the Democratic Socialist Republic of Sri Lanka & Guests of Honour were Mr. W.S. Sathyananda Secretary of the Ministry of Urban Development and Housing & Mr. Wang Jian, 2nd Secretary, Embassy of China.

10.3. SEMINARS & WEBINARS

10.3.1 SEMINARS

10.3.1.2 Hybride Seminar on Tax Issues Concerning Construction Industry

This hybride seminar was held on 28th November 2024 at the GAP Institute, Viya Mawatha, Colombo 07. Presentations were delivered on the following topics.

- * Impact of Recent Tax Law Changes and Mitigating Tax Burden on Construction & Real Estate Development Companies
- * Taxes Affecting the Construction Industry & Export of Construction Services
- * Tax Implications on Construction Industry & Real Estate Development
- * Taxes on Cement Industry and its Implications for Construction Industry

10.3.2 WEBINARS

10.3.2.1 Webinar on Global Trends in Renewable Energy

This free webinar was held on 24th January 2024 and sponsored by Esoft College of Engineering Technology. The topics discussed were on

- * Technological Innovations in Renewable Energy
- * Global Trends, Environmental and Social Impacts of Renewable Energy
- * The Importance of Renewable Energy for our future Energy Security and Economic Growth
- * Policy & Legal Framework for Renewable Energy Generation & Use / Distribution in Sri Lanka

10.4. TRAININGS

10.4.1. NVQ by RPL



A Land mark milestone by the Chamber and the Tertiary Vocational Education Commission (TVEC) was reached by signing & MOU for CCI to put forward candidates for National Vocational Qualification (NVQ) level 3 & 4. This qualifying method is perticlely suitable for those engaged in the Industry because it bestows a qualification by recognizing prior experience and not class room learning. Once a pre assessment is made & suitable "gap filling" is done a candidates face a assessment examination.

10.4.1. Ongoing Training Programe between CCI & German Chamber of Skilled Crafts (HWK)

Actually this program took off ground in September 2023. 266 Public & Privat Sector Trainees were trained in construction trades such as welding, Plumbing, Waterproofing, Electrical, Solar, Digital competency Leadership & skills. These were short duration intensive courses conducted by visiting German Master Craftsmen. The second step was to recognize Green Trades for curricular development such as Light Weight (Dry wall) Partitioning & Water Proofing. The Third step of the program is to make the Construction Industry as an attractive proposition for young people.

11 INTERVENTIONS WITH THE GOVERNMENT

CCI representation in Statutory Authorities

11.1 CONSTRUCTION INDUSTRY DEVELOPMENT AUTHORITY

• The Chamber made strong representation to the government about the parlous state of the construction industry & recommended 50 proposals for implementation to revive the construction industry. Subsequently the government formed a high powered committee of 21 official to review these proposals which were therefor whittled down to 14th proposals & make recommendations for the revival of the industry. However no revival has taken place yet.

11.2 ASSISTING DRAFTING OF LEGISLATIONS

CCI actively involved itself in the drafting of following legislations

a) Drafting of 25 Rules and Regulations required under the Construction Industry Development Act, No.33 of 2014. Out of these 19 have been already Gazetted. (Can be viewed on www.ccisrilanka.org)

11.3 REPRESENTATIONS TO THE GOVERNMENT

Some issues facing Construction Industry & proposed remedial actions were forwarded to government after intensive consultations within the Chamber & Stake Hoders.

- Settle the total outstanding payment for work done by contractors & consultants to government institutions amounting to more than Rs. 200 Billion without mutch delay.
- Allow the foreign funded development projects to proceed without any interruption.
- Foreign exchange earned when apartment are sold in foreign currency should be allowed for import of construction materials.
- Suspensions of capital works funded through consolidated fund should be decided based on the social need & physical progress achieved.
- Encourage to increase earning from export of construction services.

11.4 CONSTRUTION INDUSTRY SITUATION

The Construction Industry employ over 650,000 workers direct and approximately another 350,000 workers indirect, contributing 7% - 9% to the GDP. Due to the imports restrictions, steep price increases, suspension of capital works of Government, increase of interest rates and undue delays in payments for work done in Public Sector, it became increasingly difficult for the local construction industry to survive during the last 3 years. This is amply demonstrated by the performance of the construction industry which shrank by 13.2% in 2020, had a marginal growth of 0.9% in 2021 and a major contraction of 20.9% in 2022 followed by another contraction of 14.9 % in 2023. With this backdrop, this Chamber, as the apex representative body of all who are engaged in the construction sector, made several representations to the President and the Minister of Urban Development & Housing to intervene effectively. The Chamber also assisted the Ministry to formulate needed interventions to revive the construction industry which was submitted to the Cabinet. The Cabinet decided to appoint a committee of officials, including the SG/CEO of CCI, to study and report on the proposals in the Cabinet Memorandum. Due to the slump in the industry in our estimate about 500,000 have either lost employment, sought engagement in other economic sectors or left for overseas employment. This is a major loss to the construction industry. In the aftermath of the marginal economic recovery consequent to finalizing of foreign debt restructuring, with the demand for construction work slightly picking up we are faced with an acute shortage of all levels of construction workers. Already many companies have resorted to recruit skills from abroad which will be a further drain in foreign exchange.

CORPORATE INFORMATION

Red Cross Building, 8th Floor, No.106, Anagarika Dharmapala Mw, Colombo 07, Sri Lanka. Tel +94 11 2667700 (Hunting) / +94 11 3050810 (Marketing) Fax +94 11 2667713 e-mail: adminsec@ccisrilanka.org web: www.ccisrilanka.org

NAME OF CHAMBER

Chamber of Construction Industry of Sri Lanka Red Cross Building, 8th Floor, No.106, Anagarika Dharmapala Mw, Colombo 07, Sri Lanka

LEGAL FORM

• Established by the Chamber of Construction Industry of Sri Lanka (Incorporation) Act, No. 23 of 2019

REGISTRATION

GA 95

DIRECTORS

PRESIDENT Arct. Jayantha Perera
PRESIDENT ELECT Mr. Manilal Fernando

IMM. PAST PRESIDENT Eng. Maj. Ranjith Gunatilleke (Retd)

VICE PRESIDENTS Prof. Ranjith Dissanayake

Prof. Chitra Weddikkara Mr. Lalith Kumarage Ms. Romali Tudawe

MANAGEMENT

Secretary General / CEO - Eng. Col. Nissanka N. Wijeratne (Retd)

AUDITORS

The Auditor General

BANKERS

Bank of Ceylon Peoples Bank

REGISTERED OFFICE

Chamber of Construction Industry of Sri Lanka Red Cross Building, 8th Floor, No.106, Anagarika Dharmapala Mw, Colombo 07, Sri Lanka

CHAMBER OFFICE

Chamber of Construction Industry of Sri Lanka Red Cross Building, 8th Floor, No.106, Anagarika Dharmapala Mw, Colombo 07, Sri Lanka



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம் NATIONAL AUDIT OFFICE



യാർ ഭംതമ ഒങ്ങളു இல. My No.

සීඒඊ/සී/සීසීඅයිඑස්එල්/01/2024/16

ඔබේ අංකය உழது இல. Your No. දිනය නියනි Date

2025 ඔක්තෝම්බර් /3 දින

සභාපති

ශී ලංකා ඉදිකිරීම් කර්මාන්ත මණ්ඩලය

ශී ලංකා ඉදිකිරීම් කර්මාන්ත මණ්ඩලයේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූලා පුකාශන සහ වෙනත් නෛතික හා නියාමන අවශාතා පිළිබඳව 2018 අංක 19 දරන ජාතික වීගණන පනතේ 12 වන වගන්තිය පුකාරව වීගණකාධිපති වාර්තාව

යථෝක්ත චාර්තාව සහ සහතික කරන ලද මූලා පුකාශනවල පිටපතක් මේ සමඟ එවා ඇත.

එව.ඒ.ඩී.සී අබෙසිංහ

ජොෂ්ඨ සහකාර විගණකාධිපති විගණකාධිපති වෙනුවට

පිටපත්:

1. ලේකම් - මුදල්, කුමසම්පාදන සහ ආර්ථික සංචර්ධන අමාතාහංශය



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம் NATIONAL AUDIT OFFICE





සිජ්ථී/සි/සිසිඅයිඑස්එල්/01/2024/16

මබේ අංකය உழது இல. Your No.

දිනය නිසනි Date

2025 ඔක්තෝම්බර් /3 දින

සහාපති

ශී් ලංකා ඉදිකිරීම් කර්මාන්ත මණ්ඩලය

ශී ලංකා ඉදිකිරීම් කර්මාන්ත මණ්ඩලයේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූලා පුකාශන සහ වෙනත් නෛතික හා නියාමන අවශාතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය පුකාරව විගණකාධිපති වාර්තාව

1. මූලා පුකාශන

1.1 තත්ත්වාගණනය කළ මතය

ශී ලංකා ඉදිකිරීම කර්මාන්ත මණ්ඩලයේ 2024 දෙසැමබර් 31 දිනට මූලා තත්ත්ව පුකාශනය සහ එදිනෙන් අවසන් වර්ෂය සදහා වූ විස්තීර්ණ ආදායම පුකාශනය, හිමිකම් වෙනස්වීමේ පුකාශනය සහ එදිනෙන් අවසන් වර්ෂය සදහා මූදල් පුවාහ පුකාශනය සහ පුමාණාත්මක ගිණුම්කරණ පුතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූලා පුකාශනවලට අදාළ සටහන්වලින් සමන්විත 2024 දෙසැමබර් 31 දිනෙන් අවසන් වර්ෂය සදහා වූ මූලා පුකාශන, ශී ලංකා පුජාතාන්තික සමාජවාදී ජනරජයේ ආණ්ඩුකුම වාවස්ථාවේ 154(1) වාවස්ථාව සමහ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ සහ 1971 අංක 38 දරන මූදල් පනතේ සහ 2019 අංක 23 දරන ශී ලංකා ඉදිකිරීම් කර්මාන්ත මණ්ඩලය (සංස්ථාගත කිරීමේ) පනතේ 10(3) වගන්තියේ විධිවිධාන පුකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. ආණ්ඩුකුම වාවස්ථාවේ 154 (6) වාවස්ථාව පුකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

මාගේ වාර්තාවේ තත්ත්වාගණනය කළ මතය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණුවලින් වන බලපෑම හැර, මණ්ඩලයේ මූලා පුකාශන තුළින් 2024 දෙසැම්බර් 31 දිනට මූලා තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූලා කියාකාරිත්වය හා මුදල් පුවාහ කුඩා හා මධා පරිමාණ අස්ථිතුධයන් සඳහා වන මූලා වාර්තාකරණ පුමිතිවලට (SLFRS for SMEs) අනුකූලව සතා හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 තත්ත්වාගණනය කළ මතය සඳහා පදනම

