

GROUP PROFIT AND LOSS STATEMENT OF JEDB FOR THE YEAR ENDING 2022/12/31

Institute: Janatha Estate Development Bord

	Note	2022/12 Rs.
Revenue	5	1,554,770,164.55
Cost of Sales	6	<u>(1,538,862,528.01)</u>
Gross Profit		15,907,636.54
Other Income	7	<u>352,543,176.16</u>
		368,450,812.70
Distribution Cost	8	(7,865,206.05)
Administrative Expenses	9	(168,176,897.68)
Staff Cost	10	(129,884,603.05)
Other Estate Expenses	11	<u>(22,069,870.39)</u>
Operational Profit Before Financial Cost		40,454,235.53
Finance Cost	12	(45,848,831.89)
Profit Before Tax		<u>(5,394,596.36)</u>
Income Tax		
Profit Fore the Year		<u>(5,394,596.36)</u>
Total Comprehensive Income For the Year		<u>(5,394,596.36)</u>

Name Designation Signature

The Board of Directors is responsible for the preparation and presentation of this profit and loss statement
 Approved and signed for and on behalf of the board of directors of Janatha Estate Development Bord.

Chairman

Director

Profit and Loss Statement (Notes)

Institute: JEDB

5	Revenue	Note	Balance Amount
1	Green Leaf and Bulk Tea		741,690,218.07
2	Consumer Tea		598,361,608.00
3	Rubber And Other		192,304,655.25
4	Minor Crops		21,110,402.73
5	Coconut		1,303,280.50
Total Revenue			1,554,770,164.55
6	Cost of Sales	Note	Balance Amount
1	Green Leaf and Bulk Tea		(1,042,001,677.62)
2	Consumer Tea		(341,159,314.71)
3	Rubber and Other		(138,395,798.69)
4	Minor Crops Estate		(11,570,406.68)
5	Coconut		(5,738,730.91)
Total Cost of Sales			(1,538,862,528.01)
7	Other Income	Note	Balance Amount
1	Land Lease		64,623,764.00
2	Building Rent		102,543,000.00
3	Sundry Income		184,649,998.81
4	Loan/FD Interest		726,413.35
5	Security		0.00
6	Gain from Disposal of Motor Vehicle		0.00
Total Other Income			352,543,176.16
8	Distribution Cost	Note	Balance Amount
1	Transport Charges		(2,180,878.43)
2	Sale Promotion		(149,790.00)
3	Travelling & Subsistance		(2,322,098.68)
6	Gratis		(107,602.04)
8	Loading and Unloading		(108,407.50)
9	Subscreption Fee		(50,000.00)
10	Insurance		(74,257.47)
11	Advertiesment Expenses		0.00
13	Registation Fee		(245,900.00)
14	Meal & Other Expenses		(1,055,896.50)
15	Sathosa tr Charges		(1,570,375.43)
Total Distribution Cost			(7,865,206.05)
9	Administrative Expenses	Note	Balance Amount
1	Surcharges - Gratuity		(51,994,609.95)
2	Surcharges - ESPS		(1,988.25)
3	Surcharge -EPF		(51,237,731.60)
4	Surcharge - ETF		(12,725,348.39)
5	Surcharge - CPPS		(62,749.50)
6	Vehicle Rent		(7,686,333.33)
7	Vehicle Fuel		(11,580,831.45)
8	Sundry Expenditure		(2,918,782.28)

Profit and Loss Statement (Notes)

