



Ceylon Fishery Harbours Corporation

**Financial statement for the
year 2024**

Unaudited Financial Statements 2024

**CEYLON FISHERY HARBOURS CORPORATION
STATEMENT OF FINANCIAL POSITION**

As at 31ST December 2024				2024	2023	2022
	Page No.	Notes	Schedules	LKR	LKR	LKR
ASSETS						
<u>Non Current Assets</u>						
Property , Plant & Equipment	5	1		6,036,359,825	5,972,762,252	3,887,348,697
Capital Work In Progress	5	2		137,756,806	157,493,952	147,454,288
Balance to be written off A/C.				81,769,596	81,769,596	81,769,596
Total Non-current Assets				6,255,886,227	6,212,025,800	4,116,572,581
<u>Current Assets</u>						
Inventories	5	3	B	120,804,042	132,494,637	230,610,313
Trade and Other Receivables	5	3	C,D,E	1,055,123,655	1,004,326,417	933,404,994
Prepayments	5	3	F	74,296,206	73,597,727	67,698,321
Bank Balances	5	3	G	909,961,928	891,025,073	166,857,402
Cash and Cash Equivalents	5	3	H	43,388,260	3,517,961	57,716,071
Total Current Assets				2,203,574,092	2,104,961,815	1,456,287,101
Total Assets				8,459,460,320	8,316,987,616	5,572,859,683
EQUITY AND LIABILITIES						
<u>Capital & Reserves</u>						
Issued Capital				350,099,843	350,099,843	350,099,843
Capital Grants	6	4		1,564,214,640	1,408,811,444	1,458,784,662
Reserves	6	5		7,658,110,899	7,687,906,939	5,529,707,028
Prompeached Receipt				2,215,769	2,215,769	2,215,769
Accumulated Profit / (Loss)				(1,929,392,751)	(1,844,090,468)	(2,560,207,678)
Total Equity				7,645,248,400	7,604,943,527	4,780,599,624
<u>Non Current Liabilities</u>						
Deferred Liabilities				1,653,400	1,653,400	1,653,400
Provision For Gratuity	6	6		423,002,455	391,375,741	395,250,022
Total Non-current Liabilities				424,655,855	393,029,141	396,903,422
<u>Current Liabilities</u>						
Trade and other Payables	6	7	K	389,439,835	319,014,523	389,152,535
Bank Overdrafts	6	7	L	116,230	424	6,204,104
Total Current Liabilities				389,556,064	319,014,947	395,356,639
Total Equity & Liabilities				8,459,460,320	8,316,987,616	5,572,859,685

I certify that the financial statements have been prepared in compliance with the requirements of Finance act no. 38 of 1971

.....
FINANCE MANAGER

The Directors are responsible for the preparation and presentation of these Financial Statements signed for and on behalf of the Board By;

.....
CHAIRMAN

.....
MANAGING DIRECTOR

.....
GENERAL MANAGER

**CEYLON FISHERY HARBOURS CORPORATION
COMPREHENSIVE INCOME & EXPENDITURE STATEMENT**

Year ended 31st December		2024	2023
		LKR	LKR
Revenue - Recurrent Grant From Treasury	Note	349,994,000	643,545,000
Revenue - Capital Grant for Recurrent Expenditure		25,664,810	46,561,330
Operating Result	8	459,612,412	771,319,987
		835,271,223	1,461,426,317
Staff Cost	9	(367,589,824)	(291,433,029)
Other Operating Expenses			
Establishment Charges	10	(25,709,716)	(15,537,926)
Administration charges	11	(435,335,845)	(428,778,630)
Repairs and Maintenance	12	(88,485,873)	(81,974,485)
Profit / (Loss) from Operations		(81,850,036)	643,702,247
Finance Cost	13	(3,452,247)	(3,325,136)
Profit / (Loss) before Tax		(85,302,283)	640,377,111
Tax Expenses			
Profit / (loss) after Tax		(85,302,283)	640,377,111
Profit / (loss) for the period		(85,302,283)	640,377,111

**CEYLON FISHERY HARBOURS CORPORATION.
STATEMENT OF CASH FLOWS
FOR THE YEAR 2024**

	2024	2023
	LKR	LKR
Cash flows from operating activities		
Profit / (Loss) before taxation	(85,302,283)	640,377,111
Adjustments for:		
Depreciation	259,464,922	228,228,830
Disposal profit on capital assets	-	
Provision for Gratuity	63,860,677	25,195,232
Provision for Bad debt	3,830,240	6,297,270
Interest expense	630,075	2,730,958
Capital Grant Amortization	(131,068,007)	(174,992,965)
Custom duty - Weligouwa dredger desposal		-
Depreciation Adjustment for Assets Revaluation		-
Working capital changes:		
(Increase) / Decrease in trade and other receivables	(50,797,238)	(216,738,952)
(Increase) / Decrease in inventories	13,258,069	(160,673,825)
Increase / (Decrease) in trade payables	(102,750,506)	(12,525,850)
Prepayments	(698,479)	(8,047,251)
Cash Generated from operations	(29,572,530)	53,471,835
Interest paid	(630,075)	(2,730,958)
Gratuity paid	(31,926,306)	(8,031,642)
Net cash from operating activities	(62,128,910)	42,709,235
Cash flows from investing activities		
Purchase of property, plant and equipment	70,820,258	(16,809,032)
Disposal of property, plant and equipment		
Capital grant on donate assets		
Net cash used in investing activities	70,820,258	(16,809,032)
Cash flows from financing activities		
Reserves - Funds received from Ministry		
Investment -Capital Funds	50,000,000	46,000,000
Other Funds		
Net cash used in financing activities	50,000,000	46,000,000
Net increase / (Decrease) in cash and cash equivalents	58,691,348	71,900,203
Cash and cash equivalents at beginning of period (01st January)	894,542,610	146,469,166
Cash and cash equivalents at end of period(31st December)	953,233,958	218,369,369

CEYLON FISHERY HARBOURS CORPORATION.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2024

	Issued Capital	Capital Grant	Accumulated Profit	Reserves	Prompeached Receipt	Total
	LKR	LKR	LKR	LKR	LKR	LKR
Balance at 1st January 2024	350,099,843	1,408,811,444	(1,844,090,468)	7,687,906,939	2,215,769	4,780,599,624
						-
Capital Received from Treasury		50,000,000				50,000,000
						-
Recurrent portion transfered to P&L from capital grant		25,664,810				25,664,810
						-
Capital Grant Amortization		131,068,007				131,068,007
						-
Reserves changers during the Year			-	(68,263,162)		(68,263,162)
						-
Profit for the year			(85,302,283)			(85,302,283)
						-
Balance at 31st December 2023	350,099,843	1,615,544,261	(1,929,392,751)	7,619,643,777	2,215,769	7,658,110,899