- (අ) කුඩා හා මධා පරිමාණ අස්ථිතවයන් සඳහා වන මූලා වාර්තාකරණ පුමිතියේ (SLFRS for SMEs) 10.15 සිට 10.18 දක්වා වූ විධිවිධාන අනුව වත්කම්වල එලදායී ආයුකාලය කාලානුරුපීව සමාලෝවනය කර ගිණුම්ගත කළ යුතු වුවද 2022 දෙසැම්බර් 31 දිනට රු.මිලියන 4.71 ක් පිරිවැය වූ සම්පූර්ණයෙන් ක්ෂය කරන ලද වර්තමානයේදී ද භාවිතා කරනු ලබන වත්කම්වල එලදායී ආර්ථික ආයු කාලය සමාලෝචනය කිරීමට කටයුතු කර නොතිබුණු අතර 2022 වර්ෂයේ සිටම එම වත්කම් මූලා පුකාශනයෙන් සහ ස්ථාවර වත්කම් ලේඛනයෙන් ඉවත් කර තිබුණි. මීට අමතරව සමාලෝචිත වර්ෂයේදී ද ස්ථාවර වත්කම් ලේඛනය තුළ සම්පූර්ණයෙන් ක්ෂය වූ පිරිවැය රු.මිලියන 0.83 ක වත්කම් පැවතිය ද ඒ පිළිබඳ හෙළිදරව කිරීමටද කටයුතු කර නොතිබුණි.
- (ආ) මණ්ඩලය සදහා කාර්යාල ගොඩනැගිල්ලක් ඉදිකිරීමට රු.මිලියන 1.68 ක වාර්ෂික බදු කුලියකට පර්වස් 30 ක ඉඩමක් වසර 30 ක කාලයක් සඳහා 2021 දෙසැම්බර් 29 වන දින නාගරික සංවර්ධන අධිකාරියෙන් බදු ගිවිසුමක් යටතේ ලබාගෙන තිබුණි. මෙම ඉඩම සදහා බදු කුලිය ගෙවමින් පැවතියද භාවිත අයිතිය ඇති වත්කමක් සහ කල්බදු වගකීමක් ලෙස සමාලෝවිත වර්ෂයේදී ද දේපළ පිරියත හා උපකරණ යටතේ හෝ වෙන්ව හෝ ගිණුම්ගත කර නොතිබුණු අතර, කුඩා හා මධා පරිමාණ අස්ථිකවයන් සඳහා වන මූලා වාර්තාකරණ පුමිතියේ 20.16 ජේදය අනුව අවශා හෙළිදරව කිරීමද සිදු කර නොතිබුණි.
- (ඇ) සමාලෝචිත වර්ෂය තුළ ලෙජරයට අනුව මුදලින් ගෙවන ලද ආදායම් බද්ද රු.මිලියන 4.12ක් වුවද කුඩා හා මධා පරිමාණ අස්ථිකියන් සඳහා වන මූලා වාර්තාකරණ පුමිතියේ (SLFRS for SMEs) 7.4(ඉ) ජේදයට අනුකූල නොවන පරිදි මුදල් පුවාහ පුකාශයේ මෙහෙයුම් කටයුතු වලින් ජනනය වූ මුදල් යටතේ වර්ෂයට අදාළ ආදායම් බදු වටිනාකම ලෙස රු. මිලියන 4.37 ක් දක්වා ඇති බැවින් මුදල් පුවාහ පුකාශයේ මුදල් ගලා යෑම රු. මිලියන 0.25 කින් වැඩියෙන් දක්වා තිබුණි.
- (ඇ) කුඩා හා මධා පරිමාණ අස්ථිතවයන් සදහා වන මූලා චාර්තාකරණ පුමිතියේ (SLFRS for SMEs) 2.36 ඡේදය අනුව මණ්ඩලයේ සාමාජික දායකත්ව ආදායම උපචිත පදනම මත හිණුම්ගත කළයුතු වුවද මුදල් පදනම මත එම ආදායම රු.මිලියන 6.38 ක් ලෙස මූලා පුකාශන වල දක්වා තිබුණි. මේ අනුව පෙර වර්ෂවලට ආදාළව ලැබුණ රු. මිලියන 0.58 ක් ද 2025 වර්ෂයට අදාළව ලැබුණු රු. මිලියන 0.39 ක් ද 2024 වර්ෂයේ ආදායම ලෙස හඳුනාගෙන තිබුණි. තවද 2021 වර්ෂයේ සිට 2024 දෙසැම්බර් 31 දින දක්වා ලැබිය යුතු රු. මිලියන 0.99 ක සාමාජික දායක මුදල් ගිණුම්ගත කර නොතිබුණි.
- (ඉ) මණ්ඩලය පසුගිය වසර හතර තුල හාණ්ඩ සමීක්ෂණයක් සිදු කර නොතිබූ බැවින් මූලා පුකාශන තුල ඇතුලත් රු.මිලියන 1.78 ක වටිනාකමැති ස්ථාවර වත්කම්වල නිවැරදිතාවය



පිළිබඳව තහවුරු කරගත නොහැකි විය. තවද මණ්ඩලයට අයත් පොජෙක්ටරයක්, මුදුණ යත්තු දෙකක්, වානේ කබඩ් 6ක්, සෝෆාවක් සහ ශීතකරණයක් මූලා පුකාශනවලට සහ ස්ථාවර වත්කම් ලේඛනයට ඇතුළත් කර නොතිබුණු බවද නියැදි පරීක්ෂණයකට අනුව නිරීක්ෂණය විය.

- (ඊ) ණයගැතියත් විසින් මණ්ඩලයේ බැංකු ගිණුම් වෙත සිදු කළ සෘජු තැත්පතු රු. මිලියන 0.11 ක් අදාළ ණයගැතියා හඳුනාතොගෙන මූලා තත්ත්ව පුකාශනයේ අනෙකුත් වගකීම් යටතේ "හඳුනාතොගත් ණයගැති ලැබීම්" ලෙස දක්වා තිබුණු බැවිත් 2024 දෙසැම්බර් 31 දිනට වෙළඳ ණයගැතියත් හා වගකීම් එම පුමාණයෙන් අධිගණනය වී තිබුණි.
- (උ) පසුගිය වර්ෂයේදී ගිණුම්ගත නොකළ සාමාජික ගාස්තු ආදායම් හා විදුලිය ඇතුළු අනෙකුත් වියදම්හි ශුද්ධ වෙනස වූ රු. මිලියන 0.12 ක පූර්ව වර්ෂ ගැලපීම් වලට අදාළ තොරතුරු ගිණුමේ හෙළිදරව් කර නොතිබුණු අතර එම අගය ස්කන්ධය වෙනස්වීමේ පුකාශනයේ සමුච්චිත ලාභයට ගැළපීම වෙනුවට සමාලෝචිත වර්ෂයේ විස්තීරණ ආදායම් පුකාශනයට ඇතුළත් කර තිබීමෙන් 2024 වර්ෂයේ ලාභය එම පුමාණයෙන් අධිගණනය වී තිබුණි.
- (ඌ) සමාලෝචිත වර්ෂයේ රු. මිලියන 0.09 කට මිලදී ගත් පරිගණක දෘඩ තැටි අයිතම් ස්ථාවර වත්කම් යටතේ ගිණුමගත කිරීම වෙනුවට පරිගණක හා මුදුණ යන්තු නඩත්තු වියදම් ගිණුමට ඇතුළත් කිරීම හේතුවෙන් ස්ථාවර වත්කම් ශේෂය එම පුමාණයෙන් ඌණ ගණනය වී තිබුණි. ඒ අනුව සමාලෝචිත වර්ෂයේ පරිගණක ක්ෂය වටිනාකමද අඩුවෙන් ගිණුම්ගත වී තිබුණි.
- (එ) සමාලෝචිත වර්ෂයේ ඉදිකිරීම් පුදර්ශන ආදායම තුළ 2025 වර්ෂයේ පැවැත්වීමට නියමිත පුදර්ශනය සඳහා වෙළඳ කුටි කුලියට දීමෙන් ලැබූ රු. මිලියන 0.46 ක ආදායම් ද ඇතුළත් වී තිබීමෙන් වර්ෂයේ ආදායම එම පුමාණයෙන් අධි ගණනය වී තිබුණි.
- (ඒ) සමාලෝචිත වර්ෂයේදී 2025 වර්ෂයට අදාළ දිනපොත්වල දැන්වීම් පළ කිරීමෙන් උපයන ලද ආදායම වූ රු. මිලියන 0.97 ක් විලම්භීත ආදායම් ගිණුමට බැර කර තිබුණ ද එම දිනපොත් මුදුණ වියදම් හා ඒ හා සම්බන්ධ අනෙකුත් වියදම වූ රු.මිලියන 0.72 ක් සමාලෝචිත වර්ෂයේ වියදම් ලෙස ගිණුම් ගත කිරීමෙන් සමාලෝචිත වර්ෂයේ වියදම් එම පුමාණයෙන් අධි ගණනය වී තිබුණි.
- (ඔ) සමාලෝචිත වර්ෂයේදී ස්ථාවර තැන්පතු වල රු.මිලියන 2ක් ආයෝජනය කර තිබුණද මුදල් පුවාහ පුකාශනයේ ආයෝජන කියාකාරකම් යටතේ රු.මිලියන 11.76ක් ස්ථාවර තැන්පතු ආයෝජන ලෙස දක්වා තිබුණි. එසේම වර්ෂයට අදාළ රු. මිලියන 9.29 ක් වූ ස්ථාවර තැන්පතු ආයෝජන පොළිය නැවත ආයෝජනය කර තිබුණද ආයෝජන කියාකාරකම් යටතේ මුදල් ගලා එම ලෙස දක්වා තිබුණි.

ශී ලංකා විශණන පුමිතිවලට (ශී.ලං.වි.පු) අනුකූලව මා විශණනය සිදු කරන ලදී. මෙම විගණන පුමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූලා පුකාශන විශණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ තත්ත්වාගණනය කළ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබාගෙන ඇති විගණන සාක්ෂී පුමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මණ්ඩලයේ 2024 වාර්ෂික වාර්තාවේ ඇතුළත් අනෙකුත් තොරතුරු.

මෙම විගණන වාර්තාවේ දිනට පසුව මට ලබා දීමට බලාපොරොත්තු වන මණ්ඩලයේ 2024 වාර්ෂික වාර්තාවේ ඇතුළත් කර ඇති නමුත් මූලා පුකාශන සහ ඒ පිළිබඳව වූ මගේ විගණන වාර්තාවේ ඇතුළත් නොවන නොරතුරු, අනෙකුත් නොරතුරු යන්නෙන් අදහස් වේ. මෙම අනෙකුත් නොරතුරු සඳහා කළමනාකරණය වගකිව යුතුය.

මූලා පුකාශන සම්බන්ධයෙන් වූ මගේ මනයෙන් අනෙකුන් තොරතුරු ආවරණය නොකරන අතර මම ඒ පිළිබඳ කිසිදු ආකාරයක සහතිකවීමක් හෝ මනයක් පුකාශ නොකරමි.

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

මණ්ඩලයේ 2024 වාර්ෂික චාර්තාව කියවන විට, එහි පුමාණාත්මක වරදවා දැක්වීම ඇති බව මම නිගමනය කළහොත්, නිවැරදි කිරීම සදහා පාලනය කරන පාර්ශවයන් වෙත එම කරුණු සන්නිවේදනය කළ යුතුය. තව දුරටත් නිවැරදි නොකළ වරදවා දැක්වීම් නිබේ නම්, ඒවා ආණ්ඩුකම වාවස්ථාවේ 154 (6) වාවස්ථාව පුකාරව මා විසින් යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලබන වාර්තාවට ඇතුළත් කරනු ඇත.

1.4 මූලාඃ පුකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම

මෙම මූලා පුකාශන කුඩා හා මධා පරිමාණ අස්ථිතවයන් සඳහා වන මූලා වාර්තාකරණ පුමිතිවලට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි පුමාණාත්මක සාවදා පුකාශයන්ගෙන් තොරව මූලා පුකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශා වන අභාන්තර පාලනයන් තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

මූලා පුකාශන පිළියෙල කිරීමේදී, මණ්ඩලය අඛණ්ඩව පවත්වාගෙන යාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය මණ්ඩලය ඇවර කිරීමට අදහස් කරන්නේ නම් හෝ වෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම්



නැවැත්වීමට කටයුතු කරන්නේ නම් හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම් තැබීම හා මණ්ඩලයේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අතාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

මණ්ඩලයේ මූලා වාර්තාකරණ කිුයාවලිය සම්බන්ධව පරික්ෂා කිරීමේ වගකීම, පාලනය කරන පාර්ශවයන් විසින් දරනු ලබයි.

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

1.5 මූලාා පුකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

සමස්ථයක් ලෙස මූලා පුකාශන, වංචා සහ වැරදි නිසා ඇතිවන පුමාණාත්මක සාවදා පුකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක්වන නමුත්, ශ්‍රී ලංකා විගණන පුමිති පුකාරව විගණනය සිදු කිරීමේදී එය සැමවිටම පුමාණාත්මක සාවදා පුකාශනයන් අනාවරණය කරගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා පුමාණාත්මක සාවදා පුකාශනයන් අතර, එහි පුමාණාත්මක හාවය මෙම මූලා පුකාශන පදනම් කරගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහිවන බලපෑම මත රඳා පවතී.

ශී ලංකා විගණන පුමිති පුකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව කිුයා කරන ලදී. මා විසින් තවදුරටත්,

- පුකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූලා පුකාශනවල ඇති විය හැකි පුමාණාත්මක සාවදා පුකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝවිතව උචිත විගණන පරිපාටි සැලැසුම් කර කියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන පුමාණාත්මක සාවදා පුකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම පුබල වන්නේ ඒවා දුස්සන්ධානයෙන්, වාාජ ලේඛන සැකසීමෙන්, වෙතනාන්විත මහහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභාන්තර පාලනයන් මහ හැරීමෙන් වැනි හේතු නිසාවන බැවිනි.
- අහාාන්තර පාලනයේ සඵලදායිත්වය පිළිබඳව මතයක් පුකාශ කිරීමේ අදහසින් නොවුවද,
 අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභාාන්තර පාලනය පිළිබඳව
 අවබෝධයක් ලබාගන්නා ලදී.