Institute: **JEDB**

9	Electricity		(519,641.03)
10	Vehicle Repair & Maintenance		(3,224,709.75)
11	Stationary		(3,787,752.08)
12	Rate & Tax		(5,700,079.00)
13	Building/Office Maintenance		(320,285.00)
14	Telephone & Internet		(1,517,213.80)
15	Depreciation		(1,989,386.69)
16	Journal Services		0.00
17	Trainee Seminar and Exam Fees		(122,500.00)
18	Access Trainee Allowances		(1,399,176.11)
19	Water		(394,644.73)
20	Advertisement		(1,624,283.50)
21	Director Fee		(722,500.00)
22	Office Equipment Repairs		(1,067,488.34)
23	Amortization		(719,971.81)
24	Postage		(38,840.50)
25	Newspapers and Periodicals		(21,550.00)
26	Donation		0.00
27	Air Conditioner Repairs		(205,550.00)
28	Audit Fees		(1,009,800.00)
29	Valuation Fees		(200,636.60)
30	Survey Fee		(406,626.49)
31	Consultation Fees		(2,134,570.00)
32	Chairman Welfare		(1,058,923.30)
33	Electrical Repair		(233,649.20)
34	Stamp Duty		(183,036.00)
35	Cleaning & Sweeping A/C		(1,165,709.00)
Total Administrative Expenses			(168,176,897.68)
10	Staff Cost	Note	Balance Amount
1	Salaries and Allowances		(91,415,463.28)
2	EPF/ESPS/CPSS		(9,858,241.16)
3	Gratuity Provision		(7,571,959.00)
4	Non.ex.Staff Medical		(4,722,430.09)
5	Labour Charges		(2,792,029.11)
6	Ex.Staff Medical		(1,348,831.21)
7	ETF		(2,352,667.02)
8	Over Time		(2,917,112.06)
9	Staff Welfare		(2,959,314.20)
10	Attendance Bonus		0.00
11	Staff Tea		(1,682,892.24)
12	Cost of Pocket Expenses		0.00
14	Labour Wages		(2,263,663.68)
Total Staff Cost			(129,884,603.05)
11	Other Estate Expenses	Note	Balance Amount
1	Legal Expenses		(22,029,370.39)
2	Compensation		(40,500.00)
Total Other Estate Expenses			(22,069,870.39)

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Profit and Loss Statement (Notes)

Institute: JEDB

12	Finance Cost	Note	<u>Balance Amount</u>
1	Overdraft Interest		(6,977,171.44)
2	Broker Advance Interest		(819,059.30)
3	Other Loan Interest		(3,200,000.00)
4	Bank Charges		(379,297.50)
5	Lease Interest		(597,821.24)
6	Penalty		0.00
7	Bank Loan Interest		(33,875,482.41)
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Total Finance Cost			(45,848,831.89)
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Profit Before Tax:			(5,394,596.36)
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Draft Unaudited Financial Statements

FINANCIAL POSITION OF JANATHA ESTATE DEVELOPMENT BOARD

Financial Year 2022/12

JEDB GROUP

	Not	2022/12	2021/12
		Rs.	Rs.
Assets			
Non Current Assets			
Property Plant & Equipment	130	2,036,217,633.23	2,004,157,854.70
Depreciation	135	(965,482,774.57)	(937,093,600.99)
Intangible Assets	140	2,016,723.43	1,866,723.43
Biological Assets	150	1,047,387,875.28	975,624,971.76
Leased Assets	155	1,567,390.00	1,880,868.00
		2,121,706,847.37	2,046,436,816.90
Current Assets			
Inventory	160	163,781,684.89	103,144,772.72
Trade & Other Receivables	170	870,257,276.64	637,800,069.96
Cash & Cash Equivalent	180	54,478,362.84	126,117,971.25
		1,088,517,324.37	867,062,813.93
		3,210,224,171.74	2,913,499,630.83
Total Assets			
Equity & Liabilities			
Equity			
Stated Capital	190	(3,670,000,000.31)	(3,670,000,000.31)
Retained Earnings	199	11,075,101,295.13	11,144,599,373.41
		7,405,101,294.82	7,474,599,373.10
Reserves			
Capital Reserves	200	(2,943,006,577.65)	(2,927,851,667.88)
General Reserves-Govern.Granrs	210	(3,256,801,219.42)	(3,256,801,219.42)
Total Equity		(6,199,807,797.07)	(6,184,652,887.30)
Non Current Liabilities			
Retirement Benifit Obligation	220	0.00	0.00
Bank Loan	230	(196,070,905.11)	(269,632,846.67)
		(196,070,905.11)	(269,632,846.67)
Current Liabilities			
Gratuity Payable -Ex Employees	240	(1,792,540,940.62)	(1,746,248,655.14)
Interest Bearing Borrowings	250	(238,651,415.89)	(235,451,415.89)
Lease Creditors	260	(132,573,123.85)	(77,012,603.16)
Brokers Advanc	270	0.00	0.00
Trade & Other Payable	280	(574,925,085.46)	(574,153,400.33)
EPF/ESPS/CPPS	290	(1,345,080,749.92)	(1,230,598,596.64)
ETF & Other Payable	300	0.00	0.00
Deposit/ Advance For Property Leas	310	(86,828,229.11)	(70,214,083.64)
Bank Over Draft	320	(48,847,219.53)	(134,515.16)
		(4,219,446,764.38)	(3,933,813,269.96)
Total Equity & Liabilities		(3,210,224,171.74)	(2,913,499,630.83)