CEYLON FISHERY HARBOUR CORPORATION
NOTES TO THE ACCOUNTS AS AT 31ST DECEMBER 2024

Note 01

Schedules

	2024	2023
	LKR	LKR
<u>Fixed Assets</u>		
Lands	3,094,942,625	3,094,942,625
Buildings	1,327,897,525	1,301,760,853
Roads & Boundry Walls	110,776,024	110,776,024
Comman Facilities - Water Tanks	958,035	958,035
Break Water , Groyne & Quaywall	2,383,895,546	2,383,895,546
Machineries	58,609,835	58,609,835
Motor Vehicles	43,540,000	43,540,000
Heavy Vehicles	125,620,992	121,321,092
Equipment(Office & Others)	122,957,757	110,341,546
Furniture & Fittings	32,097,398	31,754,975
Dredgers & Boats	1,073,911,930	1,073,911,930
Internet Information Systems	2,156,021	1,889,271
Computer Software Package	360,000	360,000
Fuel Dispensing Unit	77,501,699	57,062,700
Trolley	-	-
Water Supply	96,466	96,466
Slip Way	13,270,000	13,270,000
Ecor Sound	-	-
Septic Tanks	5,856,241	5,856,241
Convertainers	15,270,872	15,270,872
Beacon Lamp	5,623,580	5,623,580
Water Sump House	2,267,439	2,267,439
CCTV Cameras & Equipments	18,192,705	13,113,161
Tractores & Tralars	41,360,000	41,360,000
Electricity Supply	1,808,062	1,808,062
Fuel Tanks	11,363,000.00	9,709,000.00
Common Facities - Car Park H/O	2,331,611.35	2,331,611.35
Provision For Depreciation	A (2,536,305,540)	(2,529,068,614)
	6,036,359,825	5,972,762,252

Note 02

	2024	2023
	LKR	LKR
<u>Capital Work In Progress</u>		
Builidings	5,934,974	15,739,263
Electricity	54,178	54,178
Machineries	4,352,348	4,352,348
Break Water & Quaywall	6,189,720	6,189,720
Boundary Walls	2,412,054	2,412,054
Computer software	-	1,922,500
Landscaping Head Office	-	-
Fuel Dispensing Units	3,824,200	10,513,200
Fuel Tanks	104,587,545	1,654,000
Anchorage Development Project - Hambantota	7,259,736	684,214
Anchorage Development Project - Dodanduwa	1,759,259	7,259,736
Anchorage Development Project - Codbay & Kalpitiya	698,579	1,759,259
Anchorage Development Project - Chilaw	-	698,579
Anchorage Development Project - Myliddy	684,214	104,254,901
	137,756,806	157,493,952

Note 03

	2024	2023
	LKR	LKR
<u>Current Assets</u>		
Stocks	B 120,804,042	132,494,637
Debtors	C 911,056,668	871,218,955
Receivable From Ministry & Other Contractors	D 2,150,000	3,572,657
Staff Debtors	E 141,916,987	129,534,805
Deposit Advance & Prepayment	F 74,296,206	73,597,727

Bank Balance	G	909,961,928	891,025,073
Cash In Hand	H	43,388,260	3,517,961
		2,203,574,092	2,104,961,815

Note 04

Capital Grant from Treasury

		2024 LKR	2023 LKR
Grant - Capital - Balance as at 01st January		1,408,811,443	1,458,784,662
Capital fund received during the Year		50,000,000	45,990,000
Less -Capital Grant Amortization		131,068,007	(49,401,889)
Less -Assests maintain minor Expenses during the Year		(25,664,810)	(46,561,330)
Grant - Capital - Balance as at 31st December		1,564,214,640	1,408,811,443

Note 05

Capital Reserves

	Schedules	2024 LKR	2023 LKR
Assets Transferred from Ministry		129,101,563	136,787,573
Grant from Ministry	I	506,587,741	498,392,106
Foreign Grants		139,337,507	139,337,507
Fixed Assets Revaluation Reserve		4,914,343,149	4,907,106,223
Provision For Devastated Assets		945,559,937	945,559,937
ADB Receipts	J	838,172,830	838,172,830
ADB Grants		7,862,323	7,862,323
Capital Funds on Donated Assets		-	76,009,713
Other Grants		131,441,801	131,441,801
		7,612,406,850	7,680,670,012

Note 06

Gratuity

		2024 LKR	2023 LKR
Provision For Gratuity - Beginning		391,375,740	395,250,022
Provision For Gratuity For the Year		64,152,967	35,813,341
		455,528,707	431,063,361
Less - Payment For Gratuity		(32,526,252)	(39,687,622)
Gratuity 31st December		423,002,455	391,375,740

Note 07

Current Liabilities

	Schedules	2024 LKR	2023 LKR
Creditors	K	353,421,152	275,127,664
Accrued Expenditure		36,018,682	43,886,857
		389,439,834	389,152,534
Bank Overdrafts	L	116,230	424
		389,556,063	395,356,638

Note 08

Operational Result

	Schedules	2024 LKR	2023 LKR
Rent Income		-	400,813
Interest Income			-
Non Refundable Tender Deposits			855,312
Opearational Profit /Loss Harbours	Att. No. 02	109,230,038	426,027,405
Income From Security Operation (Ministry)		18,208,387	18,646,056
Fine & Surcharges		512,556	524,289
Suppliers Registration Fees		7,020,705	619,620
Dredging Income			-
Work Shop Result - Beruwala (Loss)	T	(27,620,973)	(25,229,770)
Other Income	M	288,812,094	276,653,935
Sayura - China Harbour Dredging Project	U	36,811,605	53,197,813
Sobha danavi project	V	4,248,000	7,613,835
Western Container Terminal Project - (Port city)	X	22,390,000	12,010,679

		459,612,412	582,930,266
Note 09			
	Schedules	2024	2023
		LKR	LKR
Personal			
Salaries, Wages & Allowance (Head Office)	N	310,905,121	249,211,379
E.P.F. 15%		48,336,802	35,246,379
E.T.F. 3%		8,347,901	6,975,271
E.P.F. & E.T.F. Surcharge		-	-
		367,589,824	324,284,438

		2024	2023
		LKR	LKR
Note 10			
Establishment Charges			
Rent Rates & Taxes		1,893,557	1,180,763
Electricity		21,856,354	11,558,461
Water		1,959,805	2,798,702
		25,709,716	10,588,545