- භාවිතා කරන ලද ගිණුම්කරණ පුතිපත්තිවල උචිතභාවය, ගිණුම්කරන ඇස්තමේන්තුවල සාධාරණත්වය සහ කළමතාකරණය විසින් කරන ලද සම්බන්ධිත හෙළිදරව් කිරීම් අගයන ලදී.
- සිද්ධීන් හෝ තත්ත්වයන් හේතුවෙන් මණ්ඩලයේ අඛණ්ඩ පැවැත්ම පිළිබඳ පුමාණාත්මක අවිනිශ්චිතතාවයක් තිබේද යන්න සම්බන්ධයෙන් ලබාගත් විගණන සාක්ෂි මත පදනම්ව ගිණුම්කරණය සඳහා ආයතනයේ අඛණ්ඩ පැවැත්ම පිළිබඳ පදනම යොදා ගැනීමේ අදාලත්වය තීරණය කරන ලදී. පුමාණවත් අවිනිශ්චිතතාවයක් ඇති බවට මා නිගමනය කරන්නේ නම් මූලා පුකාශනවල ඒ සම්බන්ධයෙන් වූ හෙළිදරව්කිරීම් වලට මාගේ විගණන වාර්තාවේ අවධානය යොමු කළ යුතු අතර, එම හෙළිදරව්කිරීම් පුමාණවත් නොවන්නේ නම් මාගේ මතය විකරණය කළ යුතුය. කෙසේ වුවද, අනාගත සිද්ධීන් හෝ තත්ත්වයන් මත අඛණ්ඩ පැවැත්ම අවසන් වීමට හැකිය.
- මූලා පුකාශනවල වාූහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූලා පුකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හදුනාගත් වැදගත් විගණන සොයාගැනීම්, පුධාන අභාවන්තර පාලන දූර්වලතා හා අනෙකුත් කරුණු පිළිබඳව පාලනය කරනු ලබන පාර්ශවයන් දැනුවත් කරමි.

- 2. වෙනත් නෛතික හා නියාමන අවශාතා පිළිබඳ වාර්තාව
- 2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ පහත සඳහන් අවශානාවයන් සම්බන්ධයෙන් විශේෂ පුතිපාදන ඇතුළත් වේ.
- 2.1.1 මාගේ වාර්තාවේ තත්ත්වාගණනය කළ මතය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණු වලින් වන බලපෑම හැර, 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (අ) වගන්තියේ සඳහන් අවශාතාවන් අනුව, විගණනය සඳහා අවශා සියලු තොරතුරු සහ පැහැදිලි කිරීම් මා විසින් ලබාගන්නා ලද අතර, මාගේ පරීක්ෂණයෙන් පෙනී යන ආකාරයට නිසි මූලා වාර්තා මණ්ඩලය පවත්වාගෙන ගොස් තිබුණි.
- $2.1.2 \ 2018$ අංක 19 දරන ජාතික විගණන පනතේ $6\ (1)\ (\mathfrak{P})\ (iii)$ වගන්තියේ සඳහන් අවශාතාවය අනුව මණ්ඩලයේ මූලා පුකාශන ඉකුත් වර්ෂය සමහ අනුරූප වේ.
- 2.1.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (i) (ඇ) (iv) වගන්තියේ සඳහන් අවශානාවය අනුව මාගේ වාර්තාවේ තත්ත්වාගණනය කළ මතය සඳහා පදනම කොටසේ (අ), (අා), (අා), (ඉ) දක්වා ඇති නිරීක්ෂණ හැර ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද නිර්දේශයන් ඉදිරිපත් කරන ලද මුලා පුකාශනවල ඇතුළත්ව ඇත.



- 2.2 අනුගමනය කරන ලද කියාමාර්ග සහ ලබා ගන්නා ලද සාක්ෂි මත හා පුමාණාන්මක කරුණුවලට සීමා කිරීම තුළ, පහත සඳහන් පුකාශ කිරීමට තරම් කිසිවක් මාගේ අවධානයට ලක් නොවීය.
- 2.2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඇ) වගන්තියේ සදහන් අවශානාවය අනුව මණ්ඩලයේ පාලක මණ්ඩලයේ යම් සාමාජිකයෙකුට මණ්ඩලය සම්බන්ධවී යම් ගිවිසුමක් සම්බන්ධයෙන් සෘජුව හෝ අනාාකාරයකින් සාමානා වාාාපාරික තත්ත්වයෙන් බැහැරව සම්බන්ධයක් ඇති බව.
- 2.2.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඊ) වගන්තියේ සදහන් අවශානාවය අනුව පහත සදහන් නිරීක්ෂණ හැර යම් අදාළ ලිඛිත නීතියකට මණ්ඩලයේ පාලක මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධානවලට අනුකූල නොවන ලෙස කියා කර ඇති බව.

නීතිරීති / විධානයට යොමුව

අනුකූල නොවීම

- (අ) 2007 අංක 07 දරන සමාගම් මණ්ඩලය සංස්ථාගත කිරීමට පෙර, 2007 අංක 07 දරන පතත් 319 වගත්තිය සමාගම් පතත යටතේ ඇපයෙන් සීමිත සමාගමක් ලෙස කියාත්මක විය. එසේ වුවද දේශීය ආදායම් දෙපාර්තමේන්තුවෙන් බදු නිෂ්කාශන සහතිකය ලබා ගැනීමට නොහැකි වීම හේතුවෙන් සමාගමේ ඇවර කිරීමේ කියාවලිය සම්පූර්ණ කිරීමට මණ්ඩලය 2025 අගෝස්තු 10 දින දක්වා අපොහොසත් වී තිබුණි.
- (ආ) 2018 අංක 19 දරන ජාතික විගණන පනත
 - (i) 40 (1) වගන්තිය ආස්ථිතයන්හි අභාාන්තර විගණනය සිදු කිරීම සඳහා එම අස්ථිකයේ පාලක මණ්ඩලය විසින් අභාාන්තර විගණකයකු පත්කළ යුතු වුවද ඒ සඳහා සුදුසුකම්ලත් අභාාන්තර විගණකවරයකු මණ්ඩලය විසින් පත් කර නොතිබුණි.
 - (ii) 41(1) වගන්තිය පාලක මණ්ඩලයට සහායදීම පිණිස විගණන සහ කළමනාකරණ කමිටුවක් තිබිය යුතු අතර එම කමිටුව එක් එක් අස්ථිත්වයෙහි කුියාකාරීත්වයන් අඛණ්ඩ පදනමක් මත සමාලෝචනය කර පාලක මණ්ඩලය වෙත වාර්තා කළ යුතු වුවද මෙම ආයතනය සඳහා විගණන හා කළමනාකරණ කමිටු පත්කර එම කාර්යයන් සිදු කර නොතිබුණි.

- (ϕ_l) වාහ**පා**ර වකුලේඛය පාලනය
- 2021 නොවැම්බර් 16 දිනැති මණ්ඩලයේ අරමුණු සාක්ෂාත් කර ගැනීම සඳහා අංක 01/2021 දරන රාජා $^\circ$ උපායමාර්ගික සැලැස්ම හා ඊට අනුකුලව කියාකාරී මහින් සැලැස්ම සහ වාර්ෂික අයවැය සකස්කර අමාතහාංශයේ හඳුන්වාදෙන ලද ආයතනික ලේකම් මහින් භාණ්ඩාගාරය වෙත ඉදිරිපත් කළ යුතු වුවද පිළිබඳ පනතේ සඳහන් අරමුණු හා කාර්යභාරයන් ඉටු කරන මාර්ගෝපදේශයේ 2.3 ඡේදය ආකාරය දැක්වෙන උපායමාර්ගික සැලැස්මක් හා කියාකාරී සැලැස්මක් මණ්ඩලය විසින් සකස් කර නොතිබුණි. එසේම සමාලෝචිත වර්ෂය සඳහා වාර්ෂික අයවැයක් ද පිළියෙල කර නොතිබුණි.
- 2.2.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (උ) වගන්තියේ සඳහන් අවශානාවය මණ්ඩලයේ බලතල, කර්තවා සහ කාර්යයන්ට අනුකුල නොවන ලෙස කටයුතු කර ඇති බව.
- 2.2.4 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඌ) වගන්තියේ සඳහන් අවශාකාවය අනුව මණ්ඩලයේ සම්පත් සකසුරුවම් ලෙස, කාර්යක්ෂම ලෙස සහ එලදායී ලෙස කාලසීමාවන් තුළ අදාළ නීතිරීතිවලට අනුකූලව පුසම්පාදනය කර භාවිතා කර නොමැති බව
- 2.3 චෙනත් කරුණු
- මණ්ඩලය විසින් එහි සියළුම කාර්ය මණ්ඩලය කොන්තුාත් පදනම මත බඳවාගෙන තිබුණු (æ) අතර 2024 වර්ෂය අවසානයට මුළු කාර්ය මණ්ඩලය 16 ක් විය. එම නිලධාරීන් වසර 01 සිට 18 දක්වා කොන්තුාත් පදනමින් සේවයේ යෙදී තිබුණද 2021 නොවැම්බර් 16 දිනැති අංක 01/2021 දරන රාජාා වාාාපාර වනුලේඛයට අනුකූලව කාර්ය මණ්ඩලය අනුමත කරවා ගැනීම, බදවාගැනීමේ හා උසස් කිරීමේ පටිපාටි සකස්කිරීම හා මානව සම්පත් සැලසුම් සකස්කිරීම මණ්ඩලය වීසින් සිදුකර නොතිබුණි.

ORGANIZATIONAL INFORMATION

Name: CHAMBER OF CONSTRUCTION INDUSTRY OF SRI LANKA(INCORPORATION)

Legal Form: Incorporated Under Chamber of Construction Industry of Sri Lanka(Incorporation)

Registered Office: Red Cross Building, 8th Floor, No.106, Anagarika Dharmapala Mw, Colombo 07.

Directors:

President

Archi. Jayantha Perera

President Elect

Mr. Manilai Fernando

Past President

Eng. Maj. Ranjith Gunatilleke

Vice Presidents

Prof. Ranjith Dissanayake

Prof. Chitra Weddikkara

Mr. Lalith Kumarage

Ms. Romali Tudawe

CEO/Secretary General

Eng. Nissanka N Wijeratna

Auditors : Auditor General

Bankers : Peoples Bank PLC

Bank Of Ceylon

Sampath Bank PLC

THE CHAMBER OF CONSTRUCTION INDUSTRY OF SRI LANKA STATEMENT OF COMPREHENSIVE INCOME FOR THE PERIOD 31 DECEMBER 2024

	Notes	2024	2023
REVENUE	5	57,706,071	56,720,571
Less: Direct Costs	6	(40,953,638)	(30,477,560)
		16,752,433	26,243,012
Add: Other Income	7	28,818,789	20,132,188
		45,571,222	46,375,200
Less: Administrative Expenses	8	(31,631,648)	(29,390,920)
Finance Costs	9	(21,164)	(62,956)
		13,918,410	16,921,324
Add/(less) Prior year Adjustments		124,410	(813,898)
Profit/(Loss) prior to Taxation		14,042,820	16,107,425
Less Income Tax		(4,366,005)	(4,441,601)
ESS HOUSE TON		9,676,815	11,665,824
Gross Profit Ratio		29.03%	46.27%



THE CHAMBER OF CONSTRUCTION INDUSTRY OF SRI LANKA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

		2024	2023
		31/12/2024	31/12/2023
ASSETS Non Current Assets			
Non Current Assets			
Property Plant & Equipment	10	218,688	270,298
Intangible Asset	11		
Fixed Deposits		80,420,228	69,595,268
•	-	80,638,916	69,865,566
Current Assets			
Current Assets			
Trade & Other Receivables	12	13,066,159	14,184,688
Cash & Cash Equivalent	13	10,249,083	7,594,165
	_	23,315,242	21,778,853
Total Assets	-	103,954,158	91,644,420
	=		
EQUITY & LIABILITIES			
Capital Reserves			
Accumulated Fund	14	82,622,286	72,945,471
Non Current Liabilities			
Privision for Gratuity	15 _	3,819,000 86,441,286	3,014,723 75,960,194
		00,441,200	75,900,194
Current Liabilities			
Trade & Other Payables	16	17,512,872	13,069,937
Bank Overdraft	17	0	2,614,290.00
Dalik OAGIGIGIF	-	103,954,158	91,644,420
Figures in brackets indicate deductions	=		

The Notes to the Financial Statements set out on pages 6 to 14 form an itergral part of these Financial Statements. It is certified that the Financial Statements have been prepared in accordance with the Sri Lanka Accounting Standards for Small And Medium - Sied Entities.