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Name Designation Signature

The Board of Directors is responsible for the preparation and presentation of these Financial statement Approved and signed for and on behalf of the board of directors of Janatha Estate Development Bord.

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Chairman

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Director

FINANCIAL POSITION OF JANATHA ESTATE DEVELOPMENT BOARD (Notes)

Institute: JEDB

130 Property Plant & Equipment	Note	2022/12 Amt.	2021/12
1 Unimproved Land		28,797,698.84	28,797,698.84
2 Building		1,635,533,450.07	1,629,547,651.57
3 Plant & Machinery		196,781,953.79	176,174,960.84
4 Computer Accessories & Printers		13,629,066.10	11,431,561.10
5 Furniture & fitting Cost		3,542,367.94	3,068,177.44
6 Other Projects		18,252,587.35	18,363,771.42
7 Security Fencing		483,504.90	483,504.90
8 Special Project		4,356,140.12	4,336,426.35
9 Capital Work In Progress		5,592,310.44	5,365,887.73
1(Vehicles		129,248,553.68	126,588,214.51
Tota Property Plant & Equipment		2,036,217,633.23	2,004,157,854.70
135 Depreciation	Note	2022/12 Amt.	2021/12
1 Depreciation		(965,482,774.57)	(937,093,600.99)
Tota Depreciation		(965,482,774.57)	(937,093,600.99)
140 Intangible Assets	Note	2022/12 Amt.	2021/12
1 SOFTWARE CHARGES		2,016,723.43	1,866,723.43
Tota Intangible Assets		2,016,723.43	1,866,723.43
150 Biological Assets	Note	2022/12 Amt.	2021/12
1 Imature Plantation - Tea		109,113,707.11	77,271,033.06
2 Mature Plantation -Tea		404,888,222.63	416,420,788.28
3 Immature Plantation - Rubber		159,758,928.19	145,094,200.40
4 Mature Plantation - Rubber		269,498,451.81	253,635,386.74
5 Immature Plantation - Coconut		1,333,498.52	968,539.08
6 Mature Plantation - Coconut		1,216,619.05	1,071,944.00
7 Immature Plantation - Other		60,088,624.92	50,210,106.81
8 Mature Plantation - Timber		33,475,184.16	23,006,463.78
9 Immature Plantation Timber		8,014,638.89	7,946,509.61
Tota Biological Assets		1,047,387,875.28	975,624,971.76
155 Leased Assets	Note	2022/12 Amt.	2021/12
1 Leased Assets		1,567,390.00	1,880,868.00
Tota Leased Assets		1,567,390.00	1,880,868.00
160 Inventory	Note	2022/12 Amt.	2021/12
1 Stocks		59,129,339.32	28,554,393.12
2 Crop Stock		76,497,173.51	45,604,447.02
3 Nurseries Stock		16,835,610.41	17,984,747.62
4 Compost Stock		11,319,561.65	11,001,184.96
Tota Inventory		163,781,684.89	103,144,772.72
170 Trade & Other Receivables	Note	2022/12 Amt.	2021/12
1 Staff & Labour Receivable		26,637,565.61	26,855,711.17
2 Deposit & Prepayments		67,464,333.98	80,451,264.05