		2024	2023
		LKR	LKR
Note 11			
Administration Charges			
Office & Harbours Upkeep Maintenance		5,093,122	6,777,922
Directors Emoluments & Audit committee Meeting allowances		8,347,901	407,500
Whale Watching expenses		5,683,972	3,962,832
Agrahara Contribution		32,345,719	5,578,800
Traveling & Subsistences		-	7,755,329
Printing & Stationery		11,210	9,627,446
Telephone		4,793,032	4,261,336
Postage, Telegrams, Internet & E-Mail		1,502,327	3,828,140
Newspapers & Periodicals		1,300,000	-
Transport		165,000	14,297,591
Entertainments		-	1,169,813
Advertising, Publicity & Exhibition		1,688,547	1,520,595
Welfare & Medical Expenses		1,377,864	2,636,025
Fuel for Vehicles		32,146,793	33,365,164
Legal Fees		2,992,609	3,091,800
Uniform For Employees		15,928,828	8,413,218
Workman Compension		1,682,169	2,482,274
Fuel Allowances		5,537,412	3,823,294
Professional Fees		6,784,835	962,566
Training Expenses		2,286,561	1,812,860
Foreign Travel		4,051,191	49,600
Survey Expenses		-	344,010
Workshop Expenses		27,163,419	819,963
Licence & Insurance			
-Heavy Vehicles		3,005,880	-
-Light Vehicales		4,287,983	989,220
-Dredgers			3,099,187
-Radio			34,500
-Cash		417,800	989,015
Vehiels Hiring Charges		-	1,500
Miscellaneous (Stocks Verification & Surcharges)		5,453,222	532,230
Prvision For Gratuity		358,074	35,813,341
Depreciation		259,464,922	256,180,346
Bad - Debtors		507,400	208,085
Audit Fees		-	2,725,000
Dredging Expenses		-	5,853,400
Sundry Expenses & Harbour visits		625,808	45,000
pareliya		332,245	5,062,448
Mutwel harbour		-	-
Death Gratuity		-	107,280
Expenses for Assets revaluation		-	150,000
		435,335,845	360,350,428

Note 12

	Schedules	2024	2023
		LKR	LKR
<u>Repair & Maintenance</u>			
Buildings	O	4,357,620	1,492,594
Moter Vehicles	P	14,638,244	14,795,570
Equipments	Q	1,928,149	5,012,048
Dredgers & Boats	R	65,427,837	55,474,011
Machineries	S	2,134,024	5,200,261
		88,485,873	57,242,802

Note 13

	2024	2023
	LKR	LKR
<u>Financial Charges</u>		
Bank Charges	379,179	2,858,013
Bank Commission	-	403,763
Interest Expenses	630,075	-
Exchange Loss	-	3,436
Taxes	-	-
Debit Tax	2,442,994	-
Stamp Duty	-	59,925
	3,452,247	4,779,595

CEYLON FISHERY HARBOUR CORPORATION
SCHEDULES TO THE ACCOUNTS AS AT 31ST DECEMBER 2024

A) Provision for Depreciation	2024	2023
	LKR	LKR
Accumulation Depreciation as at 01st January	3,247,741,316	2,991,560,970
Add - Depreciation for the Year	259,464,922	256,180,346
Less - Depreciation on Disposal Assets		
Adjustment in the year		
Accumulation Depreciation as at 31st December	3,507,206,238	3,247,741,316
B) Stock	2024	2023
	LKR	LKR
Stock - Fuel - Galle	7,108,055	8,176,749
Stock - Fuel - Mirissa	9,586,943	8,869,921
Stock - Fuel - Codbay	5,767,798	7,242,888
Stock - Fuel - Kudawella		2,663,232
Stock - Fuel - Puranawella	7,545,547	4,087,736
Stock - Fuel - Kalpitiya	3,640,325	7,010,030
Stock - Fuel - Hikkaduwa	7,286,448	10,399,755
Stock - Fuel - Kirinda	5,073,683	8,674,317
Stock - Fuel - Panadura	5,424,037	7,069,083
Stock - Fuel - Hambanthota	1,841,203	5,103,715
Stock - Fuel - Negombo	7,794,601	3,042,624
Stock - Fuel - Ambalangoda	9,227,311	5,950,897
Stock - Fuel - Dodanduwa		715,045
Stock - Fuel - Tangalle	7,561,360	2,596,123
Stock - Fuel - Walachcheni	3,710,629	1,562,150
Stock - Fuel - Beruwala	3,374,283	9,394,955
Stock - Fuel - Dikkowita	4,742,495	10,348,695
Stock - Fuel - Nilwella	6,716,815	3,188,580
Stock - Fuel - Suduwella	1,815,829	2,484,858
Stock - Fuel - Mylady	3,162,073	5,125,770
Stock - Fuel - Kalamediya	2,099,414	6,996,992
Stock - Fuel - Wellamankara	15,721,644	9,165,945
Stock - Fuel - Chilaw	1,022,900	2,035,070
Stock - Gas - Kalpitiya	119,316	212,919
Stock - Gas - Walachcheni	7,009	23,928
Stock - Gas - Kudawella	102,704	7,160
Stock - Gas - Nilwella	14,489	10,590
Stock - Gas - Mutuwal	9,325	9,325
Stock - Gas - Galle	35,960	35,020
Stock - Gas - Mirissa	148,706	-
Stock - Gas - Negambo	-	-
Stock - Gas - Dickowita	120,202	268,107
Stock - Gas - Myladdy	22,938	22,458
	120,804,042	132,494,637
C) Debtors	2024	2023
	LKR	LKR
Debtors	252,658,721	235,558,801
Debtors - Others V-cominternational	-	-
Debtors - Security	81,936,788	89,213,515
Debtors - Kudawella Fuel	5,019,584	4,817,303
Debtors - Galle Fuel	9,662,076	9,284,459
Debtors - Kalpitiya Fuel	6,807,867	8,617,716
Debtors - Beruwala Fuel	7,166,365	1,821,215
Debtors - Mirissa Fuel	1,887,117	1,903,541
Debtors - Puranawella	9,157,185	11,557,209
Debtors - Tangalle Fuel	1,392,468	1,380,433
Debtors - Kirinda Fuel	7,418,193	7,716,312
Debtors - Cod Bay Fuel	10,097,042	10,102,098
Debtors - Hikkaduwa Fuel	1,541,893	1,763,585
Debtors - Dodanduwa Fuel	2,065,275	2,065,275

Debtors - Panadura Fuel	242,795	242,795
Debtors - Negambo Fuel	2,667,710	2,658,371
Debtors - Ambalangoda Fuel	3,118,953	3,026,999
Debtors - Hambanthota Fuel	705,249	857,263
Debtors - Walachchane Fuel	3,871,660	3,843,828
Debtors - Nilwella Fuel	555,099	584,221
Debtors - Mutuwal Fuel	94,909	94,909
Debtors - Dikowita fuel	5,675,004	5,747,228
Debtors - Suduwella fuel	9,260,232	9,265,847
Debtors - Myladdy fuel	450,436	4,774,668
Debtors - Chilaw fuel	370,840	370,840
Debtors - Kalametiya fuel	330,799	133,170
Debtors - Wellamankara fuel	623,886	535,402
Debtors Berthing	47,311,629	47,311,629
Debtors Berthing - All Harbours	11,939,824	11,939,824
Debtors Rent/Lease	163,790,853	186,654,540
Debtors CFC	27,170,559	26,976,159
Debtors - Dredging Advance(R.I.Developers)	16,894,357	16,894,357
Debtors - Gass (Mutuwal)	16,801	16,801
Debtors - Dredging (Dock yard)	36,476,991	36,476,991
Debtors - Dredging (Port Authority & Ministry)	24,840,000	24,840,000
Debtors - Department of Wildlife	37,382,173	56,394,609
Receivable - WHT	914,980	914,980
Receivable - WHT - (1/3Vat)	1,611,054	1,611,054
Receivable - Cess	19,631	-
Receivable VAT	23,910,495	14,175,147
VAT Receivable on Sand	-	-
Returned Cheque	(44,706,546)	(219,660)
Fund Transfer Control A/C	(2,263,275)	736,725
Sand Project	269,960	269,960
PI & MU Project	21,620	21,620
DEBTORS - fishery depratment	218,309	202,832
Bank errior control A/c	128,545	5,083,920
Provision for Bad - Debtors	39,545,011	(35,594,771)
Debtors - Sand	-	3,519,100
Debtors - China Harbour Project (ECT/JCT)	-	6,976,548
Retention Receiverble - China Harbour Project (ECT/JCT)	8,922,309	16,917,043
Bank loan deduction	15,600	-
Salaries Control A/C	-	-
Cash Embezzlement	7,460,736	7,460,736
Receiverble SESS	-	-
Debtors _Berthing- New Mutwel	61,996,904	10,809,245
Debtor -West Container Terminal Project	22,390,000	12,892,563
	911,056,668	871,218,955