Accounts Supervisor

Secretary General/Chief Executive Office

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

President

President Elect

THE CHAMBER OF CONSTRUCTION INDUSTRY OF SRI LANKA STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2024

	Accumulated Fund
Balance as at 01.01.2022	40,343,885
Profit/(Loss) for the year	20,935,761
Balance as at 31.12.2022	61,279,647
Profit/(Loss) for the year	11,665,824
Balance as at 31.12.2023	72,945,471
Profit/(Loss) for the year	9,676,815
Balance as at 31.12.2024	82,622,286



THE CHAMBER OF CONSTRUCTION INDUSTRY OF SRI LANKA STATEMENT OF COMPREHENSIVE INCOME FOR THE PERIOD 31 DECEMBER 2024

Cash Flow from Operating Activities		Year Ended 31/12/2024	Year Ended 31/12/2023
Profit / (Loss) Before Taxation		14,042,820	16,107,425
Adjustments for			
Depreciation		138,510	239,205
Interest Income on Fixed Deposits		(9,289,431)	(12,130,074)
Interest Income on USD Savings Account		(96,187)	(33,726)
Exchange Loss		609,606	243,034
Gratuity		804,277	443,428
		(7,833,224)	(11,238,134)
Operating Profit Before Changes in Working	Capital	6,209,596	4,869,291
Decrease / (Increase) in Trade & Other Receivables		1,201,247	1,343,270
(Decrease) / Increase in Trade & Other Payables		(1,523,090)	980,579
Decrease / (Increase) in Work in Progress Build SL		(82,718)	(1,062,062)
(Decrease) / Increase in Deferred Income		6,901,400	84,450
		6,496,839	1,346,237
Cash Generated from Operations		12,706,434	6,215,528
Gratuity Paid			(752,738)
Income TaxPaid		(4,366,005)	(5,211,840)
		(4,366,005)	(5,964,578)
Net Cash Inflow/(Outflow) from operative a	ctivities	8,340,429	250,950
Cashflow from Investing Activities		(06,000)	(04.795.0)
Purchase of Property, Plant & Euipment		(86,900)	(91,785.0) 12,130,074
Interest Income received from Fixed Deposit Interest Income received from USD Savings Account		9,289,431 96,187	33,726
Disposal of Property, Plant & Equipment		90,107	33,720
Fixed Deposit Investment		(11,760,334)	(8,368,154)
Net Cashflow used in Investing Activities		(2,461,617)	3,703,861.0
Cashflow from Financing Activities			
Exchange Gain/Loss		(609,606)	(243,034)
Net Cashflow from Financing Activities		(609,606)	(243,034)
Net Increase in Cash & Cash Equivalent		5,269,207	3,711,777
Cash & Cash Equivalent at the beginning of the year		4,979,876	1,268,098
Cash & Cash Equivalent at the end of the year	Note A	10,249,083	4,979,875
Note A			
Event Cash for Disbursement			80,580
Bank of Ceylon 0072846088		3,506,749	(2,614,290)
Bank of Ceylon 0072135696		569,189	398,043
Bank of Ceylon 0091536533		471,288	3,321,948
Peoples Bank 200100220001816		56,101	171,601
Peoples Bank 200100130001816		118,355	1,656,443
Peoples Bank \$ 20040213000116		5,441,855 15,375	1,774,288 20,425
Sampath Bank 017510006210	AND ASSESSED OF THE PARTY OF TH	15,375 26,665	2,093
Petty Cash Control lou Outstanding	19 19	6,745	517
Petty Cash Encashment Cheque	8 (A) E	36,591	68,229
Petty Cash Control - German Training Project	18	171	100,000
	19	10,249,083	4,979,875

CHAMBER OF CONSTRUCTION INDUSTRY OF SRI LANKA

ACCOUNTING POLICIES & EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. GENERAL INFORMATION

Previously the Chamber of Construction Industry of Sri Lanka was incorporated as a guarantee limited company. Subsequently incorporated by an Act of Parliament No. 23 of 2019. (Certified on 15th November, 2019)

2. SUMMERY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 BASIS OF PREPERATION

These financial statements have been prepared in accordance with the Sri Lanka Accounting Standard for small and Meduim - Sized Entities issued by the Institute of Chartered Accountants of Sri Lanka. These financial statements are presented in Sri Lankan Rupees (Rs.) and all financial information presented in Sri Lankan Rupees has been rounded to the nearest rupee.

2.1.1 GOING CONCERN

The directors have made an assessment of Company's ability to continue as a going concern and they do not intend either to liquidate or to cease trading

2.2 REVENUE RECOGNITION

Revenue is recognalzed to the extent that is probable that the economic benefits will flow to the company 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 discounts and sale taxes. Following specific criteria are used for the purpose of recognition of revenue.

(a) Rendering of Services

Revenue from rendering of services is recognized in the accounting period in which the services are rendered or prepared.

(b) Other Income

Other income is recognized on accrual basis.

2.3 INCOME TAX

Income tax expenses represents the sum of the tax currently payable. The Tax currently payable is based on taxable profit for the year.

2.4 DEFERRED TAXATION

No provision has been made for Deferred Tax

2.5 PROPERTY, PLANT & EQUIPMENT

Tangible Assets are shown at written down value. Depreciation is charged on written down value at the following rates per annum, inorder to write off the cost of such assets over their estimated useful lives



Office Equipment	25%
Office Furniture	20%
Office Refurbishment	20%
Motor Vehicles	25%

Depreciation is charged from the date, an asset is available for use.

2.6 INTANGIBLE ASSETS

Tangible assets are purchased computer software that is stated at cost less accumulated depreciation and any accumulated impairment losses. It is amortized over its estimated life of four years using the written down value method. If there is an indication that there has been a significant change in amortization rate, useful life or residual value of an intangible asset, the amortization is revised prospectively to reflect the new expectations.

2.7 IMPAIRMENT OF ASSETS

At each reporting date, property, plant and equipment, intengible assets, and investments in associates are reviewed to ditermine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable estimated amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss. Similarly, at each reporting date, inventories are assessed for impairment by comparing the carrying amount of each item of inventory (or group of similar items) with its selling price less costs to complete and sell, if an item of inventory(or group of similar items) is impaired. Its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognized immediately in profit and loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount (selling price less costs to complete and sell, in the case of inventories), but not in excess of the amount that would have been determined had no impairment loss been recognized for the asset (group of related assets" in prior year. A reversal of an impairment loss is recognized immediately in profit and loss.

2.8 TRADE AND OTHER RECEIVABLES

Trade and receivables are stated at the value estimated to be realized. Receivables are made on the basis of normal credit terms, and the receivables do not bear interest.

presented and General Provision for "Doubtful Debts" is not effected instead specific debts which are deemed non collectable are discussed at monthly. Management Committee meetings and on approval specific writeoffs are effected.

2.9 TRADE PAYABLES

Trade payables are those, which fall due for payment on demand or within one year from the date of financial position date. Trade payables are obligations on the basis of normal credit terms and do not bear interest.

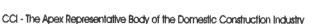
2.10 BANK LOANS AND OVERDRAFTS

Bank loans and overdraft interest is recognized in profit and loss in the year in which they are incurred.

3 EMPLOYEE BENEFITS

3.1 DEFINED CONTRIBUTION PLANS

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contribution into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligation for contribution to Employee Provident and



Employee Trust Funds covering all employees are recognized as an expense in profit and toss as incurred.

The corporation contributes 12% and 3% of gross emoluments of employees as provident Fund and Trust Fund contribution respectively.

3.2 DEFINED BENEFIT PLANS

Full provision has been made on account of retiring gratuity from the first year of service of the employees in conformity with section 28 of the Sri Lanka Accounting Standards for Small and Medium Entities - "Employee Benefits" at half (1/2) month's salary for each year of service.

However, according to the payment of Gratuity Act No. 12 of 1983, the liability for gratuity payment to an employee arises only after the completion of 5 years of continued service.

The liability is not externally funded nor actuarially valued. The item is grouped under Non-Current Liabilities in the Balance Sheet.

4. EVENTS OCCURING AFTER REPORTING DATE

The materiality of events after the reporting period has been considered and appropriate adjustments, wherever necessary, have been made in accounts.