	3 Sundry Debtors		776,155,377.05	530,493,094.74
	Tota Trade & Other Receivables		870,257,276.64	637,800,069.96
180	Cash & Cash Equivalent	Note	2022/12 Amt.	2021/12
	1 Cash & Bank		54,478,362.84	126,117,971.25
	Tota Cash & Cash Equivalent		54,478,362.84	126,117,971.25
190	Stated Capital	Note	2022/12 Amt.	2021/12
	1 Stated Capital		(3,670,000,000.31)	(3,670,000,000.31)
	Tota Stated Capital		(3,670,000,000.31)	(3,670,000,000.31)
197	Retained Earnings	Note	2022/12 Amt.	2021/12
	1 P & L Accounts		11,075,101,295.13	11,144,599,373.41
	Tota Retained Earnings		11,075,101,295.13	11,144,599,373.41
200	Capital Reserves	Note	2022/12 Amt.	2021/12
	1 Capital Reserves		(2,943,006,577.65)	(2,927,851,667.88)
	Tota Capital Reserves		(2,943,006,577.65)	(2,927,851,667.88)
210	General Reserves-Govern.G	Note	2022/12 Amt.	2021/12
	1 Govern Grants		(2,976,989,820.00)	(2,976,989,820.00)
	2 General Reserves		(279,811,399.42)	(279,811,399.42)
	Tota General Reserves-Govern.Granr		(3,256,801,219.42)	(3,256,801,219.42)
220	Retirement Benifit Obligatio	Note	2022/12 Amt.	2021/12
	1 Gratuity		0.00	0.00
	Tota Retirement Benifit Obligation		0.00	0.00
230	Bank Loan	Note	2022/12 Amt.	2021/12
	1 Bank Loan		(196,070,905.11)	(269,632,846.67)
	Tota Bank Loan		(196,070,905.11)	(269,632,846.67)
240	Gratuity Payable -Ex Emplo	Note	2022/12 Amt.	2021/12
	1 Gratuity Payable		(1,792,540,940.62)	(1,746,248,655.14)
	Tota Gratuity Payable -Ex Employees		(1,792,540,940.62)	(1,746,248,655.14)
250	Interest Bearing Borrowing	Note	2022/12 Amt.	2021/12
	1 Other Loan		(238,651,415.89)	(235,451,415.89)
	Tota Interest Bearing Borrowings		(238,651,415.89)	(235,451,415.89)
260	Lease Creditors	Note	2022/12 Amt.	2021/12
	1 Lease creditors		(132,573,123.85)	(77,012,603.16)
	Tota Lease Creditors		(132,573,123.85)	(77,012,603.16)
280	Trade & Other Payable	Note	2022/12 Amt.	2021/12
	1 Trade Payable		(299,254,528.03)	(288,919,618.80)
	2 Staff Salaries & Wages Payable		(102,275,369.24)	(109,864,765.15)
	3 Sundry Creditors		(173,395,188.19)	(175,369,016.38)
	Tota Trade & Other Payable		(574,925,085.46)	(574,153,400.33)
290	EPF/ESPS/CPPS	Note	2022/12 Amt.	2021/12

	1 Statutory Payments		(1,345,080,749.92)	(1,230,598,596.64)
	Tota EPF/ESPS/CPPS		(1,345,080,749.92)	(1,230,598,596.64)
300	ETF & Other Payable	Note	2022/12 Amt.	2021/12
	1 OtherPayble		0.00	0.00
	Tota ETF & Other Payable		0.00	0.00
310	Deposit/ Advance For Prope	Note	2022/12 Amt.	2021/12
	1 Deposit		(86,828,229.11)	(70,214,083.64)
	Tota Deposit/ Advance For Property Le		(86,828,229.11)	(70,214,083.64)
320	Bank Over Draft	Note	2022/12 Amt.	2021/12
	1 Bank Over Draft		(48,847,219.53)	(134,515.16)
	Tota Bank Over Draft		(48,847,219.53)	(134,515.16)
Company Balance Sheet Total:			0.00	0.00

Draft Unaudited Financial Statements

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