D) Receivable From Ministry and Other Contractors

	2024 LKR	2023 LKR
Removal of Sunken Vessel - Cod Bay	2,150,000	2,150,000
Renevation of Mistry Quarters	-	1,422,657
	2,150,000	3,572,657

E) Staff Debtors

	2024 LKR	2023 LKR
Salary Advance	-	-
Special Salary Advance	11,738	180,201
Travelling Advance	15,155	13,500
Motor Cycle Loan	109,786	109,786
Distress Loan	136,634,877	125,225,461
Festival Advance	653,658	630,000
Other Advance to Staff	15,155	15,155
Special Advance - Loan	1,336,991	1,287,883
Medical Loan	3,093,640	2,025,399
Special Loan - Flood Disaster	11,738	13,170
Other Loan	34,250	34,250
Special Loan -	-	-
	141,916,987	129,534,805

F) Deposit , Advance & Prepayments

	2024 LKR	2023 LKR
Security Deposit/Cashier deposit	637,400	637,400
Deposit Fuel	1,500,900	1,500,900
Other Deposit	4,561,125	4,561,125
Special Advance	19,253,062	25,911,822
Cylinder deposits (Gass)	1,165,369	1,165,369
Prepayments - Purchase	40,747,319	37,900,987
Advance for Revaluation	-	-
Bank Guarantee Deposit Dikowita	4,508,531	918,100
Advance for CCTV Camara/Computer Software	1,922,500	1,002,024
	74,296,206	73,597,727

G) Cash at Bank

	2024 LKR	2023 LKR
Kalpitiya Fuel A/C	7,418,159	1,949,870
Kalpitiya Collection A/C	557,134	562,292
Diyawara A/C 1658 (Peoples Bank)	3,994,745	995,011
Head Office A/C 1883	7,963,493	4,925,141
A/C 1236		2,524,491
Bank A/C 1931	8,297,171	3,316,548
Head Office A/C 1446	(560,147)	5,391,787
Tangalle Fuel A/C	12,232,292	28,728,466
Tangalle Collection A/C	1,286,363	719,501
Medical Loan A/C	845,944	174,171
Beruwala - Fuel A/C	62,965,530	43,448,723
Beruwala - Collection A/C	1,316,186	632,042
Beruwala Bank A/C - Shanaseela	-	-
Bank - Work Shop A/C	611,243	230,941
Mirissa Fuel A/C	8,075,575	24,360,951
Mirissa Collection A/C	4,799,172	9,009,113
Kirinda - Fuel A/C	6,964,312	4,819,507
Kirinda - Collection A/C	342,973	293,928
Galle Fuel A/C	58,377,170	68,717,971
Galle Collection A/C	2,209,016	1,418,562
Kalmune A/C 1976	-	-
Negombo Fuel A/C 8354	25,111,744	31,466,880
Trincomallee Fuel A/C	24,989,570	10,292,216
Trincomalle Collection A/C	783,178	755,702
Kudawella Collection A/C	7,481,343	11,062,413
Kudawella Fuel A/C	19,459,072	30,290,502
Hikkaduwa Bank Fuel A/C	12,832,150	11,241,828
Hikkaduwa Bank Collection A/C	547,067	206,806
Bank A/C 4461	262,765,258	233,921,724
Puranawella Fuel A/C	9,184,087	30,166,724
Puranawella Collection A/C	1,323,456	977,655
Mutwal RFCA No 1450931 (\$)	30,497	30,497
Panadura Collection A/C	416,246	373,389
Panadura Fuel A/C	67,641	488,969
Hambanthota Fuel A/C	18,099,006	13,528,081
Hambanthota Collection A/C	496,986	241,550
Dodanduwa Collection A/C	524,856	280,211
Ambalangoda Fuel A/C	26,873,358	29,377,354
Mirissa		-
Dodanduwa Fuel A/C	4,870,763	4,715,978
Chilaw Collection A/C	740,686	3,198,320
Walachchene Collection A/C	1,406,620	703,891
Walachchene Fuel A/C	17,202,337	17,683,155
Ambalangoda Collection A/C	(116,230)	933,317
Mutwal Collection A/C	100,789,913	-
Nilwala Fuel A/C	30,571,835	42,805,739
Nilwala Collection A/C	604,799	795,229
Suduwella Fuel A/C	13,175,413	31,245,406
Suduwella Collection A/C	1,021,963	988,453

	Bank A/C DikkowitaCollection - South	14,245,226	8,378,161
81084291	Bank A/C Dikkowita Fuel - south	3,916,199	3,364,212
81084363	Bank A/C Dikkowita Collection - North	5,913,652	2,688,796
72906078	Bank A/C Dikkowita Fuel _ North	62,868,546	62,074,719
	Bank A/C Myledy Fuel	11,154,557	3,006,478
	Bank A/C Myledy Collection	653,189	421,132
	Kalametiya fuel A/C	8,137,324	5,982,575
	Kalametiya collection A/C	668,053	698,245
	Wellamankara fuel A/C	18,558,050	43,001,907
	Wellamankara collection A/C	1,149,296	1,134,496
	Negambo collection A/C.	4,348,986	1,621,257
	Bank Account - 0660-08-00001725	2,588,989	45,544,525
	Chilaw fuel A/C 89906718	5,660,620	3,117,567
		909,961,928	891,025,073