Annual Subscription	NOTE: 5 Income	Year Ended 31/12/2024	Year Ended 31/12/2023
Diary	Bulletin - CCI English Buletin	15,781,542.93	
Foreign Labour 7,840,000,00 4,500,000,00 Seminars 710,000.00 655,000,00 NOTE: 6 57,706,070.95 55,720,571.31 Direct Epenses Bulletin Printing & Distribution 7,434,000.00 422,000.00 Bulletin Travelling Delivery 432,000.00 432,000.00 Bulletin Printing & Delivery 310,230.00 261,580.00 Bulletin Travelling Delivery 310,230.00 4550.00 Bulletin Sales Commission 1,111,047.65 1,281,963.43 Bulletin Sales Commission 2,550.00 19,820.00 Trade Directory Travelling 2,550.00 19,820.00 Trade Directory Commission 2,550.00 19,820.00 Seminar Com Charges 63,292.00 28,820.00 Seminar E Marketing 63,292.00 28,420.00 Seminar E Marketing 643,100.00 564,075.00 Seminar E Marketing 643,100.00 564,075.00 Diary Printing 643,000.00 100.00 Diary Printing 643,000.00 100.00 Diary Printing 643	Build SL Exhibition		
NOTE: 6 710,000.00 655,000.00 Bulletin Printing & Distribution 7,434,000.00 425,000.00 Bulletin Printing & Distribution 7,434,000.00 432,000.00 Bulletin Printing & Distribution 7,434,000.00 432,000.00 Bulletin Printing & Delivery Postage 432,000.00 432,000.00 Bulletin Sates Gommission 10,023.00 4,550.00 Other Direct Costs 205,074.57 167,936.98 Bulletin Sales Commission 1,110,047.65 1,281,963.43 Trade Directory Travelling 2,550.00 19,820.00 Trade Directory Commission 63,292.00 19,820.00 Seminar Zoom Charges 63,292.00 254,200.00 Seminar Venue Charges 63,292.00 254,200.00 Seminar Venue Charges 131,404.00 274,011.01 Seminar Deprational Expenses 131,404.00 274,011.01 Diary Privalling 643,100.00 564,075.00 Diary Pravelling 2,260.00 564,075.00 Diary Travelling Special Segment 1,156,994,554.51 7,381,902.17 Advertising Targetting			
NOTE: 6 Direct Epenses Bulletin Printing & Distribution 7,434,000.00 422,000.00 Bulletin Printing & Distribution 7,434,000.00 432,000.00 Bulletin Travelling Delivery 310,230.00 261,580.00 Bulletin Printing & Delivery 310,230.00 261,580.00 Bulletin Sales Commission 1,110,047.65 1,281,963.43 Trade Directory Travelling 2,550.00 375,728.84 Trade Directory Commission 375,728.84 Seminar Zome Charges 63,292.00 Seminar Venue Charges 249,865.00 254,200.00 Seminar Venue Charges 249,865.00 254,200.00 Seminar Poperational Expenses 131,404.00 274,011.01 Diary Printing 643,100.00 254,000.00 Diary Printing 643,100.00 254,000.00 Diary Printing 643,100.00 274,011.01 Diary Printing 643,100.00 254,000.00 Diary Printing 643,100.00 254,000.00 Diary Printing 62,000 110,000.00 Diary Travelling 2,260.00	· ·		
NOTE: 6 Direct Epenses Sulletin Printing & Distribution 7,434,000.00 7,245,000.00 Sulletin At Paper & Delivery Postage 432,000.00 432,000.00 261,580.00 26	Seminars		
Bulletin Printing & Distribution 7,434,000.00 7,245,000.00 Bulletin AP appe & Delivery Postage 432,000.00 432,000.00 Bulletin AP appe & Delivery Postage 310,230.00 261,580.00 Bulletin Pravelling Delivery 310,230.00 261,580.00 Bulletin Postage 4,720.00 4,550.00 Cher Direct Costs 205,074.57 167,936.98 Bulletin Sales Commission 1,1110,047.65 1,281,963.43 Trade Directory Travelling 2,550.00 19,820.00 71240 Directory Postage & Delivery 96,630.00 71240 Directory Commission 375,728.84 Seminar Zoom Charges 63,292.00 254,200.00 2		57,700,070.95	30,720,371.31
Bulletin Printing & Distribution 7,434,000.00 7,245,000.00 Bulletin AP aper & Delivery Postage 432,000.00 432,000.00 Bulletin Travelling Delivery 310,230.00 261,580.00 Bulletin Postage 4,720.00 4,550.00 Other Direct Costs 205,074.57 167,936.98 Bulletin Sales Commission 1,110,047.65 1,281,963.43 Trade Directory Travelling 2,550.00 19,820.00 Trade Directory Commission 375,728.84 Seminar Zoom Charges 63,292.00 Seminar Venue Charges 249,865.00 254,200.00 Seminar Venue Charges 249,865.00 274,010.00 Seminar Operational Expenses 131,404.00 274,011.01 Diary Postage 40,260.00 110,000 Diary Postage 40,260.00 110,000 Diary Envelops 10,150.00 25,400.00 Diary Travelling 22,860.00 25,400.00 Diary Commission 2,840.00 25,400.00 Diary Envelops 10,150.00 10,000.00 Diary Commission 2,640.	NOTE: 6		
Bulletin A4 Paper & Delivery Postage 432,000.00 432,000.00 Bulletin Travelling Delivery 310,230.00 261,580.00 Other Direct Costs 205,074.57 167,936.98 Bulletin Sales Commission 1,110,047.65 1,281,963.43 Trade Directory Travelling 2,550.00 19,820.00 Trade Directory Postage & Delivery 96,630.00 Trade Directory Commission 375,728.84 Seminar Zoom Charges 249,865.00 254,200.00 Seminar Venue Charges 249,865.00 254,200.00 Seminar Operational Expenses 131,404.00 274,011.01 Diary Postage 40,260.00 110,00 Diary Postage 40,260.00 110,00 Diary Envelops 10,150.00 10,000.00 Diary Travelling 22,860.00 25,400.00 Diary Commission 2,640.00 25,400.00 Diary Travelling Special Segment 118,604.00 49,313.97 Advertising Targeting Special Segment 173,410.00 226,110.00 Advertising Targetting Public 5,084,627.82 5,226,199.61	Direct Epenses		
Bulletin Travelling Delivery 310,230.00 261,580.00 Bulletin Postage 4,720.00 4,550.00 Other Direct Costs 205,074.57 167,936.98 Bulletin Sales Commission 1,110,047.65 1,281,963.43 Trade Directory Travelling 2,550.00 19,820.00 Trade Directory Commission 375,728.84 Seminar Zoom Charges 63,292.00 Seminar Venue Charges 249,865.00 254,200.00 Seminar Venue Charges 131,404.00 274,011.01 Diary Printing 643,100.00 564,075.00 Diary Postage 10,150.00 10,000 Diary Printing 643,100.00 564,075.00 Diary Printing 22,860.00 25,400.00 Diary Envelops 10,150.00 10,000.00 Diary Travelling 2,640.00 25,400.00 Build SL Venue related expenses 15,699,454.51 7,381,902.17 Advertising Targeting Special Segment 173,410.00 26,410.00 Advertising Targeting Exhibitors 118,604.00 49,313.97 Advertising Targetting Public <td>Bulletin Printing & Distribution</td> <td></td> <td></td>	Bulletin Printing & Distribution		
Bulletin Postage 4,720.00 4,550.00 Other Direct Costs 205,074.57 167,936.98 Bulletin Sales Commission 1,110,047.65 1,281,963.43 Trade Directory Travelling 2,550.00 19,820.00 Trade Directory Commission 375,728.84 Seminar Zoom Charges 63,292.00 Seminar Venue Charges 249,865.00 254,200.00 Seminar E Marketing 5,446.15 16,882.00 Seminar Operational Expenses 131,404.00 274,011.01 Diary Printing 643,100.00 564,075.00 Diary Printing 2,000.00 110.00 Diary Envelops 10,150.00 10,000.00 Diary Travelling 2,860.00 25,400.00 Diary Travelling 2,640.00 25,400.00 Build St. Venue related expenses 15,699,454.51 7,381,902.17 Advertising Targeting Special Segment 173,410.00 226,110.00 Advertising Targeting Exhibitors 11,864.00 49,313.97 Advertising Targeting Exhibitors 1,568,877.82 5,226,199.61 Branding and	Bulletin A4 Paper & Delivery Postage		,
Other Direct Costs 205,074.57 167,936.98 Bulletin Sales Commission 1,110,047.65 1,281,963.43 Trade Directory Travelling 2,550.00 19,820.00 Trade Directory Commission 375,728.84 Seminar Zoom Charges 63,292.00 Seminar Venue Charges 249,865.00 254,200.00 Seminar E Marketing 5,446.15 16,882.00 Seminar Operational Expenses 131,404.00 274,011.01 Diary Printing 643,100.00 564,075.00 Diary Printing 40,260.00 110.00 Diary Travelling 22,860.00 25,400.00 Diary Travelling 22,860.00 25,400.00 Diary Travelling 26,400.00 25,400.00 Diary Travelling 26,400.00 25,400.00 Diary Travelling 26,400.00 25,400.00 Diary Travelling 26,400.00 25,400.00 Diary Travelling 2,500.00 25,400.00 Diary Travelling 2,500.00 25,400.00 Diary Travelling 2,500.00 25,400.00 <tr< td=""><td>Bulletin Travelling Delivery</td><td></td><td></td></tr<>	Bulletin Travelling Delivery		
Bulletin Sales Commission 1,110,047.65 1,281,963.43 Trade Directory Travelling 2,550.00 19,820.00 Trade Directory Postage & Delivery 96,630.00 Trade Directory Commission 375,728.84 Seminar Zoom Charges 63,292.00 Seminar Venue Charges 249,865.00 254,200.00 Seminar Operational Expenses 131,404.00 274,011.01 Diary Printing 643,100.00 564,075.00 Diary Postage 40,260.00 110.00 Diary Envelops 10,150.00 10,000.00 Diary Travelling 22,860.00 25,400.00 Diary Travelling 2,640.00 25,400.00 Build SL Venue related expenses 15,699,454.51 7,381,902.17 Advertising Targeting Special Segment 173,410.00 226,110.00 Advertising Targeting Exhibitors 118,604.00 49,313.97 Advertising Targeting Public 5,084,627.82 5,226,199.61 Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,806.00 930,515.00 Temporary staff & Oth		,	
Trade Directory Travelling 2,550.00 19,820.00 Trade Directory Postage & Delivery 96,630.00 Trade Directory Commission 375,728.84 Seminar Zoom Charges 63,292.00 Seminar Venue Charges 249,865.00 254,200.00 Seminar E Marketing 5,446.15 16,882.00 Seminar Operational Expenses 131,404.00 274,011.01 Diary Printing 643,100.00 564,075.00 Diary Printing 40,260.00 110.00 Diary Envelops 10,150.00 10,000.00 Diary Commission 2,640.00 25,400.00 Build SL Venue related expenses 15,699,454.51 7,381,902.17 Advertising Targeting Special Segment 173,410.00 226,110.00 Advertising Targeting Exhibitors 118,604.00 49,313.97 Advertising Targeting Public 5,084,627.82 5,226,199.61 Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,806.00 930,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 1,143,487.45 <td< td=""><td></td><td>,</td><td></td></td<>		,	
Trade Directory Postage & Delivery 96,630.00 Trade Directory Commission 375,728.84 Seminar Zoom Charges 63,292.00 Seminar Venue Charges 249,865.00 254,200.00 Seminar E Marketing 5,446.15 16,882.00 Seminar Operational Expenses 131,404.00 274,011.01 Diary Printing 643,100.00 564,075.00 Diary Postage 40,260.00 110.00 Diary Envelops 10,150.00 10,000.00 Diary Travelling 22,860.00 25,400.00 Diary Commission 2,640.00 25,400.00 Build SL Venue related expenses 15,699,454.51 7,381,902.17 Advertising Targeting Special Segment 173,410.00 226,110.00 Advertising Targeting Exhibitors 118,604.00 49,313.97 Advertising Targetting Public 5,084,627.82 5,226,199.61 Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,806.00 390,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 353,680.00 Launch Exp			
Trade Directory Commission 375,728.84 Seminar Zoom Charges 63,292.00 Seminar Venue Charges 249,865.00 254,200.00 Seminar E Marketing 5,446.15 16,882.00 Seminar Operational Expenses 131,404.00 274,011.01 Diary Printing 643,100.00 564,075.00 Diary Postage 40,260.00 110,000 Diary Travelling 22,860.00 25,400.00 Diary Commission 2,640.00 Build St. Venue related expenses 15,699,454.51 7,381,902.17 Advertising Targeting Special Segment 173,410.00 226,110.00 Advertising Targetting Public 5,084,627.82 5,226,199.61 Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,806.00 930,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 1,143,487.45 Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 2,499,824.20 Commission Payment	•	2,550.00	
Seminar Zoom Charges 63,292.00 Seminar Venue Charges 249,865.00 254,200.00 Seminar E Marketing 5,446.15 16,882.00 Seminar Operational Expenses 131,404.00 274,011.01 Diary Printing 643,100.00 564,075.00 Diary Postage 40,260.00 110.00 Diary Envelops 10,150.00 10,000.00 Diary Travelling 22,860.00 25,400.00 Diary Commission 2,640.00 25,400.00 Build SL Venue related expenses 15,699,454.51 7,381,902.17 Advertising Targeting Special Segment 173,410.00 226,110.00 Advertising Targeting Public 5,084,627.82 5,226,199.61 Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,806.00 930,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 1,414,487.45 Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 2,499,824.20 <t< td=""><td></td><td></td><td></td></t<>			
Seminar Venue Charges 249,865.00 254,200.00 Seminar E Marketing 5,446.15 16,882.00 Seminar Operational Expenses 131,404.00 274,011.01 Diary Printing 643,100.00 564,075.00 Diary Postage 40,260.00 110.00 Diary Envelops 10,150.00 10,000.00 Diary Envelling 22,860.00 25,400.00 Diary Commission 2,640.00 25,400.00 Build SL Venue related expenses 15,699,454.51 7,381,902.17 Advertising Targeting Special Segment 173,410.00 226,110.00 Advertising Targetting Exhibitors 118,604.00 49,313.97 Advertising Targetting Public 5,084,627.82 5,226,199.61 Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,806.00 930,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 1,143,487.45 Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17	·	63 202 00	375,720.04
Seminar E Marketing 5,446.15 16,882.00 Seminar Operational Expenses 131,404.00 274,011.01 Diary Printing 643,100.00 564,075.00 Diary Postage 40,260.00 110,00 Diary Envelops 10,150.00 10,000.00 Diary Travelling 22,860.00 25,400.00 Diary Commission 2,640.00 25,400.00 Build SL Venue related expenses 15,699,454.51 7,381,902.17 Advertising Targeting Special Segment 173,410.00 226,110.00 Advertising Targeting Exhibitors 118,604.00 49,313.97 Advertising Targetting Public 5,084,627.82 5,226,199.61 Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,800.00 930,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 1,143,487.45 Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 Commission Payment 1,563,979.13 2,499,824.20	· ·	,	254 200 00
Seminar Operational Expenses 131,404.00 274,011.01 Diary Printing 643,100.00 564,075.00 Diary Postage 40,260.00 110.00 Diary Envelops 10,150.00 10,000.00 Diary Travelling 22,860.00 25,400.00 Diary Commission 2,640.00 Build SL Venue related expenses 15,699,454.51 7,381,902.17 Advertising Targeting Special Segment 173,410.00 226,110.00 Advertising Targeting Exhibitors 118,604.00 49,313.97 Advertising Targetting Public 5,084,627.82 5,226,199.61 Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,806.00 930,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 1,143,487.45 Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 Commission Payment 1,563,979.13 2,499,824.20 Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00	· ·		•
Diary Printing 643,100.00 564,075.00 Diary Postage 40,260.00 110.00 Diary Envelops 10,150.00 10,000.00 Diary Travelling 22,860.00 25,400.00 Diary Commission 2,640.00 7,381,902.17 Build SL Venue related expenses 15,699,454.51 7,381,902.17 Advertising Targeting Special Segment 173,410.00 226,110.00 Advertising Targeting Exhibitors 118,604.00 49,313.97 Advertising Targetting Public 5,084,627.82 5,226,199.61 Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,806.00 930,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 1,143,487.45 Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 1,263,979.13 2,499,824.20 Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00			
DiaryPostage 40,260.00 110.00 Diary Envelops 10,150.00 10,000.00 Diary Travelling 22,860.00 25,400.00 Diary Commission 2,640.00 Build SL Venue related expenses 15,699,454.51 7,381,902.17 Advertising Targeting Special Segment 173,410.00 226,110.00 Advertising Targeting Exhibitors 118,604.00 49,313.97 Advertising Targetting Public 5,084,627.82 5,226,199.61 Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,806.00 930,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 1,143,487.45 Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 1,263,979.13 2,499,824.20 Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00	·	·	
Diary Envelops 10,150.00 10,000.00 Diary Travelling 22,860.00 25,400.00 Diary Commission 2,640.00 Build SL Venue related expenses 15,699,454.51 7,381,902.17 Advertising Targeting Special Segment 173,410.00 226,110.00 Advertising Targeting Exhibitors 118,604.00 49,313.97 Advertising Targetting Public 5,084,627.82 5,226,199.61 Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,806.00 930,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 1,143,487.45 Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 2,499,824.20 Commission Payment 1,563,979.13 2,499,824.20 Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00		,	
Diary Travelling 22,860.00 25,400.00 Diary Commission 2,640.00 7,381,902.17 Build SL Venue related expenses 15,699,454.51 7,381,902.17 Advertising Targeting Special Segment 173,410.00 226,110.00 Advertising Targeting Exhibitors 118,604.00 49,313.97 Advertising Targetting Public 5,084,627.82 5,226,199.61 Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,806.00 930,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 1,143,487.45 Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 2,499,824.20 Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00	·	,	
Diary Commission 2,640.00 Build SL Venue related expenses 15,699,454.51 7,381,902.17 Advertising Targeting Special Segment 173,410.00 226,110.00 Advertising Targeting Exhibitors 118,604.00 49,313.97 Advertising Targetting Public 5,084,627.82 5,226,199.61 Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,806.00 930,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 1,143,487.45 Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 2,499,824.20 Commission Payment 15,63,979.13 2,499,824.20 Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00		22,860.00	25,400.00
Build SL Venue related expenses 15,699,454.51 7,381,902.17 Advertising Targeting Special Segment 173,410.00 226,110.00 Advertising Targeting Exhibitors 118,604.00 49,313.97 Advertising Targetting Public 5,084,627.82 5,226,199.61 Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,806.00 930,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 1,143,487.45 Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 2,499,824.20 Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00	,	2,640.00	
Advertising Targeting Exhibitors 118,604.00 49,313.97 Advertising Targetting Public 5,084,627.82 5,226,199.61 Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,806.00 930,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 1,143,487.45 Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 Commission Payment 1,563,979.13 2,499,824.20 Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00	·	15,699,454.51	7,381,902.17
Advertising Targetting Public 5,084,627.82 5,226,199.61 Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,806.00 930,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 1,143,487.45 Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 Commission Payment 1,563,979.13 2,499,824.20 Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00	Advertising Targeting Special Segment	173,410.00	226,110.00
Branding and Publicity 2,130,050.00 1,256,850.00 Printing 2,206,806.00 930,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 1,143,487.45 Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 2,499,824.20 Commission Payment 1,563,979.13 2,499,824.20 Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00	Advertising Targeting Exhibitors	•	
Printing 2,206,806.00 930,515.00 Temporary staff & Other Operational Expenses 1,584,878.00 1,143,487.45 Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 Commission Payment 1,563,979.13 2,499,824.20 Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00	Advertising Targetting Public	5,084,627.82	, ,
Temporary staff & Other Operational Expenses 1,584,878.00 1,143,487.45 Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 Commission Payment 1,563,979.13 2,499,824.20 Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00	Branding and Publicity	2,130,050.00	, ,
Event Operational Costs 356,480.00 350,740.00 Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 Commission Payment 1,563,979.13 2,499,824.20 Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00	Printing		
Opening Ceramony 197,485.00 353,680.00 Launch Expenses 1,147,612.17 Commission Payment 1,563,979.13 2,499,824.20 Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00	Temporary staff & Other Operational Expenses		
Launch Expenses 1,147,612.17 Commission Payment 1,563,979.13 2,499,824.20 Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00	·		
Commission Payment 1,563,979.13 2,499,824.20 Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00			353,680.00
Sustainable Energy Expo 11,089.36 11,870.00 Web Directory 11,522.57 17,180.00			0.400.004.00
Web Directory 11,522.57 17,180.00	·		
	Web Directory		



NOTE: 7		Year Ended	Year Ended
Other Income		31/12/2024	31/12/2023
Sundry Income	7.1	3,027,427.57	3,211,421.65
Donations - CCI Proposed Secretariate Building		17,015,350.00	5,000,000.00
Interest Income from USD Savings Account		96,186.55	33,726.14
Exchange Gain/(Loss)		(609,605.80)	(243,033.54)
Interest on Fixed Deposits		9,289,430.77	12,130,073.82
		28,818,789.09	20,132,188.07
NOTE: 7.1			
Sundry Income			
German Training P Income			
Rent from Subletting Office Space		1,090,200.00	817,650.00
Reimbursement of Electricity Costs		412,467.60	164,987.04
Reimbursement of Salary Costs - CCI Cordinator		1,488,249.75	1,526,410.00
		2,990,917.35	2,509,047.04
Contributions & Sundry Income			
E, campaign		(5,446.16)	074.04
Overpayment		41,956.38	374.61
Part Collection of Bad Debts			250,000.00
Collaboration Fee from Jaffna Ehibition			400,000.00
Stall Hire Forfeit		36,510.22	52,000.00 702,374.61
		3,027,427.57	3,211,421.65
NOTE: 8			
Aministrative Expenses			
Salaries		10,301,712.45	10,695,522.42
Overtime		387,201.76	288,278.62
Allowances		4,025,160.64	3,682,167.58
EPF 12%		1,212,903.23	1,281,253.29
ETF 3%		303,225.81	320,313.33
Medical & Other Insurance		199,990.00	284,279.87
Office Rent		1,666,666.56	1,666,666.56
Electricity		2,024,120.35	1,960,690.59
Telephone		539,469.12	552,359.74
Internet		30,025.00	8,500.00
Stationery		247,060.40	257,558.00
Printing		63,280.00	152,080.00
Stamps & Postage		52,675.00	83,510.00
Travelling		676,024.30	373,176.00
Staff Welfare		716,177.24	519,340.68
Registrations & Licenses Office Maintenance		203,126.12 25,659.20	109,541.05
Computer & Printer Maintenance		198,050.00	50,800.00 74,550.00
Copier Maintenance		190,030.00	95,000.00
Toner Cartriges		382,893.00	265,675.00
Water Bill		33,411.21	25,987.70
Drinking Water		66,800.00	69,600.00
Newspapers Periodicals		70,660.00	86,426.00
Secretarial Fees		15,000.00	-, -
Internal Audit & Payroll Fees		271,500.00	211,200.00
Advertising & Promotion		83,106.15	231,438.88
Car Parking		240,400.00	208,450.00
Janitorial Expenses		355,520.00	348,020.00
Annual Audit Fee		288,864.00	281,520.00

	21,164.06	62,956.14
Bank Interest on OD	21,164.06	62,956.14
Finance Cost		
NOTE: 9		
	31,031,047.91	29,390,919.99
UDA Late Payment Penalty	31.631.647.91	29,390,919.99
UDA Late Payment Penalty	504,000.00	
UDA Land Plan Statutary Charges		6,000.00
UDA Land Clearing & Fencing		2,000.00
UDA Land - Rates & Taxes		45,761.00
UDA Lease	2,070,625.90	1,980,300.00
Bank Charges	27,726.04	24,384.12
Depreciation	138,510.21	239,204.52
Discounts		
Bad Debts	10,000.00	408,000.00
Compansation Award	200,000.00	
Gratuity	804,277.00	443,427.50
AC Maintenance	305,240.00	54,369.84
Travelling & Other Expenses for Legal Case	20,000.00	40,000.00
Legal Fees	30,000.00	60,000.00
Commission Payments	263,183.88	83,292.75
AGM Expenses	1,104,060.00	675,319.53
General Expenses	735.694.00	392,827.60
Tax Surcharges & Penalties	1,234.96	117,489.49
FC Meeting Expenses	10,800.00	29.680.00
Council Meeting Expenses	665,614.38	554,958.33
TaxComputation Fees	60,000.00	50,000.00



NOTE: 10 PROPERTY, PLANT & EQUIPMENTS	Ottice	Office			
PROPERTY, PERTY & EXCIPMENTS	Equipment	Furniture	Computers		Total Rs.
COST					
As At 1/1/24	158,869.00	736,126.00	798,950.00		1,693,945.00
Additions/Adjustments Disposals/Adjustments	86,900.00				86,900.00
As At 31/12/24	245,769.00	736,126.00	798,950.00		1,780,845.00
ACCUMULATED DEPRECIATION					
As At 1/1/24	151,895.75	728,100.87	543,649.74		1,423,646.36
Depreciation for the year	11,221.93	7,988.69	119,299.59		138,510.21
	163,117.68	736,089.56	662,949.33		1,562,156.57
NET BOOK VALUE	00.054.00	00.44	400 000 67		218.688.43
As At 31/12/24	82,651.32	36.44	136,000.67		210,000.43
As At 1/1/24	6,973.00	8,025.00	255,300.00		270,298.00
NOTE: 11				Computer	TOTAL
INTANGIBLE ASSETS COST				Softare	Rs.
As At 1/1/24 Additions/Adjustments				147,798.00	147,798.00
Disposals/Adjustments					
As At 31/12/24				147,798.00	147,798.00
ACCUMULATED DEPRECIATION					
As At 1/1/24				147,798.00	147,798.00
Depreciation for the year As At 31/12/24				147,798.00	147,798.00
NET BOOK VALUE				•	
As At 31/12/24			:	0	0
As At 1/1/24				0	0