H)	Cash in Hand	2024 LKR	2023 LKR
	Cash in Transit -	537,424	537,424
	Cash in Transit -Chilaw	10,652	10,652
	Cash In Hand	248,137	240,137
	Cash In Hand Beruwala (Fuel & Collection)	2,673,529	1,009,424
	Cash In Hand Galle (Fuel & Collection)	5,967,915	-
	Cash In Hand Mirissa (Fuel & Collection)	3,540,761	-
	Cash In Hand Puranawella (Fuel & Collection)	2,503,896	0
	Cash In Hand Tangalle (Fuel & Collection)	1,131,845	-
	Cash In Hand Kirinda (Fuel & Collection)	169,103	4,995
	Cash In Hand Codbay (Fuel & Collection)	1,686,800	0
	Cash In Hand Dodanduwa (Fuel & Collection)	1	1
	Cash In Hand Hikkaduwa (Fuel & Collection)	326,504	21,000
	Cash In Hand Kalpitiya (Fuel & Collection)	309,600	0
	Cash In Hand Kudawella (Fuel & Collection)	7,415,208	-
	Cash In Hand Chilaw (Fuel & Collection)	-	-
	Cash In Hand Panadura (Fuel & Collection)	446,254.94	440,257
	Cash In Hand Ambalangoda (Fuel & Collection)	350,516	0
	Cash In Hand Hambantota (Fuel & Collection)	60,330	270
	Cash In Hand Walachchane (Fuel & Collection)	60,330	(0)
	Cash In Hand Dikkowita (Fuel & Collection)	8,954	(1)
	Cash In Hand Nilwella (Fuel & Collection)	2,706,041	-
	Cash In Hand Suduwella (Fuel & Collection)	4,432,204	688,116
	Cash In Hand Mylidy (Fuel & Collection)	17,472	-
	Cash In Hand Negombo (Fuel & Collection)	1,546,900	-
	Cash In Hand Kalametiya	357,386	-
	Cash in hand - Beruwala work shop	-	-
	Cash in hand - Wellamankara	6,350,367	-
	Cash in hand - Paraliya	3,200.00	3,200
	P/C Imprest- Beruwala	-	-
	P/C imprest - Galle	-	-
	P/C Imprest- Mirissa	-	1
	P/C Imprest- Trincomalle	1	-
	P/C Imprest- Nilwella	-	1
	P/C Imprest-H/O	450,150	471,250
	P/C Imprest- Kirinda	1,230	-
	P/C Imprest - Negambo	1	0
	P/C Imprest - puranawella	-	0
	P/C Imprest - Dodanduwa	-	-
	P/C Imprest -Hikkaduwa	-	(0)
	P/C Imprest- Dikkowita	(5,000)	0
	P/C Imprest- Kalpitiya	(90)	-
	P/C Imprest- Kudawella	-	0
	P/C Imprest-Chilaw	-	-
	P/C Imprest- Panadura	-	-
	P/C Imprest- Ambalangoda	(15,000)	0
	P/C Imprest- Hambantota	-	(0)
	P/C Imprest- Walachchena	1,000	-
	P/C Imprest- Suduwella	1,000	-

P/C Imprest - Kalamediya	-	0
P/C Imprest- Myladdy	-	-
P/C Imprest-Ruhunuputha	-	-
P/C Imprest-Weligouwa	-	-
P/C Imprest- Salapura kiduri	-	-
P/ C Imprest - Nildiyawara	-	-
P/ C Imprest -Saruri	-	-
P/C Imprest -Whales watching	-	-
P/C Imprest- Tadano Crane	20,048	-
P/C Imprest-Beruwala Workshop	34,025	59,767
P/C Imprest - Tangalle Work shop	-	-
Special Cash Imprest for Electrical,Civil & Mechanical	22,350	22,350
P/C Imprest- Paraliya	1,017	1,017
P/C Imprest-Wellamankara	-	-
P/C Imprest -Excavator - Hikkaduwa	-	-
P/ C Imprest -Excavator - Ambalangoda	-	-
Victualing Imprest - Weligouwa	-	-
Victualing Imprest- Nildiyawara	-	-
Victuaring Imprest - Sayuri	-	-
Victuaring Imprest - Salapura Kiduri	8,100.00	8,100
	43,388,260	3,517,961

I) Grant from Ministry

	2024 LKR	2023 LKR
Ministry Fund	129,101,563	129,101,563
Ministry Fund - Crane	19,586,597	17,017,595
Ministry Fund - Convertainers	8,884,521	8,884,521
Ministry Fund - Proposed Gabion Quay Wall	17,769,665	17,769,665
DFAR Fund - Purchasing of heavy machinery	110,712,612	110,712,612
Grant From Ministry - Port Authority	53,812,851	53,812,851
Grant From JAICA	19,992,903	19,992,903
Funds Received for Dikowita Fishery Harbour Construction	3,143,094	3,143,094
Dikkowita Fund	4,644,670	4,644,670
Funds Received For IFARD	(51,174)	1,600,000
MEPA Funds	7,000,000	7,000,000
Ministry Fund - Anchorage development Projects	131,990,439	124,712,633
	506,587,741	498,392,106

J) ADB Receipts

	2024 LKR	2023 LKR
Other Grant From ADB	19,586,597	19,586,597
Grant From SIDA	753,002,137	753,002,137
Receivables From ADB	44,706,546	44,706,546
US Aid Grant	19,129,760	19,129,760
Donation From Domestic Organization	1,747,790	1,747,790
	838,172,830	838,172,830

K) Creditors

	2024 LKR	2023 LKR
Creditors	9,824,409	9,824,409
Creditor - MEPA	108,086	108,086
Creditor - Capital Payments	10,546,249	198,428
VAT Payable	46,665,239	52,814,596
Advance for Sand Western Grant Lanka	-	3,943,600
Payee Tax	180,601	180,601
Stamp Duty	-	185,675
Tender Deposit Refundable	24,208,915	23,307,209
Security Deposit	94,366,351	72,364,174
Other Deposit	4,142,686	4,122,686
Cashiers' Deposits	1,856,762	492,677
E.P.F	13,537,688	12,788,426
E.T.F	1,631,703	1,534,611

Rent Deposit	2,843,310	2,843,310
Bank Guarantee Deposit	7,862,323	4,358,100
Creditors -Gampaha District Fisheries co-op	204,656	204,656
Creditors -Capital Payments	1,363,766	1,363,766
Other Creditors	759,738	759,738
WHT	5,377,680	-
Economics Tax Payable	10,512,971	10,512,971
Waste Oil Tanks - Galle	133,864	133,864
Retention Liability	17,910,000	20,716,207
Provision for Dirisaviya A/C	8,610,910	8,610,910
Suspens Accounts -1931 a/c	-	-
Coast Gurd	-	-
Union Fees & welfare socities	13,799	52,747
NISM		
Creditors - Returned Cheques & Cancelled cheques	624,647	624,647
Creditor - Dredging Advance	17,910,000	17,910,000
Bouy Installation Work kathaluwa land	647,934	647,934
Housing Project/ Dickowita	2,671,509	2,671,509
Nilwella Debtor Account	-	200,000
Gratuity payment in Arrears	1,644	-
Performance Bond Deposits	2,549,806	149,806
Funds for construction of FI Office	2,584,457	2,584,457
Accounts to be corrected by bank	-	(1,172,820)
Machinery Deposit		
Insurance Coporation	-	1,881
WELFARE SOCIETY		
EPF Payable (CLA Arrears)	13,537,688	500
EPF Surcharge Payable (CLA Arrears)	-	(0)
Payable -Sayura Dredger incentive -EX(ECT)	-	-
Petroleum Corporation (Fuel Purchased - Negambo)	5,377,680	5,377,680
AGRAHARA		
Payablr to Treasury - welligouwa	-	13,454,059
North West Marine - Bond Recevery	-	1,000,000
CCD Charges Payable	-	256,562
Accured Audit Fee	1,500,000	
Acctuals	34,518,682	
Agrahara Payments	8,835,400	
	353,421,152	275,127,664
	2024	2023
L) Bank Overdrafts	LKR	LKR
Modara - Collection A/C 1835	-	424
Ambalangoda Fuel A/C	116,230	-
Wellamankara	-	-
Bank Account Beliatta	-	-
Devivimanawatta A/C	-	-
Tangalle Collection A/C.3329900	-	-
Kalpitiya Fuel A/C	-	-
	116,230	424
	2024	2023
M) Other Income	LKR	LKR
Other Income - H/O	2,385,039	14,163,120
Whale Watching Income	139,050,938	100,839,699
Loan Interest	4,484,141	9,287,715
Sales of Scrap	-	400
survey Income	-	-
Capital Grant amortization	131,068,007	131,850,459
Hire charges Income _ Ruhunuputha	-	20,229,898
Recovery Bond	11,823,970	282,644
	288,812,094	276,653,935
	2024	2023
N) Salaries , Wages & Allowance	LKR	LKR