Note 12.1 3,646,988.50 3,532,026.80 12.1 3,646,988.50 3,532,026.80 12.2 8,274,380.11 9,590,596.38 12.2 8,274,380.11 9,590,596.38 13,066,158.61 14,184,687.60 13,066,158.61 14,184,687.60 14,					Year Ended 31/12/2024	Year Ended 31/12/2023
Trade & Other Receivables 12.2 8,274,380,11 9,590,596,30 Other Assets 12.3 1,144,780,00 1,062,062,17 Note 12.1 Year Ended 31/12/2023 Year Ended 31/12/2023 Trade Debtors 55,000,00 Existing Member Subscription 1,25,500,00 1,25,500,00 Build SL Debtors 2,104,621,63 1,653,125,70 Build SL Debtors 721,391,10 928,443,31 Gond Directory Debtors Sundry Debtors 721,391,10 928,443,31 Handworkskammer Frinkfurt-Rhein-Main (Training Project) 698,485,77 895,460,04 Note 12.2 Year Ended 31/12/2024 31/12/2023 Other Receivables 721,391,10 928,443,31 Handworkskammer Frinkfurt-Rhein-Main (Training Project) 698,485,77 895,460,04 Wear Ended 31/12/2024 31/12/2024 31/12/2024 Other Receivables 729,395,52 239,255,52 239,255,52 239,255,52 239,255,52 239,255,52 239,255,52 239,255,52 239,255,52 239,255,52 239,255,52 239,255,52 239,255,52 239,255,52 239,255,52<						
12.3	Trade Debtors			12.1	3,646,998.50	3,532,029.05
Note 12.1 Trade Debtors Trade Directory Debtors Sundry Debtors Trade Directory Debtors Trade Directory Debtors Sundry Debtors Trade Directory Debtory Debtors Trade Directory Debtory Debtors Trade Directory Debtors Trade Dir	Trade & Other Receive	vables		12.2	8,274,380.11	9,590,596.38
Note 12.1 Year Ended 31/12/2024 Year Ended 31/12/2023 Trade Debtors Existing Member Subscription 55,000,00 Build SL Debtors 2,104,621,63 1,653,125,70 Build SL Debtors 122,500,00 C) Provision For Bad Debts 122,500,00 Trade Directory Debtors Sundry Debtors 721,391,10 928,443,31 Handworkskammer Frikfurt-Rhein-Main (Training Project) 698,485,77 885,460,04 Handworkskammer Frikfurt-Rhein-Main (Training Project) 721,391,10 928,443,31 Handworkskammer Frikfurt-Rhein-Main (Training Project) 988,485,77 885,460,04 Note 12.2 31/12/2024 31/12/2024 Vera Ended 94er Ended 31/12/2024 Note 12.2 31/12/2024 31/12/2024 Will Juli Training Project 95,000,000,53 6,666,667,09 Pre Paid Epenses 175,656,67 239,255,52 Will Juli Training Project 95,000,000,53 6,666,667,09 Pre Paid Rent 5,000,000,53 6,666,667,09 Pre Paid Epenses 175,656,67 <t< td=""><td>Other Assets</td><td></td><td></td><td>12.3</td><td>1,144,780.00</td><td>1,062,062.17</td></t<>	Other Assets			12.3	1,144,780.00	1,062,062.17
Note 12.1 Trade Debtors Existing Member Subscription 1,500.00 BulletIn Debtors 2,104,621,63 1,653,125,70 Build SL Debtors 122,500.00 122,500.00 C) Provision For Bad Debts T21,391.10 928,443.31 Bundy Debtors 721,391.10 928,443.31 Handworkskammer Frinkfurt-Rhein-Main (Training Project) 698,485.77 895,460.04 Note 12.2 31/12/2024 31/12/2024 Vear Ended 31/12/2024 31/12/2023 Pre Paid Rent 5,000,000.53 6,666,667.09 Pre Paid Epenses 175,656.67 239,255.52 WHT/AIT Receivable/Claimable 803,994.76 883,691.69 Employee Advances & Loans 164,281.61 1718,035.54 Refundable Advance - BMICH 1,015,000.00 507,500.00 VAT Overpaid 346,370.77 769,075.77 769,075.77 Income Tax Refund Receivable 1,144,780.00 1,062,062.17 Vear Ended 31/12/2023 31/12/2023 Vear Ended 3					13,066,158.61	14,184,687.60
Note 12.1 Trade Debtors Existing Member Subscription 1.0					Vear Ended	Year Ended
Trade Debtors 5,000,00 Existing Member Subscription 2,104,621.63 1,653,125.70 Build SL Debtors 122,500.00 (.) Provision For Bad Debts Trade Directory Debtors Sundry Debtors 721,391.10 928,443.31 Trade Directory Debtors Sundry Debtors 721,391.10 928,443.31 Trade Directory Debtors Fundry Debtors 721,391.10 928,443.31 Mode 12.2 3,646,998.50 3,532,029.05 Ver Paid Rend Fundry Receivables 5,000,000.53 6,686,667.09 Pre Paid Rend Fundry Pre Paid Epenses 175,656,67 293,255.52 WHT/AIT Receivable/Claimable 803,994.76 883,691.69 Employee Advances & Loans 164,281.61 178,095.50 Refundable Advance - BMICH 1,015,000.00 507,500.00 VAT Overpaid 346,370.77 346,370.77 346,370.77 Income Tax Refund Receivable 789,075.77 789,075.77 789,075.77 Rote 12.3 31/12/2024 31/12/2023 Ver Ended Note 12.3 31/12/2024 31/12/2023 <t< td=""><td>Note 12 1</td><td></td><td></td><td></td><td></td><td></td></t<>	Note 12 1					
Existing Member Subscription 2,104,621,63 1,653,125.70					31/12/2024	31/12/2023
Bullatin Debtors 2,104,621,63 1,653,125,70 Build SL Debtors 122,500.00 122,500.00 (-) Provision For Bad Debts 122,500.00 122,500.00 Trade Directory Debtors Sundry Debtors 721,391.10 928,443.31 Bundry Debrors 721,391.10 928,443.31 Handworkskammer Frinkfurt-Rhein-Main (Training Project) 698,485.77 895,460.04 Note 12.2 31/12/2024 31/12/2024 Pre Paid Rent 5,000,000.53 6,666,607.09 Pre Paid Rent 5,000,000.53 6,666,607.09 Pre Paid Rent 803,994.76 883,801.69 Employee Advances & Loans 164,281.61 171,80.35.54 Refundable Advance - BMICH 1,015,000.00 507,500.00 VAT Overpaid 31/12/2024 31/12/203 Note 12.3 31/12/2024 31/12/203 Work in Progress Build St Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Tother Assets 1,144,780.00 1,062,062.17 Work in Progress Build St Exhibition Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Tot		tion				55,000,00
Provision For Bad Debts	-	JUOIT			2 104 621 63	
Provision For Bad Debtor Trade Directory Debtors Sundry Debtors 721,391.10 928,443.31 48,000 698,485.77 895,400.04 698,485.77 895,400.04 698,485.77 895,400.04 698,485.77 895,400.04 698,485.77 895,400.04 698,485.77 895,400.04 698,485.77 895,400.04 698,485.77 895,400.04 698,485.77 895,400.04 698,485.77 895,400.04 698,485.77 895,400.04 698,485.77 895,400.04 698,485.77 895,400.04 698,485.77 895,400.04 698,485.79 698,4						1,000,120110
Trade Directory Debtors Sundry Debtors Sundry Debrors Sundry Debrors Sundry Debrors Handworkskammer Frnkfurt-Rhein-Main (Training Project) 721,391.10 698,443.37 895,460.04 698,485.77 895,460.04 698,485.77 895,460.04 698,485.77 895,460.04 698,485.07 895,460.04 3,646,998.50 3,532,029.05 Note 12.2 Year Ended Training Project 31/12/2023 Pre Paid Rent Proping Project 5,000,000.53 6,666,667.09 6,666,667.0	(-) Provision For Bad Debt	ts			, , , , , ,	
Handworkskammer Frinkfurt-Rhein-Main (Training Project) 698,485.77 895,490.04 Ager Ended Vear Ended Varianded Note 12.2 31/12/2024 31/12/2024 Pre Paid Rent 5,000,000.53 6,666,667.09 Pre Paid Epenses 175,656.67 239,255.52 WHT/AIT Receivable/Claimable 803,994.76 883,691.69 Employee Advances & Loans 164,281.61 175,005.00 Refundable Advance - BMICH 1,015,000.00 507,500.00 VAT Overpaid 346,370.77 769,075.77 Income Tax Refund Receivable 769,075.77 769,075.77 Row Fassets 31/12/2024 31/12/2023 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,082,082.17 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,082,082.17 Tevent Cash for Disbursement 80,579.66 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 398,042.59 Bank of Ceylon 0072846088 3,506,748.91<	Trade Directory Debtors S	Sundry Debtors				
Note 12.2 Year Ended Year Ended Telephone T						•
Note 12.2 Year Ended Year Ended 31/12/2023 Other Receivables Pre Paid Rent 5,000,000.53 6,666,667.09 Pre Paid Epenses 175,656.67 239,255.52 WHT/AIT Receivable/Claimable 803,994.76 883,691.69 Employee Advances & Loans 164,281.61 178,035.50 Kefundable Advance - BMICH 1,015,000.00 507,500.00 VAT Overpaid 346,370.77 346,370.77 Income Tax Refund Receivable 769,075.77 769,075.77 Regulation of Tax Refund Receivable 31/12/2024 31/12/2023 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Tother Assets 1,144,780.00 1,062,062.17 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Note 13 31/12/2023 31/12/2023 Cash & Cash Euivalent Event Cash for Disbursement 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 Bank of Ceylon 0072135696 569,188.77 398,042.59	Handworkskammer Frnkfu	urt-Rhein-Main (Traini	ing Project)			
Note 12.2 31/12/2024 31/12/2024 31/12/2023 Other Receivables Pre Paid Rent 5,000,000.53 6,666,667.09 Pre Paid Epenses 175,656.67 239.255.52 WHT/AIT Receivable/Claimable 803,994.76 883,691.69 Employee Advance - BMICH 1,015,000.00 507,500.00 VAT Overpaid 346,370.77 346,370.77 Income Tax Refund Receivable 769,075.77 769,075.77 Income Tax Refund Receivable 31/12/2024 31/12/2023 Other Assets Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 1,144,780.00 1,062,062.17 1,144,780.00 1,062,062.17 Vear Ended Year Ended Year Ended Year Ended Note 13 31/12/2024 31/12/2023 Cash & Cash Euivalent Event Cash for Disbursement 80,579.66 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 80,579.66 Bank of Ceylon 0072135696 <					3,646,998.50	3,532,029.05
Note 12.2 31/12/2024 31/12/2024 31/12/2023 Other Receivables Pre Paid Rent 5,000,000.53 6,666,667.09 Pre Paid Epenses 175,656.67 239.255.52 WHT/AIT Receivable/Claimable 803,994.76 883,691.69 Employee Advance - BMICH 1,015,000.00 507,500.00 VAT Overpaid 346,370.77 346,370.77 Income Tax Refund Receivable 769,075.77 769,075.77 Income Tax Refund Receivable 31/12/2024 31/12/2023 Other Assets Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 1,144,780.00 1,062,062.17 1,144,780.00 1,062,062.17 Vear Ended Year Ended Year Ended Year Ended Note 13 31/12/2024 31/12/2023 Cash & Cash Euivalent Event Cash for Disbursement 80,579.66 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 80,579.66 Bank of Ceylon 0072135696 <						
Other Receivables Pre Paid Rent 5,000,000,53 6,666,667.09 Pre Paid Epenses 175,656.67 239,255.52 WHT/AIT Receivable/Claimable 803,994.76 883,691,69 Employee Advances & Loans 164,281.61 178,035.54 Refundable Advance - BMICH 1,015,000.00 507,500.00 VAT Overpaid 346,370.77 769,075.77 Income Tax Refund Receivable 769,075.77 769,075.77 Refundable Advance - BMICH 31/12/2024 31/12/2023 Note 12.3 31/12/2024 31/12/2023 31/12/2024 31/12/2023 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 1,144,780.00 1,062,062.17 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 1,144,780.00 1,062,062.17 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 1,144,780.00 1,062,062.17 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 1,062,062.17 1,062,062.17 1					Year Ended	Year Ended
Pre Paid Rent 5,000,000.53 6,666,667.09 Pre Paid Epenses 175,656,67 239,255.52 WHT/AIT Receivable/Claimable 803,994.76 883,691.69 Employee Advances & Loans 164,281.61 178,035.54 Refundable Advance - BMICH 1,015,000.00 507,500.00 VAT Overpaid 346,370.77 346,370.77 Income Tax Refund Receivable 769,075.77 769,075.77 8,274,380.11 9,590,596.38 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Work in Progress Build SL Exhibition Launch Epenses 3,112/2024 31/12/2023 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Work in Progress Build SL Exhibition Launch Epenses 3,112/2024 31/12/2023 Work in Progre	Note 12.2				31/12/2024	31/12/2023
Pre Paid Rent 5,000,000.53 6,666,667.09 Pre Paid Epenses 175,656,67 239,255.52 WHT/AIT Receivable/Claimable 803,994.76 883,691.69 Employee Advances & Loans 164,281.61 178,035.54 Refundable Advance - BMICH 1,015,000.00 507,500.00 VAT Overpaid 346,370.77 346,370.77 Income Tax Refund Receivable 769,075.77 769,075.77 8,274,380.11 9,590,596.38 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Work in Progress Build SL Exhibition Launch Epenses 3,112/2024 31/12/2023 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Work in Progress Build SL Exhibition Launch Epenses 3,112/2024 31/12/2023 Work in Progre	Other Receivables					
Pre Paid Epenses 175,656.67 239,255.52 WHT/AIT Receivable/Claimable 803,994.76 883,691.69 Employee Advances & Loans 164,281.61 178,035.54 Refundable Advance - BMICH 1,015,000.00 507,500.00 VAT Overpaid 346,370.77 346,370.77 769,075.77 Income Tax Refund Receivable \$8,274,380.11 9,590,596.38 Year Ended \$31/12/2024 31/12/2023 Other Assets Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 1,144,780.00 1,062,062.17 1,144,780.00 1,062,062.17 Year Ended 31/12/2024 31/12/2023 Cash & Cash Euivalem Year Ended 31/12/2024 31/12/2023 Cash & Cash Euivalem Event Cash for Disbursement 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 398,042.59 Bank of Ceylon 0072136696 569,188.77 398,042.59 Bank of Ceylon 0079136693 569,188.77 398,042.59					5.000.000.53	6.666.667.09
Employee Advances & Loans 164,281.61 178,035.54 Refundable Advance - BMICH 1,015,000.00 507,500.00 VAT Overpaid 346,370.77 346,370.77 Income Tax Refund Receivable 769,075.77 769,075.77 Refundable Advance - BMICH 769,075.77 769,075.77 Refundable Advance - BMICH 769,075.77 769,075.77 Refundable Advance - BMICH 8,274,380.11 9,590,596.38 Refundable Advance - BMICH 31/12/2024 31/12/2023 Wear Ended 1,144,780.00 1,062,062.17 Year Ended 1,144,780.00 1,062,062.17 Year Ended 1,144,780.00 1,062,062.17 Year Ended 1,144,780.00 1,062,062.17 Year Ended 1,144,780.00 31/12/2023 Year Ended 1,12/2024 31/12/2023 Year Ended 1,144,780.00 31/12/2023 Year Ended 3,506,748.91 80,579.66 Bank of Ceylon 007246088 3,506,748.91 80,579.66						
Refundable Advance - BMICH VAT Overpaid 1,015,000.00 507,500.00 VAT Overpaid 346,370.77 346,370.77 Income Tax Refund Receivable 769,075.77 769,075.77 8,274,380.11 9,590,596.38 Note 12.3 31/12/2024 31/12/2023 Other Assets 1,144,780.00 1,062,062.17 1,144,780.00 1,062,062.17 1,144,780.00 1,062,062.17 1,144,780.00 1,062,062.17 1,144,780.00 31/12/2023 Cash & Cash Euivalent Event Cash for Disbursement 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 Bank of Ceylon 0072846088 3,506,748.91 Bank of Ceylon 0072135696 569,188.77 398,042.59 Bank of Ceylon 0091536533 471,287.63 3,321,947.63 Peoples Bank 200100130001816 56,100.94 171,600.94 Peoples Bank 20010013000116 5,441,855.23 1,774,287.53 Sampath Bank 017510006210 15,374.69 20,424.69 <td>WHT/AIT Receivable/Clair</td> <td>mable</td> <td></td> <td></td> <td>803,994.76</td> <td>883,691.69</td>	WHT/AIT Receivable/Clair	mable			803,994.76	883,691.69
VAT Overpaid Income Tax Refund Receivable 346,370.77 769,075.77 346,370.77 769,075.77 Income Tax Refund Receivable Year Ended Year Ended 8,274,380.11 9,590,596.38 Note 12.3 31/12/2024 31/12/2023 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 1,144,780.00 1,062,062.17 1,144,780.00 1,062,062.17 Vear Ended 31/12/2024 31/12/2023 Cash & Cash Euivalent 80,579.66 80,579.66 Event Cash for Disbursement 80,579.66 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 80,579.66 Bank of Ceylon 0072135696 569,188.77 398,042.59 Bank of Ceylon 0072135696 569,188.77 398,042.59 Bank of Ceylon 0070130001816 56,100.94 171,600.94 Peoples Bank 200100220001816 56,100.94 171,600.94 Peoples Bank 20010023000186 118,355.39 1,656,443.00 Peoples Bank 20040213000116 5,441,855.23 1,774,287.53						
Note 12.3 Year Ended Year Ended Year Ended Year Ended Year Ended 31/12/2023 Year Ended Yea		IICH				
Note 12.3 31/12/2024 31/12/2023	·	a h l a				
Note 12.3 Year Ended Year Ended Other Assets 31/12/2024 31/12/2023 Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 1,144,780.00 1,062,062.17 1,144,780.00 1,062,062.17 Year Ended Year Ended Note 13 31/12/2024 31/12/2023 Cash & Cash Euivalent 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 Bank of Ceylon 0072135696 569,188.77 398,042.59 Bank of Ceylon 0091536533 471,287.68 3,321,947.63 Peoples Bank 200100220001816 56,100.94 171,600.94 Peoples Bank 200100130001816 118,355.39 1,656,443.00 Peoples Bank \$20040213000116 5,441,855.23 1,774,287.53 Sampath Bank 017510006210 15,374.69 20,424.69 Petty Cash Control 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Control - German Training Project 171.00 100,000	income Tax Retund Recei	vable				
Note 12.3 31/12/2024 31/12/2023 Other Assets Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Year Ended Year Ended Note 13 31/12/2024 31/12/2023 Event Cash for Disbursement 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 Bank of Ceylon 0072135696 569,188.77 398,042.59 Bank of Ceylon 0091536533 471,287.68 3,321,947.63 Peoples Bank 200100220001816 56,100.94 171,600.94 Peoples Bank 200100130001816 118,355.39 1,656,443.00 Peoples Bank 20040213000116 5,441,855.23 1,774,287.53 Sampath Bank 017510006210 15,374.69 20,424.69 Petty Cash Control 26,665.00 2,093.00 lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Contro					0,274,000.11	3,030,030.30
Note 12.3 31/12/2024 31/12/2023 Other Assets Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Year Ended Year Ended Note 13 31/12/2024 31/12/2023 Event Cash for Disbursement 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 Bank of Ceylon 0072135696 569,188.77 398,042.59 Bank of Ceylon 0091536533 471,287.68 3,321,947.63 Peoples Bank 200100220001816 56,100.94 171,600.94 Peoples Bank 200100130001816 118,355.39 1,656,443.00 Peoples Bank 20040213000116 5,441,855.23 1,774,287.53 Sampath Bank 017510006210 15,374.69 20,424.69 Petty Cash Control 26,665.00 2,093.00 lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Contro					Year Ended	Year Ended
Other Assets Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Year Ended 1,144,780.00 1,062,062.17 Year Ended 31/12/2024 31/12/2023 Cash & Cash Euivalent Event Cash for Disbursement 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 Bank of Ceylon 0072135696 569,188.77 398,042.59 Bank of Ceylon 0091536533 471,287.68 3,321,947.63 Peoples Bank 200100220001816 56,100.94 171,600.94 Peoples Bank 200100130001816 118,355.39 1,656,443.00 Peoples Bank \$20040213000116 5,441,855.23 1,774,287.53 Sampath Bank 017510006210 15,374.69 20,424.69 Petty Cash Control 26,665.00 2,093.00 lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Control - German Training Project 171.00 100,000.00	Note 12.3					
Work in Progress Build SL Exhibition Launch Epenses 1,144,780.00 1,062,062.17 Year Ended Year Ended Note 13 31/12/2024 31/12/2023 Cash & Cash Euivalent Event Cash for Disbursement 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 Bank of Ceylon 0072135696 569,188.77 398,042.59 Bank of Ceylon 0091536533 471,287.68 3,321,947.63 Peoples Bank 200100220001816 56,100.94 171,600.94 Peoples Bank 200100130001816 118,355.39 1,656,443.00 Peoples Bank \$ 20040213000116 5,441,855.23 1,774,287.53 Sampath Bank 017510006210 15,374.69 20,424.69 Petty Cash Control 26,665.00 2,093.00 lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Control - German Training Project 171.00 100,000.00					0 1, 12,202 1	
1,144,780.00	-	Exhibition Launch E	nenses		1.144.780.00	1.062.062.17
Note 13 31/12/2024 31/12/2023 Cash & Cash Euivalent Event Cash for Disbursement 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 Bank of Ceylon 0072135696 569,188.77 398,042.59 Bank of Ceylon 0091536533 471,287.68 3,321,947.63 Peoples Bank 200100220001816 56,100.94 171,600.94 Peoples Bank 200100130001816 118,355.39 1,656,443.00 Peoples Bank \$ 20040213000116 5,441,855.23 1,774,287.53 Sampath Bank 017510006210 15,374.69 20,424.69 Petty Cash Control 26,665.00 2,093.00 lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Control - German Training Project 171.00 100,000.00	Work in Frog. 555 Build 52	Exhibitor Edditor E	.poooo			
Note 13 31/12/2024 31/12/2023 Cash & Cash Euivalent Event Cash for Disbursement 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 Bank of Ceylon 0072135696 569,188.77 398,042.59 Bank of Ceylon 0091536533 471,287.68 3,321,947.63 Peoples Bank 200100220001816 56,100.94 171,600.94 Peoples Bank 200100130001816 118,355.39 1,656,443.00 Peoples Bank \$ 20040213000116 5,441,855.23 1,774,287.53 Sampath Bank 017510006210 15,374.69 20,424.69 Petty Cash Control 26,665.00 2,093.00 lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Control - German Training Project 171.00 100,000.00						
Cash & Cash Euivalent Event Cash for Disbursement 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 Bank of Ceylon 0072135696 569,188.77 398,042.59 Bank of Ceylon 0091536533 471,287.68 3,321,947.63 Peoples Bank 200100220001816 56,100.94 171,600.94 Peoples Bank 200100130001816 118,355.39 1,656,443.00 Peoples Bank \$ 20040213000116 5,441,855.23 1,774,287.53 Sampath Bank 017510006210 15,374.69 20,424.69 Petty Cash Control 26,665.00 2,093.00 lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Control - German Training Project 171.00 100,000.00					Year Ended	
Event Cash for Disbursement 80,579.66 Bank of Ceylon 0072846088 3,506,748.91 Bank of Ceylon 0072135696 569,188.77 398,042.59 Bank of Ceylon 0091536533 471,287.68 3,321,947.63 Peoples Bank 200100220001816 56,100.94 171,600.94 Peoples Bank 200100130001816 118,355.39 1,656,443.00 Peoples Bank \$ 20040213000116 5,441,855.23 1,774,287.53 Sampath Bank 017510006210 15,374.69 20,424.69 Petty Cash Control 26,665.00 2,093.00 lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Control - German Training Project 171.00 100,000.00	Note 13				31/12/2024	31/12/2023
Bank of Ceylon 0072846088 3,506,748.91 Bank of Ceylon 0072135696 569,188.77 398,042.59 Bank of Ceylon 0091536533 471,287.68 3,321,947.63 Peoples Bank 200100220001816 56,100.94 171,600.94 Peoples Bank 200100130001816 118,355.39 1,656,443.00 Peoples Bank \$ 20040213000116 5,441,855.23 1,774,287.53 Sampath Bank 017510006210 15,374.69 20,424.69 Petty Cash Control 26,665.00 2,093.00 lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Control - German Training Project 171.00 100,000.00						
Bank of Ceylon 0072135696 569,188.77 398,042.59 Bank of Ceylon 0091536533 471,287.68 3,321,947.63 Peoples Bank 200100220001816 56,100.94 171,600.94 Peoples Bank 200100130001816 118,355.39 1,656,443.00 Peoples Bank \$ 20040213000116 5,441,855.23 1,774,287.53 Sampath Bank 017510006210 15,374.69 20,424.69 Petty Cash Control 26,665.00 2,093.00 lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Control - German Training Project 171.00 100,000.00						80,579.66
Bank of Ceylon 0091536533 471,287.68 3,321,947.63 Peoples Bank 200100220001816 56,100.94 171,600.94 Peoples Bank 200100130001816 118,355.39 1,656,443.00 Peoples Bank \$ 20040213000116 5,441,855.23 1,774,287.53 Sampath Bank 017510006210 15,374.69 20,424.69 Petty Cash Control 26,665.00 2,093.00 lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Control - German Training Project 171.00 100,000.00	-					
Peoples Bank 200100220001816 56,100.94 171,600.94 Peoples Bank 200100130001816 118,355.39 1,656,443.00 Peoples Bank \$ 20040213000116 5,441,855.23 1,774,287.53 Sampath Bank 017510006210 15,374.69 20,424.69 Petty Cash Control 26,665.00 2,093.00 lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Control - German Training Project 171.00 100,000.00	-					
Peoples Bank 200100130001816 118,355.39 1,656,443.00 Peoples Bank \$ 20040213000116 5,441,855.23 1,774,287.53 Sampath Bank 017510006210 15,374.69 20,424.69 Petty Cash Control 26,665.00 2,093.00 lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Control - German Training Project 171.00 100,000.00	-					
Peoples Bank \$ 20040213000116 5,441,855.23 1,774,287.53 Sampath Bank 017510006210 15,374.69 20,424.69 Petty Cash Control 26,665.00 2,093.00 lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Control - German Training Project 171.00 100,000.00	•					
Sampath Bank 017510006210 15,374.69 20,424.69 Petty Cash Control 26,665.00 2,093.00 lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Control - German Training Project 171.00 100,000.00	•		18 18 18 18 18 18 18 18 18 18 18 18 18 1			
Petty Cash Control 26,665.00 2,093.00 lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Control - German Training Project 171.00 100,000.00	-		1 1 1 E	\		
lou Outstanding 6,745.00 517.00 Petty Cash Encashment Cheque 36,590.59 68229.37 Petty Cash Control - German Training Project 171.00 100,000.00	•	-	8 15711)		
Petty Cash Control - German Training Project 171.00 100,000.00	-		18 20 8			
	-	-	Com Into			
40 040 000 00 - 7 EDA 40E 44	Petty Cash Control - Germ	nan Training Project				
10,249,083.20 7,394,103.41					10,249,083.20	7,594,165.41