Salaries & Wages	166,605,965	153,773,904
Overtime	24,721,476	27,197,625
Casual Wages	19,446,015	8,123,958
Interim Allowance	57,898,536	29,791,337
Special Allowances	32,313,719	19,468,680
Language Skills	5,537,412	6,908,961
Incentive	-	-
Bonus	-	-
Weekend Payments & Poyadays Allowances	2,512,468	2,687,791
Unclaimed Leave Pay	1,682,169	941,561
Allowances	129,686	317,562
Adjusted Allowances	57,676	0
	310,905,121	249,211,379
O) Repair & Maintenance Land & Buildings	2024	2023
	LKR	LKR
Land	-	-
Office Building	4,301,240	1,492,594
Water Supply System	56,380	-
	4,357,620	1,492,594
P) Repair & maintenance Vehicles	2024	2023
	LKR	LKR
Motor Vehicles	14,638,244	14,733,820
Tractors	-	61,750
	14,638,244	14,795,570
Q) Repair & maintenance Equipments (Office & other)	2024	2023
	LKR	LKR
Office Equipments	735,809	3,631,031
Electricals Equipments	1,192,340	1,381,017
	1,928,149	5,012,048
R) R & M Two Dredgers & Boats	2024	2023
	LKR	LKR
Dredger - Ruhunuputha	8,036,056	16,217,656
Dredger - Weligowwa	2,442,994	-
Dredger - Slapura Kinduri	2,567,117	5,348,593
Dredger - Nildiyawara	630,075	3,431,604
Dredger - Sauri	26,273,116	18,268,583
Fuel for Dregers	25,478,480	12,207,575
	65,427,837	55,474,011
S) R & M Machinery	2024	2023
	LKR	LKR
Crane	1,737,335	1,627,006
Prime Mover /Heavy machinery	396,689	2,897,517
Fork lift	-	675,738
	2,134,024	5,200,261
T) Work Shop Operation Result - (Beruwala)	2024	2023
	LKR	LKR
Total Income for the Year	454,915	2,214,989
Total Expenditure for the Year	(28,075,888)	(27,444,759)
Operating Result - Profit/(Loss)	(27,620,973)	(25,229,770)
U) Sayura China Harbour dredging phase II project (port city)	2024	2023
	LKR	LKR

Total Income for the Year	60,098,821	75,612,789
Total Expenditure for the Year	(23,287,216)	(22,414,976)
Sayura Incentive EX(ECT)	-	
Operating Result - Profit/(Loss)	36,811,605	53,197,813

V) Sobhadanavi Project

Total Income for the Year	4,248,000
Total Expenditure for the Year	-
	4,248,000

X) Western Container Terminal Project - (Port City)

Total Income for the Year	22,390,000
Total Expenditure for the Year	-
	22,390,000

Unaudited Financial Statements 2024

Attachment No.01- 2024

OPERATION OF FUEL & LUBRICANTS AT HARBOUR

	BERUWALA LKR	GALLE LKR	MIRISSA LKR
Sales of fuel & Lubricants	1,729,899,208.00	2,330,364,353.22	1,247,539,704.96
Less : Cost Of Sales			
Stock as at 1st Jan 2024	9,394,954.79	8,176,748.86	8,869,921.28
Purchases	1,658,726,918.00	2,274,348,912.00	1,223,279,486.52
Less : Stock as at 31st December 2024	3,374,283.44	7,108,055.00	9,586,943.00
Cost Of Sales	1,664,747,589.35	2,275,417,605.86	1,222,562,464.80
Operating Profit/Loss	65,151,618.65	54,946,747.36	24,977,240.16

	DODANDUWA LKR	HIKKADUWA LKR	KALPITIYA LKR
Sales of fuel & Lubricants	115,793,216.41	405,110,986.00	237,117,464.00
Less : Cost Of Sales			
Stock as at 1st Jan 2024	715,045.24	10,399,755.40	7,010,029.84
Purchases	114,315,432.00	395,364,971.79	215,873,274.00
Less : Stock as at 31st December 2024	(20,451.00)	7,286,448.00	3,640,325.00
Cost Of Sales	115,050,928.24	398,478,279.19	219,242,978.84
Operating Profit/Loss	742,288.17	6,632,706.81	17,874,485.16

	KUDAWELLA LKR	PANADURA LKR	NEGOMBO LKR
Sales of fuel & Lubricants	2,433,256,694.14	7,678,267.00	547,204,714.00
Less : Cost Of Sales			
Stock as at 1st Jan 2024	2,663,232.30	7,069,083.42	3,042,623.70
Purchases	2,364,732,347.00	9,271,686.88	538,286,562.00
Less : Stock as at 31st December 2024	(1,555,881.00)	5,424,037.00	7,794,601.00
Cost Of Sales	2,368,951,460.30	10,916,733.30	533,534,584.70
Operating Profit/Loss	64,305,233.84	(3,238,466.30)	13,670,129.30

Attachment No.01- 2024

OPERATION OF FUEL & LUBRICANTS AT HARBOUR

	HAMBANTOTA LKR	AMBALGODA LKR	WALACHCHANE LKR
Sales of fuel & Lubricants	188,355,925.81	681,653,636.00	666,413,566.00
Less : Cost Of Sales			
Stock as at 1st Jan 2024	5,103,715.13	5,950,896.90	1,562,149.86
Purchases	180,115,953.97	668,202,348.00	649,523,830.00
Less : Stock as at 31st December 2024	1,841,203.00	9,227,311.00	3,710,629.00
Cost Of Sales	183,378,466.10	664,925,933.90	647,375,350.86
Operating Profit/Loss	4,977,459.71	16,727,702.10	19,038,215.14
	NILWELLA LKR	DIKKOWITA LKR	SUDUWELLA LKR
Sales of fuel & Lubricants	1,080,151,463.75	2,076,074,842.57	792,088,632.00
Less : Cost Of Sales			
Stock as at 1st Jan 2024	3,188,579.97	10,348,695.00	2,484,857.83
Purchases	1,052,495,805.87	2,023,436,490.37	787,207,835.94
Less : Stock as at 31st December 2024	6,716,815.00	4,742,495.00	1,815,829.00
Cost Of Sales	1,048,967,570.84	2,029,042,690.37	787,876,864.77
Operating Profit/Loss	31,183,892.91	47,032,152.20	4,211,767.23
	MYLADY LKR	WELLAMANKARA LKR	KALAMETIYA LKR
Sales of fuel & Lubricants	96,459,214.00	1,899,179,919.00	299,470,632.00
Less : Cost Of Sales			
Stock as at 1st Jan 2024	5,125,770.09	9,165,944.55	6,996,992.17
Purchases	87,013,147.34	1,870,557,428.43	290,146,924.00
Less : Stock as at 31st December 2024	3,162,073.00	15,721,644.00	2,099,414.00
Cost Of Sales	88,976,844.43	1,864,001,728.98	295,044,502.17
Operating Profit/Loss	7,482,369.57	35,178,190.02	4,426,129.83