Note 14 Accumulated Fund	Year Ended 31/12/2024	Year Ended 31/12/2023
Balance at the beginning of the year	72,945,470.93	61,279,647.00
Profit/(loss) for the period	9,676,814.84	11,665,824.00
Balance at the end of the year	82,622,285.77	72,945,471.00



	Year Ended 31/12/2024	Year Ended 31/12/2023
NOTE:15	· · · · · · · · · · · · · · · · · · ·	5 <u> </u>
Provision for Gratuity		
Balance at the deginning of the year	3,014,722.50	3,324,033.00
Add: Provision for the year	804,277.00	443,427.50
less Gratuity paid during the year		(752,737.50)
Balance at the end of the year	3,818,999.50	3,014,723.00

		Year Ended	Year Ended
NOTE:16		31/12/2024	31/12/2023
Trade & Other Payables			
Accounts Payable	16.1	6,163,269.68	4,152,592.86
Other Payables	16.2	10,878,143.89	5,522,421.69
Amount Payable on German Funded Training Project	16.3	471,458.68	3,394,922.32
		17,512,872.25	13,069,936.87

	Year Ended	Year Ended
NOTE:16.1	31/12/2024	31/12/2023
Accounts Payable		
Trade Creditors	2,933,117.93	610,299.04
Accounts Payable Other	3,193,561.75	3,474,903.82
Other Current Liabilities - Un reimbursed Petty Cash Expenses	36,590.00	67,390.00
	6,163,269.68	4,152,592.86

	Year Ended	Year Ended
NOTE:16.2	31/12/2024	31/12/2023
Other Payables		
Deferred Revenue	8,028,450.00	1,127,050.00
Income Tax Payable	2,212,193.89	2,507,480.60
AIT Payable		491,986.99
Advance Payment Customers	529,000.00	559,000.00
Epense Provision Account	0	208,000.00
Audit Fee Payable		281,520.00
Unidentified Trade Debtor Payments Received	108,500.00	149,000.00
EPF Payable		1,472.93
Salary on Hold		196,911.17
	10,878,143.89	5,522,421.69

NOTE:16.3 Amount Payable on German Funded Training Project	Year Ended 31/12/2024	Year Ended 31/12/2023
Funds Transferred from Germany	17,685,193.76	15,263,721.35
Training & Training related epenses finalized	17,213,735.08	11,868,799.03
	471,458.68	3,394,922.32
	471,456.06	5,534,322.52

		Year Ended	Year Ended
NOTE:17	The state of the s	31/12/2024	31/12/2023
Bank of Ceylon 007246088	The last of the la	0	2,614,290.00
•		0	2,614,290.00