Attachment No.01- 2024

OPERATION OF FUEL & LUBRICANTS AT HARBOUR

	CHILAW LKR	PURANAWALLA LKR	TANGALLE LKR
Sales of fuel & Lubricants	69,106,186.35	1,810,098,844.00	610,302,909.77
Less : Cost Of Sales			
Stock as at 1st Jan 2024	2,035,069.96	4,087,736.17	2,596,122.55
Purchases	66,428,133.00	1,777,531,145.02	609,155,949.34
Less : Stock as at 31st December 2024	1,022,900.00	7,545,547.00	7,561,360.00
Cost Of Sales	67,440,302.96	1,774,073,334.19	604,190,711.89
Operating Profit/Loss	1,665,883.39	36,025,509.81	6,112,197.88

	KIRINDA LKR	CODBEY LKR	TOTAL LKR
Sales of fuel & Lubricants	158,302,977.87	766,487,759.94	20,248,111,116.79
Less : Cost Of Sales			-
Stock as at 1st Jan 2024	8,674,317.15	7,242,888.37	131,905,130.53
Purchases	155,592,940.73	732,043,092.00	19,743,650,614.20
Less : Stock as at 31st December 2024	5,073,633.00	5,767,798.00	118,647,061.44
Cost Of Sales	159,193,574.88	733,518,182.37	19,756,908,683.29
Operating Profit/Loss	(890,597.01)	32,969,577.57	491,202,433.50

Attachment No. 03 - 2024

OPERATION OF GAS AT HARBOUR - GALLE

Sales Of Gas	5,465,794
Less : Cost Of Sales	
Stock as at 01st Jan 2023	35,020
Purchases	5,603,240
Less : Stock as at 31st Dec. 2024	35,960
Cost Of Sales	5,602,300
Operating Profit / Loss	(136,505)

Attachment No. 03 - 2024

OPERATION OF GAS AT HARBOUR - KUDAWELLA

Sales Of Gas	617,417
Less : Cost Of Sales	
Stock as at 01st Jan 2023	7,160
Purchases	623,647
Less : Stock as at 31st Dec. 2024	102,704
Cost Of Sales	528,103
Operating Profit / Loss	89,314

Attachment No. 03

OPERATION OF GAS AT HARBOUR - VALACHCHENE

Sales Of Gas	86,449
Less : Cost Of Sales	
Stock as at 01st Jan 2023	23,928
Purchases	73,205
Less : Stock as at 31st Dec. 2024	7,009
Cost Of Sales	90,124
Operating Profit / Loss	(3,675)

Attachment No. 03 - 2023

OPERATION OF GAS AT HARBOUR - NILWELLA

Sales Of Gas	4,088,835
Less : Cost Of Sales	
Stock as at 01st Jan 2023	10,590
Purchases	4,009,562
Less : Stock as at 31st Dec. 2023	14,489
Cost Of Sales	4,005,663
Operating Profit / Loss	83,171

Attachment No. 03 - 2023

OPERATION OF GAS AT HARBOUR - DICKOWITA

Sales Of Gas	297,055
Less : Cost Of Sales	
Stock as at 01st Jan 2023	268,107
Purchases	520,069
Less : Stock as at 31st Dec. 2024	120,202
Cost Of Sales	667,974
Operating Profit / Loss	(370,919)

Attachment No. 03 - 2023

OPERATION OF GAS AT HARBOUR - KALPITIYA

Sales Of Gas	3,300,142
Less : Cost Of Sales	
Stock as at 01st Jan 2023	212,919
Purchases	16,137,759
Less : Stock as at 31st Dec. 2024	119,396
Cost Of Sales	16,231,282
Operating Profit / Loss	(12,931,140)

Attachment No. 03 - 2024

OPERATION OF GAS AT HARBOUR -MYLADDY

Sales Of Gas	1,426,471
Less : Cost Of Sales	
Stock as at 01st Jan 2023	22,458
Purchases	1,364,246
Less : Stock as at 31st Dec. 2024	22,938
Cost Of Sales	1,363,766
Operating Profit / Loss	62,705

Attachment No. 03 - 2024

OPERATION OF GAS AT HARBOUR -MIRISSA

Sales Of Gas	1,188,001
Less : Cost Of Sales	
Stock as at 01st Jan 2023	-
Purchases	735,809
Less : Stock as at 31st Dec. 2024	148,706
Cost Of Sales	587,103
Operating Profit / Loss	600,898

**Attachment No. 02
Harbour Operations**

2024	BERUWALA LKR	GALLE LKR	MIRISSA LKR	PURANAWELLA LKR
Revenue				
Berthing Charges	13,988,587	15,189,186	8,400,314	11,784,280
Water Income	10,291,632	14,728,725	9,898,311	8,043,530
Bowser Hiring Income				
Gate Pass Income	3,355,407	958,616	359,306	276,678
Electricity Income	1,767,818	2,721,885	477,368	732,770
Rent Income	12,303,994	7,737,645	2,049,676	2,164,485
Sand Income				
Sand Loading Income				
Fish Box Income / Fish income		482,000		
Hire Charges				
Circuit Bungalow				
Bunkering Income				
Profit on Fuel (Att. No. 01)	65,151,619	54,946,747	24,977,240	36,025,510
Ice Income				
Profit on Gas		(136,505)	600,898	
Crane Income				
Slipway Income				
Weigh Bridge Income			3,750	
Other Income	763,348	1,182,140	43,827	1,355,586
TOTAL REVENUE	107,622,405	97,810,439	46,810,691	60,382,839
LESS - EXPENDITURE	57,696,170	56,540,029	44,472,641	42,926,507
OPERATING PROFIT & (LOSS)	49,926,235	41,270,410	2,338,050	17,456,332

**Attachment No. 02
Harbour Operations**

2024	TANGALLE	KIRINDA	CODBAY	DODANDUWA
Revenue	-	-	-	-
Berthing Charges	3,725,297	677,853	5,671,928	440,297
Water Income	3,321,277	438,024	4,029,270	291,650
Bowser Hiring Income	-	-	-	-
Gate Pass Income	249,873	162,813	279,136	3,250
Electricity Income	347,842	153,663	183,047	347,842
Rent Income	5,625,476	-	8,493,131	498,500
Sand Income	-	134,300	-	-
Sand Loading Income	-	107,750	-	-
Fish Box Income	-	-	-	-
Hire Charges	-	-	-	-
Circuit Bungalow	-	-	-	1,838,707
Profit on Fuel (Att. No. 01)	6,112,198	(890,597)	32,969,578	742,288
Ice Income	-	-	-	-
Profit on Gas	-	-	-	-
Crane Income	-	-	-	-
Slipway Income	-	-	-	-
Weigh Bridge Income	-	483,030	-	-
Other Income	204,612	45,700	1,017,470	184,538
TOTAL REVENUE	19,586,574	1,312,536	52,643,561	4,347,071
LESS - EXPENDITURE	67,650,664	47,400,199	62,652,253	20,045,000
OPERATING PROFIT & (LOSS)	(48,064,090)	(46,087,663)	(10,008,692)	(15,697,929)

**Attachment No. 02
Harbour Operations**

2024	HIKKADUWA LKR	KALPITIYA LKR	KUDAWELLA LKR	PANADURA LKR
Revenue				
Berthing Charges	2,895,505	682,375	13,855,734	307,427
Water Income	2,890,197	1,067,169	16,294,784	664,990
Bowser Hiring Income	-	-	-	-
Gate Pass Income	393,763	159,793	1,445,546	84,653
Electricity Income	402,136	175,774	3,250	175,120
Rent Income	-	1,390,655	5,233,792	3,587,768
Sand Income	-	-	-	2,870,000
Sand Loading Income	-	-	-	-
Fish Box Income	128,173	-	-	-
Hire Charges	-	-	-	-
Circuit Bungalow	-	-	-	-
Profit on Fuel (Att. No. 01)	6,632,707	17,874,485	64,305,234	(3,238,466)
Ice Income	-	-	-	-
Profit on Gas	-	-	89,314	-
Crane Income	-	-	-	-
Slipway Income	-	-	-	-
Weigh Bridge Income	-	-	-	-
Other Income	676,028	6,000	586,426	21,585
TOTAL REVENUE	14,018,508	21,356,251	101,814,081	4,473,076
LESS - EXPENDITURE	27,856,035	16,953,533	47,241,820	22,944,601
OPERATING PROFIT & (LOSS)	(13,837,527)	4,402,718	54,572,261	(18,471,525)

**Attachment No. 02
Harbour Operations**

2024	NEGOMBO LKR	HAMBANTOTA LKR	AMBALANGODA LKR	CHILAW LKR
Revenue				
Berthing Charges	2,258,941	1,165,449	4,141,953	339,788
Water Income	1,953,470	728,523	3,673,359	-
Bowser Hiring Income	-	-	-	-
Gate Pass Income	76,483	342,025	186,609	2,310,346
Electricity Income	1,327,250	76,911	791,876	91,200
Rent Income	675,557	67,150	6,147,140	2,873,615
Sand Income	-	380,760	3,365,500	-
Sand Loading Income	-	-	4,500	-
Fish Box Income	1,541,732	-	-	-
Hire Charges	-	-	-	-
Circuit Bungalow	-	-	-	-
Profit on Fuel (Att. No. 01)	13,670,129	4,977,460	16,727,702	1,665,883
Ice Income	503,150	-	-	-
Profit on Gas	-	-	-	-
Crane Income	-	-	-	-
Slipway Income	-	-	-	-
Weigh Bridge Income	-	-	-	-
Other Income	421,993	241,978	1,853,141	83,412
TOTAL REVENUE	22,428,705	7,980,255	36,891,780	7,364,245
LESS - EXPENDITURE	18,880,594	31,430,740	32,518,032	23,582,403
OPERATING PROFIT & (LOSS)	3,548,111	(23,450,485)	4,373,748	(16,218,158)

**Attachment No. 02
Harbour Operations**

2024	VALACHCHAN LKR	NILWELLA LKR	DICKOWITA LKR	SUDUWELLA LKR
Revenue				
Berthing Charges	7,782,627	5,311,151	79,954,798	4,877,424
Water Income	2,974,412	4,757,061	7,005,684	2,649,743
Bowser Hiring Income	-	-	7,020,705	-
Gate Pass Income	309,441	24,066	303,534	29,195
Electricity Income	995,528	343,884	11,043,892	461,970
Rent Income	4,277,876	-	13,291,625	6,147,140
Sand Income	-	-	-	-
Sand Loading Income	-	-	-	-
Fish Box Income	4,800	-	4,294,150	-
Hire Charges	-	-	-	-
Circuit Bungalow	-	-	-	-
Profit on Fuel (Att. No. 01)	19,038,215	31,183,893	47,032,152	4,211,767
Ice Income	-	-	1,752,180	-
Profit on Gas	(3,675)	83,171	(370,919)	-
Crane Income	-	-	-	-
Slipway Income	1,603,231	-	-	-
Weigh Bridge Income	301,559	16,310	-	-
Other Income	455,704	200,200	4,345,779	477,656
TOTAL REVENUE	37,739,718	41,919,736	176,018,792	18,854,895
LESS - EXPENDITURE	49,600,893	26,458,258	78,904,559	26,861,935
OPERATING PROFIT & (LOSS)	(11,861,175)	15,461,478	97,114,233	(8,007,040)

**Attachment No. 02
Harbour Operations**

2024	MYLIDDY LKR	KALAMATIYA LKR	WELLAMANKARA LKR	MUTWAL LKR	TOTAL LKR
Revenue					
Berthing Charges	680,424	1,464,703	7,725,000	44,792,311	238,113,352
Water Income	329,172	1,179,731	5,103,157	1,770,668	104,084,538
Bowser Hiring Income	-	-	-	-	7,020,705
Gate Pass Income	22,580	507,678	53,532	-	11,871,742
Electricity Income	-	2,773,293	1,268,714	2,634,502	29,320,116
Rent Income	-	1,285,748	1,631,808	-	85,482,782
Sand Income	-	-	-	-	6,750,560
Sand Loading Income	-	-	-	-	112,250
Fish Box Income	-	-	3,382,184	-	9,833,039
Hire Charges	-	-	-	-	1,838,707
Circuit Bungalow	-	-	-	-	-
Profit on Fuel (Att. No. 01)	7,482,370	4,426,130	35,178,190	-	491,202,434
Ice Income	-	-	1,215,858	-	3,471,188
Profit on Gas	62,705	(12,931,140)	-	-	(12,606,150)
Crane Income	-	-	-	62,705	-
Slipway Income	-	-	-	-	1,603,231
Weigh Bridge Income	-	-	-	-	804,649
Other Income	68,400	159,478	745,454	-	15,140,456
TOTAL REVENUE	8,645,650	(1,134,378)	56,303,895	49,197,480	994,388,809
LESS - EXPENDITURE	16,500,506	29,611,435	30,043,124	6,386,840	885,158,771
OPERATING PROFIT & (LOSS)	(7,854,856)	(30,745,813)	26,260,771	42,810,640	109,230,038